INFLUENCE OF ECONOMICS AND FINANCIAL ACCOUNTING GRADES ONCOLLEGES OF EDUCATION STUDENTS' PERFORMANCE IN PRINCIPLES OF ACCOUNTS IN NORTH-CENTAL ZONE, NIGERIA

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A DISSERTATION SUBMITTED TO THE SCHOOL OF POSTGRADUATE STUDIES, AHMADU BELLO UNIVERSITY, ZARIA, IN PATIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF MASTER OF BUSINESS EDUCATION DEGREE

DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION, AHMADU BELLO UNIVERSITY, ZARIA, NIGERIA

SEPTEMBER, 2018

DECLARATION

I declare that the work in this Dissertation titled Influence of economics and financial accounting grades on colleges of education students' performance in principles of accounts in North-Central Zone, Nigeria, has been carried out by me in the Department of Vocational and Technical Education. The information derived from the literature has been duly acknowledged in the text and a list of references provided. No part of this dissertation was previously presented for another degree or diploma in this or any other Institution.

_____ _____

Shehu SAKARIYAHU Date

CERTIFICATION

This dissertation titled INFLUENCE OF ECONOMICS AND FINANCIAL ACCOUNTING GRADES ON COLLEGES OF EDUCATION STUDENTS' PERFORMANCE IN PRINCIPLES OF ACCOUNTS IN NORTH-CENTAL GEO-POLITICAL ZONE, NIGERIA,meets the regulations governing the award of Master of Business Education Degree of the Ahmadu Bello University, and is approved for its contribution to knowledge and literary presentation.

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DEDICATION

This work is dedicated to my late uncle,AlhajiLawalBandegaraje, of blessed memory.

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LIST OF ABBREVIATIONS

C.G.P.A	-	Cumulative Grade Point Average
G.P.A	-	Grade Point Average
J.S.S.C.E.	-	Junior Secondary School Certificate Examination
NABTEB	-	National Business and Technical Examination Board
N.C.C.E	-	National Commission for Colleges of Education
NECO	-	National Examination Council
PPMC	-	Pearson Product Moment Coefficient
S.S.S	-	Senior Secondary School
WAEC	-	West African Examination Council

OPERATIONAL DEFINITION OF TERMS

For the purpose of this study, the following terms stand for:

1. **Entry Grades:** Grades obtained by secondary school students at 'O' level.
2. **Academic Performance:** N.C.E. students' performance in principles of accounts I
3. **Entry Grades in Financial Accounting:** Credit pass obtained by secondary school students at 'O' level in financial accounting.
4. **Entry Grades in Economics:** Credit pass obtained by secondary school students at 'O' level in economics.
5. **Principles of Account I:** A first semester NCE I course with course code BED 111 incolleges of education in Nigeria.

ABSTRACT

This study was carried out to determine the influence of entry grades in economics and financial accounting on colleges of education students' academic performance in principles of account I in North-central Zone, Nigeria. The study had five objectives, five research questions and fivenull hypotheses. Ex-post facto research design was adopted for the study. The population was 1,463,and the Sample was 193 students of six colleges selected from the twenty colleges, using purposive sampling technique. The research questions were answered using mean and standard deviation. Null hypotheses one, two, three were tested using Pearson product moment correlation coefficient, while t-test statistical was used to test null hypothesis four. All the null hypotheses were tested at 0.05 level of significance. From the analysis, null hypotheses one, two, and three were rejected, while null hypotheses four was retained. The findings revealed, among others, that entry grades in economics and financial accounting had significant influence on colleges of education students' academic performance in principles of account I.Based on the findings, the researcher concluded that, credit and above grades in economics and financial accounting facilitates better understanding which enhanced colleges of education students' academic performance in principles of account I. Among the four recommendations made by the researcher, one is to make credit and above passesin economics and financial accounting a compulsory entry requirements for students opting for business education in tertiary institutions in Nigeria.

CHAPTER ONE
INTRODUCTION

1.1 Background to the Study

The North-central geo-political zone is one of the six geo-political zones in Nigeria. The zone comprises six states; Benue, Kogi, Kwara, Nasarawa, Niger and Plateau. There are twenty three colleges of education in north central zone, consisting four federal colleges of education, ten state colleges of education and nine private colleges of education. Among these colleges, only twenty one have business education programme.

Grades acquired in subjects at senior secondary schools are one of the basic requirements for obtaining admission into tertiary institutions in Nigeria. It is expected that the grades obtained in prerequisite subjects at secondary school level can promote academic progress with regards to a more in-depth understanding and performance of students into their area of specialization. This assumption made all the programmes of studies in tertiary institutions in Nigeria to emphasize on at least credits grades in some relevant subjects. Based on this, most business educators such as Osuala (2007) maintain that any student opting for business education in tertiary institutions should have at least have credit in principles of accounting and any other business related subjects. It is believed the knowledge and skills acquired at secondary school in these subjects can help to develop in students critical thinking, problem solving, team-work, time-management and writing skills.

A search into the importance of prerequisite subjects on students showed that it is very crucial for student's success at tertiary institutions. Scholars such as Farooq, Chaudhry, Shafiq and Berhanu, (2011) described entry grades as prerequisite for academic advancement from secondary to tertiary institutions and are often viewed as determining factor towards students' progressive academic performance. For instance, in Nigeria the students' aptitude test embraces

the general performance in various subjects and this serves as an entry grade into higher institution of learning. Brown, (2009) and Peter (2011) described entry grades as academic requirement which vary according to programme of study. This being the case, entry grades ought to have revealed the extent of influence that exist between secondary school certificate results and future academic performance of the learners.

In Nigeria, entry grades are specified for each course of study. For example, in this study, the National Commission for Colleges of Education (NCCE) which regulates the activities or provides quality control for colleges of education stipulated the general entry grades qualifying candidates for admission to business education of which accounting education is a discipline. According to Minimum Standard for Colleges of Education (NCCE 2012), the general entry requirements are that to be eligible for direct admission, a candidate must have three (3) credits in any commercial subjects such as commerce, economics, principles of account/book-keeping, business methods/introduction to business management/office practice/secretariat dutiestypewriting/word processing and shorthand. This is in addition to obtaining credit in English Language and Mathematics.

Economics is one of the business related subjects at secondary school level that also belongs to a group of subjects called social sciences. Economics is regarded as a social science because it studies human behaviour. For example, if the price of a commodity rises, people will buy less, while if the price of a commodity decreases, people will buy more, all things being equal (Ande, 2014). Ande further added that economics is also concerned with human behaviour, such as how people achieve their wants and the study of firms or companies and the government which is responsible for the provision of goods and services for its people in order to satisfy their wants. So, economics assists individuals in managing their finances properly and assists the

government to determine the expected income and expenditure of a country just as financial accounting helps to identify financial events that occur within an organization, and their monetary value (in terms of money, transactions and events which are, in past at least, of a financial character.

Financial Accounting is one of the business education subjects offered at both secondary and tertiary levels in private and public institutions for job skills, employment and self-reliance. Element of financial accounting, as a subject, is taught at the junior secondary school level which integrated as an aspect of business studies. At the senior secondary school level, financial accounting is offered as a full fledge subject. Financial accounting is also offered as course of study in polytechnics, colleges of education and universities.

National Examination Council (NECO, 2004) state that the general objective of studying financial accounting at the secondary school level is to enable 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 students understand basic accounting principles, practices and their application to modern business activities. Similarly, the Nigerian Educational Research Development Council NERDC (2007) state the aim and objectives of teaching financial accounting in secondary schools to include preparing students for employment, or for further studies.

Udoh (2004), described accounting as a discipline concerned with the recording, analyzing and forecasting of incomes and wealth of business and other entities. To Enwere and Enwere (2014), 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. Generally, it records in monetary the flow of

economic values between or within economic entities. In general terms,financial accounting is the process of identifying, measuring and communicating economics information about an organization for the purpose of making decisions and informed judgments. Hence, accounting involves recording, analysis and summarizing of financial data of business transactions.

Principles of Accounts 1 is one of the courses offered at the NCE 1 first semester of business education programme in colleges of education with course code BED 111. The course is intended as a broad introduction to the subject, both for non-specialist students, and as a foundation for further study in the area. Principles of accountsaims to provide NCE students with a foundation course in accounting at a breadth and depth appropriate to the A Level and also designed to provide candidates with a sound understanding of financialand managerial accounting procedures and an appreciation of its role in society.

Academic performance is the outcome of education, the extent to which a student, teacher or institution has achieved educational goals. Academic performance is commonly measured by examination or continuous assessment or Cumulative Grade Point Average (CGPA) of students. Academic performance also refers to what students achieve in their studies and how they cope with or accomplish different learning experiences given to them by their teachers. In addition, academic achievement represents performance outcomes that indicate the extent to which a person has accomplished specific goals that were the focus of activities in instructional environments, specifically in school, college, and university. School systems mostly define cognitive goals that either apply across multiple subject areas (e.g., critical thinking) or include the acquisition of knowledge and understanding in a specific intellectual domain (e.g., numeracy, literacy, science, history). Therefore, academic achievement should be considered to be a multifaceted construct that comprises different domains of learning. Because the field of

academic achievement is very wide-ranging and covers a broad variety of educational outcomes, the definition of academic achievement depends on the indicators used to measure it.

Among the many criteria that indicate academic achievement, there are very general indicators such as procedural and declarative knowledge acquired in an educational system, more curricular-based criteria such as grades or performance on an educational achievement test, and cumulative indicators of academic achievement such as educational degrees and certificates. All criteria have in common that they represent intellectual endeavors and thus, more or less, mirror the intellectual capacity of a person. In developed societies, academic achievement plays an important role in every person's life.

Academic achievement as measured by the GPA (grade point average) or by standardized assessments designed for selection purpose such as the SAT (Scholastic Assessment Test) determines whether a student will have the opportunity to continue his or her education (e.g., to attend a university). Therefore, academic achievement defines whether one can take part in higher education, and based on the educational degrees one attains, influences one's vocational career after education. In line with this, Ibrahim (2011) reported that in educational institutions, success is measured by academic performance, or how well a student meets the standards set out by any institution of learning. Besides the relevance for an individual, academic achievement is of utmost importance for the wealth of a nation and its prosperity.

Colleges of educationare higher institutions of education for teacher preparation and leadership. In other words, they are institutions for training teachers. Colleges of education usually award Nigeria Certificate in Education (NCE), which is a national certificate that is recognize in any part of the country. NCE serves two main purposes:

1. It can be used to get teaching job especially in the secondary schools.

2. It can be used to gain admission into a university.

It is,therefore, against this background that the researchersought to establish the place of entry grades in economics and financial accounting on students' academic performance in principles of account, North-central zone of Nigeria.

1.2 Statement of the Problem

Despite the importance attached to financial accounting and other business subjects like economics on students opting for business education where principles of accounting is taught, the general complain of students with myopic knowledge of the importance of prerequisite entry skills is that emphasizing on having good grade in accounting is a strategy for admission denial and have no impact on student's academic attainment.

Julius and Philips (2013) found that pre-college business subjects' performance had effect on performance of students in Accounting Programmes. The findings of the study conducted by Igbinedion and Enijuni (2013) showed that the performance of students (Entry Grades) in financial accounting correlated with a very good cumulative percentage of 63.91. Similarly, the finding of Adamu and Bashir (2015) agreed with that of Guest (2003) who reported that the relational level of cognitive complexity of accounting that is achieved could facilitate student's performance in accounting courses thereafter. However, this submission may not be true in all cases as result of studies revealed that not all possessors of good secondary school result performed academically well at the post-secondary school level. For example, the study of IhiegMomoh-Olle (2008) established that entry grades has poor predictive validity on academic performance concluding that college performance cannot be linked to validity of grades obtained in the entry qualification. In another study conducted by Sternberg (2009), it was

concluded that past achievement in entry grades cannot be relied upon as it does not really show the real ability/potential of the learner.

On the whole, the problem of poor performance of students in principles of accounts I is rather disturbing and alarming and, therefore, calls for urgent attention. This is evident from the data collected from Kwara state college of education visited by the researcher; the results revealed percentage failure rate by students in principles of accounts I from 2009 to 2013 to be 55.1%, 52.2%, 60.2%, 64.6% and 67.4% respectively. The persistent poor performance of colleges of education students in principles of accounts I need to be addressed.

It is on the basis of theproblem stated above that this study was conducted to assess the influence of economics and financial accounting entry grades on students' academic performance in principles of account I, North-central zone of Nigeria.

1.3 Objectives of the Study

The major objective of this study was to assess the influence of entry grades in economics and financial accounting on accounting students' academic performance in colleges of education in North-centralzone of Nigeria. The specific objectives were to:

1. determine the influence of credit pass in economics at 'O' levelon students' academic performance in principles of accounts I in colleges of education in North-central zone, Nigeria.
2. determine the influence ofcredit pass in financial accounting at 'O' levelon students' academic performance in principles of accounts I in colleges of education in North-central zone, Nigeria.

3. find out the influence of credit pass in both economics and financial accounting at 'O' level, on students' academic performance in principles of accounts I in colleges of education in North-central zone, Nigeria.
4. find out whether any difference exists between the influence of credit passes ineconomics and financial accounting at 'O' levelon students' academic performance in principle of accounts I in colleges of education in North-central zone, Nigeria.

1.4 Research Questions

Based on the objectives of the study, the following research questions were answered.

1. What is the influence of credit pass in economics at 'O' levelon students' academic performance in principle of accounts I in colleges of education in North-central Geo-political Zone, Nigeria?
2. What is the influence of credit pass in financial accounting at 'O' levelon students' academic performance in principle of accounts I in colleges of education in North-central Geo-political Zone, Nigeria?
3. What is the influence of credit passes in both economics and financial accounting at 'O' levelonstudents' academic performance in principle of accounts I in colleges of education in North-central zone, Nigeria.
4. What is the difference in the influence of credit passes between economics and financial accounting at 'O' levelon students' academic performance in principle of accounts I in colleges of education in North-central zone, Nigeria.

1.5 Research Hypotheses

In line with the research questions, the following null hypotheses were tested:

1. Credit pass in economics at 'O' levelhas no significant influence on students' academic performance in principle of accounts I in colleges of education in North-centralzone, Nigeria.
2. Credit pass in financial accounting at 'O' level has no significantinfluence on students' academic performance in principle of accounts I in colleges of education in North-centralzone, Nigeria.
3. Credit passes in both economics and financial accounting at'O' levelhave no significant influence on students' academic performance in principle of accounts I in colleges of education in North-centralzone, Nigeria.
4. There is no significant difference between the influence of credit pass ineconomics and financial accounting at 'O' levelonstudents' academic performancein principle of accounts I in colleges of education in North-centralzone, Nigeria.

1.6 Significance of the Study

It is expected that the findings of the study would be significance to curriculum planners, colleges of education and business education department managements, lecturers, students' and the society at large. Curriculum planners will benefit from the findings of thisstudy on the achievement of educational objectives for national development by designing policies on courses, skills and knowledge that are relevant to the field of study in business education programme.When academic performance of students is enhanced and encouraged through their past achievement, it means government's heavy investment is justified. College departmental managements are also interested in fostering excellent academic achievements and are also

often concerned about their reputations and the possibility of financial supports from government institutions, stake-holders and other Non-Governmental agencies, which, in most cases, is dependent on students' performance.

The findings of this study will help both the lecturers and business education students to identifystudents' strengths and weaknesses inprinciples of accounts I.The lecturers will also use the result of this study to adopt strategies as to simplify and enhance the comprehension of principles of accounting I concepts and also help the students to intensify their effort in their quest for knowledge. Finally, the findings of this study will benefit the society at large, as the students are partsof the society. Therefore, anything that affects themis of interest to the society.

1.7 Basic Assumptions of the Study

The basic assumptions of this study were that:

1. Students with credit entry grades in economics and financial account will perform better in principles of accountsI at the NCE level.
2. Other factors (such as peer influence, availability of learning materials, teacher qualification, infrastructural facilities, and parental influence) were assumed to have the same influence on student performance in principles of accountsI at the NCE level.

1.8 Delimitation of the Study

This study was delimited to entry grades in economics and financial accounting because the subjects are business related subjects and are considered one of the basic requirements for studying business education programme at colleges of education.This study was further delimited to six colleges of education in North-centralZone of Nigeria to accommodate the three categories of colleges (Federal, State and private colleges of education) and a representative in

each state that made up North-central zone for the purpose of generalization. The study was also delimited to NCE I business education students results in principles of accounts I for 2015/2016 academic session,because, that is when principles of accounts I is taught at NCE level.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter reviewed literature related to the study. The chapter is presented under the following sub-headings:

2.1 Theoretical Framework

2.2 Conceptual Framework

2.2.1 Concepts of Entry Grades

2.2.2 Concepts of Economics

2.2.3 Concepts of Financial Accounting

2.2.4 Concepts of Academic Performance

2.3 Relevance of Entry Grades to Students Academic Performance

2.4 Financial Accounting as a Predictor of Academic Performance

2.5 Economics as a Predictor of Academic performance

2.6 Determinants of Students' Academic Performance in Principles of Accounts I

2.7 Empirical Studies

2.8 Summary of Related Literature Review

2.1 Theoretical Framework

Some psychological andeducational theorists whose worksrelate to entry grades and are considered in this work includeInstrumentality and Expectancy Theory by Vroom, (1964) and System's theory input-output model developed by Ludwig Von Bertalanffy(1956).

2.1.1 Instrumentality and Expectancy Theory

This work was hinged on the Instrumentality and Expectancy theory by Erick Vroom(1964). The instrumentality aspect of the Theory posited that an outcome can be

perceived as having value in itself or because of its instrumentality in achieving other valued ends. The outcome may be an end in itself or a means to a higher end. In other words, students' performance at the pre-college must have been persuaded by their desire to do so well in those pre-college examinations or their desire to pursue certain programmes in the university. The instrumentality conviction as corroborated by Porter and Lawler indicates that, first level outcomes lead to second level outcomes (Porter & Lawler, 1968). For this study, the entry grades performance in various subjects or outcomes may be perceived as being the foundation that may be instrumental in impacting on academic performance of students in the colleges. Students eager to pursue business education programmes and perhaps also do well in the programme may be urged more to perform in pre-college courses. The second perception "Expectancy" of Vroom's Expectancy theory explains why the theory is based on this study as "a momentary belief concerning the likelihood that a particular act will be followed by a particular outcome" (Vroom, 1964). In context, it is expected that students with certain performance levels at pre-college levels are likely to performance in a particular way at the university, consistent with earlier performance, as backed by admission criteria.

The argument of this theory is that expectancy theory should be combined with other motivation theories. Therefore, it's important to establish the validity of expectancy theory. Does 54 years of research support its main tenents? Is the theory still promising, though not firmly supported empirically, such as earlier reviews seem to conclude such as Landy and Bercker, (1990)? Is it useful to combine expectancy theory with other approaches, and, if so, how should it be done?

Entry grades which is the major variable in this research work is related to Instrumentality and expectancy theory because the theory emphasized on students' performance

at the pre-collegethat must have been persuaded by their desire to do so well in those pre-college examinations or their desire to pursue certain programmes in the university and that, entry grades performance in various subjects or outcomes which may be perceived as being the foundation that may be instrumental in impacting on academic performance of students in the colleges.

2.1.2 Input-Output Model Theory

One of the theories that is very related to this work isinput-output model theory which was derived from the System's theory input-output model developed by Ludwig Von Bertalanffy(1956). The theory postulates that an organized enterprise does not exist in a vacuum; it is dependent on its environment in which it is established. They add that the inputs from the environment are received by the organization, which then transforms them intooutputs. As adapted in this study, the students (Inputs) are entry grades into the colleges, with different admission points, from different examination bodies and are from various school backgrounds, when they used to get into the college system, the lecturers in the departments of the colleges transform them through the process of teaching and learning and the students output is seen through their academic performance.

Robbins (1980) argued that organizations were increasingly described as absorbers, processors and generators and that the organizational system could be envisioned as made up of several interdependent factors. System advocates, according to Robbins (1980) have recognized that a change in any factor within the organization has an impact on all other organizational or subsystem components. Thus the inputs, the processors and the generators should function well in order to achieve the desired outcome. Saleemi (1997) in agreement with Robbins (1980) argued that all systems must work in harmony in order to achieve the overall goals. According to the input-output model, it is assumed that the students with goodentry grades and good school

background will perform well if the college facilities are good, the lecturers and the management of the colleges is good which may not always be the case and this is the shortcoming of this theory. According to Oso and Onen (2005), the interrelationships among parts of a system have to be understood by all parties involved. This theory requires a shared vision so that all people in the colleges have an idea of what they are trying to achieve from all parties involved, a task that is noteasy to achieve.

2.2.1 Concept of Entry Grades

Entry grades are grades acquired in some subjects at the end of secondary school education. Farooq, Chaudhry, Shafiq and Berhanu, (2011) described entry grades as prerequisite for academic advancement from secondary to tertiary institutions and are often viewed as determining factor towards students progressive academic performance. For instance, in Nigeria the students' aptitude test embraces the general performance in various subjects and this serves as an entry grade into higher institution of learning. Brown, (2009) and Peter (2011) described entry grades as academic requirement which vary according to programme of study. This being the case, entry grades ought to have revealed the extent of influence that exists between secondary school certificate results future academic performance of the learners. Thus, this definition of previous knowledge refers to knowledge and skills acquired from previous courses.

2.2.2 Concept of Economics

Economics is concerned with human behaviour, such as how people achieve their wants and the study of firms or companies and the government which is responsible for the provision of goods and services for its people in order to satisfy their wants. One can have a good idea about the concept of economics by studying some of the important ancient definitions of economics. Though, they are old but one can not dispute the fact that they are defined by the fathers of

economics. Some of these important definitions of economics as noted by Ande, (2014) are those of leading economists like Adam Smith, Alfred Marshall, Lionel Robbins and Samuelson.

Adam as cited in Ande (2014) defined economics as the science of wealth. The term wealth according to Adam means those goods which satisfy human wants and not just money. In another words, Alfred as quoted in Ayodele (2009) defined economics asa study ofmankind in the ordinary business of life. An altered form of this definition is: Economics is a study of man's actions in the ordinarybusiness of life. Alfred agreed that economics studies about wealth. But he does not accept the view that economics studies about wealth alone. In the words of Alfred, Economics is on the one side a study of wealth, and on the other and more important side, a part of the study of man. Man is the center of his study. According to him, the study of man is more important than the study of wealth.

In addition, Lionel in Ande (2014) defined economics as the science which studies human behaviour as a relationship between ends and scarce means which have alternative uses". The definition of Lionel which is regarded as the most acceptable is based on the following basic assumptions:

1. Ends are various. The term "ends" mean wants. Human wants are unlimited.

2. Means are limited. Means like time, money and resources are limited.

3. We can put time and money to alternative uses. For example, though time is limited, we can use it for different purposes. We can use time for earning money or we may enjoy it as leisure, and

4. All wants are not of equal importance.

According to Samuelson as noted by Ande, (2014)economics is a social science concerned chiefly with the way society chooses to employ its resources, which have alternative

uses, to produce goods and services for present and future consumption". This definition is general in nature. There are many commonpoints in the definitions of Robbins and Samuelson.Samuelson's definition tells us that economics is a social scienceand it is mainly concerned with the way how society employs its limitedresources for alternative uses. All this we find in the definition of Robbins.But Samuelson goes a step further and discusses how a society uses limited resources for producing goods and services for present and future consumption of various people or groups.

Recently, there are many definitions of economics just as there are different economists. Based on Lionel's definition of economics, Mackins and Oruta (2010) defined economics as a study of how man allocates their limited resources to provide for the wants and needs. Onwukwe and Agwu (2012) defined economics as a science concerned with those institutions which are in the use of scarce resources to produce to and distribute goods and services for the satisfaction of human want. In addition, Tolu, (2014) defined economics as a social science which deals with human wants and their satisfaction. It is mainly concerned with the way in which a society chooses to employ its scarce resources which have alternative uses, for the production of goods for present and future consumption. From the above definition given by Tolu, one could note that he equally shares the similar view just like any one of those regarded as fathers of economics. Hence, economics is a social science that study human wants or ends which are usually many, relative to available resources or means of satisfying them.

2.2.3 Concept of Financial Accounting

Accounting is a concept that affects everybody in his or her personal live just as much as it affects every business unit. We all employ accounting ideas when we plan what we are going to do with our money. Accounting has come to be known as the language and eyes of business

because owners, investors, employees, creditors, and others use the results of the accounting process in their planning, control, and decision making activities related to the achievement of an organization's objective. It is used in the business world to describe the transaction entered into by all kinds of organization and people associated with business such as managers, owner of investment, investors, bankers, lawyers, marketers, estate agents, stock brokers, accountant etc.

Financial Accounting is one of the key subjects in new Senior Secondary Education Curriculum structure of Business studies.However, accounting has been defined in different ways by different authors, some of these include: Lewis and Pendrill (2000), who defined accounting as the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by the users of information. This definition is a useful one in that it focuses not on the accounting process itself but on the reasons why information is required. To Libby, Libby and Short (2001) accounting is a system that collects and processes (analyzes, measures and records) financial information about an organization and report that information to decision makers. Igboke (2003) sees accounting as that which equips individual with knowledge of recording, analyzing, classifying and interpreting financial information as well as the pedagogy required in teaching the skills. According to Akintelure and Oguobi (2003), accounting is an important element of this evolving market and can support or undermine the efficiency of a market. The lack of common accounting requirements around the world serves as a significant impediment to economic globalization by restricting an investor's ability to make informed decision about investment alternatives. Udoh (2004) defined accounting as a discipline concerned with the recording, analyzing and forecasting of incomes and wealth of business and other entities. Generally, it records in money terms the flow of economic values between or within economic entities.

Elumilade (2006) described accounting as the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the result thereof. According to Longe and Kazeem (2006), accounting is an important element of this evolving market and can support or undermine the efficiency of a market. The lack of common accounting requirements around the world serves as a significant impediment to economic globalization by restricting an investor's ability to make informed decision about investment alternatives. Also to Obazee (2007), accounting is an important element of this evolving market and can support or undermine the efficiency of a market. The lack of common accounting requirements around the world serves as a significant impediment to economic globalization by restricting an investor's ability to make informed decision about investment alternatives. In support of this, Ezeani, (2012) described Accounting as a discipline that involves the process of measuring, interpreting, and communicating financial information decisions. Ezeani further described accounting as a field of study read as a course in the school of Business Education and in Faculty of Management Science in institutions of higher learning.

To Shitu and Unogu (2012), Accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are in part at least of financial character and interpreting the result. Hence, Accounting provides indispensable services to the world and the societies at large as 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. Enwere and Enwere (2014) described Financial Accounting as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users

for objectives assessment and decision making. Hence, Accounting provides indispensable services to the world and the societies at large as 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.

2.2.4Concept of Academic Performance

Academic performance refers to as what learners achieve in their studies and how cope with or accomplish different learning experience given to them by their teachers. Rothstein (2004) described Academic Performance as to successful accomplishment or performance in particular subject area. It is indicated by grades, marks, and scores of descriptive commentaries. Kobaland and Musek (2005) defined performance on task with measures including comprehension, quality and accuracy of answers of tests, quality and accuracy of problem solving, frequency and quantity of desired outcome, time or rate to solution, time on task level reasoning and critical thinking, creativity, recall and retention and transfer of tasks. Aka (2005), defined academic performance as the index of general mental abilities which are responses to test of different kinds. In societies like Nigeria where standardized test of different kinds exist, the academic performance of the students is represented by the individual's response to standardized scholastic aptitude tests; and the level of response given to such scholastic aptitude tests can help in determining success.

Academic performance according to Abdulsalam (2006) is the outcome of education, the extent to which a student, teacher or institution has achieved their educational goals. Academic performance is commonly measured by examination or continuous assessment or cumulative grade point average (CGPA) of students. Gouch (2009) opined that Academic performance refers to as the way and manner students' deals with their studies and how they cope with or

accomplish different tasks given to them by their teachers. Ibrahim (2011) also sees academic performance as what students achieve in their studies and how they cope with or accomplish different learning tasks given to them by their teachers. He reported that success is measured by academic performance in educational institutions or how well a student meets the standards set out by the institution. How students process information and approach a learning task will eventually influence the quality of the outcome.

2.3 Relevance of Entry Grades to Students Academic Performance

Academic success is exhibited in form of quality grades obtainable in an examination. These quality grades serve as backup for further struggle in climbing higher on the academic ladder. In short, they are the pre-requisite for entry into higher institutions of learning. With regard to this, the studies of Brown (2009) and Yousef (2011) concluded that entry grades (qualification) are a determining factor for further academic achievement. Likewise, Maizam, Johor and Ahmad (2006) in their studies noted that entry grades are subject grades required advancing to a higher level. From the various studies, emphasis is placed on the subject grades that qualified candidates (students) for further advancement.

In order to buttress the fact that entry grades emphasized more of subject grades, the west African Examination Council (WAEC) (2010) released results for Senior Secondary School Certificate Examination (WASSCE); 677,007 candidates (50.09%) made five (5) credits and above, while 534,841 candidates, (39.57%) have six (6) credits and above. Of the total number of candidates that sat for the examination, 337,071candidates, representing (24.94%) obtained credits in English language, mathematics and at least three other subjects. In addition451,187, candidates, (33.38%) obtained credits and above in English while 560,974 candidates (41.50%) obtained credits and above in Mathematics.

It can also be inferred that subject grades is an influencing factor for academic performance. This view is supported by the findings of Lilchen and Duanmu (2010), and Yousef (2011) that academic entry qualification influences the performance of students' academic work. Similarly, Ajinuhi (2002) in the study of students' entry qualification and academic performance at NCE level reported that a good result at secondary school certificate examination led to good performance academically at the post-secondary school level. This submission may not be true as common observation revealed that not all possessors of good result at secondary school had good performance academically at the post-secondary school level. The reason for such can't far-fetched with rampant reported cases of examination malpractices and miracle centers for examinations, that is centers where students just paid the money and machineries are gotten to write exams for such students. On this, Sternberg (1998) concluded that past achievement in entry grades cannot be relied upon as it does not really show the real ability/potential of the learner. This explains why the present practice of admitting of students into Colleges of Education based on past achievement affects student's performance as those who qualified with high grades do better than not usually those whose abilities are low. This is so because admission is based on entry performance. For instance, the Universities are not quite comfortable with such results, hence they go ahead to organize further exams and test to ascertain the suitability of each candidate.

It's a common wisdom that applicants with higher results in their entry qualifications should perform better at degree level. One wonders if this wisdom is scientifically proven. The last decade has seen an increase in literature relating to predictors of academic performance with much debate on whether conventional measures of academic achievement are the best determinants of future performance at university. In Uganda today, the main admission criteria to

universities is prior performance either at A' level, at diploma or at mature age examinations (Kyoshoba 2009). This, according to the literature reviewed is being practiced worldwide, admission boards elsewhere in the world use prior academic performance to select students for admission. For example in the United States, Minnesota measures (2007), in the United Kingdom, Waller and Foy (2007), in South Africa, Swart (2009) and in Kuwait, Mohammad and Almaheed (2008) among many. Several countries use these standards of admission because according to Staffolani and Bratti, (2009), measures of prior educational performance are the most important determinants of student performance an argument supported by Kingdom (2006) that tertiary institutions in Austria have found that a selection rank based on a student's overall academic achievement is the best single predictor of tertiary success for most tertiary courses.

In their study on validity of high school grades in predicting student success beyond the freshman year, Geiser and Santelices (2007), found that high school grade point average is consistently the best predictor of college grades. They cited Mark (2002) who sampled 80,000 students admitted to the University of California and tracked 4 year college outcomes including cumulative grade point average and graduation in order to examine the relative contribution of high school record in predicting longer term college performance, and their key findings were that high school grades were the strongest in predicting four year college outcomes for all academic disciplines.

A view similar to that of Geiser and Santelics (2007) was held by Anderson, Benjamin and Fuss (1994) who carried out a study on the determinants of success in university and found out that student who performed well in high school also performed better in college. Geiser and Santelics (2007) and Anderson, Benjamin and Fuss (1994) all from the United States found evidence to suggest that high school grades were without doubt the best predictors of academic

performance. However, these studies were based on a sample of students whose system of education has four years of secondary school (O'level), which is totally different from Nigeria's system, which has six years of secondary level, and this may not be applicable to Nigeria.

In addition, Waller and Foy (2007) showed in their study that O'levels was an inferior predictor of success at University. The researcher found it useful to compare the results with countries that have the same system of education as that of Uganda for the results of such studies provide a more uniform and valid yardstick of assessing and comparing student ability and achievement. For example a study on the British school system which is almost similar to the Uganda system of education, Waller and Foy (2007) carried out an investigative study of British school examinations as a predictor of university performance in pharmacy, they used the Pearson product moment correlation using the SPSS to analyze their data and in their conclusion stated that pre-university performance is significantly correlated with undergraduate performance. Findings similar to those made by Waller and Foy (2007) were confirmed by Mohammad and Almaheed (2008) whose study on evaluation of traditional admissions standards in predicting Kuwait students' academic performance revealed that secondary school scores proved to be instrumental in predicting university performance.

Huw, Reddy and Talcott (2006) disagree with the view that academic performance is determined by prior academic performance. In their study on the relationship between previous academic performance and subsequent success at university, found that subjects studied at A' level and grades obtained did not predict academic performance at university. They cited Pearson and Johnson (1994) who demonstrated that there was an overall mark association of only 0.28 between A' level grades and degree performance. A view held by the Academic Admission Council of Oregon State University (2003); in their study on undergraduate admissions who

found that traditional measures of academic potential such as high school Grade Point Average (GPA) scores at best explain only 30% of the variation in first year at college GPA. It should be noted that even if these studies do not agree with the previous scholars who found that prior performance affects future performance, they do acknowledge that admission points are related to academic performance at university but to a very small extent. Thus confirming McDonald, Newton, Whetton and Benefield (2001) and Staffolani and Bratti (2009) who demonstrated that A' level scores still out perform any other single measure of cognitive aptitude in predicting success at university.

Another form of entry to university is through diploma and mature age entry, surprisingly for a subject of such importance, few studies have been reported linking other forms of entry to academic performance. Ringland and Pearson (2003) carried out a study on the differences between diploma entrants and direct A' level entrants and how each category performed. They sampled 608 respondents of which 154 were diploma entrants, and found that there were no significant differences between groups in terms of academic performance and concluded that performance of one prior to university affected performance at university. The findings of Ringland and Pearson (2003) are supported by Wheeler (2006) whose results in the study on success of non-traditional students in an undergraduate program showed that there was no difference in performance of non-traditional entrants and traditional entrants as long as both categories had performed well at their previous qualifications.

A good performance in entry grades is usually associated with intelligence. Moreover, intelligence is viewed from different perspectives as new theories of Intelligence have been introduced to gradually replace the traditional ones. For instance, the Multiple Intelligence Theory (MIT) introduced by Gardner in (1983), the Triarctic Theory of Intelligence by Sternberg

(1985),the Emotional Intelligent Theory (EIT) by Mayer and Salvorey (1993) among others have served as evidence of the influence of intelligence on the reasoning abilities of an individual. According to the Triarchic Theory of Intellectual abilities (TTI) (Sternberg 1985:23) three kinds of intellectual abilities exist, namely analytical, creative and practical abilities. Measures of abilities tend to focus mainly on analytical abilities, whereas all three types of abilities need to be regarded as equally important in the evaluation of students' academic performance. This implies that a good performance of students cannot only be based on memory skills and analytical skills but also creative, practical, managerial, problem-solving, communication skills as well as thinking styles influences level of performance.

It therefore means that accounting education lecturers must not only take into learning abilities for the purpose of determining which assessments strategies will best improve the performance of students. This indicates that teachers' abilities together will students' abilities play an important role on students' academic performance. Despite the support of Intelligent Quotient (IQ) as a determinant influence on academic performance, it has been argued that IQ alone cannot measure academic success. Factors such as emotion, personality trait, anxiety, social skills, class environment, luck among others also play paramount role in a person's success (Irfan and Shabana,2012).

The implication of these other factors put together could make or mar a student's performance. Similarly, studies of Hajazi and Naqvi (2006), Oladunni (2007), Ali (2008), Ajibade (2011) and faruq, Chaudhray, Sahifiq and Berhanu (2011) established the close relationship existing between entry grades and academic performance, but concluded that other factors also influence students' academic performance. These researchers reported on such factors that could influence further academic performance to include methods of teaching,

societal influence, peer effect of course selection, teacher's assessment and rating scales. Tomas and furnam (2003) showed that grades in relevant subjects may represent a better predictor of future knowledge acquisition than any ability test. Likewise Yousef (2011) believed that prior knowledge in relevant subject such as accounting, mathematics, economic and English Language may influence academic performance of Business Education students' of which Accounting Education is a part.

Mpofu (1997) investigated academic performance on mature students in higher education and argued that mature age is a second chance scheme for those who could not obtain the necessary formal qualification for university, however before these people are finally admitted to university, they must have proven record of capability for this level of study as demonstrated by their level of performance in a set examination by the university. Mpofu (1997) concluded that these students perform as well as the regular students admitted under the direct entry scheme. A view similar to that of Mpofu (1997) was held by Parameswaran (1991) whose study compared academic success of mature students and traditional students and Richardson (1994) who investigated academic performance of mature age students in higher education and concluded that mature students perform as successfully as direct entry students. However Parameswaran (1991) attributed this performance not just to grade but also to age, saying that mature age students are older than direct entry student. The scholars cited have proven in their studies that prior academic performance, which, in this study is measured by entry grades, is related to academic performance in the college and university. Even the scholars who did not agree with that belief admitted that prior performance is related to future performance but to a small extent. These studies have led the researcher to hypothesize that there is a relationship between entry grades and academic performance of students.

2.4 Financial Accounting as a Predictor of Academic Performance.

Financial accounting is one of the subjects offered by commercial students at the senior secondary level, which ordinarily one will expect it to form learners' previous knowledge and have influence on students' performance in other area of subjects. The importance of previous knowledge in education is stressed by the axiom which says learners learn from known to unknown, from simple to complex and from concrete to abstract (Okeya, Olowe & Aina, 2005).

When there is no related previous knowledge by these students from secondary school, the foundation tends to be weak as there is a gap between the past and the present. Okeya, Olowe & Aina, (2005) opined that entry behavior is the bridge between the known, which is the past experience about a topic and the unknown, which is the present topic that is about to be taught. It is a generally believed that one cannot give out what one does not possess. It seems that most of these students lack the related previous knowledge in financial accounting from secondary school, thus leading to their poor performance in their course of study. A pertinent question at this point is that can something be put on nothing? The quality of the programme's end product (that is graduates) is increasingly calling for attention.

The above assertion was supported by Imogie, (2007) who observed that this development is traceable to the disequilibrium between labour market requirements and lack of essential employable skills by the graduates which at the end impede the development of the youths and the entire nation. Abe, Olofinlae and Gbore, (2007) in the quest to determine the relationship between academic performance of male and female pre-NCE students of College of Education, Ikere in relation to previous knowledge in three pre-NCE Mathematics courses, findings revealed that there was no significant difference. Okeya, Olowe & Aina, (2005) carried out a study to determine the relationship between previous knowledge in accounting and

performance in the preliminary year at the University of Ibadan. Findings from the study revealed that previous knowledge has low predictive value for academic performance. Alonge, (1999) investigated the relationship between Mock financial accounting Examination (MFE) and WASC examination and concluded that MFE helped significantly in predicting academic performance of students in WASC examination. WAEC (2010) conducted a research on the Senior School Certificate Examination (SSCE) in financial accounting as predictor of University performance using 1,136 undergraduates, findings revealed that a positive significant relationship exists between candidates' performance in SSCE and in the University, though; SSCE has a fair predictive power.

In the most general sense, the contemporary view of learning is that people construct new knowledge and understandings based on what he already know. This is termed a constructivist model of learning, the theory is that a student cannot engage the text and learn from it unless he has the prerequisite previous knowledge. In practice, however, great effort has been made both by publishers and classroom practitioners to link the new learning to the everyday word the student knows, believe in and has learned about.

It is commonly argued that one of the surest findings of educational research is that for new information to be best understood, it must be attached to knowledge the student already has. Formulations of these findings have been various, but it has been staple of educational thinking from the time of John Dewey to the recently published National Research Council Monograph, how people learn: Bridging research and Practice (Egan 2003).

Jack, (2004) opined that Egan has correctly deduced that educators have used the theory of previous knowledge to create a highly limited box from which most practitioners are unable to escape. But his assertion that imagination should be added to the pedagogy, while bold and

somewhat liberating falls far short of the ultimate solution, which is desperate search for a better definition of various knowledge. Jack further asserts that as students advance up the educational ladder, learning becomes increasingly more abstract, but today mental construct is built upon various mental construct that maybe near or remote in time but probably took place in classroom, and it may have little or nothing to do with sensory world outside that classroom. Often, previous knowledge is best described as previous experiences.

In recent years, a number of studies have examined the prerequisite factors important in predicting students' achievement. A review of the literature indicates that one variable stands out as a key predictor of students' achievement which is previous knowledge. Many studies have investigated the impact of previous knowledge and almost all consistently indicate that previous knowledge is a central variable in learning (Ausubel 1968; Dochy, DeRidjt, and Dyck, 2002; Portier and Wagemans. 2005;Thompson and Zamboanga, 2004 and Tobias, 2005). Therefore there is no question about the utility of previous knowledge in financial accounting in predicting students' achievement. So, it is quite evident that previous academic achievement and previous knowledge are strongly correlated constructs. However, previous studies have found that previous academic achievement also makes a direct independent contribution to students achievement, separate from its mediating effects through previous knowledge (Carstens and Beck, 1996) found previous academic performance to be positive predictor of students' academic performance.

2.5 Economics as a Predictor of Academic Performance

Various studies have been carried out on the factors that affect students' academic performance orachievement in schools, colleges and universities. Some of the factors identified and reported to have affected the academic performance of students in these different settings

are: student effort, previous or prioreducational performance, self-motivation, the social-economic status of the students' parents, the students'age, number of hours of study per day, admission points, different entry qualifications, tuition trends and thestudents' area of residence (rural or urban) (Farooq, Chaudry, Shafq & Berhanu, 2011; Ali, Haider, Munir, Khan& Ahmed, 2013).

Admission points and the different entry qualifications, which are the results of prior or previous academicperformance likely to affect the students' future academic performance, have been considered in this study, asthis research concerns the academic performance of students admitted with different entry certificates. Tertiaryinstitutions all over the world, including Nigeria, use prior academic performance in terms of admission pointsor different entry qualifications/certificates as a basis for selecting students for admission into the colleges ofeducation, polytechnic schools and universities. These admission points or entry certificates are always ofequivalent rating or value, even though they may be awarded by different examination bodies. Thus Bratti andStaffolani (2009) observed that the measurement of the students' prior educational outcomes or performanceis the most important indicator or determinant of the students' future academic performance.

The type of school a child attended also affects the academic performance of the student. In this regard,Kyoshaba (2009) observed that students' educational outcome and academic success is greatly influenced bythe type of school which they attended. The school we attend is the institutional environment that sets theparameters of a student's learning experience. In agreement with this, Considine and Zappala (2002) reportedthat the type of school a child attends influences the educational outcomes; furthermore, schools have anindependent effect on the students' educational attainment, and this is likely to operate through the variationof quality

and attitudes. In the same vein, Miller and Birch (2007), while studying the influence of the high school attended on university performance, observed that outcomes at the university level differ according tothe type of high school attended. Thus, a student's school background is positively related to his or heracademic performance at an undergraduate level. In addition, Ali et al. (2013) and Kwesiga (2002) also observedthat the learning outcomes and educational performance of students are strongly affected by the type ofeducational institution where they received their education. However, this is a function of the number offacilities a school offer, which usually determines their quality, and which in turn affects the performance andaccomplishments of its students.

Entry qualifications linked to different certificates of equivalent value for student admission into post-secondaryinstitutions is another factor that affects the students' academic performance at post-secondary levels.Although the certificates each group of students obtained from different examination bodies may beequivalent, the curriculum content and the expected educational outcomes may not be exactly the same. In astudy conducted by Ringland and Pearson (2003) on the difference between diploma entrants and direct 'A'-Level entrants and the subsequent performance of each group reported that there was no significant differencebetween the groups; however, performance in terms of academic achievement prior to reaching the universitydid appear to affect performance at university to a small extent. In a related study, Mlambo (2011) observedthat for a number of institutions, student admission is based on a number of different qualifications, to theextent that students receiving instruction in the same course differ greatly in terms of their prior knowledge.

This being the case, one might wonder whether other researchers totally agree that prior educationalperformance, admission points and different entry qualifications truly affect future

academic performance. Theanswer is no. In a study on the relationship between previous academic performance and subsequentachievement at the university level, Huws, Reddy and Talcot (2006) found that students learning or studying atthe graduate level and scores earned failed to predict any level of academic achievement at university. TheAcademic Admission Council at Oregon State University (2003) also disagreed with the view that academicperformance is determined by prior academic performance. They held that traditional measures of academicpotential, such as grade point average or 'A'-level grades did not predict academic performance at university.Mlambo (2011) also reported that there was no significant difference in the academic performance amongstudents due to differences in the admission criteria employed; the same study observed that while varied,these criteria adequately assessed the potential of students to handle the demands of courses in agriculture.However, holders of diplomas in agriculture and other qualifications appeared at the bottom of the academicperformance chart.

2.6 Determinants of Academic Performance in Accounting

Principles of Accounts 1 (BED 111) is one of the courses offered at the NCE 1 first semester of business education programme, the students' academic performance in Principles of Accounts 1 (BED 111) according to Igbinedion and Enijuni, (2014), seem not to be encouraging despite the fact that most of the topics therein are Senior Secondary School syllabus, majority of the students still seem to find it difficult to do well. Therefore, educational research literature is replete with findings which indicate that academic achievement is apparently difficult to predict due to too many factors operating upon the learner.

Bassi (2001) conducted a study on students under achievement in schools and colleges and found that overpopulated classes, institutional materials for teaching and learning and

teachers' pedagogy are significantly related to students' academic achievement. The researcher discovered that the degree course content in most cases has parallel relationship with the content of primary and secondary school curricula. Therefore, people employed to teach at the primary and secondary school levels should attend orientation in order to equip them with the academic content to be learnt. The researcher also observed that lack of teaching aids in most schools and inadequate preparation of most teachers on the effective use of teaching or instructional aids create serious learning barriers that can result to under achievement or poor performance in subjects taught in schools.

The findings of Rivera-Batiz and Martin (2005) also agree with the previous researchers. Rivera-Batiz and Martin carried out a study on the consequences of over-crowding. They surveyed 599 students and 213 teachers in overcrowded schools and discovered that 75 per cent of the teachers noted that overcrowding negatively affected both classroom activities and instructional techniques. About 40 per cent of the students reported that they had problems concentrating in their classes when learning something new. The study also showed that teacher burnout was much more common in over-crowded buildings than in underutilized buildings. The study further revealed that teachers in overcrowded schools have little time at their disposal to cover the basic materials and could not have any time for further exploration.

Finally, smaller schools are better in terms of academic achievement. Class size is equally very important in school design, and drives a host of costly facility-related issues that are part and parcel of the schools buildings, planning, design, construction, costs maintenance and operation. Given that education is labour intensive, class size is a big factor in determining the number of teachers needed and hence, how much education will cost. While social scientists are

engaged in an intensive debate over the effects of class size on educational outcomes, there is a widespread popular belief that smaller classes are better.

Interest also contributes to students' academic achievement. Interest has to do with a learner's predisposition to react positively in certain ways toward certain aspect of the environment and interest is usually developed in relation to and remains allied to more basic motives. Interest reaction to any situation depends upon the situation's potential or actual fulfillment of personal needs and goals. Students' interest in courses has been cited as a partial explanation for overall course ratings, occupational choice and achievement.

Adetoro (2009) investigated the institutional factors that affect students' academic performance and found that variables such as peer-group influence, home-school distance, age, experience of the learner; interest and commitment to learning affect students' academic achievement. He adopted the ex post facto research method for the study and documentary evidence and personal assessment were also used. The findings of the study revealed a significant relationship between teachers' qualifications and students' academic achievement. The study also showed that interest and commitment of teachers had highest correlation among urban and large schools, followed by semi-urban and medium schools with the least correlation in rural or small schools.

In astudy by Broder and Dorfman (2004), it was reported that factors such as instructor's knowledge of subject, preparation for class, ability to maintain interest and stimulate study, ability to clearly explain subject matter, enthusiasm for teaching, consideration and interest in students.Other factors reported includeability to stimulate thinking, organization of lectures, tying information together and coverage of subject of examinations affect teaching quality, class characteristics, course characteristics, and instructor's characteristics, differences in instructor,

course and class characteristics, perceptions of teacher and course attributes. The researchers used the statistical tools of ordinary least square to compute regression coefficients and descriptive statistics to examine the data. The findings of the study showed that students assume all courses to be of equal quality or potential. That is, students did not appear to favour one course over another in their overall ranking of the courses. In addition to this, the result of the study pointed to the fact that the students value the human capital component of classroom instruction. In other words, students place value on the courses' contribution to their human capital and future earning capacity.

Howard (2005) carried out an empirical research on the relationship of internal locus of control and female role models in female college students. The researcher found that instructional effectiveness and cooperative/competitive condition affect academic achievement. In support of this, Kingdom (2006) conducted a similar study on students' achievement and teachers' pay in India and found that teachers' remuneration affected students' academic achievement.

Teachers' attitude may make students to run away from school. Moreover, adopting a bad methodology, cursing and calling the students by derogatory names may lead to acts of truancy and absenteeism on the part of the students. Osarenren (2008) further observed that some teachers do not prepare their lessons well. The content of the lesson is in most cases not adequate to keep students in class. As a result of the inadequacy in the preparation of subject matter, students may loiter along the school compound looking for an opportunity to leave the school. Some of the students do not bother to come to school because they know their teachers will not teach well. This practice is also rampant among students of tertiary institutions.

Adegoroye (2004) conducted an investigation on the influence of Nigerian secondary school principals' personal attributes on teachers' job fulfillment and satisfaction. He found that friendliness at work, grasp of organizational policies, observing hierarchical structure; giving incentives for job performance are significantly related to the personal attributes of principals. The researcher used means, correlation coefficient in analyzing data. The findings of the study show that when teachers are satisfied with their boss attitude and promotion prospects, they will put in their best and ensure students' academic progress.

In a study conducted by Evans (2001) on morale, job satisfaction and motivation among education professionals, it was found that school leadership management, salary, educational policy and reforms, conditions of service significantly contribute to the satisfaction and motivation among education professionals. The researcher did a comparative analysis of the variables of study. He observed that the greatest influences on teacher morale, job satisfaction and motivation are school leadership and management.

Pietro (2009) investigated the impact of academic calendar stability on students' performance in the United Kingdom. The researcher found that disruption in two-semester calendar structure had a negative impact on final examination scores.This result agrees significantly with the earlier findings in Patterson and King (2004).

In a similar study, disruption in school calendar stability was found to increase the risk of academic failure and hinder educational achievement (National Centre for Mental Health Promotion and Youth Violence Prevention, 2010). Cooper et al. (2003) studied the effects of modified school calendar on students' academic achievement and on school and community attitudes. The researchers reported little or no effect of modified school calendar on students' academic achievement.

Savas and Gurel (2014) reported in a study of the variables affecting the success of students in Turkey. The researchers found that students who attended private institutions for a longer time are more successful than the ones who studied for a short time. In other words, the longer students attended private education institution, the higher their academic achievement is. The finding is consistent with those of Savas et al. (2010). In Nigeria, the School Calendar in private schools is generally more stable than in public schools and may tend to affect academic achievement accordingly.

Good school environment is an essential ingredient in the attainment of quality education. Conducive learning environment improves students' performance in class work and examinations. Ukit (2003) defined school environment as the aggregate of external conditions or factors, which influence the activities of educational institutions. These conditions often include: economic, legal, political, socio-cultural, technological and physical factors.

In the same vein, Uwadiae (2001) described school environment as conditions (natural and man-made) prevalent in the school and include: climate, building and their structural designs, facilities/equipment for teaching and learning, library materials, recreational facilities, leadership style of the school management and the level of academic planning and involvement. Good school environment is very essential for the attainment of quality education and could influence students' academic performance. Good environment can lift one up and promote one's all round development and bad environment can let one down and make a person live a hopeless life. In support of this, Mark (2002) reported that clean, quiet, safe, comfortable, and healthy environments are an important component of successful teaching and learning. According to him, poor indoor air quality makes teachers and students sick and sick students and teachers cannot perform as well as healthy ones.

Moreover, Sucharita (2004) carried out a study on the effect of school climate on social intelligence and found that qualities of the school environment interacted with general intellectual ability of the students in the process of development of their social intelligence. He employed the usage of 2 by 2-factorial design in his research where the two levels of intelligence interacted with the two types of school environment. The findings of the study showed that average students in enriched climate scored significantly higher on social intelligence tests than average students in non-enriched school climate. In addition to this, it was found that temperature and humidity affected indoor air quality, which invariably affected students' academic outcomes.

Kennedy (2001), McGovern (2008), and Moore (2008) observed that schools need especially good ventilation because children breathe a greater volume of air in proportion to their body weight than adults do. One of the first symptoms of poor ventilation in a building is a buildup of carbon dioxide caused by human respiration. When carbon dioxide levels reach 1000 parts per million, headaches, drowsiness and inability to concentrate ensue. In support of this, Myhrroid et al. (2006) found that increased carbon dioxide levels in classrooms owing to poor ventilation decreased students' performance in tests and increased students' complaints of health problems as compared to classes with lower carbon dioxide levels.

Good acoustics are also fundamental to good academic performance. Lemaster (2008) reported three key findings that higher student achievement is associated with schools that have less external noise, that outside noise causes increased student dissatisfaction within their classrooms, and that excessive noise causes stress on students.

There is also an evidence of cumulative effect of excessive classroom noise on a student's academic achievement level. These problems are more acute for students who may

have hearing impediments and may affect the detection of such impediments (Nelson and Soli, 2010). Fisher (2010) buttressed this view by observing that high noise level causes stress. Noise levels influence verbal interaction, reading comprehension, blood pressure and cognitive task success and may induce feelings of helplessness, inability to concentrate and lack of extended application to learning tasks.

Ayodele (2009) investigated resource situation in Nigerian schools as correlate of students' academic performance and found that inadequate resource situation in schools for teaching and learning may lead to low students' academic achievement. The study further showed that a positive and significant relationship exists between resource situation and students' academic performance. The findings of the study showed that there is no significant difference in the resource situation between old generation and new generation schools. The study also showed a positive and significant relationship between physical and material resource situation and students' academic performance. The findings of this study are consistent with those of Oni (1992), which stated that the presence of unqualified teachers in the school system has the tendency to cause low students' performance since qualified teachers have been seen as the drivers of effective educational system.

Ajila and Olutola (2000) reported on impact of parents' socio-economic status on university students' academic performance and found that availability of suitable places to read, adequacy of educational infrastructure and well equipped laboratories had significant contributions to students' academic performance. The researchers made use of descriptive survey design. A self-designed questionnaire was also used and data analysis was done using analysis of variance.

Udoh (1990) holds consistent view with Fabiyi and Fagbamiye (2001) who state that physical and material resources contributed significantly to students' academic achievement. These findings are also in line with that of Ayodele (2009) who states that inadequate resources for teaching and learning may lead to low students' academic achievement. In addition to this, Bassi (2001) holds consistent view with Oni (1992) who states that the presence of unqualified teachers in the school system has the tendency to cause low students' academic achievement.

Wilkins (2002) conducted an empirical investigation on linking resources to learning. The report suggested that resource management contributed to higher academic achievement. According to the researcher, pupils' number should be given increased emphasis as the determinants of school budgets with the intended consequences. In a study by Fabiyi and Fagbamiye (2001) on teaching resources and teaching effectiveness in selected colleges of education in Nigeria, it was discovered that teachers' welfare package, staff development scheme, promotion prospects are significantly related to students' academic achievement. The researchers made use of Pearson moment correlation coefficient and multiple linear regressions in data analysis. The result of the findings showed that only one out of the six institutions used for the study recorded a significant relationship between the usage of physical and material resources and teaching effectiveness. The result further showed that students' achievement scores in mathematics, integrated science, English language and social studies are not significantly related to teaching effectiveness as this is confirmed for mathematics, English language and technical education, whereas teaching effectiveness is significantly correlated with students' achievement in integrated science and social studies. The findings also revealed no significant relationship between resource availability and their utilization. However, these findings are not consistent with those of Udoh (1990), which observed that the use of physical

and material resources contributes significantly to students' academic achievement. To buttress these findings, Oladele (2005) also observed that the quality, quantity and use of physical facilities could influence teaching effectiveness. However, it can be summed up that if physical and material resources were optimally used, teaching effectiveness would be better enhanced.

The non-significance of utilization of resources on teaching effectiveness may not be unrelated to the sense of frustration experienced by teachers as a result of general inadequacies in the availability of resources. The study also showed that subject areas that recorded acute shortage of teaching personnel had the highest failure rates at the senior secondary school level. Furthermore, Wilkins (2002) and Bazargan (2002) hold similar views that students' enrolment number, and students' population, contributed significantly to students' academic achievement. Moreover, Mclaughlin and Driori, (2002)'s findings are consistent with that of Evans (2001) who states that principal's leadership ability or school leader-ship management had a significant impact on students' academic achievement.

Finally, the findings of Franklin (1995) that institutional environment and organizational characteristics contributed to students' academic achievement are consistent with that of Broder and Dorfman (2004) who states that enthusiasm for teaching, consideration, interest in students, instructor's characteristics had significant contribution to students' academic achievement.

The home is said to be the starting point of learning activities and the role of the parents in this regards matters a lot and go a long way in structuring the academic achievement of a child. In a research work by Udoukpong, Emah, and Umoren, (2012), students who perceive their parental influence as motivating to academic work outperformed their counterparts who perceived their parental influence as non-motivating. A possible explanation for the finding is that motivation is crucial to cognition and performance because motivation directs individuals'

behavior. Extensive evidence exists that motivation is a crucial element in students' success and learning. More specifically, motivation influences individuals' choice of which activities to do, level of engagement in them, and the degree of persistence (Akey, 2006)

The finding of Udoukpong, Emah, Umoren, (2012) in respect to students' academic performance in Business Students vis-a-vis parental influence was attributed to Thorndike's Law of Effect. According to the principle of law of effect, learning is strengthened when accompanied by pleasant or satisfying feeling but that learning is weakened when associated with no reinforcement. Students' motivation in academic activities should always be promoted through explicit rewards and encouragement.

In Determining academic performance as they relate to the Nigerian setting the influence of peer pressure cannot be overemphasized. Negative peer pressure on antisocial behavior outside of school rather than no academic achievement like social experimentation with cigarettes, alcohol, and other illicit substances generally has negative implications on performance as the attention paid to this kind of peer pressure may supersede pressure regarding grades in class (Hilma 2012).

Most researchers recognize that a child's peers can have an impact on achievement, but the extent of that effect has been an open question. Further, few students have focused on quantifying the academic outcomes associated with the peer effect. Children are socialized by the people with whom they associate; through daily fostered interaction over the course of many years, acceptable social customs are taught and fostered. Other children as well as adult can have a great impact on a broad range of issues in the child's life, including achievement in school. Researches have been discussing the link between social interactions among peers in school and

academic outcomes. The extensive literature notes that a child's peer group influences social and academic development and that these influences begin at the very start of formal education, including study habits and personal academic development, because of the sheer amount of time the typical child spends each day with his or her friends, the peer influence on a child can be substantial.

Kirk (2004) explained academic achievement by analyzing six factors that affect achievement namely: the effect of peer, race and ethnicity, parents' educational attainment, number of reading materials in the home, free or reduced price lunch participation, and gender. Kirk is of the strong believes that the peer effect is a strong influence on academic achievement, particularly at the fourth grade level. Family background characteristics have a similar important influence. Both the peer effect and family background have effects that are independent from the effects of gender and race and ethnicity.

2.7 Review of Empirical Studies

This section reviewed empirical studies related to the study.Ajinuhi (2002) study was on comparative study of students' entry qualification on academic performance of NCE III level of Business Education in Federal College of Education, Kontagora, Niger State. The main objective of the study was to identify if there was any relationship between entry grades and academic performance at NCE level. The study did not state any research question but three null hypotheses were tested. The researcher adopted expo-factor research design and 605 students constituted the populations out which 100 were sampled. The study employed both descriptive statistics and test in analyzing the null hypotheses. The finding revealed that entry qualification was positively related to academic performance.

The current research is related to the previous research in that they were both on entry qualification at NCE level in College of Education. The literature review of the past work is of importance to the current study and some of them were used in the current research. Ajinuhi's (2002) work is also relevant to this present study as the instrument for gathering data (students past record), research design and statistical instrument of t-test were adopted. However, the past work did not state research questions and also limited the research scope to one College of Education in one state- Niger State. This present research however, used another variable and focused on principles of account I students' academic performance in six (6) Colleges of Education in Six States of the North Central.

Obiora (2003) investigated on the relationship between entry qualification and students' performance in Shorthand in Business Education in Federal Capital Territory, Zuba. The objective of the study was to find out the relationship between entry grades of the Office Technology & Management (OTM) students and class performance in Colleges of Education. The study stated no research questions but two null hypotheses were formulated. The researcher used ten students as population and it was an experiment study. The result of the study revealed that entry qualification in shorthand affected the performance of students. It was however, recommended that every aspiring candidate in Office Technology & Management (OTM) in Federal College of Education, Zuba should possess the basic entry qualification. Although the past study was on effects of entry grades on shorthand or Office Technology & Management (OTM) student's performance, which is related to current research because both research work was on entry grade and students' performance in business education. Similarly, both past and current studies are on the same NCE students of business education. The past researcher recommendation was also helpful to this current research as it drew the researcher attention to

subject requirements for admission. However, the past researcher could have stated the research questions and used more population or sample size for effective generalization.

Kolawole and Ilugbusi (2007) conducted a research on Cognitive Entry Grades as Predictors of Students' Academic Achievements in Mathematics in Nigerian Universities in South-West, Nigeria. The data used were the cognitive entry grades of 720 university students in mathematics, as well as their final GPA in mathematics. The study samples were selected by using the multi-stage random sampling technique. Multiple regression analysis was the only statistical tools used. Findings among others however, showed that there was a significant positive and linear relationship between the basic cognitive entry grades and the final GPA of the students in Mathematics. It was however recommended that any candidate who intends to study mathematics at the university level should possess at least an O' level credit pass in Mathematics, Physics and Chemistry or Further Mathematics or both plus at least a pass in English Language before he or she is admitted.

The current research is related to the previous research in that they are both on entry grades against academic performance of students. However, there is distinction between the two studies, because, the previous study was conducted using university students while the current study was conducted using colleges of education students and in different geo-political zones. Hence, the studies are different in location and the gap which this study is going to fill is that the previous study was on students' summative achievement while the current study will be on formative testing which create a room for remediation.

Jubril (2011), conducted a research on Relationship between Entry Grades in Mathematics and students performance in Financial Accounting in Colleges of Education in Nigeria. The research has five objectives, five research questions and a hypothesis. The

population of the study consisted of six hundred and fifty five (655) students offering accounting option, out of the total population, a sample of four hundred and seventy (470) students' was taken using random sampling technique. The findings revealed among others that there was significant relationship between students' entry grades in mathematics and their ability of solving problems in financial accounting within a stipulated time in federal colleges of education in Nigeria. On this ground the hypothesis was also rejected. The result of Null hypothesis indicated the difference that exists between male and female entry grades in mathematics and their performance in financial accounting in federal colleges of education in Nigeria.

In view of the findings, the Jubril recommended among others that orientation programmes should be encouraged to enlighten the secondary school students on the need to develop interest in mathematics, because it will provide them with the necessary knowledge, skills and abilities that will enable them to cope with their subsequent educational challenges. The similarity between these studies is that, both studies focused on students' entry grades and how it affects college of education student performance but the present study differs from the previous study because it's the influence of entry grades of students in both economics and accounting on principles of account I that was studied. In addition, the present study wasconducted on N.C.E I students result, and they both have similar methodology except in linear regression, the previous study used descriptive statistics of frequency distribution, percentages mean score and range were used while Pearson product moment correlation was used to test the null hypothesis one and two while simple regression analysis was used to test hypothesis three and t-test analysis was used for hypothesis four all at 0.05level of significance.

The research study did not specifically explain how he has conducted his three weeks teaching and how he administered the test and the place among the three colleges of education,

there is no consistency in the period of conducting the test, the researcher however was not consistent with standard grading where 70= A as distinction. In addition, the previous study covered only state colleges of education, while the current study covered federal, state and private colleges of education. The current study aims to fill the gap that the previous study did by including federal and private colleges of education.

Daniel (2014), investigated on the influence of entry grades in mathematics and accounting ordinary level on students' performance in Advance financial accounting in college of education in north eastern states, Nigeria, the population of the study consisted six hundred and fifty (650) students of NCE III student-graduates for the 2010-2011 academic sessions in the nine colleges. The sample population was drawn from six colleges representing each state in the zone to capture adequate characteristics of the students in these states. The objective of the study was to determine the influence of students O/L entry grades in mathematics and principles of accounting on Business Education students' performance in financial accounting for the Nigeria certificate in education in colleges of education.

The study has five (5) research questions and five (5) null hypotheses were formulated and tested. The findings revealed among others that, entry grades in mathematics has significant influence on student's academic performance in advance financial accounting, good grade in principles of accounting at O/L contribute significantly and academic performance of students in advanced financial accounting also further revealed that significant different exist between male students with pass grades in O/L mathematics and their female counter parts in Advance financial Accounting in colleges of education in north eastern states, in view of this, it was recommended that, programme should be mounted at secondary schools level to enlighten students interest in mathematics and provide them with the necessary knowledge, skills and

abilities to cope with challenges in their future educational endeavors. Schools should organized tutorial classes as a strategy to develop students' critical thinking and higher cognitive skills to handle numbers comfortable.

The current study benefited from the previous study. Because both researchers focus on the relationship and influence of entry grade in ordinary level mathematics and how it affects student performance in college of education which was also the purpose of the current study. The current study considered preliminary requirements for those that have deficiency in the O' level to be admitted into NCE I in colleges of education while the previous did not include preliminary students because of the changes in colleges of education minimum standard. N.C.C.E, (2012). This is the gap that current study is going to fill.

Adamu and Bashir (2015) conducted a research titled the influence of entry grades in mathematics and principles of accounting on students' performance in financial accounting in Nasarawa state Colleges of Education, Akwanga. The study had eight objectives and eight null hypotheses. Developmental research design was adopted for the study. In the test of null hypotheses, documentary records (students' performance in financial accounting and O'L grades in accounting and mathematics) of all the 115 NCE II Business Education students in the 2011/2012 academic session were used. Logistic regression was employed to test null hypotheses one to three, while t-test was used to test null hypotheses four to eight. All the hypotheses were tested at significance level of 0.05. The results of the test revealed among others that entry grades in mathematics and principles of accounting have significant impact on students' performance in financial accounting. Among the recommendation gave by the researchers was that credit grades in mathematics and accounting should be emphasized as one

of the entry requirements for students opting for business education in tertiary institutions in Nigeria.

The current research is much related to the previous research in that they are both on entry qualification at NCE level in College of Education. The literature review of the past work is of importance to the current study and some of them were used in the current research. Adamu and Bashir's work is also relevant to this present study as the instrument used for gathering data (students past record), research design and statistical instrument of t-test were adopted. However, the past work did limit the research scope to one State College of Education, Nasarawa State. This present research however, used another variable and focused on principles of account I students' academic performance in six (6) Colleges of Education in Six States of the North Central.

Ayeduso, (2015) conducted a research on Entry Grades and Continuous Assessment influence on Summative Performance of Office Technology and Management (OTM) students in Colleges of Education, North-Central States, Nigeria. Expo-facto design was used for the study and the population which formed the sample for the study was all NCE III Office Technology and Management (OTM) students in ten (10) Colleges of Education in North-Central States, Nigeria; the whole population was used for the study owing to the low number of the population. Three specific objectives, three research questions as well as the three null hypotheses were raised for the study. The theoretical framework used for the study was Abraham Maslow's Motivational Theory. The instrument used for the collection of data was past records of students performance rated on a five-point scale. Among the findings revealed was that, entry grades of students with distinctions, five (5) credits, and below do not influence summative academic performance but the continuous assessment. Based on the finding, the researcher recommended

that, colleges of education should adhere strictly to admission requirements which stipulated that students possess at least 5 credits.

Though, the past study was on entry grades and Continuous Assessment's influence on Summative Performance of Secretarial Students in Colleges of Education which is related to this research because both research works are on entry grade and students' performance in business education. The current research is also related to the previous research in that they are both on entry qualification at NCE level in Colleges of Education. The literature review of the past work is of importance to the current study and some of them were used in the current research. Ayeduso's work is also relevant to this present study as the instrument for gathering data (students past record), research design and statistical instrument of t-test were adopted. This present research however, used another variable and focused on principles of account Istudents' academic performance in six (6) Colleges of Education in Six States of the North Central. Another major difference between the previous study and the current study is that students' achievement of the previous study was measured on summative while the current one was on formative and on accounting education students not office and technology management students.

The gap which this study is going to fill is that formative testing was given consideration because of its emphasis on students' performance at each semester of the session while the previous study did not attach emphasis on formative testing which create a room for remediation.

2.8 Summary of Reviewed Literature

In the course of review of related literature under several sub-headings,theeducational psychological and theorist whose work relates to entry grades and is considered in this work includeInstrumentality and Expectancy Theory by Vroom, (1964) on which the study is based was fully examined. Although, this past researcher differed in the focus of his work and theory,

his contributions continue to influence students' academic performance on any field of study. Literatures related to study were also reviewed and these were done in stages sequentially.

The concepts of Entry Grades, Economics, Financial Accounting, and Academic Performance of students from diverse authors across the globe were highlighted. From their different ends, they have common view and ideas of Entry Grades to be the knowledge and skills acquired at secondary school which will in turn help to develop in students' critical thinking, problem solving, team-work, time-management and writing skills in tertiary institutions. On Financial Accounting, they are of the opinion that, it is all about financial transactions of an individual or organization, while they all share similar view about economics to be a social science that study human wants or ends which are usually many, relative to available resources or means of satisfying them.

None of the literature reviewed investigated the influence of entry grades of both economics and financial account on academic performance of students in principles of accounts I incolleges of education in North-central Zone of Nigeria.It is this gap that the result of this study will help to fill.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter outlined the specific methods and procedures used in this study. The chapter was organized under the following sub-headings:

3.1 Research Design

3.2 Population of the Study

3.3 Sample Size and Sampling Procedure

3.4 Instrument for Data Collection

3.4.1 Validity of the Instrument

3.4.2 Pilot Study

3.4.2 Reliability of the Instrument

3.5 Procedure for Data Collection

3.6 Procedure for Data Analysis

3.1 Research Design

The research design used for this study was ex-post facto design. According to Ayeduso (2015), an ex-post facto design is one which deals with events or occurrences that have already taken place. This research design was used because students' past records were used in conducting the research.

3.2 Population of the Study

The population was 1463, made up of NCE I business education students in `twenty one colleges of education in North-central Zone of Nigeria. The breakdown is shown in table 1

Table 1 Population of the Study

S/N	Name of Colleges		No of Students
1.	Federal College of Education, Kontagora		98
2.	Federal College of Education, Okene	105	
3.Federal College of Education, Pankshin		115	
4.	College of Education, Gindiri	72	
5.	College of Education, Ankpa	96	
6.	College of Education, Kabba	82	
7.	Niger State College of Education, Minna		85
8.	Nasarawa State College of Education, Akwanga		88
9.	City College of Education, Maraba Gurku		32
10.	College of Education, Ilorin		114
11.	College of Education, Oro		68
12.	College of Education, Lafiagi		78
13.	College of Education, Offa		30
14.	Muhyideen College of Education, Ilorin		32
15.	Kinsey College of Education, Ilorin		45
16.	College of Education, Ilemona		28
17.	Nana Aisha College of Education, Ilorin		23
18.	Calvin Foundation College Of Education, Okpokwu		38
19.	College of Education, Katsina-Ala		68
20.	College of Education, Oju		82
21.	Apa College of Education, Aidogodo	40	
TOTAL		**1463**	

Source: Field Study, (2016)

3.3 Sample Size and Sampling Procedure

The sample size was 193 of those who had credit and above in either economics, financial account or in both subjects. Purposive sampling techniquewas used to choose six colleges(two federal, two state and two private colleges)to accommodate the three categories of colleges of education and a representative in each state that made up of North-central zone for the purpose generalization.as shown in Table 2.

Table 2 Sample size

S/N	Name of College	No of Students
1.	Federal College of Education, Okene	45
2.	Federal College of Education, Pankshin	48
3.	Niger State College of Education, Minna	35
4.	Nasarawa State College of Education, Akwanga	36
5.	Muhyideen College of Education, Ilorin	13
6.	Apa College of Education, Aidogodo	16
TOTAL		**193**

Source: Field Study, (2016)

3.4 Instrument for Data Collection

The data used for this study was secondary data. The data were 'O' level results of the students in economics and financial accounting as well as their first semester result in principles of accounts I for 2015/2016 academic session. All these results were collected from the academics offices of the respective colleges. This was in line with the suggestion of Kolawole and Ilugbusi (2007) that documentary record can be used as data in conducting research.

3.4.1 Validity of the Instrument

The datahadalready been validated through internal and external moderations by the colleges of education, coupled with screening and confirmation of 'O' level results exercises undergone by the students as entry requirement during the admission processes. Since, the validity of the data had already been established, therefore it was not considered necessary to conduct a further validation of the data.

3.4.2 Pilot Study

No pilot study was conducted for this study because the data were secondary data.

3.4.3 Reliability of the Instrument

The data for this study were'O' level results from SSCE (WAEC, NECO, & NABTEB) and the students' result in principles of accounts I. These data were obtained after administration of standardized tests.As such, the reliability was high. This view was supported by Igbinedion and Enijuni (2014), whoexplained that reliability coefficient of standardized achievement tests are always high. Based on this, the researcher did not conduct any reliability test on the data.

3.5 Procedure for Data Collection

The researcher collected a letter of introduction as in appendix one from the Department of Vocational and Technical Education, Ahmadu Bello University, Zaria, which was used to introduce him to the authorities of the colleges. The students' personal records during their entry into the colleges were collected from departmental offices and their part I first semester results in principles of accounts I for 2015/2016 academic session weresigned and stamped by the examination officer and collected. With the support of a research assistant in each college, the

data collection period lasted for twentyfour days; four days in each college including travelling time from one college to another.

3.6 Procedure for Data Analysis

The data were analyzed using descriptive and inferential statistics. The research questions were answered using mean and standard deviation. Hypotheses one, two and three were tested using PPMC and hypothesis four was also tested using t-test. All the hypotheses were tested at 0.05 level of significance.

Decision Rule

The decision rule for the research question was that for a student to have a firm and adequate grip of any of the subject, such a student should pass the subject with at least a grade of 'C', which is 50%. Thus, this study regarded a credit pass mark of 50% as a good performance while any score below 50% is categorised as poor performance. For the hypotheses, the decision rule wasthat the null hypothesis was retained when the calculated r-value (for hypotheses 1, 2 and 3), and t value (for hypothesis 4) was less than or equal to the Table value, and the null hypotheses were rejected when calculated value was greater than critical value.

CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

This chapter presented and analysed data collected in the study under the following sub-headings;

4.1 Analysis of Entry Grades of Participants

4.2 Answers to research Questions

4.3 Test of Null Hypotheses

4.4 Discussion of Major Findings

4.1 Analysis of Entry Grades of Participants

Analysis of entry grades of participants, such as students' Entry Grades in Economics and Financial accounting and their performance in Principles of account I, were presented in Tables 3

Table 3: Distribution of Students by Credit Pass in Economics, Financial Accounting and Credit Passes in both Economics and Financial Accounting

Variables	N	%	Mean	StD
Credits and above Pass in Economics only.	8	4.15	3.56	.19
Credits and above Pass in Financial Accounting only.	3	1.55	3.78	.15
Credits and above Passes in both Economics and F. Acct	182	94.30	2.63	.55
Total	193	100		

Source: Field Work, (2017)

Table 3 revealedthe category of students based on their credit pass and above in economics only, financial accounting only and Credits and above Passes in both economics and financial accounting. Out of the 193 students whose WAEC, NECO, and NABTEB results were used, 8 students had above Credit pass in economics, but not in financial accounting, represented by 4.14%, and 3 students had above Credit pass in financial accounting, but not in economics,representedby 1.55%, while 182 students only had Credits and above passes in both economics and financial accounting, represented by 94.30%. This showed that very few of the students admitted into business education programme in the colleges had credit and above inonly economics or financial accounting while many of the students had credit and above passes in both economics and financial accounting combined.

4.2 Answers to Research Questions

To answer the research questions, data collated were computed and their mean grades and standard deviation were used as presented in Tables 4 to 7.

Research Question One: What is the influence of credit pass in economics at 'O' level on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria?

To answer this research question, data were analysed, and the result was presented in table 4.

Table 4: Mean and standard deviation of credit pass in economics'O' level on colleges of education students' academic performance in Principles of account I

Variables	N	Df.	Mean	StD	MeanDiff.
Credits pass in 'O' level Econs.	8		1.87	.56	
		14			1.30
Principles of Acct. Results	8		3.17	.22	

Source: Field Work, (2017)

The result in Table 4 revealed that credit pass ineconomics at 'O' level had mean score of 1.87 and Standard Deviation (StD) of 0.56. On the other hand, students' results in principles of Accounts I had mean score of 3.17 and Standard Deviation (StD) of 0.22.

Therefore, there was an increment in the mean score on academic performance of students in principles of account I (3.17> 1.87). Thus implying that credit and above pass in economics at 'O' levelbut not in financial accounting had influence on the academic performance of students in principles of account I.

Research Question Two: What is the influence of credit pass in financial accountingat 'O' level on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria?

To answer this research question, data were analysed, and the result was presented in table 5.

Table 5: Mean and standard deviation of credit pass in financial accounting at 'o' level on colleges of education students' performance in Principles of account I

Variables	N	Df.	Mean	StD	Mean Diff.
Credit pass at 'O' levelin Fin. Acct. only	3		1.33	0.14	
		4			0.33
Principles of Acct. Results	3		1.66	0.34	

Source: Field Work, (2017)

The result presented in Table 5 revealed that the credit pass in financial accounting at 'O' level, but not in economics had mean score of 1.33 and Standard Deviation (StD) of 0.14. On the other hand, students' results in principles of accounts I had mean score of 1.66 and Standard Deviation (StD) of 0.34. With mean difference of 0.33 (1.66 > 1.33), this means that credit pass

in financial accounting at ‘O’ levelwas influential on the academic performance of students in principles of account I.

Research Question Three: What is the influence of credit passes in both economics and financial accountingat ‘O’ level on students’ academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria?

To answer this research question, data were analysed, and the result was presented in table 6.

Table 6: Mean and standard deviation of credit passes in both economics and financial accounting at ‘O’ levelon colleges of education students’ performance in Principles of accounts I

Variables	N	Df.	Mean	StD	Mean Diff.
Credit passes in both economics and fin. acct.	182	362	2.15	0.61	1.71
Principles of Acct. I Results	182		3.86	1.17	

Source: Field Work, (2017)

The result presented in Table 6 revealed that credit passes in both economics and financial accounting at ‘O’ levelhad mean score of 2.15 and Standard Deviation (StD) of 0.61. On the other hand, students’ academic performance in principles of accounts I had mean score of 3.86(3.86 > 2.15) and Standard Deviation (StD) of 1.17 with mean difference of 1.71.This means that economics and financial accounting entry grades combined were influential on the academic performance of colleges of education students’ in principles of account I.

Research Question Four: What is the difference in the influence of credit passes between economics and financial accounting at ‘O’ level on students’ academic performance in principle of accounts I in colleges of education in North-central zone, Nigeria?

To answer this research question, data were analysed, and the result was presented in table 7.

Table 7: Analysis of difference in the mean performance of credit passesbetween economics and financial accounting at 'O' level on academic performance of male students in principle of accounts I

Variables	N	Df.	Mean	StD	Mean Diff.
Credits pass at'O' levelin Economics	8	9	1.87	0.56	0.21
Credits pass at 'O' level in Fin. Acct. only	3		1.66	0.14	

Source: Field Work, (2017)

The result in Table 7 revealed that credit pass and above in economics had mean score of 1.87 in principles of accounts I against 1.66 mean score of financial accounting in principles of accounts I. This indicated thatstudents with credit pass in economics performedbetter in principles of accounts I with Mean Difference of 0.21.

4.3 Test of Null-Hypotheses

Analysis of data used to test the hypotheses is presented in Tables10 to 14.

Null Hypothesis One: Credit pass in economics at 'O' level has no significant influence on students' academic performance in principle of accounts I in colleges of education in North-central zone, Nigeria.

Data collected to address null hypothesis one were computed using Pearson product moment correlation (PPMC)at 0.05 level of significance as presented in table 8.

Table 8: Pearson product moment correlation of influence of Credit pass in Economics at 'O' levelon Performance of Colleges of Education Students in Principles of Account I

Method	N	Df	Mean	Std. Dev.	r-cal	r-crt.	p-value
Economics only	8		1.87	0.56			
	14				.469	1.03	0.013
Principles of Acct	8		3.18	0.22			

Source: Field Work, (2017)

The result of the data used to determine the influence of credit pass in economics at 'O' level, but not in financial accounting on colleges of education students' academic performance in principles of account I presented in Table 8 revealed that the calculated value was .469 and the critical table value were 1.03. The p-value obtained was 0.013, which was significant at 0.05. By implication the null hypothesis that credit passes in economics at 'O' levelhas no significant influence on students' academic performance in principles of account I in colleges of education was therefore rejected. This is because t-cal was .469 at (p=0.013).

Null Hypothesis Two: **Credit pass in financial accounting at 'O' levelhas no significant influence on students' academic performance in principle of accounts I in colleges of education in North-central zone, Nigeria.**

Data collected to address the null hypothesis twowere computed using Pearson product moment correlation (PPMC)at 0.05 level of significance as presented in table 9.

Table 9: Pearson product moment correlation of influence of Credit pass in financial accountingat 'O' levelon Performance of Colleges of Education Students' in Principles of Account I

Method	N	Df	Mean	Std. Dev.	r-cal	r-crt.	p-value
Credit in Fin. Acct.	3		1.33	0.14			
4					.535	.032	0.000
Principles of Acct	3		1.66	0.34			

Source: Field Work, (2017)

The result of the data used to determine the influence of financial accounting entry grades on colleges of education students' academic performance in principles of account I in colleges of education, presented in Table 11 revealed that the r.cal was 0.535 and the r.crit was 0.032. The p-value obtained was 0.000, which was significant at 0.05. Since the observed level of significant for the test was 0.000 ($P < 0.05$). This means that, the null hypothesis that credit pass in financial

accounting at ‘O’ levelhas no significant influence on colleges of education students’ academic performance in principles of account I was therefore rejected. Therefore, it was observed here that credit pass in financial accounting at ‘O’ levelhad significant influence on performance of colleges of education students’ in principles of account I.

Null Hypothesis Three: **Credit passes in both economics and financial accounting at ‘O’ levelhave no significant influence on students’ academic performance in principles of accounts I in colleges of education in North-central zone, Nigeria.**

Data collected to address the null hypothesis three were computed using Pearson product moment correlation (PPMC)at 0.05 level of significance as presented in table 10.

Table 10: Pearson product moment correlation of influence of Credit passes in both economics and financial accountingat ‘O’ levelon students’ academic Performance in Principles of Account I in Colleges of Education in North-central Zone, Nigeria.

Method	N	Df	Mean	Std. Dev.	r-cal	r-crt.	p-value
Credit in Fin. Acct.	182		2.15	0.61			
362					.714	.064	0.015
Principles of Acct	182		3.86	1.17			

Source: Field Work, (2017)

The result of the data used to determine the influence of credit passes in both economics and financial accounting at ‘O’ level on colleges of education students’ academic performance in principles of account I presented in Table 10 revealed that the calculated value was .714 and the critical table value were .064. The p-value obtained was 0.015, which was significant at 0.05. By implication, the null hypothesis that credit passes in both economics and financial accounting at ‘O’ level has no significant influence on students’ academic performance in principles of account I in colleges of education was therefore rejected. This is because t-cal was .714 at (p=0.015). Since the alpha value of 0.05 was less than p-value of 0.015, the null hypothesis was rejected.

Null Hypothesis Four: **There is no significant difference in the influence of credit passes between economics and financial accounting at 'O' level on students' academic performance in principles of accounts I in colleges of education in North-central zone, Nigeria.**

Data collected to address the null hypothesis fourusing t-test analysis at 0.05 level of significant was presented in table 11.

Table 11: The t-test analysis of difference of credit passes between economics and financial accounting at 'O' level on students' performance in principles of accounts I in colleges of educationin North-central zone, Nigeria.

Method	N	Df	Mean	Std. Dev.	t-cal	t-crt.	p-value
Credit Pass in Economics at 'O' level	8		1. 87	0.56			
	9				-.969	2.03	0.339
Credit Pass in Fin. Acct.	3		1.33	0.14			

Source: Field Work, (2017)

Analysis of data used to test null hypothesis four revealed a mean score of 61.13 and standard deviation of 10.22forstudents with credit pass in economics at 'O' level with their performance in principles of accounts I, anda mean percentage score of 58.66 and standard deviation of 11.43for students with credit pass in financial accounting at 'O' level with their performance in principles of accounts I. The t-cal value was -.9699 less than critical value of 2.03. This is because t-cal was -.969 at (p=0.339). Since the alpha value of 0.05 was less than p-value of 0.339 the null hypothesis was retained.

4.4 Discussion of Major Findings

Based on the analysis on research questions and null hypotheses which concentrated at presenting and interpreting past records of students using descriptive and inferential statistics, this section discussed the findings so established.

The outcome of hypothesis one in Table 8 showed that credit pass in economics at 'O' level hassignificant influence on students' academic performance in principle of accounts I in colleges of education in North-central Geo-political Zone, Nigeria. Null hypothesis one further revealed that economics entry grades did influence performance of students in principles of account I. This was as a result of the fact that students performance in principles of account I correlates with their 'O' level during the students entry into the college. This is in line with the findings of Yousef (2011) and Daniel and Yousef (2012) who believed that, good entry grades at secondary school certificate examination leads to good academic performance. However, this is contrary to the view of Gable (2008) and Irfan and Shabana (2012) who observed that, good academic performance could not be a function of good entry grade but other performance factors such as personality traits, quality of time spent on studies, intelligent ability and interest among others.

Result of the hypothesis two in Table 9 showed that credit pass in financial accounting at 'O' levelhas significant influence on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria. The Pearson's Product Moment Correlation (PPMC) statistical technique was used to test the null hypothesis which revealed that there is significant influence of financial accounting entry grades on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria.This is in line with Van Rensburg, Penn and Haiden (2008) who observed that high school accounting had a more permanent or persistent effect on grades that are obtained on courses beyond first year accounting courses. Ibrahim (2011) opined that initial accounting skills are important for students to understand accounting systems and financial statement analysis in future life. He stressed that academic and professional success in accounting will be facilitated

by initial level of exposure in the course.The finding further confirmed that of Michell (2008) who reported that high school accounting had a positive effect on grades obtained at university level beginner'saccounting course. To further buttress this, the finding also confirmed the statement of Rowlands (2013) who opined that students' whohad previous exposure to accounting performed better than their counters parts in first year accounting course.

Results of hypothesis three in Table 10 showedthat credit passes in both economics and financial accounting at 'O' levelhave significant influence on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria.The outcome of this study conceded with the findings of Eskew and Faley (1998) who maintained that previous exposure to business related subject like economics and accounting combined by way of college preparatory has influence on future performance of students in accounting. Kealey et al. (2009) also reported that critical thinking skills, overall GPA, aptitude economics and accounting prior to entering university, and majoring in accounting were significant predictors of examination performance in accounting course. To affirm this, Tan and Laswad (2008) earlier reported that the learning style and entry grades of students without accounting entry grades could be very different from that of students with accounting entry grades. To further buttress the findings of this study, Lee and Less (2009) discovered that the accounting and economics are resemblance within the educational settings, hence initial grades in them is a predictor of future performance in accounting.

The outcome of hypothesis four in table 11 shows that, there is significant difference in the influence of credit passes betweeneconomicsand financial accounting at 'O' levelon academic performance ofstudents in principle of accounts I in colleges of education in North-central Zone of Nigeria. This outcome was as a result ofdifference between students with credit

passes in economics and financial accountingthat had mean performance of 1.87 as against the mean performance 1.33 in principles of accounts I. So, there was significant difference in the influence of credit passes betweeneconomicsand financial accounting at ‘O’ levelon academic performance of male students in principle of accounts I in colleges of education in North-central Zone of Nigeria. The finding is similar with that of Jubril (2011) who observed that entry grades in business subjects facilitate students’ knowledge and skills in accounting related courses. Similarly, Adamu and Musa (2012) emphasized thatstudents with credit passes in accounting have the potentials of coping up with accounting problems.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

This chapter is presented under the following sub-headings:-

5.1 Summary

5.2 Contribution to Knowledge

5.3 Conclusion

5.4 Recommendations

5.5 Suggestion for Further Study

5.1 Summary

The study is titled “Influence of Economics and Financial Accounting Entry Grades on Colleges of Education Students’ Academic Performance in Principles of Account I, North-central Zone of Nigeria”. The study had four specific objectives from which four research questions and four null hypotheses were tested. The research questions and null hypotheses were testedand provided statistical validity to various solutions proffered for the objectives of the study.

The research design for the study was ex-post facto design. The Population for the study comprised of 1,463 made up of NCE I business education students in twenty one colleges of education, North-centralZone of Nigeria, offering business education as at the time of this study. Purposive sampling technique was used to select six colleges (two federal colleges, two state colleges and two private colleges) from the entire colleges offering business education in the North-central Zone of Nigeria. From the six colleges of education selected, a total number of one hundred and ninety three students were all used as sample size.

This data for this was secondary data;Students Senior Secondary School Certificate Examination (SSCE) results to get students' entry grades and their first semester result in principles of account I. Data collected from the students past records were compared and statistically analyzed. The four null hypotheses were tested at 0.05 level of significance. Null hypotheses one, two and three were tested using Pearson product moment correlation coefficient and four was tested using t-test. From the analysis, null hypotheses one, two, and three were rejected while null hypotheses four, was retained.

Finally, the findings from the study revealed that:

a. credit pass in economics at 'O' level has significant influence on students' academic performance in principle of accounts I in colleges of education in North-central Geo-political Zone, Nigeria.
b. credit pass in financial accounting at 'O' level has significant influence on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria.
c. credit passes in both economics and financial accounting at 'O' levelhave significant influence on students' academic performance in principle of accounts I in colleges of education in North-central Zone of Nigeria.
d. there is significant difference in the influence of credit passes between economicsand financial accounting at 'O' level on academic performance of students in principle of accounts I in colleges of education in North-central Zone of Nigeria.

5.2 Contribution to Knowledge

The study established that:

1. credit pass in economics at 'O' level, but not in financial accounting had significant influence on colleges of education academic performance of students' in Principles of Account I, North-central Zone of Nigeria (p=0.013).
2. credit pass in financial accounting at 'O' level, but not in economics had significant influence on colleges of education academic performance of students' in Principles of Account I in North-central Zone of Nigeria. (p=0.000).
3. credit passes in both economics and financial accounting at 'O' levelhad significant influence on colleges of education academic performance of students' in Principles of Account I in North-central Zone of Nigeria (p=0.015).
4. credit passes between economics and financial accounting at 'O' level had significant difference on colleges of education academic performance of male students' in Principles of Account I in North-central Zone of Nigeria (p=0.339).

5.3 Conclusion

Going by the findings of this study, the results revealed that a good grade in economics really facilitate colleges of education students' academic performance in principles of account I.It is also observed that good grades in economics and financial accounting facilitates better understanding which enhanced colleges of education students' academic performance in principles of account I. The skills will obviously facilitates their understanding and professional success in accounting at tertiary institutions.Finally, it could be concluded that students with good grades in economics and financial accounting have the chances of copping up with financial accounting challenges in the future academic endeavour at tertiary institutions which

would in turn enable them to acquire job skills, self-reliance, further their studies and gainful of employments.

5.4 Recommendations

Based on the conclusion drawn, the researcher made the following recommendations.

1. Credit pass in economics should be made compulsory for students opting for business education in colleges of education.
2. Financial accounting teachers in secondary schools should endeavour to cover their course outline and explore strategies that will increase students' interests and their learning habits towards the subjects, this will help to equip students with pedagogical content knowledge and skills require for success in accounting courses thereafter.
3. Any candidate who intends to study business education at colleges of education should be made to possess at least an O' level credit and above pass in both economics and financial accounting in addition to requirement in other subject as prerequisite for admission. This will assist in students' performance and quality assurance of business education programme.
4. Business teachers should make effective use of entry grades of students to improve their academic performance in colleges of education.

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APPENDIX I

DEPARTMENT OF VOCATIONAL & TECHNICAL EDUCATION
AHMADU BELLO UNIVERSITY, ZARIA - NIGERIA

Telephone: 069-51755, 50692

VICE CHANCELLOR: **Professor Ibrahim Garba,** *B.Sc (Hons) Geology, M.Sc (Mineral Exploration) ABU, Ph.D Geology (London), D.I.C., FNMGS*
INTERIM HEAD OF DEPARTMENT: **Dr. Sani Ibrahim,** *B.B.Ed, M.Ed, Ph.D (ABU)*

22nd February, 2017

Your Ref: P13EDVE8037 *Date:*

Our Ref:

Letter of Introduction

SAKARIYAHU SHEHU-P13EDVE8037

This is to certify that the above mentioned name is a Postgraduate student M.Ed (Business Eduation) in the Department of Vocational and Technical Education, Faculty of Education, Ahmadu Bello University, Zaria, carrying out a research topic; ***Influence of Economics and Financial Accounting Grades on Colleges of Education in North Central Political Zone, Nigeria.***

. Please, kindly give him every assistance he may require.

22/02/17

Dr. Sani Ibrahim
INTERIM HEAD OF DEPARTMENT

APPENDIX II

SUMMARY OF STUDNTS ENTRY GRADES IN ECONOMICS AND FINANCIAL ACCOUNTING IN NABTEB, NECO, WAEC AND THEIR FIRST SEMESTER RESULTS IN PRINCIPLES OF ACCOUNTS I FOR 2015/2016 ACADEMIC SESSION FROM SIX COLLEGES OF EDUCATION IN NORTH-CENTRAL STATES, NIGERIA

S/N	ENTRY GRADES		FIRST SEMESTER RESULTS IN PRINCIPLES OF ACCOUNT I	
	ECONOMICS	FINANCIAL ACCOUNTING	SCORES	GRADES
1.	C	C	41	E
2.	E	B	62	B
3.	C	A	61	B
4.	C	B	58	C
5.	E	C	40	E
6.	E	C	47	D
7.	B	D	50	C
8.	F	C	34	F
9.	C	D	72	A
10.	B	A	83	A
11.	B	C	40	E
12.	D	E	52	C
13.	E	C	48	D
14.	C	F	44	E
15.	C	A	65	B
16.	C	C	49	D
17.	D	B	54	C
18.	A	A	81	A
19.	C	B	59	C
20.	E	C	33	F
21.	C	C	50	C
22.	F	D	41	E
23.	A	C	64	C

24.	C	C	59	C
25.	B	E	35	F
26.	B	C	61	B
27.	D	C	52	C
28.	E	E	47	D
29.	C	E	61	B
30.	C	B	62	B
31.	F	C	40	E
32.	E	C	---	---
32.	D	---	47	D
33.	C	B	60	B
34.	C	E	50	C
35.	B	C	78	A
36.	C	D	67	B
37.	B	A	81	A
38.	D	F	50	C
39.	C	C	47	D
40.	B	E	54	C
41.	C	---	63	B
42.	B	C	41	E
43.	C	E	52	C
44.	C	E	51	C
45.	D	B	58	C
46.	C	F	40	E
47.	D	C	47	D
48.	A	B	60	B
49.	C	B	44	E
50.	E	D	62	B
51.	C	E	53	C
52.	F	C	---	---

53.	---	C	64	B
54.	C	C	51	C
55.	B	D	51	C
56.	A	A	78	A
57.	B	C	54	C
58.	C	E	49	D
59.	C	C	72	A
60.	D	F	56	C
61.	C	A	52	C
62.	C	C	39	F
63.	E	B	72	A
64.	C	B	51	C
65.	C	D	67	B
66.	E	E	49	D
67.	E	C	40	E
68.	B	C	61	B
69.	C	F	42	E
70.	C	E	61	B
71.	F	D	33	F
72.	B	C	52	C
73.	E	C	45	D
74.	C	B	66	B
75.	D	C	71	A
76.	A	B	69	B
77.	F	D	56	C
78.	E	A	80	A
79.	C	C	67	B
80.	F	---	39	F
81.	A	C	64	B
82.	C	F	41	E

83.	B	A	89	A
84.	B	C	62	B
85.	D	B	71	A
86.	E	A	65	B
87.	C	B	66	B
88.	C	C	58	C
89.	F	C	40	E
90.	E	D	59	C
91.	D	C	42	E
92.	C	C	60	B
93.	C	E	68	B
94.	B	C	71	A
95.	C	C	61	B
96.	B	E	49	D
97.	D	E	50	C
98.	C	B	61	B
99.	F	C	37	F
100.	A	C	---	---
101.	B	F	62	B
102.	C	B	64	B
103.	C	E	51	C
104.	---	C	51	C
105.	C	D	78	A
106.	D	A	54	C
107.	A	F	49	D
108.	C	C	72	A
109.	E	E	56	C
110.	C	B	52	C
111.	F	A	39	F
112.	A	B	72	A

113.	C	C	51	C
114.	B	C	67	B
115.	A	D	49	D
116.	B	C	40	E
117.	C	C	61	B
118.	C	F	42	E
119.	D	B	64	B
120.	C	E	33	F
121.	D	C	52	C
122.	D	B	45	D
123.	C	C	66	B
124.	C	C	71	A
125.	E	F	59	C
126.	C	B	56	C
127.	C	E	80	A
128	E	C	67	B
129.	E	D	39	F
130.	B	A	64	B
131.	C	F	41	E
132.	C	C	88	A
133.	F	E	62	B
134.	B	C	71	A
135.	E	C	65	B
136.	C	E	62	B
137.	D	E	58	C
138.	A	B	40	E
139.	F	---	59	C
140.	E	C	42	E
141.	C	B	60	B
142.	F	B	68	B

143.	A	D	71	A
144.	C	E	61	B
145.	B	C	48	D
146.	B	C	50	C
147.	D	C	61	B
148.	E	D	37	F
149.	C	A	69	B
150.	C	C	62	B
151.	F	E	44	E
152.	E	C	50	C
153.	D	F	47	D
154.	C	A	60	B
155.	C	C	51	C
156.	B	B	78	A
157.	C	B	67	B
158.	B	D	82	A
159.	D	E	50	C
160.	C	C	47	D
161.	B	C	54	C
162.	A	F	61	B
163.	B	---	41	E
164.	C	D	52	C
165.	C	C	51	C
166.	D	C	58	C
167.	C	B	40	E
168.	D	C	---	---
169.	A	B	60	B
170.	F	D	44	E
171.	E	A	62	B
172.	C	C	41	E

173.	C	E	63	B
174.	E	B	61	B
175.	C	A	68	B
176.	C	B	40	E
177.	E	C	47	D
178.	E	C	50	C
179.	---	D	38	F
180.	F	C	72	A
181.	C	D	73	A
182.	B	A	40	E
183.	B	C	52	C
184.	D	E	48	D
185.	E	C	44	E
186.	C	F	65	B
187.	C	A	49	D
188.	C	C	54	C
189.	D	B	81	A
190.	A	A	69	B
191.	C	B	37	F
192.	E	C	50	C
193.	C	C	41	E
194.	F	D	64	B
195.	A	C	59	C
196.	C	C	45	D
197.	B	E	61	B
198.	B	C	52	C
199.	D	C	47	D
200.	E	E	61	B
201.	C	E	49	D
202.	C	B	68	B

203.	F	C	40	E
204.	E	C	47	D
205.	D	F	50	C
206.	C	B	38	F
207.	C	E	72	A
208.	B	C	---	---
209.	C	D	40	E
210.	B	A	52	C
211.	D	F	48	D
212.	A	E	44	E
213.	C	C	65	B
214.	E	F	49	D
215.	C	A	54	C
216.	F	C	81	A
217.	A	B	69	B
218.	C	B	37	F
219.	B	D	50	C
220.	A	E	51	C
221.	B	C	64	B
222.	C	C	59	C
223.	C	F	45	D
224.	D	E	61	B
225.	C	D	52	C
226.	C	C	47	D
227.	E	---	61	B
228.	C	B	49	D
229.	C	C	52	C
230.	E	B	60	B
231	E	D	58	C
232.	B	C	71	A

233.	C	F	61	B
234.	C	A	48	D
235.	F	B	50	C
236.	B	C	61	B
237.	E	C	35	F
238.	C	D	69	B
239.	D	C	62	B
240.	A	D	54	C
241.	F	A	50	C
242.	C	C	47	D
243.	E	E	50	C
244.	B	C	51	C
245.	A	F	58	C
246.	B	A	67	B
247.	C	C	82	A
248.	C	B	50	C
249.	D	A	47	D
250.	C	B	54	C
251.	C	C	61	B
252.	F	C	41	E
253.	B	D	52	C
254.	E	C	51	C
255.	C	D	58	C
256.	B	D	40	E
257.	C	C	47	D
258.	C	C	61	B
259.	F	E	44	E
260.	B	C	62	B
261.	E	C	42	E
262.	C	E	63	B

263.	D	E	61	B
264.	A	B	89	A
265.	F	C	52	C
266.	C	C	62	B
267.	E	F	54	C
268.	C	B	51	C
269.	C	E	55	C
270.	E	C	78	A
271.	---	D	54	C
272.	B	A	49	D
273.	F	D	62	B
274.	C	E	56	C
275.	C	C	52	C
276.	E	D	39	F
277.	C	D	62	B
278.	F	C	51	C
279.	A	C	67	B
280.	C	E	49	D
281.	B	C	40	E
282.	B	---	61	B
283.	D	E	42	E
284.	E	E	54	C
285.	C	B	43	E
286.	C	C	52	C
287.	F	C	45	D
288.	E	F	56	C
289.	D	B	71	A
290.	C	E	59	C
291.	C	C	56	C
292.	B	D	79	A

293.	C	A	67	B
294.	B	F	49	C
295.	D	E	34	F
296.	A	C	41	E
297.	C	F	88	A
298.	E	A	62	B
299.	B	C	71	A
300.	A	B	65	B
301.	B	B	62	B
302.	C	D	58	C
303.	C	E	42	E
304.	D	C	59	C
305.	C	C	42	E
306.	D	F	60	B
307.	A	E	68	B
308.	C	D	71	A
309.	E	C	61	B
310.	C	C	48	D
311.	F	B	24	F
312.	A	C	61	B
313.	C	B	37	F
314.	B	D	69	B
315.	A	---	62	B
316.	B	B	44	E
317.	C	A	60	B
318.	C	B	---	---
319.	D	C	60	B
320.	C	C	51	C
321.	C	D	78	A
322.	E	C	67	B

323.	C	D	32	F
324.	C	A	60	B
325.	E	F	47	D
326.	E	E	54	C
327.	B	C	61	B
328.	C	C	41	E
329.	C	E	52	C
330.	F	C	51	C
331.	B	C	58	C
332.	E	E	40	E
333.	C	E	37	F
334.	D	B	60	B
335.	A	F	54	C
336.	F	C	62	B
337.	E	B	51	C
338.	C	B	63	B
339.	F	D	61	B
340.	A	---	68	B
341.	C	C	40	E
342.	B	C	47	D
343.	B	C	---	
344.	D	D	38	F
345.	E	A	72	A
346.	C	C	73	A
347.	C	E	30	F
348.	F	C	52	C
349.	E	F	48	D
350.	D	A	44	E
351.	C	C	65	B
352.	C	B	59	C

353.	B	B	63	B
354.	C	D	71	A
355.	B	E	69	B
356.	D	C	37	F
357.	C	C	50	C
358.	E	F	41	E
359.	A	E	58	C
360.	B	D	73	A
361.	C	C	52	C
362.	C	C	57	C
363.	D	B	50	C
364.	C	C	56	C
365.	D	B	49	D
366.	A	C	61	B
367.	C	C	59	B
368.	E	F	38	F
369.	C	B	60	B
370.	F	E	58	C
371.	A	C	72	A
372.	---	---	54	C
373.	B	A	39	F
374.	A	F	47	D
375.	B	E	50	C
376.	C	C	41	E
377.	C	F	58	C
378.	D	---	33	F
379.	C	C	52	C
380.	D	C	37	F
381.	D	C	50	C
382.	C	D	56	C

383.	C	A	47	D
384	E	C	56	C
385.	C	E	59	C
386.	C	C	67	B
387.	E	F	49	D
388.	E	A	54	C
389.	B	C	41	E
390.	C	B	38	F
391.	C	B	62	B
392.	F	D	71	A
393.	B	E	55	C
394.	E	C	62	B
395.	C	C	58	C
396.	C	F	42	E
397.	B	E	59	C
398.	C	D	42	E
399.	A	C	60	B
400.	B	C	56	C
401.	C	F	51	C
402.	C	B	61	B
403.	D	---	48	D
404.	C	C	52	C
405.	C	D	51	C
406.	E	A	---	---
407.	C	F	69	B
408.	C	E	62	B
409.	E	C	34	F
410.	E	F	60	B
411.	B	A	59	C
412.	C	C	60	B

413.	C	B	51	C
414.	F	B	68	B
415.	B	D	37	F
416.	E	E	62	B
417.	C	C	50	C
418.	D	C	28	F
419.	A	F	---	---
420.	F	E	49	D
421.	E	D	59	C
422.	C	C	35	F
423.	F	C	61	B
424.	D	B	52	C
425.	B	F	47	D
426.	---	A	61	B
427.	E	C	62	B
428.	C	B	40	E
429.	C	B	---	---
430.	C	D	47	D
431.	D	E	60	B
432.	F	C	50	C
433.	D	C	65	B
434.	E	F	57	C
435.	C	A	61	B
436.	F	C	50	C
437.	A	---	47	D
438.	C	B	54	C
439.	B	D	63	B
440.	A	E	41	E
441.	B	C	52	C
442.	C	C	39	F

443.	C	F	52	C
444.	D	E	51	C
445.	C	D	67	B
446.	D	C	49	D
447.	D	C	40	E
448.	C	---	51	C
449.	C	B	42	E
450.	F	E	61	B
451.	B	C	43	D
452.	E	D	52	C
453.	C	A	45	D
454.	D	F	66	B
455.	A	E	52	C
456.	F	C	39	F
457.	C	F	52	C
458.	E	D	51	C
459.	B	C	67	B
460.	A	C	49	D
461.	B	F	40	E
462.	C	---	61	B
463.	C	E	43	E

Source: Field Work, (March, 2017)

APPENDIX III

CONVERSION OF STUDENTS PERFORMANCE GRADE POINTS FROM EXAMINATION SCORES

SCORES	GRADE	GRADE POINTS AVERAGE
70 – 100	A	5
60 – 69	B	4
50 – 59	C	3
45 – 49	D	2
40 – 44	E	1
0 – 39	F	0

Source: NCCE, (2012)