EFFECT OF ACCOUNTING BACKGROUND AND GENDER ON STUDENTS' PERFORMANCE IN PRINCIPLES OF ACCOUNTS IN COLLEGES OF EDUCATION IN NORTH-CENTRAL STATE, NIGERIA

BY

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DECLARATION

I declare that this dissertation titled "***Effect of Accounting Background and Gender on Students' Performance in Principles of Accounts in Colleges of Education in North-Central State, Nigeria*****"** has been carried out by me in the Department of Vocational and Technical Education. The information derived from the literature has dully acknowledged in the text and a list of references provided. No part of this dissertation was previously presented for another degree or diploma at this or any other institution.

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CERTIFICATION

This dissertation **"*Effect of Accounting Background and Gender on Students' Performance in Principles of Accounts in Colleges of Education in North-Central State, Nigeria.*"** by Mohammed Afolabi, Idayat meets the requirement governing the award of the degree of Master in Education (MSc.Ed Business Education) in Department of Vocational and Technical Education of Ahmadu Bello University, Zaria, Nigeria and it is approved for its contribution to knowledge.

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DEDICATION

This research work is dedicated to my lovely mother, Late Mrs. MemunatOmolabakeAfolabi.

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ABSTRACT

This study investigated the effect of accounting background and gender on students' performance in principles of accounts in colleges of education in North –Central State of Nigeria. To carry out the research, five research questions were raised to guide the study while, five hypotheses were postulated and tested at 0.05 level of significant.Quasi experimental design was used for the study. Six hundred and sixty-two (662) NCE 1 Business Education Students of Federal College of Education in North-Central State were used as population of the study and two hundred and sixty one (261) students of Federal College of Education Kontogora were purposively selected as the sample size for the study. Pre-test and post- tests were used as primary data for the study. Descriptive statistics were used to analyze the answers to research questions while, z -test was used to test all the null hypotheses at 0.05 level of significance. The results of the study showed that accounting background had significant effect on performance of students in Principles of Accounts. This is because P-value is lower than 0.05 level of significance. Thus, null hypothesis 1, 3 and 4 were rejected. The study further showed that female students with good accounting background out-performed their male counterparts in principles of accounts. This is because the z-calvalue of 2.686 was higher than z-critical value of 1.96 thus, Null hypothesis 5 was rejected. Based on these findings it was concluded that students with good accounting back ground perform better in accounting courses at tertiary level. It was therefore recommended, among others, that National Commission for Colleges of Education should make a credit in O'level accounting as minimum entry grade for admission into Business Education programme and guidance and counseling programmes should be organized by secondary schools authorities for students on the need to develop interest in financial account, because it will provide them with insight and skills that will enable them perform better in future accounting courses.

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Operational Definitions of terms

- **Academic performance:** students' achievement in their studies and how they accomplish different learning experiences given to them by their teacher.
- **Accounting Background:** Result of students from pre-test
- **Gender:** the sex of the students involve in the research**.**
- **Principles of Accounts:** this is the foundation for a beginner which introduces the students to accounting terms.

CHAPTER ONE
INTRODUCTION

1.1 Background to the Study

Educationplays a significant role in shaping the character of individuals and contributes immensely to the transformation of every society. Education has been identified as the key to sustainable development, peace and stability of any economic system. It is for this reason that education is viewed as the fundamental right of all the members of a society, irrespective of their culture, gender, and social status. Engin- Demir (2009) believes that education represents a major form of human resources development. He further states that human resource development is determined by the availability and quality of education. Thus, this constitutes an underlying basis upon which material development is built.

Business education is one of the programs usuallyoffer in the school or faculties of Vocational and Technical Educationand are intended to prepare students in different areas of vocational teacher education. Accounting, which is an integral aspect of business education, is the process of systematic recording and managing financial transaction.. According to Cronbach (2003), accounting was developed in response to the development of trade and commerce during the medieval times. The first accounting recordings were made in Italy, and accounting practice has changed very little over many hundred years of its usage. For example, it is noted by Olayiwola (2007) that the concepts of liabilities, assets, income, expenses and the need to reconcile these areas are still the basis for all accounting functions today. Learning to effectively understand and maintain all accounting information is today taught to prospective individuals through accounting and book-keeping.

Accounting and Book keeping are the process of identifying, measuring, classifying,

recording, and communicating economic information about an organization or other entities in order to permit informed judgments by users of the information. In the business world, accounting is seen as one of the disciplines of study that all persons should have regardless of the job position they hold because it concepts can be applied to all job specializations. Accounting involves the recording of money in terms of cash flows (inflow and outflow) between or within economic entities. Accounting is something that affects people in their personal lives, just as much as it affects small and large businesses. People use accounting informations when planning what to do with their money, how much to spend and how much to save.

The importance of accounting lies in the fact that it is applied in all field's of job specialties. Secretaries use accounting skills to manage the company's cheque books and petty cash books. Auditors have to study financial statements to evaluate the accuracy and integrity of the business. Executives also need to judge the success of their businesses. Companies also require some basic knowledge of accounting to avoid financial Mis-management. People use accounting information and principles to make investment decisions, assess interest rates to pay off their house mortgages, and calculate rates for payments in the business world. Accounting is utilized in much greater depth because each individual encounters some activities in his/her everyday life that requires knowledge of accounting principles. Based on this, Ibrahim (2011) opined that all business students should have some background knowledge of accounting since in recent years, in the business world, people are held more accountable for their financial practices.

Accounting principles are important to guide individual in processing accounting data. Omolehinwa (2007) observed that these principles form the basic fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the

preparation and interpretation of financial statements. He further stressed that it is because the accounting information system is based on principles that are widely and globally used, proven, time-honored, and universally understood that accountants in one part of the world are easily understood by their counterparts in other part of the world.

Teaching and learning of accounting at the colleges of education is done under the business education programme. The Accounting education students start learning accounting with principles of accounting course. The Principles of accounts is a core course for Nigeria Certificate in Education (NCE) I business education students. The course is basically designed to introduce newly admitted students of business education to double entry principles, books of original entry (cash book and the journal) and the accounting equation. In addition, the course introduces students to the books of the sole trader up to his final account (the trading, profit and loss account and the balance sheet). The course generally ends with introduction of students to simple adjustments in the books of the sole trader.

The success or otherwise of teaching principles of accounts, and all other accounting courses in business education, is normally determined through students' academic performance. Students' academic performance according to Ibrahim (2011) can be referred to as what students achieve in their studies and how they cope with or accomplish different learning experiences given to them by their teachers. He also reported that educational institutions' success is measured by students' academic performance or how well students' meets the standard set by institutions.

Historically, the accounting profession has been a male-dominated one. Recent changes in women career pursuit have seen the feminist perspective to accounting increasing. Many researchers have studied the effect of gender on performance of students. However, the study

showed mixed results. For instance, Asaolu, (2002)reported that gender significantly affect students' overall performance. On the other hand, Malgwi (2006) reported that gender was not a significant factor in determining students' performance. The variation may be as a result of the difference in time of need to continue to investigate the effect of gender on students' academic performance in accounting from time to time since variation in time may give different result.

Blake and Gowthorpe(2008) found out that students' prior knowledge in economics was a significant factor in their improved performance in economics at higher level of study.Studies have also linked students' academic performance to solid prior knowledge of the subject matter or good educational background (Cheesman, Simpson, Wint ,2006). The implication here is that students who have studied accounting during their secondary school may perform better than those that are not exposed to such background knowledge. However, how true this assertion is depends on investigations, and that is what informedthe reseacher to carry out thisstudy.

1.2 Statement of the Problem

Admission into business education course in colleges of education in Nigeria is guaranteed when a student has successfully completed his/her secondary school sat and passed the senior secondary school certificate exams conducted by both either National Examination Council (NECO) and West African Examination Council (WAEC) with five (5) credits in English, Mathematics, and anythree relevant courses such as Accounting, Commerce, Office Practice, Marketing, Economics areas of others.(Engin-Demir, 2009). The assumption is that a student who has credit pass and above in accounting will perform well especially in principles of accounts which is the basis of the accounting courses.

Despite the fact that many students pass with credit and above, which qualifies them to be admitted intobusiness educationprogramme, the researcher's preliminary investigation had revealedthat performances of businesseducation students in accounting has not been impressive in the last ten years especially in the area of accounting subjects.For example records from Federal College of Education, Zaria show that the average students' performance in Principles of

Accounts was 46% in the years 2005/2006 session, 44% in the 2006/2007 session, 43% in the 2007/2008 session, 42% in the 2008/2009 session, 40% in 2009/2010, 42% in 2010/2011, 43% in 2011/2012, 45% in 2012/2013 and 48% in 2013/2014 session. Also in Federal College of Education ,Okene, Kogi State. The performance of students in the principles of accounting was 47% in 2005/2006 session, 48% in the 2006/2007 session,46% in 2007/2008 session, 45% in 2008/2009, 44% in year 2009/2010 session, 47% in year 2010/2011 , 45% in year 2011/2012, 46% in the year 2012/2013 and 49% in year 2013/2014 session. These results are below average. When the reseacher interacted with the lecturers on the possible causes of poor performance in Principles of Accounts, majority of the lecturers were of the opinion that it was due to poor or lack of accounting background while others said studentsappeared not to have found bookkeeping and basics accounting easy to study.

The researcher indicated that some of the students she interacted with were of the opinion that lack of prior knowledge in accounting was why they found it very difficult to learn accounting while others felt it was lack of interest, age, and gender differencesamong others.Based on the views obtained by both staff and students about the factors which may be regarded as authentic in relation to these views, the researcher in knowing the disposition of towardsaccounting. It seems from all the points stated so far that there is no agreement among scholars on this issues which aroused the problem.

1.3 Objectives of the Study

The main objective of the study is to investigate the effects of Accounting backgroundand their gender onstudents' performance in Principles of Accounts in Federal Colleges of Education in North-CentralState, Nigeria. The Specific objectives are to;

1) determinethe effect of passin 'O'levelaccounting on students performance in

principles of account in Federal College of Education in North-Central State, Nigeria.

2) assessthe effect of fail in 'O'level accounting on students performance in principles of accounts in Federal College of Education inNorth-Central, State Nigeria.
3) determinethe effect of pass in'O'level accounting on female students ' performance in principles of account inFederal College of Education in North-Central State, Nigeria.
4) establishthe effect of pass in 'O'level accounting on male students' performance in principles of accounts inFederal College of Education in North-Central State, Nigeria.
5) determinethe differences between the performance of female and male students who passed 'O'level accounting, in principles of accounts in Federal College of Education in North-Central State, Nigeria.

1.4 **Research Questions**

The study sought answers to the following research questions formulated from the specific objectives of the study and with specific focus on North-Central State of Nigeria.

1. What the effect is of pass in 'O'level accounting on students' performance in principles of accounts in Federal College of Education in North-Central State, Nigeria?
2. What is the effect of fail in'O'level accounting on students' performance in principles of accounts in Federal College of Education in North-Central state, Nigeria?
3. What is the effect of 'O'level accounting on female students' performance in principles of accounts in Federal College of Education in North-central state, Nigeria?
4. What is the effect of 'O'level accounting on male students' performance in principles of accounts in Federal College of Education in North-central state, Nigeria?
5. What is the difference between the performance of male and female students who passed O'level accounting, in principles of accounts in Federal College of Education in North-

Central State,Nigeria?

1.5 Research Hypotheses

The researcher tested the following null hypotheses in the course of this study.

1 There is no significant effect of pass in O'level accounting on students' performance in Principles of Accounts in Federal College of Education inNorth-Central State, Nigeria.

2 There is no significant effect of fail in O'level accounting on students performance in Principles of Accounts inFederal College of Education in North-Central State, Nigeria.

3 There is no significant effect of 'O'level accounting on female students' performance in Principles of Accounts inFederal College of Education in North-Central State, Nigeria.

4 There is no significant effect of 'O'level accounting onfemale students performance in Principles of Accounts in Federal College of Education in North-Central State, Nigeria.

5 Significant difference does not exist between performance of male and female students who passed O'level accounting, in Principles of Accounts in Federal College of Education in North-Central State, Nigeria.

1.4 Significance of the Study

It is expected that the findings of the studies should be relevant to the following: accounting education students, teachers, school administrators, regulatory agencies, and other stakeholders in education research. Through publications and seminar these people will benefit from the study.

Firstly, it is hoped that the accounting educationstudents will use the findings of the study to understand the effect of their prior accounting knowledge on their future performance in

accounting courses. This will to a greater extent stimulate their interest in developing a solid background knowledge relating to their future studies.

Secondly, teachers will also utilize the findings of this study to understand the implication of students' prior knowledge in accounting on their future performance in accounting courses. Also the teachers will use the findings of the study to appreciate the need to adopt teaching strategies that would help students with or without prior accounting knowledge to perform better in accounting courses.

Thirdly, both school administrators and regulatory agencies such as National University Commission (NUC), National Board of Technical Education (NABTE), National Commission for Colleges of Education (NCCE), will find the results of this study useful in re-emphasis the need for an accounting entry qualification for students seeking admission to study accounting or accounting relating courses at out tertiary institutions. The school administrators and the above stated agencies especially NCCE which is the regulatory body of the Federal College of Education (FCE) will find the results of the study useful in taking decision relating to maintaining the current accounting entry qualification or improving on it for admission into NCE Business Education (Accounting).

Finally the findings of the study will add to the existing body of knowledge and research work on the effect of student's prior knowledge on the future performance in accounting. Therefore, it is hopeful that the research work will serve as reference material for further scholastic enquires or investigation.

1.7 Basic Assumptions of the Study

The following basic assumptions are made for the purpose of the study:

1) All students who passed their O'level accounting will not differ in their performance in Principles of Accounts.

2) Female and Male students who passedtheirO'level Accounting will not differ in their performance in Principles of Accounts.

3) Female students who passed their O'level Accounting will perform better than male students who passed their O'level Accounting in Principles of Accounts.

1.8 Delimitation of the Study

This study was delimited to one out of three Federal Colleges of Education offering Business Education programme in North-Central State, Nigeria. This is because the researcher does not have the chance to carry out the whole target population as far as experimental study is concern and also because the institutions have the same curriculum, funding, system of operating and situated in the same zone. The study was further delimited to NCE 1 students in the selected institutions. The choice of this is because it is at this level that students study Principles of Accounts, In addition, this will enable the researcher to have students of the same year of entry, similar classroom management and different background in accounting. Also the work will be delimited to final accounts of a sole trader with minor adjustment such as arrears, prepaid, provisions and depreciation. This is because the topic is part of syllabus of first accounting course of N.C.E 1 in Federal Colleges of Education. The researcher also compared the performance of female and male students who passed O'level accounting and their performance in Principles of Accounts.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter focuses on reviewing what sother researchers have reported on relevant issues that are related to the study. The chapter is organized under the following sub-headings:

2.1 Theoretical framework

2.2 Conceptual Framework

2.3 Prior Knowlegde as a predictive factor of students AcademicPerformance

2.4 Gender and Students' Academic Performance.

2.5 Importance of Principles of Account to Business Education

2.6 Strategies towards enhancing Student Performance in Principles of Accounts

2.7 Empirical Studies

2.8 Summary of Reviewed Literature

2.1 Theoretical framework

This study was based on Cognitive Learning Theory by David Asubel, (1963). An educational theorist whose work provides foundation for discussion for this study which is considernecessary for this work. Thereason for the choice is because is a theory that discussed about prior knowledge.

David Ausubel was a cognitive learning theorist who focused on the learning of school subject and who placed considerable interest on what the students already know as being the primary determinant of whatever he or she learns next. Ausubel viewed learning as an active process, not simple responding to your environment. Learners seek to make sense of their surroundings by integrating new knowledge with that which they have already learned.

The key concept for Ausubel is the cognitive structure. He sees this as the sum of all the knowledge we have acquired as well as the relationships among the facts, concepts and principles that make up that knowledge. Learning for Ausubel is bringing something new into our new cognitive structure and attaching it to our existing knowledge that is located there. This is how we make meaning, and this was the focus of his work (theory). This theory is related to the present study in the sense that it talk about relating the previous knowledge with the new one, that is if a student have prior knowledge in a particular subject there is probability that he will perform better in the subject. This is the reason why the researcher chooses the theory.

2.2 Conceptual Framework

This will be discussed under the following sub-headings:

2.2.1 Concept of Accounting

The rules and conventions of Accounting are commonly referred to as the conceptual frame work of Accounting. As with any discipline or body of knowledge some underlying theoretical structure is required if a logical and useful set of practices and procedure are to be developed for reaching the goals of the profession and for expanding knowledge in that field.

Accounting has been defined in different ways by different authorities.Griffith, (1999)defined accounting as a system designed to measure, record and report in monetary terms the flow of resources into (inflows) and out of (outflows) of an organization, the resources owned by the organization and the claims against those resources.

Financial Accounting as explained by Rosefieldin Ibrahim (2011), has historically involved processes by which financial information about a business is recorded, classified, summarized, interpreted and communicated. Rosefield further explained that the main objectives of Accountancy, as a profession is to produce accurate (true and fair) financial reports that are

useful to managers, regulators and other stakeholders, such as, shareholders, customers and creditors. Rosefield outlined the specific objectives of accountancy as properly matching income of an entity with its expenses, ascertaining the results of operations of an entity during a particular period, ascertaining the financial position of an entity, planning in respect of cash of an entity maintaining control over the assets of an entity and providing a reliable set of data with which to prepare financial reports for analysis purpose for owners, investors, and users of Accounting information; providing a reliable set of data with which to report income of an entity for tax purposes.

2.2.2 Accounting Principles

Accounting principles are principles that guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. Alkin (2004) reported that Accounting came to it present status after a period of several hundred years, because in olden days when size of the business was small and less complicated, the accounting information was felt only by the proprietor of a business. But in the modern days the growth of the business organization, the transactions have become more in number. Unless these transactions are recording to a definite principles by the business enterprises it is difficult to maintain uniformity, is also necessary because many parties such as investors, creditors, employees, government and general public are interested to know the affairs of the business. The principle that is needed by all business enterprises is called Accounting principles.

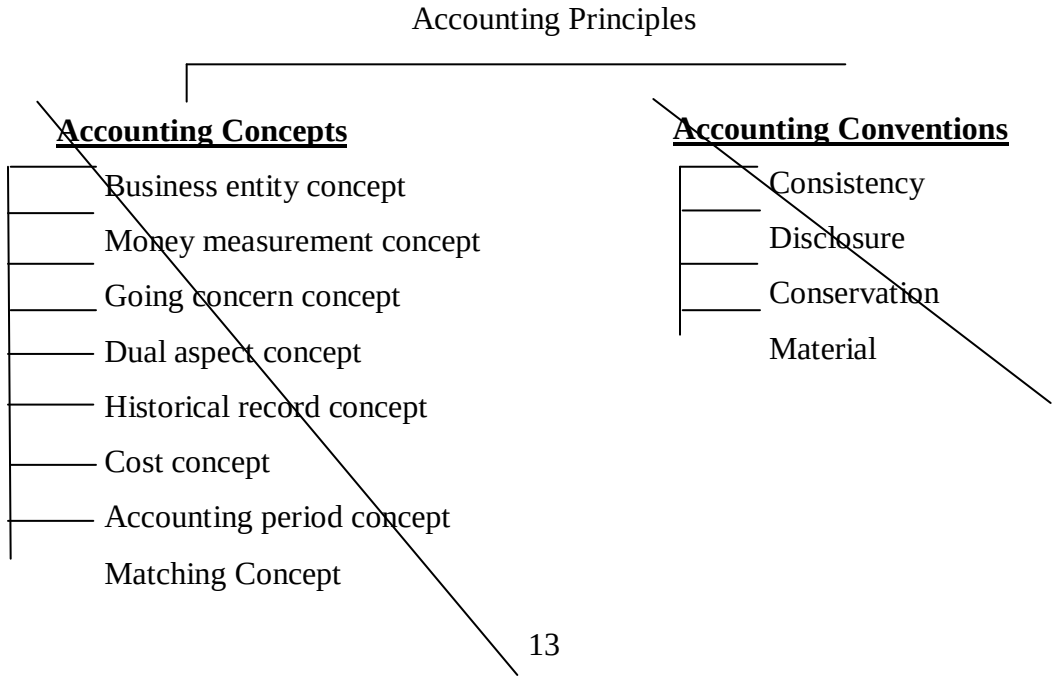
Accounting principles as defined by American institute of accounting (2009) are assumptions and rules of accounting the methods and procedures of accounting and the application of these rules, methods and procedures to the actual practiced of accounting.

Accounting principles are man-made. Unlike the principles of physical and natural sciences, Accounting principles are not external truths. Ibrahim (2011) emphasized that they have been evolved over the years keeping in view their application, relevance, objectivity and feasibility.

The accountant must therefore prepare the financial statements in line with the generally accepted accounting principles (GAAP) so as to ensure that the same set of financial statements will be available to the various users accounting information.

In the year 2010, the federal government of Nigeria announced its plan to converge the Nigerian local GAAP to the international financial reporting standard (IFRS), which a standard prepared and issued by the international accounting standard board (IASB) formally known as international accounting standard committee (IASC), an accounting standard selling body based in London. Therefore, in 2012 Nigeria joined the league of countries around the globe who are applying IFRS in financial reporting. The aim of converging to IFRS by Nigeria and other countries around the globe is to improve the quality of financial reporting by firms.

Accounting principles are divided into two classes; this is shown in the following chart:



Accounting convention refers to the customs and traditions followed by accountants as guideline while preparing accounting statement. They are followed so as to make accounting information more meaningful and dear.

2.2.3 Concept of Academic Performance

The output of any educational system is students. At the point of graduation at any level of the educational structure, the students are expected to have possessed sound character and knowledge equivalent to the objectives of that level. Their wealth of knowledge and character empowers them to either continue their studies into the next level of the educational structure or to enter the labour market as manpower for the productive sector of the economy. Thus, students' academic performances are critical to their future and the future of the society to which they belong. Academic performance, as described by Rothstein (2000), isthe successful accomplishment or performance in particular subject area. It is indicated by marks, scores and grades describing students' degree of worthiness. Rothstein (2000) further explained that academic performance is how students deal with their studies and how they cope with or accomplish different tasks given to them during evaluation of behavioral objectives within a particular period.

Students' academic performances in different subject' areas have for long generated a lot of interest among educators, scholars and other stakeholders in education (parents, government and the students). Many researchers have been carried out on the influence of one factor or the other on students' performance in the various level of the educational system (primary, secondary and tertiary), with the aim of enhancing learning at these levels and avoiding the wastage of educational resources that comes with poor learning. According to Gouch (2009), students' performance can be generally referred to as the approach or manner students deal with

their studies and how they cope with or accomplish different tasks given to them by their instructors. Ibrahim (2011) defined students' performance as the ability of students to study and remember facts and be able to communicate such facts verbally or in writing. Therefore, students' performance in any subject area has to do with their ability to study and respond to evaluated tasks in such a manner that meets the expected behavioural outcomes of the subject matter.

Lafer and Markert (2009) gave two broad definitions of academic performance. The first one refers to the numerical scores describing the extent of each student's knowledge, which is measured by the degree of a student's adaptation to school work and to the educational objectives. The second definition is a subjective one, as its determination of academic success is reliant upon student's attitudes towards his or her academic achievement, as well as the attitudes of others towards his or her success. Students' performance has to do with their ability to understand and assimilate facts presented by the teacher, as well as to be able to recall the facts in the future.

Students' performance is believed to be determined by many variables. Rothstein (2000) outlined the following as variables that influences students performance, teacher's teaching style and method of instruction, mode of presentation of instructions, societal variables, socio-cultural variables, students' variables (e.g. preference, age, gender, prior knowledge and learning styles), peer influence and school variables (e.g. location, atmosphere and resources). The variables examined against students' academic performance in this research work are gender and prior knowledge of subjectmatter.

2.2.4 Concept of Entry Qualification

Certain academic conditions or requirement must be met before a candidate is considered for admission into any chosen course of study in any tertiary institution. One of the main reasons for such requirements is to ensure that set academic standards are maintained. For the NCE Programme, the admission requirements are clearly stated in a summary of minimum standards for NCE Teachers, published by the National Commission for Colleges of Education (NCE). This document contains the minimum academic achievement a candidate should have had at WAEC/GCE O'level SSCE/TC II or their equivalent to be qualified for admission.

However, the NCCE has also realized that some prospective students did not have the stated minimum entry requirement, and had therefore permitted colleges of Education to run the pre-NCE to provide ample opportunities for the admission of more candidates into the NCE programme. Thus, it has been stated by NCCE that "successful candidates in the Pre-NCE final examination organized by an accredited body would also be qualified for admission" (NCCE, 1990 p. 2).

The Oxford Academic Learners' Dictionary defines qualification as a "quality or skill that makes somebody suitable for a particular job or activity". It goes further to state that it is "an official proof e.g. a degree or diploma that one has successfully completed a course, passed an examination etc".

Webster's Dictionary considers qualification as "a skill, quality, etc fitting a person for a particular work or a particular appointment, a requirement which has to be met". Thus, qualification is considered as the suitability or worth of an individual for a particular appointment, work or duty.

The researcher sees Entry Qualification as the dominant factor in selection and placement off education. It is a requirement needed by a candidate so that he/she consider for admission into the tertiary institutions. For example, for a candidate to secure admission into Business Education Department in Federal Colleges of Education, he/she must have at least five (5) credits which Maths, English and three (3) commercial subjects.

Entry qualification does not only guide the selection but serve as a predictive factor for students' academic performance and enable the personal interests of the students to be looked into.

2.2.5 Objectives and Need for Accounting Entry Qualification

Accounting provides variety of information which makes it a necessary part of all facet of life, according to Hicks and Frederick (2004), accounting serves those that use the information it provides in the following ways: Accounting provides information that is helpful in making decisions. Most important decisions, regardless of the type of endeavor involved, are based, in part, upon complex financial or monetary considerations. Accounting provides an important information base and a particular analytical orientation that help the decision maker assess the potential financial implications and potential outcomes of various alternatives that are being considered. The primary role of accounting is to facilitate decision making.

Accounting reports the result of past decisions. Once a decision is made and implementation starts, important and often subtle financial effects occur. These financial effects often are critical to the success of the endeavor. Thus, the evolving effects of the decision must be measure continuously and periodically reported so that the decision maker can be appropriately and informed of continuing and new problems and successes, overtime.

Accounting provides a continuous measurement of the financial effects of a series of decision already made. The result of which communicated to the decisions maker by means of periodic financial statements. Accounting keeps track of wide range of items to meet the storekeeping and safeguarding responsibilities imposed on all organizations. These include how much cash is available for use, how much customers owe the company; what debts are owned by the organization; what items are owned; such as machinery and office equipment, and inventory levels on hand.

Accounting provides a continuing measurement of the financial effects of a series of decisions already made. The results of which are communicated to the decision maker by means of periodic financial statements.

Accounting identifies financial event that occur within an organization, and measure their monetary value (in terms of money, transactions and events which are, in past at least of a financial character). Accounting organizes financial data into meaningful information (recording, classifying and summarizing in a systematic or significant manner), it also analyses, interprets, and communicate financial results to diverse interest groups (interpreting the result thereof).

Accounting is the "language" employed to communicate financial information; such information is sought for a variety of reasons. Owners and prospective owners of business enterprises need to know about its financial status and its prospects for the future. Bankers and suppliers appraise the financial soundness of a business organization and weight the risk involved before making loans or granting credit. Government agencies are concerned with the financial activities of business organizations for the purpose of taxation and regulations. Employees are also vitally interested in the stability and the profitability of the organization that employs them (Kimmel.,Weygand,, and Kieso.,2004).

The managers of business enterprises need a wide range of data about every facet of operations, much of which is made available through accounting. The managers of a small business may be thoroughly familiar with all operating and financial details and hence need relatively little accounting information. As the size of a business unit increases however, the manger become further and further removed from direct contact with day-to –day operations. He must be supplied with timely financial information about various aspects of the business. The growth of large business units and of the importance of accounting in such organizations has given rise to the expression that accounting provides the "eyes and ear of management".

The accountants have the responsibility of keeping track of the essential dollar or Naira information affecting the organization of interpreting the information in terms of relative success or failure and of helping to plan the course of future action.

2.2.6 Concept of Gender

For many people, the terms "gender" and "sex" are interchangeable. This idea has become so common, particularly in western societies, that it is rarely questioned. Yet biological sex and gender are different; gender is not inherently connected to one's physical anatomy.Sex is biological and includes physical attributes such as sex chromosomes, gonads, sex hormones, internal reproductive structures, and external genitalia. At birth, it is used to identify individuals as male or female. Gender on the other hand is far more complicated. Along with one's physical traits, it is the complex interrelationship between those traits and one's internal sense of self as male, female, both or neither as well as one's outward presentations and behaviors related to that perception.

2.3 Gender and Students' Academic Performance

Students' learning outcomes are linked to their previous knowledge and how the object of learning was handled, structured and presented (Kobalandand Musek ,2001). However, another important question is whether Business Education students learn differently according to gender irrespective of their entry background and how the course content was delivered? To provide answers to the above question, researches on the determinant of students' performance has centered on the relative effect of gender difference. Some of the researches have considered gender difference as a relevant factor in determining students' performance, while others believed that gender difference in classroom has no effect on students' performance when PowerPoint presentation is given. For instance, Koh and Koh (2005)observed that the positive attitude of female students' toward utilization of computer aids for learning have significant effect on their performance than that of their male colleagues.

There are several studies indicating that males perform better in principles of accounts than females (Kripke,2002). However, these results are not universal. Some studies have found no significant gender effect on students' performance in Principles of Accounting (Levins and Tadelis, 2005).

McGee (2004)did not find significant gender effect on performance when personality types are included in the model. The missing gender effect on performance in (Roos, 2009) study may be due to personality difference between men and women. If this is the case, gender effects may disappear when personality types are controlled. A re-examination of the same sample of students (McGee,2004) concluded that gender did mater when it was combined with personality type, i.e. looking at the effect of gender in conjunction with personality type. Gender combined

with personality type formed more subtle, interactive effects on a student's probability of success in Principles of Accounting.

Generally, one belief about gender differences in academic performance is that males as a whole in their cognitive abilities appeared to be much more different than females. Males were found at both extremes of achievement ladder that is at the very high and low ends than there were females. Females scored higher on written test than they did on multiple choice questions and the reverse was true for males (Osuala, 1993). Finally, it is worth knowing that Chinwuba and Osamuyimen(2011) observed that despite the facts that differences are often observed in academic performance of boys and girls, in general, they tend to be relatively small in terms of the amount of variance explained.

2.4 Prior knowledge as a Predictive Factor of Students Academic Performance.

Prior knowledge means the knowledge that stems from previous experience, knowledge of a circumstance sufficient to make actions based on those circumstances wrongful (Massasi 2011). He further hypothesized Student's academic performance to be determined by a host of factors which included individual and household characteristics such as students ability, motivation, the quality of secondary education obtained as well as the gender of the students.

Parcel and Dufur, (2001) asserted that childhood training and experience, differences in attitudes, parent and teacher expectation and behaviors', differences in courses pursued and biological differences, all are instruments that determine students' academic performance.

Accounting is a subject area that requires accumulation of prior knowledge and considerable quantitative skills. Therefore, several studies have investigated the impact of prior exposure to accounting and mathematical background courses on performance in college accounting courses. However, the results are inconclusive. Some studies (for example,

Susilawaand Salwana, 2011) found out that performance is not significantly associated with prior exposure to high school accounting education. However, some later studies (for example, Chinwuba and Osamuyimen 2011,) found that prior accounting knowledge, obtained through high school education, is a significant determinant of performance in college-level accounting courses.

Conflicting results were also observed about the association between student's performance in introductory accounting and their performance in non-introductory accounting courses. Sukon and Jawahir, (2005)found evidence that college-level exposure to accounting was positively related to students' performance in the first MBA-level financial accounting courses. Solomon,. (2008)reported that performance in an introductory accounting course had negative impact on performance in subsequent accounting courses. The influence of mathematical background on performance in accounting courses was also ambiguous. Eskew and Faley (1999) found that students with strong mathematical background outperformed students with weaker mathematical backgrounds. However, a later study (Sayel and Anwar, 2004) does not obtain the same results.

Studies in the accounting education have focused on the evaluation of performance of students majoring accounting, or taking specific accounting courses or some admission tests for accounting courses. Sayel and Anwar (2004) reported the results of a study in which several factors are associated with performance. The findings of most of these researchers suggest that many factors are positively associated with students' performance in accounting with a greater body of evidence existing in relation to prior academic exposure. In some studies of students' performance, researchers have attempted to understand the impact of critical thinking, skills as additional predictors (Roos, 2009). He also found that critical thinking skills, aptitude (i.e.

scores) in mathematics, accounting and English prior to entering university, and majority in accounting were significant predictors of examination performance in principles of accounting course. However, the length of stay (total hours completed) in the university prior to attempting the course was not significant.

Several studies reveal that university students who have studied accounting courses at high school performed better in at least some aspects of their first year accounting courses (Uzuagulu,1998). Interesting, some studies have found that while, students with no prior accounting knowledge did not perform less well in their first year, and they outperformed their peers in the later years of their degree programmes (Uzosike, 2008). This may be explained by the fact that some students find the transition from school to university more difficult than others and this can adversely impact on their performance (Uzosike, (2008). The findings of Wood,.and Sangster (2005) showed no association between prior knowledge of accounting and students' subsequent academic performance.

2.5 Importance of Principles of Accounts to Business Education

Principle of Accounts is a course for Business Education NCE 1 students in Federal College of Education. It is the foundation of accounting for a beginner which introduces the students to the accounts terms.A principle of accounts is very Paramount to Business Education students because it will help them in the financial world. The following are the importance of Principles of Accounts to Business Education students.

i. Principles of Accounts enable Business Education students to have background which will help the students as a financial entrepreneur.
ii. It helps Business Education students in analyzing and making proper investments.
iii. It helps Business Education to know the need for keeping paramount record in all business.

iv. Principles of Accounts provide Business Education students with financial information intended to be useful in making economic decision.

v. Principles of Accounts also of importance to Business Education student because, it provide them with information that will enable them to determine the profitability of a business concern.

2.6 Strategies towards enhancing Students academic performance

The traditional approaches to course and content delivery do have their place, the changing nature of contemporary education has provided both direction and opportunity for new methods in particular, and educators seek new ways of enhancing course content, improving educational quality, while maintaining sufficient time for research and administration responsibilities. In effect, both sides of the contemporary education market are seeking flexibility. As the number of tertiary education providers increases globally, the need for such flexibility also increases.

Accounting educators have undertaken efforts to improve the quality of accounting education. The significance of enhancing teaching and learning becomes the core in the process of global educational reforms, where teaching strategies must take this responsibility (Warren, Reeve, and Fess, (2005). Strategies for facilitating the adoption and effective learning of financial accounting are issue of importance to educational administrators and teachers around the world.

Students' academic performance is influenced by several factors. According to Rosthstein, in Ibrahim (2011), some of the variables that influence students academic performance can be grouped as: teachers variables (e.g. teacher's method of instruction and mode of presentation), societal variables (e.g. culture and beliefs), socio-economic variables (e.g.

income level of individuals and social class), students' variables (e.g. age, gender, preference, prior knowledge, and learning style) and school variable (e.g. location, atmosphere and resources).

Thomas, (2009)highlighted that the techniques used to motivate introductory accounting students include offering novel ways to learn and giving immediate feedback, although one study claimed that without significant course credit, student will not complete extra work voluntary. Motivating effort may be one of the largest issues in principles of accounting courses and likely needs to require a small effort and be distinctly different from traditional course supplements.

Porter and Norton (2007)stated five dimensions of student's perceptions of effective teaching which include rapport, classroom interaction, enthusiasm, clarity and learning. Pearcy (2005) derived twelve strategies to measure effective teaching which include student ratings, pear ratings, self-evaluation, video, student interview, alumni ratings, employer ratings, administrator rating, teaching scholarship, teaching awards, learning outcome measures and teaching portfolios. Norman (2003) state the university students rated their lecturer by their ability to transmit knowledge rather than according to the university's criteria of research and publication. They added that good teacher and effective Instructions were used interchangeably although they are not identical.

On the teaching method issues, Paton and Littleton (2004)defined teaching- centered approaching as direct teaching which emphasizing systematic sequencing of lesson a presentation of new content and skill, guided students practice, feedback and independent practice by student. Ibrahim, (2008)pointed out that there are five component of effective teaching as perceived by the student. They include teaching individual student interaction and dynamism/enthusiasm manner. Haugen and Becker (2005) contributed a checklist for good

teaching by including test prerequisite skills, provides feedback to the teaching, adopts to individual difference, provide feedback to the students, flexible, promotes active student learning, motivates student and clear and well organized. Norman(2003)further included that research on group-oriented discussion methods has shown that team learning and student discussion not only produce favorable student performance outcome but foster greater participation self confidence and leadership ability.

Regarding the impact of educational technology on accounting students' performance, Cronbach, (2003) argued that the use of technology in the assessment of student learning remains important area for future accounting education research. Results from experiments with the use of various forms of educational technology in teaching accounting courses seem to indicate that accounting have a positive attitude towards the use of technology and that using computer technology, at the minimum, will not harm their academic performance (Hanushek, 2007). In addition, the real benefits of integrating modern technology may not be easy to measure over the short term (Chasen, 2008). On the integration of all techniques with technology, Igben, (2007)analysis reveal that student reactions were positive. They also reported that student with a non-English background participated more when an electronic discussion board.

Flegm, (2005)stated that the method used to educate students in accounting have been criticized. There have been repeated calls to incorporate real-life work skills rather than emphasizing the memorization of technical rules in response to these criticisms, accounting education researchers have carried out action research to test alternative approaches to the accounting curriculum. Harrington, (2006)observed that there is a need for the accounting instructors to reflect on their teaching strategies when using a Virtual Learning Environment

(VLE) if the benefit expected are to be realized pointed out that students who speak English as a second language prefer a computer- assisted learning environment.

A great number of experts have been discussing the need of changes in the teaching methods of accounting; this view is in line with Rankin et al (2003); Hartnett et al (2004), they noted that there is the need of changes in the teaching methods of accounting and that the traditional curriculum of accounting, which emphasizes memorizing skills, may actually hinder the student's effort to develop the requisite competencies in accounting, such as critical thinking. The AECC has suggested the needs for restructuring accounting principles through by using a user model instead of a preparer model Harrington, (2006)suggested the use of information technology to improve the effectiveness of accounting study.

It has been commented that "why" approach to accounting is more successful than the "how" approach (Caiado and Madeira, 2002). But the current methods of teaching principles of Accounting have focused on the "how" approach, the usually this has been accomplished via the vehicle of rote learning. Often, this process involves a combination of lecture by the instructor covering the concepts of any given chapter followed by a review of exercises and problems located at the end of the chapter. Examination procedures usually require students to complete multiple choice and true/false questions and solve by calculation a variety of problems as covered in the reading material. This pedagogy results in passive participation on the part of the student.

The literature has reinforced the recognition that this passive student/learner model is predominant (Drennan and Rohde,2010). This same review acknowledges that a wider range of learning techniques and models are currently available, and although not predominant, are being

used on an increasing basis. These methods require students to take an active role in the learning process that, it is believed, will result in better student retention and performance.

Some of these instructional models show that, at least at the principles level, are overall review of the accounting concepts is preferable to a detail driven approach (Esckel, (2006). This study identified a shift in the accounting approach away from didactic teaching methods and courses swamped by technical detail. Along this same line, a need within the accounting profession showed a shift of the skills needed by accounting student after entering the workforce. Due to technological innovations and a greater concentration on strategic accounting approaches, it is believed that instructors must adapt their teaching methods.

Educators have long realized that developing skills in students is of greater importance than rote learning of technical and specialized material. Must have been written in the literature as to how this theory applies to the teaching of accounting. Many writers have identified the development of communication skills as vital in accounting courses (Ferla, Martin and Yonghong, (2009). Often communication skills can be enhanced via the application of group activities and projects. These group activities and projects are usually of an unstructured nature and assist the students in group problem solving and understanding of the accounting concepts and principles. These methods of teaching help to develop students' critical thinking skills, rather than the retention of a common body of knowledge.

While not necessarily utilized at the principles of accounting level, the use of case studies has been identified as a key success factor for students completing intermediate level accounting courses (Keith, (2002). This review has also supported the idea that group activities that enhance students' communication and interaction encourage a more active learning environment. Concurrently, it is important in this type of learning environment that instructors grade written

assignments for both content and communication skills. Examination method could utilize more essays. Case analysis and short answer question types that would encourage the development of those communication skills.

To facilitate teaching and learning of principles of accounting, (Brain, and Smith, (2000) highlighted that teachers should explore the idea of focusing their courses and programs on the concepts of flexible teaching and learning need. First to consider which aspects of the course or program will become flexible and what that first to consider which aspects of the course or program will become "flexible" and what that term will come to mean in the development process. Flexibility is generally operational zed as offering choices in the learning environment that allow for the tailoring of the course of study of the learner's individual needs and circumstances. Choices in this view center on such course base on class times, course content, and instructional approach, learning resources, location technological use, entry/completion dates and communication medium.

Other authors have identified additional methods for increasing the likelihood of students' success in accounting courses. Close contact between student and instructor and the establishment of a business atmosphere in the classroom have also identified as success factors (Koh, and Koh, (2005), of course, class size in a function of college strategy and administration, but smaller class sizes are desirable.

Following the aforementioned strategy objective than that of intermediate Accounting, a more passive learning environment might be appropriate at the introductory level. While this rationale might seem somewhat logical, the predominance of the literature recommends of the literature recommends a more diverse approach to teaching accounting principles (Australia Office of Financial Management (2004).

Still others have suggested that the utilization of interdisciplinary courses may result in higher levels of student achievement (Braun, 2009). An interdisciplinary course has been defined as a course with a minimum of two instructors from different departments a course that is a class where ideas and perspectives are synthesized. Consider, for example, developing a course that is a combination of accounting and communication. It is possible that this approach might result in some improved or increased level of student interest and participation. This approach might best be left to the upper-level courses and seemingly would not lend itself very well to the principles of accounting courses.

Flexible teaching and learning can be approached as incorporating four fundamental aspects (Merino, 2003) first, flexibility can be provided through a range of teaching and learning strategies such as lectures with tutorials, independent study. Discussion / seminar groups, debates, and ICT- based education. Second, flexibility may also be provided by permitting alternative program design by incorporating such notion as modularization of the content and/or courses which would allow learners to devise a sequence that best suits their particular needs and to negotiate assessment strategies that best reflect their learning styles. Third, flexibility can be built into organizational structures and policies through the use of such devices as summer schools block programs, immersion programs, part-time evening programs, distance learning, and mixed mode programs. And finally the most difficult aspect- and one that is really addressed or considered is the provision of flexibility through the institution administrative policies and procedures, such as open entry exit.

Still other writers have surmised that the accounting teaching method required depends on the accounting object trying to be achieved (Nworgu, 1991). This framework recognizes the need to first establish the learning objective and the material needed to accomplish that objective.

Various objectives require various types of skill sets. It is suggested that learning objectives that require simpler skills can be set be achieved with more passive teaching methods while learning objectives that require more complex skills can best be accomplished with methods that require a more active learner orientation. Again this active learner orientation would include such methods ass case studies, group aspect and other activities that depend on active participation and greater use of communication skills.

The researcher observed that teaching and learning of principles of accounting can be made difficult when a teacher fails to recognize that they have a natural tendency to impact concepts in a way that may not match how the students might perceive is the best what to learn. Since most accounting teachers are trained teachers, that tendency can be problematic for students, who naturally, may be less motivated to learn accounting g because of fear of figures. The teacher must determine the most effective teaching style can be used to achieve the learning goals. Further, with the framework of style, teachers must determine which teaching methodology, for example, lecture, discussion, case studies, experiential learning, computer/ technology aided learning, best help in achieving the learning outcomes for non-accounting majors. Adaptation could improve students educational experiences, by the use of language and teaching materials designed to match the students'mental program preferences.

2.7 Review of Related Empirical Studies

Investigation regarding students performance had been conducted by quite number of researchers among which areWaples and Darayseeh 2005, Musa 2010, Ibrahim 2011,Masasi2011, Jibril2011, and Olaoluniyi 2013

Waples and Daraysch (2005) both of the American university of Sharjah, United Arab Emirate (UAE), investigated the de terminate of performance of seventy five (75) students in an

Intermediate Accounting class in the university. The purpose of the study was to investigate factors that may influence students' performance in Intermediate Accounting class. The researchers used regression analysis to examine the significance of four independent variable, cumulative grade point average prior enrolling in Intermediate Accounting, grade in the introductory Financial Accounting class, and score on diagnostic assessment test passing grade introductory Financial Accounting knowledge. The researchers hypothesized that performance in Intermediate Accounting at university depend n cumulative grade point average, score on diagnostic assessment test passing grade introductory financial accounting and passing grade in introductory management accounting. The result of the study showed that, proper foundation in basic financial accounting knowledge (measured by diagnostic assessment) and overall level of academic ability (measured by CGPA) was both important indicator of success in Intermediate Accounting class.

The research also revealsthat the perceptions of university students regarding accounting and the public who potentially influence these students affect performance of students to a great extent. The university accounting educators have a good view of accountants and are positive about a career in accounting, in contrast with the public who view an accounting career as dull and boring to other more exciting careers. Such public have affected performance of students in accounting.

The research also finds that the aspirations of the students have a significant association with student's performance. The grade student would like to make in the course showed a strong positive correlation with performance, intention to pursue further education also showed a strong positive correlation as well as the intention to take CPA examinations. Majority of university students have little understanding of the tasks accountants perform. However final year students

have a good understanding of what accounting entails and do not have a negative image of an accountant. One of the recommendations made by the researchers is that students should be advised to make strong aspiration for good grades, further studies and aspire for professional examinations as research findings show that students with such aspirations end up performing well.

Musa (2010) carried out a research on relationship between entry qualification in mathematics and students' performance in principles of accounts. The researcher selected a sample one hundreds(100) out of the population of one thousand (1000) students, the researcher used Pearson analysis to measure the degree of association between the variable and use random sampling to select his sample. The researcher analyzed the data generated using frequency distribution, mean and percentages were used to analyze the research questions and Pearson correlation was used to test the hypotheses.

The study clearly established the impact of entry grade in mathematics performance of students in Principles of Accounts. The researcher also state that since mathematics is the important subject Business Education students need to pass before they are been admitted into the college because, it is very paramount for the students to have credit above in the subjects so as to boasts their performance in Principles of Accounts. The researcher did not look into the students' background in O' level accounting which is a prerequisite for passing Principles of Accounts in tertiary institution. Also the gender difference was not observed these are the gap the current researcher wants to fill.

Ibrahim (2011) carried out an experimental study on the impact of Accounting background, gender and motivation on performance of business education student in Introductory Accounting in Federal Universities in Nigeria. The main objective of the study was

to investigate the impact of 100 level business education students' accounting background, their gender and motivation on their performance in introductory accounting in Federal Universities in Nigeria. Data for the study were collected from the sample of thirty nine (39) students who were randomly selected from a population of one hundred and eleven (111) students. The researcher analyzed the data generated using frequency distribution, mean, mode and percentages were used to analyze the research questions and t-test were also used to test the null hypotheses.

The result of this study reveal that secondary school accounting background and motivation are found to have significant impact on performance of students in Introductory Accounting at university level While, gender had no significant influence on students performance in Introductory Accounting. One of the recommendations made by the researcher was that a credit in Principles of Accounts at the "O" level should be made requirement for admission to read business education (accounting option) at the university level. Although the work was on impact of prior knowledge that is, entry qualification in accounting and gender, and the current research is related to it, because both research work are on the same course but, notonthe same tertiary institution this is the gap the researcher want to fill.

Jibril (2011) conducted a study to determine the relationship between entry grades in mathematics and students' performance in financial accounting in federal colleges of education in Nigeria. Correlation design was used; five research question and five null hypotheses were raised and formulated respectively. Ten Federal Colleges of Education in Nigeria with 655 students offering accountingoption was used as population of the study and sample size of 270 students was selected randomly.Entry grades in mathematics and accounting diagnostic tests conducted in three phases were used for data collection. Pearson product moment correlation, (PPMC), Z – test, and Linear Regression were used to test hypotheses.

The findings of the study revealed, among things, that there was significant relationship between students' entry grades in mathematics and their ability to solve problems in Financial Accounting in Federal College of Education in Nigeria. The study was delimited to NCE III students who were exposed to knowledge of accounting courses, such as principles of accounting I and II financial accounting I and II in the 1st and 2nd year respectively, thus the result of accounting diagnostic test can be influenced by this factor.

Thus, the work has been fundamental to the current research work especially in arrangement of literature review referencing,but not focusing on accounting background which current study addressed.

Masasi, (2011) conducted a research on how prior academic exposure affects students' performance in undergraduate accounting course in Tanzania. The researcher selected a sample of one hundred and twenty two (122) students out of the population of one thousand two hundred (1200) students. The researcher used descriptive statistics, Pearson correlation coefficient and regression analysis to analyze the quantitative data.

The number of professional accountants has been declining due to the low input from the undergraduate level. The research shows that work experience in accounting before starting degree course had a significant association with the student's performance. Grade obtained in the main test had a significant association with student's performance. It is important to revise the admission criteria so that it includes work experience as one of admission criteria. Students should be advised to make adequate preparations for main test as the research findings show that those who perform well in the main test end up getting good performance results. Those who performed well in the last main test before examination had good performance grades; this

means that for the students with no good results in the main test would end earning low grades in the overall performance.

The research also revealsthat the perceptions of university students regarding accounting and the public who potentially influence these students affect performance of students to a great extent. The university accounting educators have a good view of accountants and are positive about a career in accounting, in contrast with the public who view an accounting career as dull and boring to other more exciting careers. Such public have affected performance of students in accounting.

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In the longitudinal study conducted by Olaoluniyi (2013) in Ladan 2015, examined the effect of prior academic background on students' performance in undergraduate open and distance learning (ODL) programs in Accounting and Business Administration at the

Universityof Lagos. 100-level, 300-level and 500-level of five year accounting students were used for the study.

Kruskal –Wallis non-parametric statistic, ANOVA and Mann-Whiitney test was used to find out whether or not there are significant differences between the performance of students at four different levels (OND, HND, NCE and SCE) of entry qualifications for admission into the first year of the undergraduate program. The researcher hypothesized that the level of performance of various categories of students admitted into the accounting program at the 100:300; and 500 – level are equal.

The result of statistical analysis showed that students who were admitted with higher entry level performed better than those with lower entry level. The study also provided an insight into the effect of varied entry qualification, the better the quality of students and their performance in the programs. The relevance of the study to the current work is that it talk about prior knowledge and accounting and the differences is that it only focus on university while the current study focus on Federal Colleges of Education.

2.8 Summary of Related Literatures Reviewed

In this chapter, the review was done in stages. Literature on the meaning, objectives and theory of accounting were reviewed. Accounting experts have pointed out that, as with any discipline or body of knowledge, some underlying theoretical structure is required if a logical and useful set of practices and procedures are to be developed for reaching the goals of the accounting profession, and for expanding knowledge in that field.

Literature regarding conventions of the accounting profession was reviewed. Researchers have identified seven concepts and four conventions. Literature reviewed explained that accounting concepts and conventions are basic assumptions, rules and principles which work as

the basis of recording of business transactions and preparing accounts. Literatures on academic performance of students were reviewed. Students' performance has been variously defined by researchers. There is, however, a general agreement among them that performance of students has for long generated a lot of interest among educators, researchers, government officials, parents and then students themselves.

Write ups on the factors that affect students' performance at the university were extensively reviewed. Many educators and researchers have argued that learning and performance in school are products of many variables. These variables include such demographic factors like the family, the community and the school environment. Other important factors identified by researchers are the students, age, gender, professional status, place of residence and performance at the secondary school level.

One thing that became clear from all the literature reviewed was the need to carry out a study on the effect of accounting background and gender on the performance of students. This was the major gap noticed which the current study addressed.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter outlined the specific methods and procedures that will be used in the study. The chapter will be discussed under the following sub-headings:

3.1 Research Design

3.2 Population for the Study

3.3 Sample Size and Sampling Procedure of the Study

3.4 Instruments for Data Collection

3.4.1 Validity of Instruments for Data Collection

3.4.2 Pilot Study

3.4.3 Reliability of Instruments for Data Collection

3.5 Procedure for Data Collection

3.6 Procedure for Data Analysis

3.1 Research Design

A Quasi-experimental design was adopted for this study. This design is considered appropriate for the study because the sampling procedure lacks randomization. According to Yount (2006), quasi experimental designs are used when true experimental design cannot be achieved.

3.2 Population for the Study

The population for the study is six hundred and sixty two(662) made up of all NCE I Business Education students in Federal College of Education, Kontagora, Federal College of Education, Okene and Federal College of Education, Pankshin as at 2015/2016 session. The distribution of the population is as shown in table 1

Table 1 Population of the Study

S/N	NAMES OF INSTITUTION	STUDENT		TOTAL
		Male	Female	
1	Federal College of Education, Kotangora	100	161	261
2	Federal College of Education, Okene	100	103	203
3	Federal College of Education, Panskshin	101	97	198
Total		**301**	**361**	**662**

Source: Record Office of each Federal College of Education

3.3 Sample Size and Sampling Procedures

Out of the three Federal Colleges of Education which has a population of 662,Federal College of Education Kontagora was selected using purposive sampling techniques because it is the oldest among the three Federal Colleges of Education and it has the highest number of students which 261 students among which were 100 male and 161 female positively sampled, this is in line with Nworgu (2001) who stated that when the population of the study is not convenient, the researcher is free to take a convenient and sizeable population to represent the total population. Breakdown of the sample population is as given in table 2.

Table 2 Sample Size

Name of college	Male	Female	Total
Federal College of Education, Kontagora	100	161	261

Source: Record Office

3.4 Instruments for Data Collection

Financial Accounting Diagnostic Test (FADT) was used for primary data collection. FADT 1 was used to test the students prior knowledge in Accounting in pre-test (Appendix II) while FADT II was used to test the students comprehension of what was taught in the four week of the experiment, (Post-test Appendix III).

The instrument was scored 100%, each question in part I will carry two marks giving a total of 40 marks and the part II will be scored 60 marks. The detail of the instrument can be seen in Appendices I and II.

3.4.1 Validity of Instrument for Data Collection

The instrument Financial Accounting Diagnostic Test for pre-test and post-test and the marking schemes was subjected to scrutiny and vetting by the researchers'supervisorsand two other research experts from Accounting Department, ABU Zaria. This is in line with opinion ofNworgu (2001) that validation of content of a research instrument by experts is not only an important type of validation, but an acceptable one. All observed corrections and suggestions wereduly incorporated in the instrument before the final copy was produced.

3.4.2 Pilot Study

Establishing the reliability of an instrument before it is finally administered is of paramount importance. Accordingly, in order to establish the reliability of the Financial Accounting Diagnostic Test (FADT), a pilot study was conducted using (30) NCE I Business Education students of the Department of Business Education, Federal College of Education, Zaria was used because is one of the oldest Federal College of Education offering business education programme, and out of population of the study area. The result obtained was subjected to statistical analysis inorder to establish the reliability efficient of the instrument. As shown in 3.4.3.

3.4.3 Reliability of Instrument for Data Collection

To determine the reliability of the instrument split-half method was used. The result obtained was subjected to statistical analysis of PPMC and Spearman Brown Prophetic Formula to obtain the reliability coefficient of the instrument. The standardize reliability co-efficient of

0.66 was obtained which implies that the instrument is adjudged reliable as suggested by Nworgu (2001), that any instruments co-efficient that is above 50 is considered reliable.

3.5 Procedure for Data Collection

The researcher collected letter of introduction as in appendix 1 from the Department of Vocational and Technical Education, Ahmadu Bello University, Zaria, which was presented to the H.O.D of Business Education DepartmentFederal College of EducationKontagora for the purpose of researcher to have the information she needs. At the institution, the researcher collected NCE I Business Education student's bio- data from the record office. The researcher conducted pre-test and post- test in the school. The pre-test was administered before the students were exposed to training while post-test was administered after the training. The result of pre-test was used to determine the O'level accounting background of the students and also to group them into experimental and control groups. Those students who scored 40% and above in the pre-test were classified as those having accounting background and have pass in accounting thus, were grouped in to control group. However, those who scored 0-39% in pre-test were regarded as not having accounting background and have failed in accounting thus were grouped into experimental group.

Experimental group were exposed to training that took four weeks before post-test was administered.The researcher introduced herself to the students before treatment began to familiarization and create good rapport with them.Principles of accounts time allotted in the school time table were used to conduct the tests to avoid clashes with other subjects.

Pre-test wasgiven to all the studentsin the group using Appendix II. Thereafter paper was marked based on the marking scheme in Appendix IV. Experimental groups were taught for four weeks using lesson plan in appendix VI to XIand post - test was given to the students using

Appendix II1. Thereafter papers are marked based on the marking scheme in Appendix V.

Control group was not exposed to treatment but was given post- test after four weeks using appendix III. There after paper were marked using the marking scheme in SV. the result of post- test was therefore used to determine the performance of students in principles of accounts.

3.6 Procedure for Data Analysis

Frequency, Percentage, mean and standard deviation were major statistical tools that was used to analyze the bio-data of the respondents and to answer five research questions asked in chapter one. The z – test statistic was used to test the null hypotheses. The z-test is appropriate for testing mean differences in performance of students. The null hypotheses were tested at 0.05 level of significant.

Decision rule: In the analysis of data in respect of research question the students with mean difference of 3.00 and above was considered having effect on Students Performance while those with lessthan 3.00 were treated not having effect on students performance. In the test of hypotheses, if the calculated value of z-test is greater than(>) critical value, the null hypotheses were rejected. But if the calculated value of z-test is less than (<) critical value ,the null hypotheses were retained .

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

In this chapter, the data collected were analyzed. The data analysis was done based ongender and Students' Accounting Background and their Performance in Principles of Accounts in Federal colleges of education in North-Central State of Nigeria. Two hundred and sixty one students of Federal College of Kontogora 2015/2016 session was used as Sample of the Study.

The analyses and presentation of data was done in two parts the first part of the analysis concerned demographic variables of the respondents in Table 3 and 4 using frequency tables and percentages. In the second part research questions raised in chapter one were answered in table 5-9 using frequency, distribution, mean and standard deviation. Also the five null hypotheses formulated in chapter one were tested using t-test as shown in table 10-14. All the null hypotheses were tested at the 0.05 level of significance.

4.1 Analysis of Demographic Variables of the Respondents

Analysis of demographic variables of the respondents was done, and the results are shown in Tables 3-4

Table 2 Distribution of Respondents by Gender

Gender	Frequency	Percentage (%)
Female	100	38.31
Male	161	61.69
Total	**261**	**100**

Source: Field Study 2016

Table 2 showed that the percentage of female students was 61.69 and 38.31 for malestudents. This indicates that male students were higher in number than female students who offered Business Education Course.

Table 4 Distribution of Respondents by their Accounting Background

Accounting Background	Frequency	Percentage (%)
The students that passed	174	67.67
The Students that failed	87	33.33
Total	**261**	**100**

Source: Field Study , 2016

Table 4reveal that 66.67% of the respondents offered and passed pre-test from 40% and above and33.33% of the respondents failed and scored below 40%. This indicated that those that those that have accounting were the higher.

4.2 Answers to the Questions

The students' pre-test and post test result were used to answer the research questions. The detailed scores for the students were contained in appendices XII – XV. However, the analysis of data collected in respect of the research questions were presented in tables 5-9. For the purpose of thisanalysis as stated earlier mean difference of 3.00 points and above wasdetermined as indicator of difference..

Research Question One: What is the effect of pass in O'level accounting on students' performance in principles of accounts in North-Central state, Nigeria?

Table 5 below provide summary of data related to research question one.

Table 5: Mean Performance and Standard Deviation of Students who Pass O'level Accounting (pre-test) and their Performance in Principle of Accounts (post-test)

	No.	df	Variables	Mean	SD	MD
Students that passed	174	172	pre-test	55.32	8.99	6.32
	174		post-test	61.64	8.16	

Source: Field Study 2016

Table 5 showed that mean performance of students' in post-test stood at61.64% which is higher than 55.32% of pre-test, and standard deviation of 8.99% is also higher than 8.16%. Again students' mean difference of 6.32% is far higher than the 3.00 bench mark established. Thus, this indicated that pass in O'level accounting affects students performance in principles of accounts pass pre-test and post-test.

Research Question Two: What is the effect of fail in O'level accounting on students' performance in principles of accounts Federal College of Education in North-Central state, Nigeria?

Table 6 Providessummary of data related to research question two

Table 6 Mean Performance and Standard Deviation of Students' who failed (Pre-test) and their Performance in Principles of Accounts (Post-test)

	No.	df	Variables	Mean	SD	MD
Students that failed	87	85	pre-test	26.55	7.47	2.96
	87		post-test	29.51	5.08	

Source: Field Study 2016

Table 6 revealsthat the mean difference of 2.96was lower than the 3.00 points established bench mark. This result clearly showed that the students who did not offer or failed O'levelAccounting will not perform well in principles of accounts in federal colleges of education in North-Central State. Thus,lack of accounting background affects their pre-test negatively.

Research Question Three: What is the effect pass inO'levelaccounting on female students performance in Principles of Accounts in FCE in North-Central, state Nigeria?

Table 7shows data related to research question three;

Table 7 Mean Performance and Standard Deviation of Female Students' who passedO' level (Pre-test) accounting and their performance in Principles of Accounts (Post-test)

	No.	DF	Variables	Mean	SD	MD
Female students who passed	88	86	pre-test	56.42	9.56	6.84
	88		post-test	63.26	7.31	

Source: Field Study 2016

Table 7 signifies that the mean performance of 63.26% is higher than 56.42% and SD of 9.56% is higher than 7.31%. This result showed that female students who passed O'level accounting also perform better in principles of accounts since the score of 6.84% is greater than the 3.00 points established. This also indicated that accounting background has effect on gender in relation to student's performance in principles of account.

Research Question Four: : What is the effect of inO'level accounting on their performance on male students Principles of Accounts in FCE in North-Central, state Nigeria

Table 8providessummary data related to research question four;

Table 8 Mean Performance and Standard Deviation of Male Students who Passed O'level Accounting (Pre-test) and Performance in Principles of Accounts (Post-test)

	No.	DF	Variables	Mean	SD	MD
Male Students who pass	86	84	pre-test	54.14	8.27	5.86
	86		post-test	60.00	8.66	

Source: Field Study 2016

Table 8revealsthat the mean performance of 60% and standard deviation of 8.66% is higher than the mean performance result of the pre-test 54.14% and standard deviation of 8.27%. This result showed that male students who passed O'level accounting also perform better in principles of account since the mean difference of 5.86 is greater than the 3.00 established. This indicated that background knowledge in accounting has effect on performance of malestudents in principles of accounts.

Research Question Five: What is the difference between the performance of male and female students who pass O'level accounting in principles of accounts in federal college of education in North- Central, Nigeria.

Table 9Provide summaries on data related to research question five.

Table 9Mean Performance and standard deviation of male and female student who passedO'level accounting (Post-test)

No.	Df	Post-test mean	SD	Remarks	Md
Male Students'	86	172	60.00	8.66	different 3.26
Female students	88	63.26	7.31		

Source: field study, 2016.

Table 9revealsthat the mean performance offemale students' 63.26% is greater than the male's student's performance of 60.00 and standard deviation of 8.66% against 7.31%. 63.26% of female students are far greater than 60.00 of the male students who passed in O'level accounting. This indicated 'O'levelaccounting has more effect onfemale than male students.

4.3 Test of Null Hypotheses

The null hypotheses were tested to examine the effects of Accounting background and gender on performance of students in Principles of Accountsusing z-test at 0.05 level of significance. Where the z- calculated value was greater than z-critical value the null hypothesis was rejected on the other hand, where the t-calculated value was equal or less than z-critical value, the null hypothesis was retained.

Null Hypothesis one: There is nosignificant effects of pass in O'level accounting on students performance in principles of accounting in Federal College of Education in North- Central States, Nigeria.

Table 10 z-test analysis on effect of students who passed O'levelaccounting (pre-test) and their performance in Principles of Accounts (Post-test)

Variables	No.	DfStd error		z-calculated	z-critical	Sig. (p)
Pre-test	174	172	133	4.853	1.96	0.0001
Post-test	174					

Source: Data output *Z-cal>Z-critical.

An understanding of the above z-test statistics reveal that there was significant effect of pass in 'O'levelon performance of students in Principles of Accounts. This is because Z-calculated value 4.853 was higher than z-critical value 1.96 at degree of freedom (df) of 172. Thus, the null hypothesis which states that significant effect of pass inO'level accountingstudentsperformance in principles of accounts was rejected.

Null Hypothesis Two: There is no significant effect of fail in O' level accounting on student's performance in principles of accounts in Federal College of Education in North- Central State, Nigeria.

Table 11 showed the analysis of data on test of null hypothesis two**:**

Table 11: z-test analysis of effect offail inO'level accounting(pre-test)and students' performance in Principles of Accounts (post-test)

Variables	N	Df	Std error	Z-calculated	Z-critical	Sig. (p)
Pre-test	87	85	1.60	1.530	1.96	0.341
Post-test	87					

Source:Data output *Z-cal<Z-critical

Result of the above z-test reveal that fail in pre-test had negative effect on the performance of students inPrinciples of Accounting (post-test). This is because the z- calculated value of 1.530 was lower than z-critical of 1.96 at the degree of freedom (df) 85. This showed that students who failed O'level Accounting (pre-test) also failed in Principle of Accounts (post-test). Hence the null hypothesis which stated that there was no significant effect

betweenperformance students who failed O'levelAccounting and their performance in Principles of Accounts was retained.

Null Hypothesis Three: There is no significant effects of pass in o' level accounting on performance of female students in principles of accounts in Federal College of Education in North Central State, Nigeria.

Table 12 below provide summary of data related to null hypothesis three

Table 12: z-test analysis of effect of who pass in'O'level accounting (pre- test) on students performance in Principles of Accounts (post -test)

Variables	N	Df	Std error	T-calculated	T-critical	Sig. (p)
Pre-test	88	86	1.814	3.771	1.96	0.0003
Post-test	88					

Source :Data output * Z-cal>Z-critical

Table 12z-test statistics revealsthat pass in O' level accounting (pre-test) had significant affect the performance of female students in principles of account (post - test) in Federal College of Education in North – Central. This is because the z-calculated value 3.771was higher than the z-critical value of 1.96 at df 86 and standard error of 1.814. This showed that O' level accounting of female students do have Effect on their performance in principles of Accounts. Hence, the null hypothesis which stated that there was no significant effect between the performance of female students and their performance in principles of Accounts in Federal College of Education in North-Central State was rejected.

Null Hypothesis Four: There is no significant effects of pass in o' level accounting on performance of male students in principles of accounts in Federal College of Education in North Central State, Nigeria.

Table 13 below provide summary of data related to null hypothesis four

Table 13 z-test analysisof effect of passed inO'level accounting on male students performance in principles of Accounts

Variables	N	Df	Std error	T-calculated	T-critical	Sig. (p)
Pre-test	86	84	1.826	3.209	1.96	0.0019
Post-test	86					

Source :Data output * Z-cal> Z-critical

Table 13z-test statistics reveals that pass in O' level accounting (pre-test) had significant affect the performance of male students in principles of account (post - test) in Federal College of Education in North – Central. This is because the z-calculated value of 3.209 is higher than z-critical value of 1.96 at degree of freedom of 84. The result showed that the male students who passed O'level accounting also perform better in principles of Accounts. This therefore indicated that there was no significant effect between male students who passed o'level accounting and their performance in principles of Accounts was rejected.

Null Hypothesis Five: Significant difference does not exist between the performance of male and female students who passed O'level accounting, in principles of Accounts in North-Central State, Nigeria.

Table 14 provides summary data related to null hypothesis five

Table 14: z-test analysis of differences between performance of male and female students who passed O'level accounting in principles of accounts

Variables	Post test	N	Df	Std error	Z -calculate	Z-critical	Sig. (p)
Male	60.00	86	172	1.214	2.686	1.96	0.0079
Female	63.26	88					

Source :Data output *Z-cal> Z-critical

Table14 showed that significant difference existed in the mean scores of male and female students who passed O'level accounting and their performance in principles of Accounts. The z-

calculated value of 2.686 was higher than z- Critical value of 1.96 at df of 172. This implies that female students who pass O'level accounts perform better in principles of accounts than male students who passed O'level accounting.

Therefore, the null hypothesis which stated that there was no significant difference between performance of male and female students who passed O'level accounting, in the principles of accounts was rejected

4.4 Summary of Major Findings

The summary of the major findings are as follows**:**

i. Students' O' level accounting background was found to have positive significant effect on their performance in Principles of Accounts. Thus, students who passed O'level accounting also passed in principles of accounts. (P=0.001).

ii. Poor accounting background of students who fail was found to have negative significant effect on students' performance in principle of accounts. Thus, students who failed O'level accounting also failed in principles of Accounts (P=0.341)

iii. Accounting background of female students has significant effect on their performance in principles of Accounts. Therefore, female students who passed O'level accounting also perform better in principles of Account. (P=0.0003).

iv. However, accounting background of male students alsohas significant effect on their performance in principles of Accounts. This implies that male students who passed O'level Accounting performance better in principles of Accounts. (P=00.0019).

v. Finally, it was discovered that, there was a differences between the performance of male and female students who passed O'level Accounting female students in principles of accounts performed better than male students in principles of accounts (P=0.009).

4.5 Discussion of Major Findings

Research question and hypothesis one identified that 'O'level accounting background hadsignificant effect on their performance in principles of Accounts in Federal Colleges of Education in North – Central State, Nigeria. This because the z-calculated values of 4.853 was greater than z. critical value of 1.96. The P-value of 0.001 is also lower than0.05 level of Significance (2 tailed). This means that, students who passed O'level accounting performed higher in Principles of Accounts. Their background knowledge in accounting therefore has effect on their performance in principles of Accounts. Thus, the null hypothesis 1 which stated that significant effect does not exist between theperformance of students who passed O'level accounting and their performance in Principles of Accounts was rejected at 0.05 level of significant. This result agreed with the view of Ibrahim (2011) on impact of Accounting background gender and motivation on performance of business education students. In introduction accounting at the University level. The result of the study revealsthat student's performance in Accounting was affected by their prior knowledge. However, the result, contradicted the findings of the study conducted by Masasi (2011) who stated that prior knowledge in Accounting had no significance relationship with their performance in Accounting in the university.

Research question II and hypothesis II revealedthat there was significant effect exist between the poor accounting background on students performance in principles of Account. This is because the z-calculated value of 1.530 is lower than t-critical value of 1.96 at the df of 85and the Pvalue of 0.341 is also higher than 0.05 level of significance (2 tailed). This means those students who failed O'levelaccounting also failed in principles of accounst. Therefore, the null hypothesis of no significant effect of fail in O'level accounting on students performance in principles of Accounts was retained at 0.05 level of significance (2 tailed). This implies

thatstudents who failed accounting in secondary school would also fail in principles of accounts. This findings coroborated the findings of Waples and Darayseeh (2005) who reported that proper secondary school foundation in basic financial accounting knowledge was among the important indicators success in introductory accounting class.

Research question and hypotheses 3 and 4 reveals that pass in O,level accounting affect performance of female and male students in principles of Accounts. This is because z-calculated value of 3.771 and 3.209 aregreater than z-critical value of 1.96 and P value of 0.0003 and 0.0019 are lower than 0.05 level of significance (2 tailed). Therefore, the null hypotheses 3 and 4 of significant effect does not exist between performance of male and female students who passed O'level accounting and their performance in principle of accounts in Federal College of Education in North-Central, State Nigeriawas rejected at 0.05 level of significance. This implies that female and male students who passed O'level accounting perform better in principles of Accounts. This result therefore agreed with Waples and Darayseeh (2005), Ibrahim (2011) and Olaoluniyi (2013) in Ladan (2015), who reported that performance of students with accounting background either male and female performed better in principles of accounts that than those without accounting background.However, these findings disclaim the position of Koh and Koh (2005) and Massai (2011) who reported that student's prior Accounting knowledge has no relationship with their performance in Accounting at university level.

Inthe test of null hypothesis Five which stated that there was no difference between performance of male and female students who passed O'levelAccounting. The result z-testanalysis revealsthat difference existed between means scores of male and female students who passed O'levelaccounting. This work together by calculated P-value of 0.0079 which is lower than 0.05 level of significance and z-calculated value of 2.686 was higher than z-critical

value of 1.24 at df172 Thus, null hypothesis of no significant difference between performance of male and female students who passed O'level accounting was rejected. This implies that the performance of female students with O'level accordinglyperformed betterthan their male counterparts. This result contradicted chiwunba,Osamuyimen(2011) who reported that no significant difference between the academic performance of male and female students in undergraduate accounting courses.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter contained the summary of the work, conclusion drawn and recommendation were made based on the analysis of data

5.1 Summary

The study ordinary was undertaken to determine the effects of accounting background and gender on performance of students in principles of accounts in Colleges of Education in North- Central State, Nigeria. In an attempt to make the research free from ambiguities and to achieve the stated objectives of the study, fiveresearch questions were raised and five null hypotheses were formulated in the first chapter of this research work. Literature review showed a number of empirical studies on Accounting Background and gender on students' performance in Principles of Accounts.

The study population was sampled among Male and Female Business Education Students undertakingPrinciples of Accounts as core course in Colleges of Education in North –Central State, Nigeria. The data collected were analyzed using frequency distribution, percentages, mean and standard deviation to analyze respondent's bio-data and to answer research questions. Equally z-test was used to test the null hypotheses at 0.05 level of significance. The summaries of findings are as follows:

1. Students O'level accounting background was found to have significant effect on their performance in principles of Accounts.
2. Poor O'level accounting background was found to have negative significant effect on studentsperformance in principles of Accounts.

3. Accounting background of male and female students in O'levelhassignificant effect on their performance in Principles of accounts.
4. The study also revealsthat there is significant difference in the performance of female and male students who passed O'level accounting in principles of accounts

5.2 Contribution to Knowledge

This study has help to contribute to the knowledge through the summary of major findings:

1. Accounting background had significant effects on students performance in principles of account. (P=0.001).
2. Poor accounting background was found to have negative significant effects on students performance in principles of accounts. Thus, students who failed 0' level accounting also failed in principles of accounts (P=0.341)
3. Accounting background had significant effects on female student's performance in principles of account. Therefore, female students who passed O'level accounting also perform better in principles of account. (P=0.0013).
4. Similarly, accounting background had significant effects on male students performance in principles of accounts. This implies that male students who passed o' level accounting also perform better in principles of accounts. (P=00.0019).
5. Finally, it was discovered that, there was a differences between performance of male and female students who passed O'level Accounting performed better than male students who passed O'level accounting (P=0.009).

5.3 Conclusion

The findings of the study showed that students who passed O'levelaccounting perform better at tertiary level. Based on this one could conclude that good academic performance will

provide students with ample opportunities of gaining job in the labour market and work efficiently in the world of work. Female students with accounting background also perform better than male students with accounting background in principles of accounting. Thus, accounting is no longer seen as masculine course.

Students with poor background in accounting on the other hand led to poor academic performances which affect the overall performance of students in accounting.

5.4 Recommendations

The study recommended the following based on the results analysis and findings as discussed

1. National Commission for colleges of Education should make a credit in O'level Accounting as minimum entry grade for admission into Business Education program (Accounting Option) in Colleges of Education. This should include admission into Pre-NCE Business Education program.
2. Guidance and Counseling programs should be organized by secondary schools management to students on the need to develop interest in financial accounting, because it will provides them with insight and skills that will enable them perform better in future accounting courses.
3. Parents and teachers of accounting courses in secondary schools should encourage and create good awareness to the students, on good academic performance which is paramount of having good academic performance in tertiary institutions. This will motivate them to pay more attention in their study and reduce the rate of failure in the subject.

4. Department of Business Education of colleges of education should organize additional training program for accounting option students who have difficulties in Accounting as this will improve their potentialities and learning skills.
5. Student's wrong perception of Accounting as difficult subject should be discouraged by teachers, guidance, counselors, parent and students.

5.5 Suggestion for Further Research

A further research should be carried out on Effects of Accounting Background and Gender on students' Performance in Introductory Accounting in University in Nigerian. Likewise a study should be carried out on Effect of Social Media and Environmental factor on Performance of Students in Principles of Accounts in Colleges of Education in Nigeria.

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APPENDIX II
FINANCIAL ACCOUNTNG DIAGNOSTIC TEST I (Pre-Test)
ANSWERS ALL QUESTIONS IN SECTION
OBJECTIVE QUESTIONS

Instruction: Indicate the answer by ticking the correct option

1. Carriage inwards are incurred on goods
   a) On display [ ] b) Sold [ ]
   c) In progress [ ] d) Purchased [ ]
2. Provision for discount on debtors is to be
   a) Debited to profit and loss account [ ]
   b) Credited to profit and loss account [ ]
   c) Debited to debtors account [ ]
   d) Credited to debtors account [ ]
   e) Debited to provision for bad debts account [ ]
3. Discount allowed is a charge to
   a) Trading account [ ]
   b) Balance sheet [ ]
   c) Profit and loss account [ ]
   d) Profit and loss appropriation account [ ]
   e) Current account [ ]
4. Carriage inwards is shown in the
   a) Debit side of the profit and loss account [ ]
   b) Credit side of the profit and loss account [ ]
   c) Debit side of the trading account [ ]
   d) Credit side of the trading [ ]
   e) Debit side of the cash book [ ]

5. Which of the following shows the stock at the start of an accounting period?
   a) Appropriate account [ ]
   b) Current assets in the balance sheet [ ]
   c) Current liabilities in the balance sheet [ ]
   d) Trading account [ ]
6. Purchase in accounting refers to goods bought for
   a) Repairs [ ] b) Owners use [ ]
   c) Resale [ ] d) Decorating offices [ ]
   e) Permanent use [ ]
7. The purpose of trading account is to ascertain?
   a) Sales [ ] b) Gross profit or loss [ ]
   c) Not profit or loss [ ] d) Carriage outwards [ ]
   e) Appropriate profit [ ]
8. Opening stock + purchases + carriage inwards is equal to
   a) Total sales [ ] b) Cost of goods sold [ ]
   c) Cost of goods available for sale [ ]
   d) Gross profit [ ] e) Prime cost [ ]
9. Which of the following is correct about cost of goods sold?
   a) Opening stock + purchases – closing stock [ ]

b) Opening stock + sales stock [ ]
c) Opening stock – purchases – closing stock [ ]
d) Opening stock + sales + closing stock [ ]

10. Which of the following is charged to trading account?
a) Discount allowed [ ] b) Carriage outwards [ ]
c) Salaries [ ] d) Carriage inwards [ ]

11. The profit of a sole trader increases his
a) Stock [ ] b) Assets [ ]
c) Liabilities [ ] d) Capital [ ]

12. The trial balance is _____
a) a kind of cash account [ ] b) another type of balance sheet [ ]
c) a check on arithmetical accuracy of ledger entries [ ] d) a real book of account [ ]

13. The difference between the gross profit and the total selling expenses is called
a) Gross Profit [ ] b) Net Profit [ ]
c) Cash [ ] d) Advance [ ]

14. Goods bought by an organization not meant for sale but for use are called
a) Assets [ ] b) Stock [ ]
c) Goods [ ] d) Liabilities [ ]

15. Calculate the net profit from the information bellow Gross Profit N5,000, Salaries N2,400, Advertising N300 carriage outward N500.
a) N1,800 [ ] b) N1,900 [ ]
c) N2,000 [ ] d) N2,900 [ ]

16. The trial balance proves the arithmetic accuracy of the
a) Sales Account [ ] b) Cash Book [ ]
c) Outward Journal [ ] d) Ledger [ ]

17. The trading account is prepared in order to know all the following except one
a) Total sales [ ] b) Cost of goods sold [ ]
c) Gross profit [ ] d) Net Profit [ ]

18. The difference between cost of sales and sales is
a) Net profit [ ] b) Gross Profit [ ]
c) Stock at End [ ] d) Net Loss [ ]

19. An allowance given to customer for making prompt payment is
a) Cash Discount [ ] b) Trade Discount [ ]
c) Interest [ ] d) Dividend [ ]

20. Trading, profit and loss account shows
a) Gross and Net Profit or Loss [ ]
b) Gross Profit or Loss Only [ ]
c) Net Profit or Loss Only [ ]
d) Cost of goods sold only [ ]

APPENDIX III
FINANCIAL ACCOUNTING DIAGNOSTIC TEST II (Post-Test)
ESSAY QUESTIONS

The following trail balance was extracted from the books of Maryam trading enterprisses in the year 2014

`	Dr ₦	Cr ₦
Capital		2,377
Rent	500	
Stock 1st January	510	
Rates	240	
Insurance	120	
Wages and salaries	1,634	
Sundry debtor	672	
Sales		15,542
Repairs	635	
Purchases	9,876	
Discounts received		129
Drawings	1,200	
Petty cash in hand	5	
Bank balance	763	
Motor vehicle at cost	1,740	
Provision for Depreciation at 1st Jan.		
Motor		435
Fixtures and fittings		166
Fixtures and fittings at cost	829	
Travel and entertainment	192	
Sundry creditors		700
Sundry expenses	433	
	19,349	19,349

ADDITIONAL INFORMATION

a. Stock at close ₦647
b. Olotu withdrew cash ₦10 a month and these drawings was added to wages.
c. Depreciation is to be provided at 25% of cost on motor vehicles and 20% on reducing balance on fixtures and fittings
d. Bad debts written off ₦37
e. Sundry expenses owing ₦27
f. He has taken goods from stock for his own use. The cost of the goods is ₦63
g. The annual rental of the business premises sublet ₦600 is owned by tenant.
h. ₦240 paid for rates cover till 31st march 2014.

You are required to prepare:

a. Trading profit and loss account for the year ended 31st December, 2014 and
b. A balance sheet as at that date.

APPENDIX IV

PRE-TESTOBJECTIVE QUESTIONS MARKING SCHEME

EACH QUESTIONS CARRIES THREE (3) MARKS

1. (d) Purchased
2. (a) Debited to profit and loss account
3. (c) Profit and loss account
4. (c) debit side of the trading account
5. (d) Trading account
6. (c) Resale
7. (b) Gross profit or loss
8. (c) Cost of goods available for sale
9. (c) Opening stock – purchases – closing stock
10. (d) Carriage inwards
11. (d) Capital
12. (c) A check on arithmetical accuracy of ledger entries
13. (b) Net Profit
14. (a) Assets
15. (a) N1,800
16. (d) Ledger
17. (d) Net Profit
18. (b) Gross Profit
19. (a) Cash Discount
20. (a) Gross and Net Profit or Loss

Total of 40/40

APPENDIX V
POST-TEST ESSAY QUESTIONS MARKING SCHEME
EACH CORRECT ENTRY CARRIES ONE (1) MARK
LABAKE GROUP OF COMPANY
TRADING, PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31TH APRIL, 2012

SOLUTION

MARYAM TRADING ENTERPRISES
TRADING, PROFIT AND LOSS A/C FOR THE YEAR ENDED 31ST DECEMBER, 2014

	₦	₦	₦
Sales			15,542
Less cost of goods sold:			
Opening stock		510	
Add purchases	9,876		
Less goods withdraw	63	9,813	
		10,323	
Less closing stock		647	9,676
			5,866
Gross profit			129
Discount received			600
Rent receivable			6,595
Less expenses:			
Rent	500		
Rates (wk1)	180		
Insurance	120		
Wages and salaries (wk2)	1,514		
repairs	635		
Travelling	192		
Sundry expenses (wk3)	460		
Bad debts	37		
Depreciations			
Motor van (wk4)	435		
Furniture and fitting (wk5)	133		4,206
Net profit		**₦ 27,540**	**₦ 27,540**

BALANCE SHEET AS AT 31st December 2014.

Fixed Asset:	₦ Cost	₦ Depreciation	₦ Net Book value
Motor van	1,740	870	870
Furniture and fitting	829	299	530
	2,569	1,169	1,400
Current Asset:			
Stock		647	
Petty cash		5	
Bank		763	
Debtors		635	
Rent receivable		600	
Rates		60	
		2710	
Less current liabilities			
Creditors	700		
Sundry Expenses owing	27	727	1,983
			3,383
Financed by			
Capital			2,377
Add Net profit			2,389
			4,766
Less drawings	(wk6)		1,383
			3,383

APPENDIX VI
LESSON PLAN 1

Subject	Principle of Accounts
Topic	final of account of a sole trade
Level	NCE I
Number in class	261
Sex	male and female
Instructional method used	demonstration method
Time/duration	2 hour
Date	16th July, 2015
Teaching materials	i. financialaccounting textbook by Frank Wood ii. Whiteboard and maker
Entry behavior or previous k knowledge	the students have learned how to prepare trial balance
Behavioral objectives:-	at the end of the lesson the students should able to: i. Define the final account of a sole trades ii. Explain the terms under the final account of a sole trade
Introduction	The teacher will introduces the lesson through the following steps.
Step 1	The teacher will explain the meaning of final accounts to the students. Final account refers to the trading and profit and loss appropriation account. The balance sheet through not an account forms part of final account
Step 2	the teacher will explaining some key items under final account to the students. i. Trading account: the account in which the gross profit or gross loss is related. ii. Gross profit is the excess of sales (less returns) over the cost of goods sold includes the expanses directly attributable to putting the goods in a saleable condition. iii. Gross loss is the excess of cost of goods sold represents.

iv. Cost of goods sold the amount of the opening stock plus purchases (less returns) les the amount of closing stock

v. Profit and loss account is the account where the net profit and loss is determines need. Net profit is the excess of gross profit is the including expenses. Where the trading expenses. Where the trading expenses exceed, the gross profit and revenuenet loss occurs.

Evaluation

The teacher will ask the students questions based on the lesson taught.

i. What is final account
ii. Explain three item under final account

Summary

The teacher will summarizes the lesson by explaining where students' responses to the evaluation are weak.

Assignment

the teacher will ask the students to write out format of trading profit and loss account.

APPENDIX VII
LESSON PLAN II

Subject	Principle of Accounts
Topic	financial of account of a sole trade
Level	NCE 1
Number in class	261
Sex	male and female
Instructional method used	demonstration method
Time/duration	2 hour
Date	21st July, 2015
Teaching materials	i. financial accounting textbook by Frank Wood ii. Whiteboard and maker
Entry behavior or previous k knowledge	the students have learned how to prepare trading account
Behavioral objectives:-	at the end of the lesson the student should able to: i. Define the final account of a sole trades ii. Explain the terms under the final account of a sole trade
Step 1	The teacher will write the format of the trading accounts on the chalk board and explain it.
Step 2	The teacher will write the format of the profit and loss accounts of a sole trader.
Step 3	The teacher will explain the meaning of balance sheet items under it.
Evaluation	The teacher will ask the students questions based on the lesson taught.
Summary	The teacher will explain the lessons again.
Assignment	The teacher will ask the students to write out the format of balance sheet.

APPENDIX VIII

FORMAT OF TRADING PROFIT, LOSS ACCOUNT AND BALANCE SHEET

Trading and profit and loss account for the year ended 31st dec.

Opening stock		xx		sales	xx
Add purchases	xx			less sales return	xx
Carriage inward	xx			net sales	xx
	xx				
less return onward		xx			
costf goods available for sale	xx				
less closing stock (31st dec)	xx				
cost of goods sold		xx			
Gross profit (GP) C/d	xx				
		xx			**xx**
list all expense:				GP b/d	xx
e.g discount allowed	xx		add all revenue		
commission paid	xx			Dis. Received etc	xx
salaries and wages	xx			commission receivedetc	xx
net profit to capital account					
(ie diff between the two sides)					
	xx				
	xxx				**xxx**

APPENDIX IX
LESSON PLAN III

Subject	Principle of Accounts
Topic	final of account of a sole trade
Level	NCE 1
Number in class	261
Sex	male and female
Instructional method used	demonstration method
Time/duration	2 hour
Date	27th July, 2015
Teaching materials	i. financialaccounting textbook by Frank Wood ii. Whiteboard and maker
Entry behavior or previous k knowledge	the students have learned how to prepare trading profit and loss account
Behavioral objectives:-	at the end of the lesson the student should able to: i. State the item under balance sheet. ii. Explain the term adjustment in final account.

Step 1 The teacher will write the format of balance on the white board maker and explain it to the students.

Step 2 The teacher will explain the meaning of adjustment in final accounts.

Step 3 The teacher will outline the major adjustments in final accounts on the white board and explained them to the students.

Evaluation The teacher will ask the students to:
i. Explain the meaning of adjustment in final account
ii. State the item on the debit side of the balance sheet.

Summary The teacher will summarize the lesson by explaining where students responses to the evaluation are weak.

Assignment The teacher will ask the students to read all they have learned under final accounts.

BALANCE SHEET AS AT

	₦		₦
Capital	**xx**	**Fixed Assets**	
		e.g land and building	**xx**
Long term liabilities		**current assets**	
e.g loan	**xx**	**e.g stock** **xx**	
current liabilities:-		**cash** **xx**	**xx**
e.g creditors **xx**			
xx			
	xx		

APPENDIX X
LESSON PLAN IV

Subject	Principle of Accounts
Topic	final of account of a sole trade
Level	NCE 1
Number in class	261
Sex	male and female
Instructional method used	demonstration method
Time/duration	2 hour
Date	4th August, 2015
Teaching materials	i. Financialaccounting textbook by Frank Wood ii. Whiteboard and maker
Entry behavior or previous knowledge	thestudents have learned how to prepare trading profit and loss account.
Behavioral objectives:-	at the end of the lesson the student should able to: to prepare the trading profit and loss account and balance sheet.

Step 1	The teacher will illustrate how to prepare trading profit and loss account by solving an exercise for the students to see.
Step 2	The teacher will also prepare balance sheet using the same exercise.
Evaluation	The teacher will ask the students questions based on the lesson taught.
Summary	The teacher will briefly go over the lesson again.
Assignment	The teacher will ask the students to read all they have learnt under final account and get ready for text.

APPENDIX XI
WORKING EXAMPLE

The following trail balance was extracted from the books of Maryam trading enterprises in the year 2014

`	DR ₦	CR ₦
Capital		25,000
Drawings	1,778	
Purchases and sales	26,220	44,272
Loan		5,000
Purchases returns		1,172
Sales returns	84	
Freehold premises	10,000	
Plant and machinery	8,740	
Fittings and furniture	1,296	
Motor car	3,050	
Wages and salaries	6,785	
Sundry expenses	1,942	
Stock (1st January)	9,876	
Rates	191	
Debtors and Creditors	12,860	5,112
Cash in hand	276	
Bank overdraft		5,000
Lighting	398	
Motor expenses	321	
Travelling expenses	872	
Carriage inwards	294	
Provision for bad debts (1st January)		480
Discounts	200	242
Bad debts	384	
Insurance	179	
Land and building	532	
	86,278	86,278

ADDITIONAL INFORMATION

i. Stock on hand as on 31st December, 2014 ₦12,486
j. Make provision for bad debts up to ₦600
k. Depreciation is to be charged as follows:
   Plant and machinery 10%
   Motor car 20%
   Furniture and fitting 5%
l. Insurance prepaid ₦38
m. Salaries and wages accrued ₦270
n. Interest on loan 6% due to has not been entered in the books
o. After the trail balance had been prepaid, it was found that an amount of ₦50 representing motor expenses had been debited to motor car account.
p. It was decided to write – off additional ₦100 as bad debts

You are required to prepare:

c. Trading profit and loss account for the year ended 31st December, 2014 and
d. A balance sheet as at that date.

SOLUTION

MARYAM TRADING ENTERPRISES

TRADING, PROFIT AND LOSS A/C FOR THE YEAR ENDED 31ST DECEMBER, 2014

	₦	₦		₦	₦
Opening stock		9,876	Sales	44,272	
Purchases	26,220		Less return inwards	84	
Add carriage inwards	294				**44,188**
	26,514				
Les returns outwards	**1,172**	**25,342**			
		35,218			
Less closing stock		**12,486**			
Cost of goods sold		22,732			
Gross profit		**21,456**			
		44188			
EXPENSES					
Wages and salaries (wk1)		7,055	Gross Profit b/d		21,456
Sundry expenses		1,942	Discount received		242
Rates		191			
Lighting		398			
Motor expenses (wk2)		371			
Travelling expenses		872			
Discounts allowed		200			
Bad debts (wk3)		484			
Insurance (wk4)		141			
Provision of bad debts (wk5)		120			
Interest on loan (wk6)		300			
Depreciation:					
Plant & machinery(wk7)		874			
Motor car (wk8)		600			
Furniture and fitting (wk9)		65			
		8,085			
Net profit		**₦ 27,540**			**₦ 27,540**

BALANCE SHEET AS AT 31st December 2014.

	₦	₦	**FIXED ASSETS**	₦	₦
Capital		25,000	Premises		10,000
Net profit		8,085	Land and building.		532
		33,085	Plant and machinery	8,740	
Less drawing		1,778	Fitting and furniture	874	7,866
		31,307	Less depreciation	1,296	
			Motor car (wk8)	65	1,231
			Less depreciation	3,000	
				600	2,400
					22,029
Current Liabilities			**CURRENT ASSETS:**		
Creditors	5,112		Stock	12,486	
Bank over draft	5,000		Debtor	12,860	
Salaries and wages accrued	270		Less Bad debt	100	
Interest on loan	300			12,760	
Loan	5,000	15,682	Less provision for bad debts	600	12,160
			Cash in hand	276	
			Insurance prepaid	38	24,960
		46,989			**46,989**

APPENDIX XII

THE PRE TEST AND POST TEST RESULT OF FEMALE STUDENTS WITH PRIOR KNOWLEDGE IN O'LEVEL ACCOUNTING

S/№	PRE TEST	POST TEST
1.	55	60
2.	55	60
3.	55	65
4.	50	60
5.	50	67
6.	50	68
7.	60	68
8.	65	66
9.	70	65
10.	75	54
11.	45	55
12.	55	65
13.	50	65
14.	65	67
15.	50	66
16.	45	66
17.	40	67
18.	45	55
19.	45	54
20.	45	50
21.	40	48
22.	55	50
23.	50	56
24.	40	56
25.	55	57
26.	65	80
27.	75	78
28.	75	76
29.	70	78
30.	75	76
31.	70	75
32.	55	65
33.	50	65
34.	45	67
35.	50	68
36.	45	67

S/№	PRE TEST	POST TEST
37	50	67
38	75	65
39	70	55
40	70	67
41	70	65
42	55	65
43	55	65
44	55	65
45	55	67
46	60	68
47	60	67
48	65	60
49	45	60
50	65	60
51	65	67
52	55	67
53	55	65
54	55	65
55	50	65
56	65	55
57	60	54
58	60	65
59	60	65
60	65	66
61	65	67
62	65	64
63	60	63
64	55	61
65	55	60
66	55	76
67	50	77
68	50	70
69	50	75
70	50	80
71	55	56
72	45	56

S/№	PRE TEST	POST TEST
73	40	56
74	40	57
75	40	58
76	55	50
77	50	53

APPENDIX XIII
THE PRE - TEST AND POST - TEST RESULT OF FEMALE STUDENTS WITHOUT PRIOR KNOWLEDGE IN O'LEVEL ACCOUNTING

S/N	Pre-test	Post-test
1.	34	30
2.	35	32
3.	34	25
4.	30	30
5.	30	25
6.	33	30
7.	35	34
8.	32	35
9.	36	35
10.	34	36
11.	36	35
12.	34	37
13.	40	34
14.	40	35
15.	34	30
16.	34	25
17.	35	32
18.	36	35
19.	36	34
20.	33	35
21.	17	20
22.	12	15
23.	18	26
24.	34	37
25.	25	26
26.	19	39
27.	18	25
28.	25	19
29.	20	35
30.	18	34
31.	22	34
32.	25	30
33.	18	30
34.	26	28
35.	28	32
36.	25	30
37.	33	30

S/№	Pre-test	Post-test
38	30	33
39	25	32
40	32	30
41	25	22
42	40	34
43	40	38
44	34	35
45	33	32
46	30	35
47	25	30
48	25	25
49	34	30

APPENDIX XIV
PRE TEST AND POST TEST RESULT OF MALE STUDENTS WITH PRIOR KNOWLEDGE IN O'LEVEL ACCOUNTING

S/No	PRE – TEST	POST – TEST
1.	65	60
4.	75	60
7.	55	65
10.	65	50
13.	50	56
16.	45	57
19.	40	54
22.	65	56
25.	60	50
28.	60	50
31.	65	50
34.	75	60
37.	45	70
40.	40	70
43.	40	67
46.	40	87
49.	60	67
52.	56	65
55.	50	70
58.	60	54
61.	60	70
64.	55	60
67.	50	70

S/No	PRE-TEST	POST-TEST
2.	55	70
5.	40	55
8.	45	56
11.	50	67
14.	55	66
17.	70	69
20.	75	66
23.	55	65
26.	65	67
29.	60	68
32.	60	68
35.	55	66
38.	55	55
41.	55	88
44.	50	87
47.	60	66
50.	55	56
53.	55	56
56.	55	50
59.	50	54
62.	45	58
65.	40	54
68.	45	55

S/No	PRE-TEST	POST-TEST
3.	55	70
6.	40	55
9.	45	56
12.	50	67
15.	55	66
18.	70	69
21.	75	66
24.	55	65
27.	65	67
30.	60	68
33.	60	68
36.	55	66
39.	55	55
42.	55	88
45.	55	70
48.	40	55
51.	45	56
54.	50	67
57.	55	66
60.	70	69
63.	75	66
66.	55	65
69.	65	67

APPENDIX XV

PRE - TEST AND POST - TEST RESULT OF MALE STUDENTS WITHOUT PRIOR KNOWLEDGE IN O'LEVEL ACCOUNTING

S/N	PRE – TEST	POST – TEST
1.	18	30
3.	20	30
5.	20	25
7.	15	20
9.	23	25
11.	18	25
13.	10	20
15.	25	28
17.	25	26
19.	25	27
21.	28	25
23.	33	34
25.	28	32
27.	25	30
29.	18	22
31.	20	24
33.	23	30
35.	20	22
37.	25	27

S/N	PRE – TEST	POST – TEST
2.	29	35
4.	12	30
6.	30	31
8.	30	25
10.	25	30
12.	30	34
14.	35	36
16.	30	32
18.	28	20
20.	25	20
22.	26	25
24.	24	28
26.	17	27
28.	18	28
30.	26	30
32.	18	25
34.	14	30
36.	17	35
38.	10	34