

**INFLUENCE OF PARENTAL PROFESSION ON STUDENTS' ACADEMIC
PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL
GOVERNMENT COLLEGES, NORTH CENTRAL GEO-POLITICAL ZONE
NIGERIA**

BY

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AHMADU BELLO UNIVERSITY, ZARIA**

MAY, 2015

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NIGERIA**

BY

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MASTER DEGREE OF BUSINESS EDUCATION**

MAY, 2015

DECLARATION

I hereby declare that the work in this Thesis entitled “Influence of Parental Profession on Student Academic performance in Financial Accounting in Federal Government Colleges of North Central Geo-Political Zone, Nigeria, has been carried out by me in the Department of Vocational and Technical Education. The information derived from the literature has been duly acknowledged in the text and a list of references provided. No part of this Thesis was previously presented for another degree or diploma at this or any other Institution.

.....
Margaret Olaide AYANLEYE

.....
Date

CERTIFICATION

This Thesis entitled: INFLUENCE OF PARENTAL PROFESSION ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL GOVERNMENT COLLEGES, NORTH-CENTRAL GEO-POLITICAL ZONE, NIGERIA, by Margaret Olaide AYANLEYE, meets the regulations governing the award of Degree of Masters in Education (M.Ed) Business Education, in Vocational and Technical Education of Ahmadu Bello University, Zaria and is approved for its contribution to knowledge and literacy presentation.

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DEDICATION

This work is dedicated to the Almighty God.

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OPERATIONAL DEFINITION OF TERMS

Parental Occupational Groups

- A Teaching/Lecturing
- B Medical Services
- C Administration

ABSTRACT

This study was conducted to investigate the influence of parental profession on students' academic performance in Financial Accounting in Federal Government Colleges in North-Central Geo-political zone, Nigeria. The study was necessitated by the continuous decline in students' performance in Financial Accounting in Federal Government Colleges in North Central Geo-political zone, Nigeria. The study has five objectives, five research questions and five null hypotheses. Four hundred and seven (407) students from the six Federal Government Colleges in the North-Central geo-political zone, Nigeria, were used for the study. Mean and standard deviation were used to answer the research questions while regression analysis was used to test hypothesis one, the t-test was used to test hypothesis two to four while hypothesis five was tested by using F-test at 0.05 level of significance. The entire five null hypotheses were retained. The study revealed among others that: Based on the findings, the study concluded that parental profession has no effect on students' academic performance; which means that a child could excel in life irrespective of the type of profession his or her parents are engaged so long as they can set achievable goal in life. In other words, children could set achievable goals in life. In view of this, the study therefore recommends that, society should not rank people based on their profession no matter the type of profession they engaged in.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Education is generally regarded as one of the most important tools for national development. This could be seen in the huge amount of fund invested annually by Government for the main purpose of providing qualitative and quantitative education at all levels in Nigeria. In the education system of Nigeria, stakeholders such as parents, government and society play a vital role that needs to be acknowledged. Educators and researchers have long been interested in exploring variables contributing to academic performance of students. Academic performance is affected by a number of factors including age, gender, geographical location , ethnicity, marital status, socio-economic status, parents' education level, parental occupation, language, income, religious affiliations and school background (Chabaya, Rembe and Wadesango 2009, Hlupo and Tsikira, 2012, Chinyoka and Naidu 2013, Hafiz, Tehsin, Malik, Muhammad and Muhammad, 2013).

The influence of parental profession on students' academic performance in Financial Accounting needs to be addressed considering the fact that Government expects good result at the end of SS 3. Parental occupation is considered to have a place in academic performance of students because the nature of occupation affects the time parents spend at work and at home and the attention they give to their children especially in their studies. Maternal employment has overall impact on the time mothers spend with their children, although one hour increase in employment is associated with a much smaller reduction in time spent with children. The truth is that the time consumed by one occupation differs from the other since the length of training differs as well. Some

professions allow those engaged in them to have more time to themselves and these include teaching and lecturing, while other professions such as banking, piloting and sailing take greater hours of those that are engaged in them.

Although some parents with busy schedules may make all necessary provisions for their children's education, children reared under such atmosphere may be delinquent and may not be serious academically despite all the provisions made for them. Children of average or poor parents may perform better because their parents have invested time in the children's education. Hawthorne (2004) has stated that the role played by parents in their children's education and general competencies in understanding and use of language in understanding some concepts cannot be ruled out. Moreover, some children tend to emulate their parents in whatever they do so as to become like them especially in the choice of career and this can propel them to work harder in their studies. Parents that are medical doctors may end up having one of their children interested in becoming a medical doctor and this may encourage the child to work hard in secondary school to achieve his/her aspiration in the future.

Financial Accounting, in relation to which the impact of parental profession studied in this work, is one of the Business Studies' subjects offered at the senior Secondary level. Other Business Studies subjects include Typewriting, Shorthand, Commerce, Office Practice and Insurance. Financial Accounting can be defined as a specialized area of instruction that deals directly with business skills and techniques, business knowledge and facts, business understanding, economic understanding, business attitudes and appreciations necessary to understand and adjust to the economic and social institution called "business" (Udoh, 2003).

Academic performance refers to how students deal with their studies and how they cope with or accomplish different tasks given to them by their teachers. Academic performance is the ability to study and remember facts and being able to communicate the facts and knowledge verbally or in writing. The academic performance of students may negatively correlate with the low parental socio-economic status level as it may prevent the individual in gaining access to sources and resources of learning (Duke, 2000 & Eamon, 2005). Flegm (2005) reports that in educational institutions, success is measured by academic performance or how well a student meets the standards set by the institution.

Performance of students in accounting has not been impressive as reported by researchers such as (Drennan and Rhode ,2010).However, SSCE results of students studying Financial Accounting at the secondary school level is poor as reported by Akinsolu (2010) using WAEC and NECO result analysis. The extent to which parental profession can influence the performance of students in Financial Accounting is what the researcher has interest in knowing.

1.2 Statement of the Problem

This study investigates the influence of parental profession on students' academic performance in Financial Accounting in federal government colleges in North central geo-political zone of Nigeria. The challenge of students' poor performance has been a frequent issue in Nigerian secondary schools and financial accounting is no exception in this regard. It was in an attempt to find a solution to this that Zwingina (2009) asserted that Federal Government Colleges were established to promote academic excellence in

secondary education in Nigeria. However, the decline in academic performance has been attributed to a number of reasons including the profession of the parents of students. Parental involvement has been defined and measured in multiple ways, including activities that parents engage in at home and at school and the positive attitude parents have towards their child's education, school and teacher. What is however not clear is the extent to which parental profession can influence their children's performance? This was the intent of this study and it was based on observation of students' performance in financial accounting in 104 Federal Government Colleges from 2007 to 2010 NECO/SSCE.

The Federal Ministry of Education (2011) gave the analysis of performance in Financial Accounting at credit level in NECO/SSCE as follows:

2007	-	48%
2008	-	51%
2009	-	47%
2010	-	45%

In one of the Federal Government Colleges in focus, the total credit pass in Financial Accounting was 42% in 2010 NECO/SSCE's result analysis. This performance was very low for a college that was regarded as a model for others. The researcher, being a teacher of Accounting was concerned about such performance as most of the students did very well at end of their Junior Secondary Examination (JSSE) in Business Studies conducted by NECO with the average score standing at 80% and above. It is important therefore to investigate the reason for the poor performance and to specifically clarify whether or not parental professions have any effect on students' poor performance in this subject. This was done by classifying the professions into the following groups.

Group A- Lecturing/Teaching

Group B- Medical Services

Group C- Administration.

1.3 Objectives of the Study

The major objective of this research work was to determine the influence of parental profession on students' academic performance in Financial Accounting in Federal Government colleges in north-central geo-political zone of Nigeria. The specific objectives of the study were to:

1. determine the difference in the academic performance of financial accounting students and the parental profession in federal government colleges of north central geo-political zone.
2. determine the difference in the parental profession in teaching/lecturing and medical services on students' academic performance in financial accounting in federal government colleges in north-central geo-political zone, Nigeria.
3. determine the difference in the parental profession in teaching/lecturing and administration on students' academic performance in financial accounting in federal government colleges of north central geo-political zone.
4. assess the difference in parental profession in medical services with those in administration on students' academic performance in financial accounting in federal government colleges of north-central geo-political zone, Nigeria.

5. assess the difference in parental profession in the three groups in relation to students' academic performance in financial accounting in Federal Government Colleges in the north central geo-political zone, Nigeria.

1.4 Research Question

1. What is the difference between the academic performance of financial accounting students and the parental profession in federal government colleges of north central geo-political zone.
2. What is the difference between the parental profession in teaching/lecturing and medical services on students' academic performance in financial accounting in federal government colleges in north-central geo-political zone, Nigeria.
3. What is the difference between the parental profession in teaching/lecturing and administration on students' academic performance in financial accounting in federal government colleges of north central geo-political zone.
4. What is the difference between parental professions in medical services with those in administration on students' academic performance in financial accounting in federal government colleges of north-central geo-political zone, Nigeria.
5. What is the difference among parental profession in the three groups in relation to students' academic performance in financial accounting in Federal Government Colleges in the North Central Geo-political zone, Nigeria?

1.5 Research Hypotheses

In line with each research question, the following null hypotheses were raised for this study.

1. There is no significant difference between the academic performance of financial accounting students and the parental profession in federal government colleges of north central geo-political zone.
2. There is no significant difference between the parental profession in teaching/lecturing and medical services on students' academic performance in financial accounting in federal government colleges in north-central geo-political zone, Nigeria.
3. There is no significant difference between the parental profession in teaching/lecturing and administration on students' academic performance in financial accounting in federal government colleges of north central geo-political zone.
4. There is no significant difference between parental professions in medical services with those in administration on students' academic performance in financial accounting in federal government colleges of north-central geo-political zone, Nigeria.
5. There is no significant difference among parental profession in the three groups in relation to students' academic performance in financial accounting in Federal Government Colleges in the north central geo-political zone, Nigeria.

1.6 Significance of the Study

The result of this research study will be of significance and most beneficial to parents, education planners, children and school counselors in the following ways:-

It is significant for parents to be involved in their children's academic activities as their profession may not be the reason for the children's academic performance but other factors such as the need to engage extra lesson teacher at home which may bring about better performance academically.

It will be of immense benefit to the educational planners as there will be an awareness through publication of this research work that parental profession has no effect on students' academic performance; instead, if school libraries are equipped with modern textbooks and computers this may enhance better academic performance.

It will help students to pay less emphasis on the type of job their parents engage in as it is not a reason for better/poor academic performance but other factors like regular class attendance and completion of home work/assignment given by their subject teacher

It will be of significance to school counselors so that they can provide the needed counseling to students that the profession of the their parents has nothing to do with their academic performance but other factors like intelligence or diligence are responsible for better academic performance.

1.7 Basic Assumptions of the study

For the purpose of this study, the following assumptions were made:

1. Students whose parental profession falls in teaching/lecturing perform better in school than students whose parents' profession falls in other groups.
2. Parental profession has a direct influence on students' academic performance.
3. Parental profession influences the choice of the students' career.
4. A girl child is influenced to choose the mother's career in the same way the boy child may be interested in taking up the father's career.
5. Students whose parental professions do not fall in teaching/lecturing, medical services and administration perform poor in academic.
6. Parental profession may not affect students' choice of career.

1.8 Delimitation of the Study

There are various factors that affect academic performance of students in secondary school. However, this study focused on parents' professions in teaching/lecturing, medical services and administration because they were the major variables in this study. In the same way, it was delimited to parental profession based on (biological father or mother).

The study was also delimited to Financial Accounting as a subject because it was the subject in focus in this study. The study was dedicated to all the six Federal Government Colleges (Boys and Girls) of North-Central Geo-political zone Nigeria. Also, it was delimited to Senior Secondary School students in SS1 and SS2 classes in the 2013/2014 academic session because they took Financial Accounting as subject and could therefore be used to assess students' performance.

CHAPTER TWO REVIEW OF RELATED LITERATURE

This chapter focused on a review of related materials both published and unpublished about the influence of parental profession on the academic performance of students in Financial Accounting in Federal Government Colleges of North Central geographical zone, Nigeria. The relevant information obtained for the purpose of this study is arranged and discussed under the following sub-headings:

- 2.1 Theoretical framework
- 2.2 Conceptual framework
- 2.3 Family background of the children
- 2.4 Parental profession
- 2.5 Federal Government Colleges in perspective
- 2.6 Academic performance of Financial Accounting students in secondary schools
- 2.7 Parental income, involvement on children academic performance
- 2.8 Techniques of ensuring better performance in Financial Accounting.
- 2.9 Factors that affect academic performance of students
- 2.10 Empirical studies
- 2.11 Summary of literature reviewed.

2.1 Theoretical Framework

This study adopted ecological theory propounded by Bronfenbrenner (2008). This theory suggests that a person's surroundings including the home, school, occupation, church, neighbourhood, culture and government have an influence on the way a child develops mental ability. This theory looks at learners' development within the context of the system of relationships that form their environment. According to this theory, the microsystem is the small, immediate environment in which the child lives. Ecological theory states that child develops mental ability within an interactive system of nested

influences between the child and the environment. His ecological environment consists of the following five nested structures: microsystems, mesosystem, exosystem, macrosystem and chronosystem (Rathus, 2006; Berk, 2007; Donald, Lazarus and Lolwana, 2010). Children's microsystems will include any immediate relationships or organizations they interact with, such as their immediate family, school, peers, neighbours and caregivers. How these groups or organisations interact with the child will have an effect on how the child grows, the more encouraging and nurturing these relationships and places are, the better the child will be able to grow (Donald, Lazarus and Lolwana, 2010).

Bronfenbrenner's next level, the mesosystem, describes how the different aspects of a child's microsystem work together for the sake of the child (Cole, Cole and Lightfoot, 2009). The exosystem level includes the other people and places that the child may not interact with often but still have a large effect on the child, such as parents' work, family income, extended family members and the neighbourhood. (Bray, Gooskens, Khan, Moses and Seekings, 2010) describe the macrosystem as the one that involves dominant social and economic structures as well as values, beliefs and practices that influence all other social systems. The chronosystem involves development over time that affects the interactions between these systems as well as their influences on the academic and intellectual development of learners. Given the above, understanding the interactions of these systems is therefore the key in understanding how the child develops and what factors lead to a child's failure. While multiple environments and mechanisms exist, these researchers are interested in examining how poverty acts on families to

influence academic achievement by focusing on five environments, which are family, occupation neighbourhood, peers, school and government.

With this theory as background, this research work proceeds from the position that academic performance of a child is influenced by many factors e.g parental occupation which determines family income, while income determines how parents take care of their child's education and the kind of school the child attends, which in turn probably determines the child's academic performance.

2.2 Conceptual Framework

Occupation is any activity a person engages in to earn a living. Parental occupation is the activity that parents engage in to earn their living. Parental occupations are likely to influence children's academic performance. Parents of different occupational classes often have different styles of rearing children, different ways of disciplining their children and different ways of reacting to their children. Rothstein (2004) said that differences do not express themselves consistently as expected in the case of every family; rather they influence the average tendencies of families for different occupational classes.

Accounting is the study of how businesses track their income and asset over time. Accountants engage in a wide variety of activities besides preparing financial statements and recording business transactions. Okwuanciso and Nwazor (2011) view accounting as the process of collecting, recording, analyzing, and summarizing in monetary terms the information about an organization. From the above definition, accounting reveals only monetary transaction of an organization without taking cognizance of efficiency in management, organogram, staff strength, staff relationship etc. Kalber (2003) defines

financial accounting as "the branch of accounting that focuses on the general purpose reports on the financial position and results of operations known as financial statements". He adds that these statements provide a continual history quantified in money term of economic resources and obligations of a business enterprise and of economic activities that change these resource and obligation.

Udoh (2003) defines Financial Accounting as a specialized area of instruction that deals directly with business skills and techniques, business knowledge and facts, business understanding, economic understanding, business attitudes and appreciations necessary to understand and adjust to the economic and social institution called "business". In all, Financial Accounting implies a process of gathering, sorting, recording, classifying, verifying, measuring and summarizing financial transaction and subsequently interpreting and communicating such information to the owners and management of organization for decision making. Wild (2005) sees Accounting as an information and measurement system that identifies, records and communicates relevant, reliable and comparable information about an organization's business activities. These consensus opinions are the principles that guide the procedure and practice of accounting.

According to Longe and Kazeem (2006) Financial Accounting seeks to express objectivity and as such must have rules in which the activities of the business are recorded. Compliance with these rules bring in accounting practice and deviation makes accounting report subjective and unfit for decision making. Revaihi (2007) defines Accounting as a systematic practice of identifying, recording, measuring, classifying, summarizing, interpreting and communicating the financial transactions (in term of money) of a business firm or individual following a set of rules and regulations. He

stresses that the function is basically carried out to maintain record of the business; know the financial position of the business firm; control business activities effectively and provide business information to the stakeholders in the entity. Accounting is said to be the language and eyes of business unit because it is mostly used in the world of business to describe the transaction entered into by all kind of organizations and people associated with the business such as managers, owner of investment, investors, marketers etc. It is only through financial records that the management is able to obtain an overview of the total operation of the business.

2.3 Family Background of the Children

Family background constitutes one of the factors that determine academic performance of a child. Parental background includes parental occupation, income, wealth, association, education and the family's socio-economic status. Ganga and Chinyoka (2010) explains that the child's first place of contact with the world is the family. The child as a result acquires initial education and socialization from parents and other significant others in the family, thus parents are indeed the child's first educators. Children who experience poverty may live in physical environments that offer less stimulation and fewer resources for learning.

This confirms also what is said by Haralambos and Holborn (2010) that pupils from homes with better quality houses have most learning materials, eat at least three meals per day, have many possessions and better educated parents achieve more in school. It should also be noted that if the home environment, for example, is not supportive, without media, television, magazines and helpful parents, children suffer

from a restricted code and therefore will not perform well. According to the ecological theory, if the relationships in the immediate microsystem break down, the child will not have the tools to explore other parts of his or her environment. This is also supported by Chindanya (2012) who asserts that instability and unpredictability of family life is the most destructive force of the child's development. The family being the first and major agency of socialization has a great influence and bearing on the development of the child (Threlfall, Seay and Kohl, 2013).

2.4 Parental Profession

Traditionally, parental profession has been regarded as a predictor of children's academic performance. Those listed below are some of the professions that parents engage in and which directly or indirectly affect the children's academic performance. A recent meta-analysis of studies investigating the relationship between socio-economic status and academic achievement shows that different variables of socio-economic status e.g., parental education, parental income and parental profession have different effects on academic attainment (Sirin, 2005). Increasingly parental occupational status is part of a larger constellation of sociological variables influencing children's school outcome (Sirin, 2005). The nature of occupation engaged in by parents will determine how they give attention to their children's education because some parents that are engaged in low income occupation ask their children to fend for their school fees and other educational materials needed. According to Fizbe and Shady (2009), for some parents the opportunity cost of schooling are associated with labour shortage, resources and services lost by the reason of sending their children to school. Child labour is indispensable to the survival of many rural households in Sub-Sahara Africa: Agricultural work, domestic work (cooking,

collecting fuel, fetching water), marketing as well as child care services are required from children. The need for domestic labour has grown also with the rapid growth of urban areas. Low paid occupation has made parents to respond by sending their children into domestic labour markets in exchange for cash income (Saifi and Mehmood, 2009).

Low occupation breeds poverty. According to Saifi and Mehmood (2011), children's test scores are lowest when poverty persists across generations, and highest when material advantage is long lasting. On the other hand, while good social skills also appear to be linked across generation, these do not make a significant direct contribution to the current gap in cognitive test scores between rich and poor children. Saifi and Mehmood found that the gap in attainment between children whose parents engage in low occupation and high occupation could not be compared; nevertheless parental occupation had a significant effect on the academic achievement of students. It played a remarkable role in students' academic achievement. Good parental occupation had a positive effect on the academic achievement of students. Saifi and Mehmood (2011) studied the effects of socio-economic status on student's achievement and they used income, parent's education and occupation, material possession at home, transport and servants as the indicators of socioeconomic status and data were analyzed by applying percentages. The findings revealed that parental education and occupation and facilities at home affected the student's achievement.

Profession became popular in the 1970s; it was distinguished from vocational education by its emphasis on general employability and adaptability skills applicable to all occupations, while vocational education was seen to be primarily concerned with

occupational skill training for specific occupations. This basic definition of career education is still applicable today.

The purpose of profession and technical education is to provide a foundation of skills that enables high school students to be gainfully employed after graduation, either full time or part-time, while they continue with their education or training. Nearly two-third of all graduates of professions and technical programs enter some form of post-secondary program. The reality is that the academic skills needed for the workplace are often more rigorous than the academic skills required for college. The multidisciplinary approach of most work tasks and the amount of technology and information in the workplace contribute to the heightened expectation of all workers, including those at the entry level.

A. Medical Services

i Medicine

Medicine is the science or practice of the diagnosis, treatment and prevention of disease. It encompasses a variety of health care practices evolved to maintain and restore health by the prevention and treatment of illness. Medicine can involve art, science, or both. It has existed for thousands of years, during most of which it was an art (an area of skill and knowledge) that frequently had connections to the religious and philosophical belief of each culture in recent centuries. Since the advent of science, medicine has become a combination of art and science (both basic and applied under the umbrella of medical science).

According to Toktas Sule (2002), medical availability and clinical practice vary across the world due to regional differences in culture and technology. Modern scientific medicine is highly developed in the western world, while in developing countries such as

parts of Africa or Asia this has yet to be the case. In modern clinical practice, doctors assess patients in order to diagnose, treat and prevent disease using clinical judgment after examination for signs and interviewing for symptoms. The doctor may order medical tests (e.g. blood tests, take a biopsy, or prescribes pharmaceutical drugs or other therapies). Differential diagnosis methods help to rule out conditions based on the information provided. During the encounter, properly informing the patient of all relevant facts is an important part of the relationship and the development of trust.

(“Medicine” N.I, OED online. Oxford University Press September 2014. Retrieved 8 November 2014).

Provision of medical care is classified into primary, secondary, and tertiary care categories:

Primary care – Medical services are provided by physicians, physician assistants, nurse practitioners, or other health professionals who have first contact with a patient seeking medical treatment, or care. These include providing treatment of acute and chronic illnesses, preventive care and health education for all ages and both sexes.

I Secondary care - Medical services are provided by medical specialists in their offices or clinics or at local community hospitals for a patient referred to them by a primary care provider who first diagnosed or treated the patient. Referrals are made for those patients who require the expertise or procedures performed by specialists.

II Tertiary care- Medical services are provided by specialist hospitals or regional centers equipped with diagnostic and treatment facilities not generally available at local hospitals.

B. Branches of Medical Professional

Working together on an interdisciplinary team means that highly trained health professionals besides medical practitioners are involved in the delivery of modern health care. Examples include; nurses, emergency, medical technicians and paramedics, laboratory scientists, pharmacists, physiotherapists, respiratory therapists, speech therapists and dietitians.

A patient admitted to hospital is usually under the care of a specific team based on their main problem e.g. the cardiology team, who may interact with other specialties e.g. surgical radiology, to help diagnose or treat the main problem or any subsequent complications that may develop.

Other Major Specialties

The following are some major medical specialties that do not directly fit into any already mentioned groups.

I Anesthesiology: (also known as anesthetics). Concerned with the preoperative management of the surgical patient. The anesthesiologists' role during surgery is to prevent derangement in the vital organs. (i.e. brain, heart, kidneys, functions and postoperative pain.

II Dermatology is concerned with skin and its diseases.

III Emergency medicine is concerned with the diagnosis and treatment of acute or life threatening conditions including trauma, surgical, pediatric etc.

Obstetrics and gynecology are concerned respectively with childbirth and the female reproductive and associated organs.

Pediatrics is devoted to the care of infants' children, and adolescents.

Physical medicine and rehabilitation are concerned with functional improvement after injury, illness or congenital disorders.

Preventive medicine is the branch of medicine concerned with preventing disease.

Community health or public health is an aspect of health services concerned with threats to the overall health of a community based on population health analysis.

Occupational medicines play principal roles is the provision of health advice to organizations and individuals. They ensure that the highest standard of health advice is given to organizations and individuals for the purpose of ensuring that the highest standard of health and safety at work are being achieved and maintained.

Aerospace medicine deals with medical problems related to flying and space travel.

Gender-based medicine studies the biological and physiological differences between the human sexes and how this affects differences in disease.

C. Office Profession

Office professionals are those people that the nature of their duty enables them to work together by giving them control over new tools for analyzing and sharing data and have more possibilities for communication (Otula, 2007). One advantage of an office job is that it typically has regular work days and hours. Parents that have a work schedule that parallels their children's school schedule finds that it works better for them and their children. Most office jobs include a standard work week from Monday to Friday that starts at 8 or 9 a.m. and lasts until 4 or 5 p.m. Most office equipment are computers, photocopiers etc.

Upper level office jobs typically require a college education or even advanced degrees.

There are many types of office jobs in the accounting fields. These include file clerks, billing or accounts payable clerks, payroll supervisors, general-ledger accountant, project accountants, accounting managers, supervisors and controllers.

i. Receptionist

If you like talking to people, the receptionist position might be a good choice. As a receptionist, you answer the phone and respond to customer's enquiries or needs. While many consider being a receptionist a menial job, it requires special skills, a positive attitude and the ability to multitask. Most company receptionist also handle other tasks that might include scheduling conference rooms, managing and ordering office supplies or opening and distributing company mail.

Administrative Assistant

Good communication skill and a positive attitude are at the top of the list for people who work in customer service or a telephone call center. Being able to help disgruntled customers get the results they seek takes patience and a good outgoing personality.

Insurance

Claims examiners work inside an office to handle the claims filed by those insured. Sometimes they work with private investigators or adjuster who visits the site or the property for which a claim is filed. This includes workers compensation, health, liability, automotive, home, property and business insurance, while computer literacy, self-motivation and discipline are added advantage.

D. Legal profession

Legal professional study, develop and apply law. Usually, there is a requirement for someone choosing a career in law to first obtain a law degree or some other form of legal education.

It is difficult to generalize about the structure of the profession because there are two major legal systems and even within them, there are different arrangements in jurisdictions and their terminology varies greatly.

In civil law countries there are usually distinct and clearly defined career paths in law for positions such as that of a judge. In common law jurisdictions there tends to be one legal profession, and it is not uncommon for instance, that a requirement to be appointed a judge is several years of practicing law in private capacity. Historically, this has been the first legal specialization. In civil law countries, this is often a lifelong career. In common law legal system on the other hand, judges are recruited from practicing lawyers.

Lawyer, advocate, attorney

Practising law means advising and representing clients as a private practitioner in a law firm. In most countries, law graduates need to undergo some sort of apprenticeship in a professional organization and have a license.

The name for this profession is lawyer or attorney in most English-speaking countries, and advocate in many others.

In civil law countries, but also some common law jurisdiction there is one law society for all lawyers who want to provide services to the public.

i. Solicitor

Solicitors advise clients, draft contracts for them and represent them in lower courts of law.

ii. Barrister

Barristers, also called counsels, are court specialists, who traditionally do not come into contact with their lay clients, but are instructed by solicitors. There is only about a 10% of barristers in most common law jurisdictions.

iii. Jurist

People, who study, organize, teach and through that also create law, often working at university, are called jurists in civil law countries; their role is greater because they draft codes, which are major laws that govern whole areas of law. In common law countries the creation and interpretation of law has traditionally been the domain of judges.

E. Mother Profession

Mother profession is such an integral part of the fabric of the family, not to mention our community, our country and the world. Motherhood is a job that is rarely considered a real job (From <http://en.wikipedia.org/wiki/occupationalsegregation>).

A career or profession is a job that we commit ourselves to for a season of time; it is an occupation we take to for a season of time. It is an occupation we take so seriously that we have sought special training to become the best we can at it. When we think about the concept of a profession, we are identifying a job that we feel is important enough for our time and our energy. It is also a job that enriches our lives in one way or another. The profession of motherhood certainly meets all of these definitions.

A woman who leaves the paid workforce to become a full-time mother is not throwing away her academic degree or experience. She is embarking on a positive and exacting career.

The profession of motherhood allows a woman to devote her time, skills, education, and experience to the nurturing of her family. In today's fast-paced, over extended and often-exhausted family lifestyle, more families are recognizing the value of motherhood as a profession.

Financially, being committed to the profession of motherhood may require the practice of delayed gratification. Delaying some of the things we would like to have now in exchange for doing something we need to do now is what it is all about. Delayed gratification is a concept that we do not hear much about today, but one can learn to embrace it.

Being at home can be a challenge, however. A woman committed to the profession of motherhood needs to learn how to survive and thrive at home.

The profession of motherhood allows you to maximize a season of time that is only presented once in a life time. Saifi and Mehmood (2011).

I. Teacher

A teacher is a person who provides education for students or the person that gives an instruction to students on a particular course of study.

Duties and functions

The role of a teacher is often formal and ongoing, carried out at a school or other place of formal education. In many countries, a person who wishes to become a teacher must first obtain specified professional qualifications or credentials from a university or college. These professional qualifications may include the study of pedagogy, the science of teaching. Teachers, like other professionals, may have to continue their education after they qualify, a process known as continuing professional development. Teachers may use a lesson plan to facilitate student learning, providing a course of study which is called the curriculum.

A teacher's role may vary among cultures. Teachers may provide instruction in literacy and numeracy, craftsmanship or vocational training, the arts, religion, civics, community roles, or life skills.

A teacher who facilitates education for an individual may also be described as a personal tutor, or, largely historically, a governess.

In some countries, formal education can take place through home schooling. Informal learning may be assisted by a teacher occupying a transient or ongoing role, such as a family member, or by anyone with knowledge or skills in the wider community setting.

Religious and spiritual teachers, such as gurus, mullahs, rabbis, pastors/youth pastors and lamas, may teach religious texts such as the Quran, Torah or Bible. Parent involvement in child's early education is consistently found to be positively associated with a child's academic performance (Hara and Burke, 1998, Hill & Craft, 2003, Marcon, 1999). Specifically, children whose parents are more involved in their education have higher levels of academic performance than children whose parents are involved to a lesser degree. The influence of parent involvement on academic success has not only been noted among researchers, but also among policy makers who have integrated efforts aimed at increasing parents' involvement into broader educational policy initiatives.

J. Lecturer

A lecturer is an oral presenter intending to present information or teach people about a particular subject, for example, a university or college teacher. Lecturer uses lecture method to convey the information to his audience (Donald, 2000). A politician's speech, a minister's sermon, or even a businessman's sales presentation may be similar in form to a lecture. Usually the lecturer will stand at the front of the room and recite information relevant to the lecture's content.

Though lectures are much criticized as a teaching method, universities have not yet found practical alternative teaching methods for the large majority of their courses. Critics point out that lecturing is mainly a one-way method of communication that does not involve significant audience participation. Therefore, lecturing is often contrasted to active learning. Lectures delivered by talented speakers can be highly stimulating; at the very least, lectures have survived in academia as a quick, cheap and efficient way of introducing large numbers of students to a particular field of study.

Parents whose career involve lecturing play an important role in their children academic achievement and they also play a crucial role in educational attainment because the lecturer is ultimately responsible for translating policy into action and principles based on practice during interaction with the students(Afe, 2001). Both teaching and learning depend on the lecturer: no wonder an effective lecturer has been conceptualized as one who produces desired results in the course of his duty as a lecturer (Uchefuna, 2001)

2.5 Federal Government Colleges in Perspective

Federal Government plays a dominant role in education sector in establishing Federal secondary schools throughout Nigeria. Zwingina (2009) maintained that the Federal Government Colleges have antecedents that pre-date Nigeria's independence. He reflected that Federal Government Colleges were first established by the colonial administration as model schools to set the standard of similar schools in Nigeria. Beginning with Kings' College in 1909, the colonial government established Queen's College in 1927 both located in the present day Lagos state. (Unuigboje) 2009 regards these two colleges as precursors to the Federal Government Colleges.

The success story of these two colleges according to Zwingina (2009) encouraged the succeeding Federal Government to establish additional Federal Government Colleges in 1966. Consequently, three colleges were established in Okposi, Sokoto and Warri in the same year. The Federal Government began aggressive policy of establishing more Federal Government Colleges at the end of the Nigeria Civil War in 1970 as Zwingina noted. This exercise was aimed at forging unity and forestalls a relapse into another civil war.

Unigbhoje (2009) maintained similar view as he opined that the idea of Federal Government Colleges was primarily to raise detribalized Nigerians from their formative years to live together and learn under the same condition. He asserted that the admission policy then was not necessarily based on merit but more of a quota system where each state of the federation was represented in each arm of the classes. In this way, a new generation of Nigerians will be raised to live and work together in faith, love and unity for one common goal of a better Nigeria in peace and harmony.

Ezekwesili (2006) remarked that unity colleges now called Federal Government were set up to promote laudable objectives of educating young Nigerians from all over the country. These colleges are supposed to operate in an atmosphere that would achieve the following objectives:

- i. to provide total education;
- ii. to promote mutual understanding amongst people from varying ethnic, religious and cultural backgrounds.
- iii. to entrench the value of patriotism and national unity and
- iv. promote the pursuit of excellence in achievement and motivation.

Ezekwesili (2006) highlighted the above objectives in line with the public private partnership initiative of the Federal Ministry of Education. However, Zwingina (2009) clearly spelt out the following objectives for setting up federal unity colleges. They were:

- i. to advance the course of national integration and unity;
- ii. to promote academic excellence in secondary education;
- iii. to serve as models for state and other private schools;
- iv. to serve as centers for testing and refining federal policies on education

- v. to serve as bench-marks for quality improvement in our school system and
- vi. to widen access to learning.

2.6 Academic Performance of Financial Accounting Student in Secondary Schools

Academic performance refers to how students deal with their studies and how they cope with a given task. The Nigeria Education Research and Development Council (NERDC, 2007) specified teaching materials to be used in teaching each subject in secondary school to enhance understanding and better performance in examination. Failure to use teaching aids associated with each topic will inhibit understanding leading to students' poor performance.

A report from WAEC indicates that the level of attainment of candidates in all subjects over the years has been appalling. For instance, the results of 2010 November/December West African Senior School Certificate Examination were not encouraging as only 20.04 per cent of 310,077 candidates obtained five credits in core subjects including English Language and Mathematics. An examination of past performances of students in secondary school indicate that in 2005 only 27.53 per cent obtained five credits in core subjects, while 15.56 per cent passed in 2006. In 2007, 25.54 per cent scaled the line, with the worst performance of 13.76 per cent recorded in 2008. There was a high improvement in 2009 when 25.99 percent passed the examination, a figure that went down in 2010 to 20.04 percent (Saifi and Mehmood, 2011).

At West African Examination Council (WAEC) and National Examination Council (NECO) marking centers in Kaduna for the past few years the academic performance of students at SSCE had dominated the discussion of the markers from

different schools. Interaction revealed the continuous failure of students in national examination. The persistent poor performance of secondary school students in public examination in Nigeria in recent time made the development of the secondary education in Nigeria a difficult task. Parents, guidance and other stakeholders in education industry have variously commented on the performance of secondary school students particularly in English Language and Mathematics (Adepoju, 2002).

2.7 Parental Income, involvement on children Academic Performance

Parental income is the proceeds the parents earn from the occupation they engage in. The parental income may likely determine their children's academic performance because their disposable income may likely influence the type of school, instructional material that will be provided and the kind of knowledge to be imparted on their children. Omoraka (2001) opines that parental income is likely to have stronger effects on their ward with theoretical predictions about their developmental malleability of preschool children. Omoraka (2001) notes that children with rich parents have certain needs, physical and sociological which when met contribute positively to their academic performance. These needs may include a conducive reading atmosphere, good food, play ground, provision of books and other materials and attendance at the best schools available. All these help to promote effective learning and good performance in schools. Quality education is key to providing the right human resources for the social and economic production sectors which facilitate wealth creation and improve living standards. There is a relationship between family economic resources and children's academic outcomes because income may bring about parental stress and thereby change the consistency and harshness of the parent-child relationship, in turn affecting children's

academic performance. Omoraka (2001) states that there are so many reasons why parental income is potentially a very important determinant of the performance of children at school. The main reason maybe that rich parents can afford better food, better housing and medical care. In other words, they can purchase more of all the basic goods and services that support children's development and assist them to perform well at school. Imagining that parental demand for these specific goods and services really increases with parental income, we should expect a significant impact of income on children's academic performance. Poverty has a chain reaction in every aspect of life; for example, a low income occupation and maternal education of parents may inhibit children academic achievement.

Moreover, because income is endogenously determined by the individuals and families, association between income and academic outcomes for children may reflect reversed causation; with children's outcomes affecting parents' income. According to Moffitt (2003), higher income may indeed cause higher child academic achievement. However, even in cases where it may be impossible to see directly the effects of income, yet a line of academic achievement can still be drawn between the children of high and low income parents. A considerable number of researches have repeatedly shown that low-income earner parent is linked to a range of indicators of child and adolescent well-being, including students' academic achievement. Drummond & Stipek (2004) while discussing their "Low-income parents' beliefs about their role in children's academic learning" mentioned that a few of these parents indicated that their responsibilities were limited to meeting children's basic and social emotional needs, such as providing clothing, emotional support, and socializing manners. So these parents' shortsightedness

toward their responsibilities in the educational processes of their children and scarcity of fund to intensify such processes could be a challenge to their children's success.

Drummond & Stipek (2004) state that children from lower income parents have less stable families, greater exposure to environmental toxins and violence, and more limited extra-familial social support networks. There is no doubt that parents in such settings would report lower educational expectations, less monitoring of children's school work and less overall supervision of social activities compared to students from high socio-economic and intact families. Evans (2004) discovers that children from low income parent are less cognitively stimulated than children from high income parents, as a result of reading less and being read to less, and they experience less complex communications with parents involving more limited vocabulary.

Evan (2004) has argued that poverty contributes to a context of chaos that impinges on children's physiology and therefore affects academic achievement of a child. In economics, a household production model posits that child outcomes are the product of the amount and quality of parental time inputs, the amount and quality of other caretakers' time, and market goods expended on behalf of children.

Income of parents matter because it enables parents to purchase inputs that matter for the production of positive child outcomes. Preschool and elementary school children's academic achievement is improved by programs that boost both income and parental employment but not by programs that increase only employment. Brooks-Gunn, Duncan and Aber (2007) examined six communities in the greater Los Angeles, California area, and found that children in high-income communities had access to significantly more

books than children in low-income communities did. In fact, she found that in some affluent communities, children had more books in their homes than low socio-economic status children had in all the school sources combined.

Most studies of income effects are based on non-experimental data and are susceptible to biases from unmeasured parent and family characteristics, as well as from bidirectional influences of children academic performance on their parents. Yet, understanding how much, if any, of the association between parents' income and children's academic achievement is causal is critical to advancing developmental theory as well as improving our understanding about whether interventions designed to increase income are likely to promote children's academic achievement (Gennetian, Magnuson, & Morris, 2008; Chabaya, Rembe, and Wadesango (2009). Given the above, the home environment should be endowed with resources and be conducive to promote learning. At the household level, evidence suggests that girl children from poorer households are generally likely to receive less education.

Despite countless studies estimating the association between family income and child academic performance, there is still a lively debate about how, and even whether family income will boost the academic achievement of children; there is the same pattern in the prediction of how parents' earnings and work hours may influence their children performance. Furthermore, changes in income have stronger associations with academic outcomes for children in low-income families compared with higher income families who assert that poverty is strongly correlated with a range of home background variables that affect academic performance. Children from poor economic background cannot afford the same luxuries and opportunities as those from wealthy background. This is one reason

why differences in vocabulary and reading ability are associated with family income (Chindanya, 2012).

Manuel (2012) points out that poverty has major long term impacts on a child's development and that the debilitating effects of malnutrition last throughout the child's life. Poverty, these authors claim, is related to poor nutrition, learning disabilities, poor quality schooling and parental unemployment. Like rural schools and farm schools in South Africa, township schools are utilized by working class parents and a huge number of these families are poor. Poverty results in poor home circumstances for learning, affects the children's physical well-being and ability to learn and is associated with low parental education, all of which limits the resources available to be invested in education. Poor families are faced with the direct as well as the indirect consequences of their economic situation, including the lack of resources, and the stress associated with their predicament (Okeke, Nzewi, and Njoku, 2012). This is supported by Otieno (2012) in a study conducted in Kenya. Chinyoka and Naidu (2013) show that the poor parents may be less able to buy those games, toys, books, computers, and other resources that promote learning, or to provide them with high-quality childcare. They may be living in places that are not safe for outdoor play. All of these challenges in poor communities, considered together with the impact of lower levels of parental education, may result in the children having little or no assistance with their homework, and less motivation to learn.

These home circumstances may also feature insecure or unstable environments often leading to emotional stress and school dropout among the girl learners. Manuel

(2012) also points out that parental income and other indicators such as socio-economic status are related to various educational outcomes.

It has been increasingly recognized in the fields of education and psychology that parents have significant impacts on students' learning and developmental processes. Although much research attests to the positive effect of parental involvement on students' academic success, the effect of parental involvement on students' academic outcomes have been differential depending on which aspects of parental involvement (Fan and Chen, 2001). Recognition of the valuable role of parents is reflected in educational policies and current legislation, including No Child Left Behind Act, 2102 (4) (2001) and the reauthorization of Title I. These policies mandate that schools implement procedures that actively involve parents in educational process (Fishel and Ramirez, 2005). It is likely that these policies are based on the large body of research that has documented the substantial influence of parental involvement on students' academic achievement (Sheldon and Epstein, 2005). Parental involvement is generally referred to as parents' participation in their children's education with the purpose of promoting their academic and social success (Fishel et al., 2005). Parental involvement has been documented as positively impacting students' Mathematic proficiency and achievement (Sheldon and Epstein, 2005). According to Gonzaleez and Wolters (2006), generally speaking, research has indicated a positive link between parental involvement and students' achievement motivation and attitude. However, evidence also suggests that different aspect of parental involvement have differential or even opposite effects on different element of student achievement motivation.

Given the recognition of parental involvement as part of a remedy for the school education, it might be surprising to note that various aspects of parental involvement have differential effects on students' academic outcomes (Domina, 2005; Jeynes, 2005). Domina (2005) found that attending conferences and parent organization meetings, volunteering and checking home work were positively related to students' academic achievement. Otula (2007) supported this by stating that effective learning involves partnership of students, teachers and parents. Ahawo (2009) observes that parents' involvement determines the emotional and material input that further determines the motivation level in children towards education.

Choice Determination

Success is a matter of choice and determination. What happens within is much crucial than what happen without because self determination and personal effort of students count. Ceballo, Vonnie, Mcloyd and Teru, 2004; Carbonaro, 2005) have identified three different types of school effort. These are: rule-oriented effort, (showing up and behaving in class), procedure effort, (meeting specific class demand such as completing class work and assignment on time), and intellectual effort (critically thinking and understanding curriculum). It is expected that a student who puts forward significant effort in all three categories will perform best because studies have shown that school effort is an indicator of academic performance. According to Carbonaro (2005) school effort is the amount of time and energy that students expend in meeting the formal academic requirements established by teacher or school. Despite coming from poor

backgrounds, some teachers note that some students defy the odds and excel in their academic performance because of their determination to succeed. Other factors like resilience, inborn factors cannot be eroded but come to play (Chinoya and Naidu, 2014). Rutter, 2008) explains that children born in poverty can have self-righting tendencies, making them much more resilient to pressures of poverty. Because of the self-righting tendencies, some girl children end up believing that they are to remain poor, and so can be accustomed to poverty and live with it. In this study, some girl children, however, seem to cope well at school. Despite coming from poverty-stricken households and neighborhoods, these children have resilience, and are able to accept their adversity and benefit from school whilst living in dire poverty. Resilience is an individual's capacity to recover from dysfunction and to rise above the disadvantage (Tugade, Fredrickson and Barrett, 2004). Children who have resilience tend to do better in some risky contexts when compared to children without protective factors in the same contexts; hence they excel in their school work. So, to say that all children from poor backgrounds and neighborhoods will underperform at school will be myopic, and an underestimation of a rather complex issue. There is therefore the need for researchers to explore the impact of resilience on the academic performance of girl learners from poor backgrounds.

2.8 Techniques of Ensuring Better Performance in Financial Accounting

There are various approaches to every course before better performance can be enhanced. Therefore, 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 method. Accounting educators have undertaken numerous efforts to improve the quality of accounting education, therefore the significance of

teaching and learning becomes in the core process of global educational reform. Here, teaching technique must take this responsibility (De Lange, Suwardy and Manvondo, 2003).

Greer (2001); De Lange, Suwardy and Manvondo (2003) highlights that techniques used in motivating students include novel ways to learn and give immediate feedback. Motivating effort may be one of the largest issues in principle of accounting courses and may likely be an even more exaggerated problem for weak and less confident students (Ranking et al., 2003; Hartnett et al., 2004). They note that there is the need of changes in the teaching methods of accounting and that 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.

Bueschel (2008) lists five dimensions of students' perception of effective teaching which include rapport, classroom interaction, enthusiasm, clarity and learning. Bueschel (2008) opines that successful extra instruction likely needs to require a small effort and be distinctly different from traditional course supplements. A great number of experts have been discussing the need to change the teaching methods of accounting; this view is in line with Shaik (2010).

2.9 Factors that affect Academic Performance of students

There are various factors responsible for the academic performance of students in secondary schools. Slegers (2004) states that there are three important contexts or social institutions which can influence the education and socialization of children: the family, school and local community. It is assumed that at least some of the objectives of the various institutions – such as support for the development and school careers of children

– are shared and are therefore best reached by communicating and cooperating. The congruence between the different spheres of influence is then seen to be of considerable importance for the optimal development of children, and partnership is viewed as a means of realizing this. This is in place because facilitation of children's education is more than the responsibility of their parents; the school and the society have a stake as well. That being the case, there should be mutual understanding and a spirit of sustained shared responsibility among the parents, the school and the community when it comes to academic formation of the students. Although background and parental profession undoubtedly factor into the at-risk status for poor and minority students, these variables may only partially explain the level of academic achievement attained.

The persistent poor performance of secondary school students in public examinations such as the Senior School Certificate Examinations (SSCE) Correlates of students' poor performance in sciences in the Nigeria context could be adduced to several pedagogical and social-psychological factors or intervening variables (Yoloye, 2004; Adeyemo, 2005). Such socio-psychological variables may include locus of control, self-efficacy, interest in schooling, self-concept, self-esteem, self-confidence, self-regulation, study-habits, among others. A few of these variables have been discussed in this paper.

It also necessary to examine factors that have direct influence on teaching strategies, content knowledge, motivation, laboratory use and non-completion of the curriculum in a year. It is suggested that there are also indirect indulgences such as roles played by parents in their children's education and, the general competencies in the understanding and use of language in understanding scientific concepts. Use of outdated teaching practices and instructional methods that may be less learner-friendly as well as

lack of basic content knowledge does actually result in poor performance. The problem has even been exacerbated by the way large number of less academically qualified or even professionally unqualified teachers. The latter constitutes the majority of youths who are recruited to teach in secondary schools as part of the national service under the National Youth Service Scheme (NYSC) (NCE, 2011).

Teachers definitely play the vital role in students' learning and performances in school subjects. Whether teachers should be solely held responsible for the poor performance of their students or not is a matter yet to be conclusively agreed by stakeholders in the education sector. While every situation in every community nation or educational system may be different there is no doubt that teachers as well as parents/guardians have a great responsibility to help the student succeed; the student should be assisted to hold and positively discharge the most responsibility! (Wenglinsky, 2002). On the other hand teachers' performance in every parameter has a significant impact on students' understanding and performance. For instance, if a teacher is effective in teaching, his students would most likely do better in class. If however the teacher is ineffective and inefficient, the students could also fail in a class with 'good' teacher. These issues are pointers to the extreme symbiotic relationship between the teacher and the learner (Ukoha, 2008). In Nigeria, the teacher has often been 'blamed' for student's poor performance; but this is changing fast with educators examining several other factors that are student-related or systemic. A yet important but often neglected factor is the nature and the organization of the curriculum. Our school curriculum is highly scripted and this no doubt leads to less teacher autonomy.

According to Nelson & Miron (2009), in a less scripted curriculum there is a strong link between teacher's skill and their student's achievement. The curriculum is also often overloaded and teachers make every effort to 'rush' completion of the syllabus. There may be need for greater teacher autonomy in the selection, designing and implementation of science curriculum. The overcrowded classrooms usually existing in a large number of schools make the situation worse and consequently, attention to individual student's needs and challenges are insufficient. No doubt, when teachers are not burdened with excessive non-academic duties, they will end up being more academic productive. These prevailing conditions are relate to school quality and do negatively impact on students and teachers' performance.

Generally, teachers who are professionally qualified and autonomous are more likely to be more academically productive (Nelson & Miron, 2009). There are other exogenous variables such as gender and ethnicity. While the former has received commendable attention by science education researchers comparatively, not much has been undertaken in ethnicity-related poor performances. The greater disadvantage and under-representation of females in scientific and technological-related specialties, career, and even in leadership positions in Nigeria testify to the fact that certain factors impinging on gender equality and preference may be responsible for seeming non-participation of females. However this does not create any impression of poorer performance. Girls and boys are equally brilliant or equally dull! (Ukoha, 2008).

Peer group influence cannot be undermined when talking about the factors that affect academic performance. Peer group are an important socialization agent. Participating in peer group activities is a primary stage of development. Adolescents'

identities are often closely associated with that of their peers (Santor, Deanna, and Vivek, 2000). Because peer groups are the key part of developmental process, they can have a negative effect on young people due to peer pressure and peer conformity. Higher degrees peer pressure which is the pressure from others to participate in certain activities, and peer conformity which is the degree to which individual adopts actions that are sanctioned by their peer group, have shown to increase the likelihood of risk-taking behaviours such as substance abuse and sexual activity (Santor, et al., 2000). These risk-taking behaviours indirectly affect school performance in negative ways (Santor et al., 2000).

Motivation on other hand plays greater role in students' academic performance. According to Jeynes (2002), the principle of law of effect is that learning is strengthened when accompanied by pleasant or satisfying feeling but that learning is weakened when associated with no reinforcement. Turner & Lapan (2004) identify encouragement from parents as one of the factors that can affect career interest.

Parental education is also an important aspect of the socioeconomic status of school students because it is expected that parental and student education is significantly correlated. An earlier study by Jeynes (2002) also shows that parental education levels expose the clearest patterns of variation in student attitudes towards academic performance. Parental influence is an important factor affecting Girl Students' achievement. Thus parents' education and encouragement are strongly related to improved student achievement. Parental education and social economic statuses have an impact on student achievement. Students with parents who are both college-educated tend

to achieve at the highest levels. Children whose parents are of high educational scales have a far better statistical chance of participating in secondary education (Oloo, 2003).

Krashen (2005) found that students whose parents were educated scored higher on standardized tests compared to those whose parents were not educated.

Academic achievement motivation is used to mean the pupil's need or drive toward the achievement of success in academic work. Oloo (2003) argues that the urge to achieve varies from one individual to the other. For some, the need for achievement is very high while, for others it is very low. He adds that achievement motivation is learnt through the socialization process. Those who have high achievers as their role models in their early life experience would develop the need for achievement. According to Krashen (2005), motivation is what gets one going, keeps one going, and determines where one is to go. Motivation is one of the factors that contribute to academic success of a child. It is important for both parents and educators to understand the need to promote and encourage academic motivation. Motivation is crucial to a student's academic success at any age. This is because students form self-concepts, values, and beliefs about their abilities at a young age, thus the development of early academic motivation has significant implication for careers in the future.

Environment plays an important role in child's academic performance. Hammer (2003) states that the home environment is as important as what goes on in the school. Important factors include parental involvement in their children's education, how much parents read to young children, how much television children are allowed to watch and how often students change school. Achievement gap is not only about what goes on once students get into the classroom, it is also about what happens to them before and after

school. Parents' environments have a crucial role to play in ensuring that every child becomes a high achiever. An ideal environment in which the children study is a predictor to academic excellence. According to Krashen (2005), intelligence is not the only determinant of academic achievement of students, academic achievement of a student is always associated with many component of learning environment. Rembe and Wadesango (2009) said the home environment has been recognized as having a lot of influence on academic performance. Ganga and Chinyoka (2010) explain that the child's first place of contact with the world is the family. The child as a result acquires initial education and socialization from parents and other significant others in the family, thus the parents are indeed the child's first educators. Children who experience poverty may live in physical environments that offer less stimulation and fewer resources for learning.

An environment that has shortage of space, overcrowding without privacy or room to be alone causes arguments and tension, thus affecting family relationship which in turn affects academic performance. A vicious cycle of poverty can be noted when poor children live in poor accommodation, attend poor schools and are taught by inexperienced teachers with a low self-esteem and a low self-concept (Donald, Lazarus and Lolwana, 2010; Chinyoka and Naidu, 2013). Home environment has been recognized as having a lot of influence on academic performance. The family being the first and major agency of socialization has a great influence and bearing on the development of the child (Threlfall, Seay and Kohl, 2013).

2.10 Empirical Studies

For the purpose of this study, the following empirical studies are reviewed.

Abbas (2004) conducted a research on the relationship between Parent's Education, Occupation and Academic Achievement of Senior Secondary Schools in Zaria Local Government Area of Kaduna State. The main objective of the research work was to find out the relationship between parents' education and occupational background and academic achievement of students. The population of the study was made up of Junior Secondary school adolescents from government-owned schools in Zaria Local Government Area. The population for the study was 2,666 students from six randomly selected secondary schools while 335 were the sampled population. Research Design used was descriptive survey and the instrument employed for data collection was questionnaire while data were analyzed with Chi-square.

The findings revealed significant relationships among parents' education, occupation and academic achievement of students. Among the researcher's recommendations were that parent-child relationship should be warm and nurturing; parents should recognize the child's progress and effort, not just on the final products; teachers/students relationship should be positive, supportive, empowering and promoting student's progress and efforts; community should provide an environment that recognizes individual and group accomplishment. The current study is related to the past research study because it considers relationship between parents' occupation and students achievement and the word "occupation" is synonymous to profession". Descriptive research design is employed and the study was carried out in secondary schools as well. The gaps noticed was that this kind of study should cover more than one Local Government Area because the research adopted descriptive survey design that would have enabled him to have a wider coverage. Also, while the researcher could not

generalize his results, the present researcher covered all the Federal Government Colleges in North-Central Nigeria resulting in a wider coverage.

Abbas (2005) conducted a study on effect of parents' occupation on the course preference of the 4th year students of Proagationist College High School in America. Research design employed was descriptive research design and questionnaire was used to collect data and random sampling was used to select sample. 172 senior secondary schools were sampled. The result of the finding showed that 19% of the total samples were influenced by parent's occupation, while 81% wanted courses of their own. The factor that respondents prioritized in their career choice were their own interests, abilities, skills and future salary and their courses were related to medicine, engineering and business. The conclusion in the study showed that parental occupation did not affect course preference but the most preferred course.

The study is relevant because both considered parental occupation as independent variable and descriptive research design and random sampling are used. This researcher noticed that the total population of the study was not known therefore the researcher could not say whether the samples were fair representation of the entire population. The two studies differ because their dependent variables are not the same because the previous researcher considers course preference while the current researcher considers academic performance.

Dhingra and Manhas (2009) conducted a research in India on Academic Performance of Children as a Function of Interaction with Parents and Teacher. Lottery method was used to select sample. Sample comprised of 200 academic underachievers

studying in the 4th - 6th classes, and failing to perform satisfactorily without any apparent reasons. Besides them their parents, 200, and 189 teachers were also included. Stratified random sampling technique was used for the selection of the sample. The entire sample was spread over five educational zones of Jammu, and from a total of 59 schools the children were selected by random sampling procedure. The parents and teachers were however selected by purposive sampling procedure. The tools used for data collection included Parent Child Interaction Scale, a self-devised Teachers Attitude rating scale and academic learning tests. The results revealed that parent-child interaction and teacher's attitude significantly influenced the academic performance of the children. On the parent-child interaction scale most of the parents (49%) were found to score moderately, followed by 28% and 23% who scored low and high respectively. On the whole, there existed a significant positive correlation between parent-child interaction and academic learning, and individually also, each of the three academic areas, Reading, Spelling and Mathematics were also significantly correlated with the parent-child interaction index. The attitudes of the teachers, especially their attitudes towards teaching as a profession, towards facilities offered at school to children and towards academic underachievers were found to be significantly related to academic learning (all the three areas together) of the children.

Akinsanya and Ajayi (2011) carried out a research on the relative effects of parents' occupation, qualification and academic motivation of wards on students' achievement in senior secondary school mathematics in Ogun State, Nigeria. This study investigated the relative effects of parents' occupation, education and academic motivation of wards on students' achievements in senior secondary school. The study

employed ex-post facto type of research design and the sample was selected using the multistage sampling technique. Two thousand four hundred students from 60 selected schools in nine Local Government Areas in Ogun State, Nigeria, were involved and two research instruments namely, Students' Questionnaire; ($r = 0.81$) and Mathematics Achievement Test; ($r = 0.84$) were used. Data were analyzed using multiple regressions at 0.05 level of significance. The result reveals that parents' education had the highest significant influence on the academic achievement of students in Mathematics while the effect of academic motivation had the least effect among the variables which exerted significant effects on students' academic achievement in Mathematics. The importance of mathematics to an individual and the society is clearly beyond debate, thus every educated individual needs some knowledge of mathematics in order to live a useful life and be an effective member of the society. Despite this important role accorded mathematics in the school curriculum, many academically capable students prematurely restrict their educational and career options by discontinuing their mathematical learning early in the high school. The poor results in this subject have continued to be stumbling-blocks in the realization of the educational and employment desire of many candidates because it is a gatekeeper for many careers.

Bala (2011) conducted a study on the Influence of Parental Education and Parental Occupation on Academic Achievement of Student. The research work was conducted in Akal College of Education, Punjab, India. The sample population was 250 comprising of 125 boys and 125 girls. The objective of the study was to find out whether or not parental education and occupation have anything to do with the academic

performance of their children. The instrument used was questionnaire while the data were analyzed by using mean, standard deviation and t-test.

The findings revealed that the children of educated parents and the children of the parents whose profession was teaching performed better than children of illiterate parents. The research work is similar in nature to current research because of the parental occupation which the present researcher considers; it is different because the approach used by the previous researcher was basically on teaching profession whereas the approach adopted by present researcher was how parental profession allowed them to attend to their wards' academic work. The gaps noticed were that the scope of the study was restricted to a single school and the result could not be generalized. Also the entire population was not disclosed to actually know whether the sample is a fair representation of the entire population.

Usie, Emeka, Ononga and Owolabi (2012) conducted a research on the influence of family structure on students' academic performance in Agege LGA, Lagos. This study examined the influence of family structure on the academic performance of students in public secondary schools in Agege Local Government Area, Lagos State. The stratified sampling technique was used to select 114 students from five public schools, while the random sampling technique was used to administer the questionnaire. Also, data on students' academic performance were obtained from their scores in four selected subjects of English, Mathematics, Economics and Biology. Data obtained were analyzed using cross tabulation, tables, simple percentages, independent sample test and Multinomial Logistic Regression (MLR). The t-test result showed that there was no significant difference in the academic performance of students from single parent families and those

from two parent families ($p>0.05$), while the MLR result revealed that parental socio-economic background significantly influenced students' academic performance ($p<0.05$). The study therefore revealed that family structure did not determine students' academic performance, but parental socio-economic background, because, irrespective of the family structure, students whose parents had better jobs and higher levels of income tended to have higher levels of literacy performance. The home has a great influence on the child's psychological, emotional, social and economic state. This is because the home in the context of a child affects his reaction to life situations and his level of performance. In order to improve students' academic performance and reactions to life situations irrespective of their family structure, government and counselors were advised to provide the necessary psychological support for students from different family structure so as to overcome their emotional problems and improve academic performance.

The present research work is similar to the past study because it centers on student academic performance and parental occupation also constitutes family structure. They however differ because the previous research considers four subjects while the current research work considers Financial Accounting. The researcher noticed that the population of the study was not declared and the basis for using stratified sampling was not stated.

Juma, Simatwa and Ayodo (2012) conducted a study in Kenya on the topic, Impact of Family Socio-economic Status on Girl Students' Academic Achievement in Secondary School, A case study of Kisumu East District. The purpose of the study was to find out the impact of family socio-economic status on academic achievement of girls at Secondary School Education level in Kisumu East District. The theory that was used to guide the study was Pearson's gender relations theory. The research designs used were

correlation and descriptive survey designs. The study population consisted of 1560 Form Four girls, 33 head teachers and 33 class teachers. Data collection instruments included questionnaire, interview schedule and document analysis guide. The study revealed that family socio-economic status affected children's education. It was noted that the high level of parental education, high income and conducive home environment positively influenced academic achievement of children. It was noted that the girl-child performed poorly compared to the boy-child. The study established that the girl students' from high family income performed better than from those from low income families. Parents with high level of education greatly enhanced girl students' academic achievement. Moderate family sizes of about 4 children had a big positive influence on girl students' academic achievement. The study concluded that family income, parental level of education, birth order and family size influenced academic achievement of girls in secondary schools. From the findings, recommendations made were that the government should sensitize parents on the need and importance of supporting girl education for better performance; parents should also be sensitized by the school on the importance of providing for the needs of the girl-child and its impact on their academic performance; schools should also advise parents on how to properly use their resources in supporting their daughters' academic performance.

This present study is similar to the past study because parental occupation is a subset of socio-economic status which both researches have stated has effects on the academic performance of students. This study is different from the previous one however, because the previous focuses on girls while current study emphasizes both girls and boys.

The gap noticed was that the previous researcher did not indicate the sample from the entire population and it was not clear whether the entire population was used as sample.

Chinyoka and Naidu (2014) conducted a research in Masvingo province in Zimbabwe on Influence of Home Based Factors that Influence on the Academic Performance of Girl-Child from Poverty Stricken Families. Phenomenological research design was used and purposive sampling was used to select samples. Two (2) secondary schools, 5 girls, 4 teachers and 6 parents were selected from urban area and one from rural area. The study established that the girl child's academic performance was affected by multiple contexts including family, home, neighborhood and school. The study concluded that family income, parental level of education, gender, home circumstances, and family size influenced academic achievement of girls in secondary schools. The home circumstances of girls from poor backgrounds were observed not to be conducive to learning because of lack of lighting, spending of much time on domestic chores, having no desk or table to work at home, or not having books at home. The girl learners also did not get basic needs met like food, sanitary pads and school fees. The recommendation was that the government should sensitize parents on the need and importance of supporting the education of girls and the importance of providing for the needs of the girl child. Finally, every effort must be made to ensure that the affected children have stable, preferably home/family based care and adequate social support. Various policies and interventions can help to attenuate poverty's negative influence on child development.

The two studies are related because both consider academic performance of students. But they differ on the ground that the former lay emphasis on poverty, and

considered girls while the later is on parental occupation. The current researcher noticed that the number of schools and population were not disclosed and researchers did not advance any reason for adopting purposive sampling and only 2 schools were selected which might render generalization of result unauthentic. This current research has a wider coverage and samples taken include boys and girls.

Korir and Kipkemboi (2014) conducted a research on an assessment of the influence of family background on students' academic performance in Vihiga County, Kenya. The study set out to investigate the relationship between family background and students' academic performance. The study was based on Albert Bandura's Social Learning Theory which considered learning as an interaction between environment, behaviour, and one's psychological processes. This was a correlation study carried out in Sabatia District of Vihiga County in twenty-one public secondary schools. The respondents were selected using simple random sampling technique. Questionnaires were used to collect data which were analyzed by multiple regressions. The findings revealed that family background was the most potent predictor of students' academic performance. For a student to attain high academic performance in the district's public day secondary schools, home environment must be conducive. Learning does not only take place in school, but at home where students take private studies and revision. Consequently, the person(s) whom the student stays with at home and their level of education have far reaching relationship with the student's academic performance.

The two studies are related because occupation forms part of family background and how it affects students' academic performance. They are also related because questionnaires are used in collecting data. They differ because previous research study is

restricted to a district and it covers only the rural areas. The present research covers North Central geo-political zone of Nigeria which gives it a wider coverage than the former.

2.11 Summary of Literature Reviewed

The literature review presented in this chapter highlights a number of issues relating to influence of parental profession and students' academic performance in Financial Accounting at Federal Government Colleges of North central geo-political zone Nigeria. The theoretical framework examines the theory of learning that relates to the topic and the concept of Financial Accounting which gives a true view on what Financial Accounting is all about are also discussed.

Another area of focus in the review is the issue of parental time spent with children which reveals that attention of the parents is highly essential to the academic achievement of the children. Also, the researcher discusses the relationship that exists between Mathematics and Accounting in order to see whether the knowledge of Mathematics is needed for better performance of students in Financial Accounting. Another area of review is Mathematics, a challenge to the study of Financial Accounting. This review conducts search into whether Mathematics poses any problem to Accounting or not and the study also considers the techniques that the teacher can use to ensure better performance in Financial Accounting.

Finally, the chapter reviewed nine empirical studies. From the review of the empirical studies, the current researcher has noticed that parental profession on students'

academic performance in financial accounting in federal government colleges of north-central geo-political zone, Nigeria has not been given much attention. This therefore, constituted the major gap this current study has filled.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

This chapter is treated under the following subheadings:

- 3.1 Research Design
- 3.2 Population for the study
- 3.3 Sampling Size and Sampling Procedure
- 3.4 Instrument for Data Collection
 - 3.4.1 Validity of the Instrument
 - 3.4.2 Pilot Study
 - 3.4.3 Reliability of the Research Instrument
- 3.5 Procedure for Data Collection
- 3.6 Procedure for Data Analysis.

3.1 Research Design

Descriptive survey research design was adopted in order to carry out this study. The researcher adopts this research design because it is taken to be appropriate for the study of influence of parental profession on student's academic performance in Financial Accounting in Federal Government Colleges, North Central geo-political zone Nigeria. Osuala (2005) observes that it is a design which studies a population through a sample in order to determine the status of given phenomenon. Nworgu (1991) indicates that it describes a particular state of affairs at a given time and draws inference from the sample group, using an appropriate statistical technique. Finally, descriptive research method is a method of gathering information from a sample population.

3.2 Population for the Study

Population for this study is a total of 407, comprising of SSI and SS II Financial Accounting students in six Federal Government Colleges of North central states, Nigeria, 2013/2014 session. The breakdown is as presented in Table 3.1.

Table 3.1 Population for the Study

S/N	School	State	No of SSI	No of SS II	Total
1.	F.G.C Ilorin	Kwara	35	25	60
2.	F.G.C. Keffi	Nasawara	33	30	63
3.	F.G.C. Jos	Plateau	62	45	107
4.	F.G.C. Vandekia	Benue	33	20	53
5.	F.G.C. Minna	Niger	34	30	64
6.	F.G.C. Ugwolawo	Kogi	35	25	60
	Total		232	175	407

Source: School Record from each school 2013/14 Session

3.3 Sample and Sampling Procedure

The total number of subjects that formed the population for the study was 407, and the entire population was used; hence no sample was drawn. Nworgu (1991) stressed that the whole population can be studied if the size of the population of study is small in order to obtain ideal responses. In view of this, there is no sample size and sampling procedure.

3.4. Instrument for Data Collection

Structured self-designed questionnaire was used for data collection from the students and it was divided into Sections A& B

Section A: This section contains the bio-data of the respondents e.g parental gender, name and parental occupation.

Section B: This section also contains the list of various professions. The professions were divided into group A, B and C (Teaching, Lecturing,, Medical services, Administration) Students were to fill the column of profession of their parent. Another two gender columns were created to assess parental occupation gender where students would tick whether or not the profession ticked belonged to their father or mother, and this was used to assess influence of parental gender occupation on students' academic performance.

The examination result of Financial Accounting was collected from the school authority on student academic performance in Financial Accounting at the six (6) Federal Government Colleges of North Central geo-political zone, Nigeria.

3.4.1 Validity of the Instrument

To ensure that this instrument measures correctly the subject matter under study, questionnaire items were given to experts for content and construct validity. Two experts in Business Education section of Vocational and Technical Education and a senior lecturer from Research Institute, Faculty of Agriculture, Ahmadu Bello University, Zaria,

assessed the content and construct of this instrument. They were to confirm if the measuring instrument contained enough items to achieve the objective of the study. Their keen observations, suggestion and corrections were used to arrive at the final draft of the questionnaire items.

3.4.2 Pilot Study

To ensure that the measuring instrument was devoid of ambiguity, pilot study was given to 25 parents through their children in Federal Government College, Malali, Kaduna. The researcher considered the choice of this school appropriate because it was a Federal Government College which operated the same curriculum and participate in the West African Examination offering Financial Accounting like those in this study. The use of 25 parents of financial accounting students from this school helped the researcher to understand how difficult or easy the questionnaire was before its administration on the sample population, so the necessary adjustment and precaution were carried out by the researcher.

3.4.3 Reliability of the Instrument

In order to establish the internal consistency and stability of the measuring instrument, a test re-test method was used. The mean scores of the respondents from the pilot study were used to calculate the reliability co-efficient of 0.72. This showed the reliability of the instrument in line with Nworgu (1991) who stated that any reliability co-efficient between 0.6 to 0.9 was positive and showed internal stability of the measuring instrument.

3.5 Procedure for Data Collection

The researcher collected letter of introduction as in Appendix 1 from the department which identified her and indicated that the researcher was truly carrying out a research on the study in order to get maximum cooperation from the selected Federal Government Colleges in the North Central Geo-political zone. Examination results for (2) terms were collected from the examination records in each of the six schools 2013/2014 session. The questionnaire was administered by the researcher to the student to fill in all the six schools with the assistance of Financial Accounting teacher, one in each school, to coordinate the distribution of the questionnaire which was filled by the students. A total of 407 copies of the questionnaire were completed within the period of two (2) weeks.

3.6 Procedure for Data Analysis

The data collected were analyzed using mean, score and standard deviation. The bio data of respondents was analyzed using percentages while research questions were answered using mean and grades. The average highest grade was C (see appendix III) With the aid of statistical package for the social science (SPSS) version 20.0 null hypothesis one was tested using regression analysis, hypotheses two to four were tested using t-test since it was a test of difference, while hypothesis five was tested using f-test.

According to Best and Kahn (2006), the t-test has to do with the test of the significance of the difference between two means. The decision to accept or retain any null hypothesis was predicted on the calculated t-value in relation to the critical value. The null hypotheses were tested at 0.05 level of significance and all the five null hypotheses were retained ($p=0.05$) Where the calculated value of t-test was greater than

the critical value of the t-test the null hypothesis would be rejected otherwise it would be retained.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

In this chapter, the researcher presents and analyses the data from the field of study. The results are analyzed under the following headings:

- 4.1 Analysis of demographic data
- 4.2 Answering of research questions
- 4.3 Testing of Null hypotheses testing
- 4.4 Summary of the major findings
- 4.5 Discussion of the finding

The study involves a total number of 407 SS I and SS II financial accounting students in Federal Government Colleges of North Central Geo-political zone, Nigeria. Data were analyzed using Statistical Package for Social Science (SPSS). The demographic data was analyzed using frequencies and percentages; while research questions were analyzed using mean. Null hypotheses one was tested by using regression analysis, null hypothesis two to four were tested by mean of independent t-test statistics while null hypothesis five was tested using ANOVA to test for presence or absence of significant difference in the perception of the respondents at 0.05 alpha level of significance.

4.1 Demographic Data

This section dealt with responses from students profile from the six Federal Government Colleges north central zone of Nigeria as presented in tables 4.1.1 – 4.1.4

4.1 Analysis of Demographic data

Table 4.1.1 Distribution of Parents by gender

Sex	Frequency	Percentage (%)
Male	232	61.1
Female	175	38.9
	407	100.0

Source: field study, 2014

Table 4.1.1 showed that 265 (61.1%) of the parents were male while 169 (38.9%) were female.

Table 4.1.2 Distribution of Students by Colleges

College Name	Frequency	Percentage (%)
1. Federal Government College, Ilorin	60	14.6
2. Federal Government College, Keffi	63	15.0
3. Federal Government College, Jos	107	24.8
4. Federal Government College, Vandekia	53	13.6
5. Federal Government College, Minna	64	17.3
6. Federal Government College, Ugwolawo	60	14.7
	407	100.0

Source: field study, 2014

Table 4.1.2 showed the number of students and their respective percentages in FGC in North Central Zone. Ilorin had 60 (14.6%), Keffi had 63 (15%), Jos had the highest population of 107 (24.8%), Vandedia had the least population of 3 (13.6%). Minna, second to the largest, had 64(17.3%) while Ugwolawo in Kogi State had 60 (14.7%). By implication, larger responses came from Jos while the least was from Ugwolawo.

4.1.3 Distribution by Profession

The analysis of bio-data of the respondents by the profession of the parents areas presented in Table 4.1.3

Table 4.1.3 Percentage means of parental profession

Group	Parental profession	No of students	percentage
A	Teaching profession	110	27
B	Medical profession	52	13
C	Administration profession	245	60
Total		407	100

Source: field study, 2014

The analysis of data in Table 4.1 revealed that the parents of 110 (27%) students were in the teaching profession. Students whose parents were working in medical service were 52 representing 13%, while the parents of 245 (60) were Administrators. By implication, students whose parents were in Administration had the highest number of respondents.

4.2 Results to research Questions

The analysis of data used to answer the research questions is as presented in Table 4.2.1 to 4.2.5

Research Question One *What is the influence of parental profession in the three group son students academic performance in Financial Accounting in Federal Government Colleges of North-central geo-political zone in Nigeria?*

Result of data used to answer research question one is presented in Table 4.2.1 Mean distribution and mean scores of the students in financial accounting.

Table 4.2.1 Analysis of Research Question One

Student	Score	Mean score	Std. Dev.	Std. Error Mean	Grade	Remark
407	22685	55.74	20.96	1.04	C	Passed

Source: field study, 2014

Analysis of data used to determine the influence of parental profession on the academic performance of students whose parents were in financial accounting revealed total scores of 22685 for 407 students. The mean score was 55.74 with standard deviation value of 20.96 and 1.04 standard error. From the analysis the students passed at credit level. The analysis therefore indicated that parental profession had no influence on performance of Financial Accounting students in Federal Government Colleges in North-central geo-political zone in Nigeria.

Research Question 2 *What is the difference in the academic performance of Financial Accounting students whose parents are in teaching profession and those whose parents are in Medical profession in Federal Government Colleges in North-central geo-political zone in Nigeria?*

Analysis of data to research question two is as presented in Table 4.2.2

Mean distribution and mean scores of the students in Financial Accounting.

Table 4.2.2 Analysis of Research Question Two

Parental profession	No of Students	Scores	Mean score	SD	Grade	Remark
Teaching profession	110	7414	54.51	15.98	C	Passed
Medical profession	52	3048	57.50	14.20	C	Passed

Source: Field study, 2015

Result of data used to determine the difference in the academic performance of students whose parents were in the teaching profession and those whose parents were in the medical profession revealed the cumulative scores of 5996 for 110 students whose parents were in teaching profession and 2944 for those in medical profession. Their mean scores stood at 54.51 and 56.61 respectively. From the analysis, the two groups passed the examination at credit level. Hence there was no difference in the academic performance of students whose parents were in the two groups.

Research Question Three: *What is the difference in the academic performance of Financial Accounting students whose parents are in teaching profession and those whose parents are in Administration in Federal Government Colleges in North-central geopolitical zone in Nigeria?*

Mean distribution and mean scores of the students in Financial Accounting

Table 4.2.3 Analysis of Research Question Three

Parental profession	Scores	Mean score	SD	Decision	Grade	Remark
Teaching profession	110	5996	15.98	54.51	C	Passed
Administration	245	13745	14.14	56.10	C	Passed

Source: Field Study, 2014

The analysis of data used to answer research question three indicated cumulative score of 5996 with mean score of 54.51 for 110 students whose parents were in teaching profession. The 245 students whose parents were office administrators scored 13745 with mean score of 56.10. The analysis further revealed that the two groups of students passed the subject at credit level. Hence there was no difference in the academic performance of students whose parents were working in medical services and those whose parents were in teaching/lecturing profession.

Research Question Four *What is the difference in the academic performance of Financial Accounting students whose parents are in Medical profession and those whose parents are in Administration in Federal Government Colleges in North-central geographical zone in Nigeria?*

Mean distribution and mean scores of the student in Financial Accounting

Table 4.2.2 Analysis of Research Question Four

Parental profession	Scores	Mean score	SD	Decision	Grade	Remark
Medical profession	52	2944	14.20	56.61	C	Passed
Administration	245	13745	14.14	56.10	C	Passed

Source: Field Study, 2014

The result of data used to answer research question three revealed cumulative score of 2944 for 52 students whose parents were in Medical profession while 245 students whose parents were in Administration had 13745 with mean score of 56.10. From the results, the two groups of students passed the achievement test at credit level. Hence no difference existed between the academic achievement of students whose parents were working in medical services and those whose parents were either in office administration, the military, or accountancy.

Research Question Five *What is the difference among the academic performance of Financial Accounting students whose parents are in teaching/lecturing, medical and administrative profession in Federal Government Colleges in North-central geo-political zone in Nigeria?*

Mean distribution and mean score of the students in Financial Accounting

Table 4.2.5 Analysis of Research Question Five

Parental profession	Scores	Total	SD	Decision	Grade	Remark
Teaching profession	110	5996	15.98	54.51	C	Passed
Medical profession	52	2944	14.20	56.61	C	Passed
Administration	245	13745	14.14	56.10	C	Passed

Source: Field Study, 2014

The analysis of the academic performance of the three groups of students revealed scores of 5996 for 110 students whose parents were in teaching profession with mean score of 54.51. The 52 students whose parents were in Medical profession scored 2944 with mean score of 56.61, while 245 students whose parents were office administrators had 13745 with mean score of 56.10. The three groups of students all passed the achievement test at credit level. Hence there was no difference in the academic performance of the three groups of students whose parents were in financial accounting in Federal Colleges in North-central geo-political zone in Nigeria.

4.3 Testing of Null Hypotheses

Hypothesis One: *There is no significant influence of Parental profession on the academic performance of Financial accounting students whose parents are in Federal Government Colleges in North-central geo-political zone in Nigeria.*

4.3.1: Regression analysis on influence of parental profession on students' academic performance in financial accounting

4.3.1 Analysis of Data collected in respect of Null Hypothesis One

Variables	Mean	Std. Dev	N	t-cal	t-crit	Sig. (2-tailed)
Parental Profession	54.10	19.98	09	0.118	0.195	0.140
Academic Performance	55.74	20.96	40			

Source: field study, 2014

**Significant
P<0.05*

Analysis of data used to determine null hypothesis one in Table 4.7 revealed that the mean score of parental profession was 54.10 with standard deviation of 19.98 while mean score of academic performance was 55.74 with standard deviation of 20.96. The calculated value was 0.118, found to be less than 0.195 for the critical value. The Probability value was also greater than significance value of 0.05. The result therefore showed that parental profession had no significant influence on students' academic performance in Financial Accounting. The null hypothesis was therefore retained.

Hypothesis Two: *There is no significant difference in the academic performance of Financial Accounting students whose parents are in teaching profession and those whose parents are in Medical profession in Federal Government Colleges in North-central geopolitical zone in Nigeria.*

Table 4.3.2: independent t-test on significance influence of parental profession (teaching/lecturing and those whose parents are in medical profession) on students academic performance in Financial Accounting

Table 4.3.2 **Analysis of Data collected in respect of Null Hypothesis Two**

Parental Profession	N	Mean	Std. Dev	Std. Error Mean	t-cal	t-table	df	Sig. (2-tailed)
Teaching	110	54.51	20.45	1.95	1.16	1.96	24	0.256
Medical	52	56.61	22.52	3.12				

Source: field study, 2014

**Significant
P<0.05*

The t-test analysis presented in Table 4.8 indicated mean score for group A was 54.51 with standard deviation of 20.45 for students whose parents were in teaching profession while 56.61 with standard deviation of 22.52 was for those in medical profession. From the Table, the calculated value was less than the t-table (1.16<1.96). The analysis therefore showed that no significant difference existed in the mean score performance of Financial Accounting students in group A and group B. Based on the analysis, the null hypothesis was therefore accepted.

Hypothesis Three: *There is no significant difference in the academic performance of Financial Accounting students whose parents are in teaching profession and those whose parents are in Administration in Federal Government Colleges in North-central geo-political zone in Nigeria.*

Table 4.3.3: independent t-test on significance influence of parental profession (teaching/lecturing and administration) on students academic performance in Financial Accounting

Table 4.3.3 Analysis of Data collected in respect of Null Hypothesis Three

Profession	N	Mean	Std. Dev	Std. Error Mean	t-cal	t-crit	df	Sig. (2-tailed)
Teaching	110	54.51	20.45	1.95	1.529	1.96	22	.140
Administration	245	56.10	22.87	1.46				

$P > 0.05$ **Source: field study, 2014**

**Significant*

$P < 0.05$

Result of data used to determine null hypothesis three presented in Table 4.3.3 revealed mean scores of 54.51 and 56 with standard deviation values of 20.45 and 22.87 for students whose parents were in teaching profession and B respectively. The t-cal was less than the t-table ($1.529 < 1.96$). Based on this analysis, the null hypothesis which states that no significant difference exists in the academic performance of financial accounting students whose parents are in teaching profession and those whose parents are in Administration in Federal Government Colleges in North-central geo-political zone in Nigeria was accepted.

Hypothesis Four: *There is no significant difference in the academic performance of Financial Accounting students whose parents are in Medical profession and those whose parents are in Administration in Federal Government Colleges in North-central geographical zone in*

Table 4.3.4: independent t-test on significance influence of parental profession (medical profession and administration) on students academic performance in Financial Accounting

Table 4.3.4 Analysis of Data collected in respect of Null Hypothesis Four

Parental Profession	N	Mean	Std. Dev	Std. Error Mean	t-crit		Sig. (2-tailed)	
					t-cal	df		
Medical	52	56.61	22.52	3.12	1.63	1.96	20	.795
Administration	245	56.10	22.87	1.46				

Source: field study, 2014

**Significant
P<0.05*

The test of null hypothesis four indicated mean score of 56.61 with standard deviation of 22.52 for students whose parents were in medical profession against 56.10 and 22.87 for those in Administration. The t-cal value of 1.63 was less than t-crit of 1.96; this could be seen in the $P>0.05$. The result therefore showed that there was no significant difference in the academic performance of the two groups of students whose parents were in null hypothesis four. The null hypothesis was therefore accepted.

Hypothesis Five: *There is no significant difference among the academic performance of Financial Accounting students whose parents are in the three groups in Federal Government Colleges in North-central geo-political zone in Nigeria*

4.3.5: f-test on significance difference in the parental profession (teaching/lecturing/medical profession and administration) on students' academic performance in Financial Accounting

4.3.5 Analysis of Data collected in respect of Null Hypothesis Five

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	6.724	2	3.62	1.167	0.651
Within Groups	1257.93	405	3.11		
Total	1264.65	34			

Source: field study, 2014

**Significant
P<0.05*

The result in Table 4.11 revealed that there was no significant difference in the academic performance of financial accounting students whose parents were in the three groups in Federal Government Colleges in North-central geo-political zone in Nigeria. The observed F-value (1.167) was less than critical value of 2.37. The observed level of significance (0.651) for the test was higher than the fixed level of 0.05 ($P>0.05$). With these observations, there was no enough evidence to reject the null hypothesis. The null hypothesis five was therefore accepted at significant level of 0.05.

4.4 Summary of the major Findings

The following are the major findings of the study:

1. parental profession has no influence on academic performance of Financial Accounting students whose parents are in Federal Government Colleges in North-central geo-political zone in Nigeria ($0.118 < 0.195$)
2. no significant difference in the academic performance of financial accounting students whose parents are in teaching profession and those whose parents are in medical profession in Federal Government Colleges in North-central geo-political zone in Nigeria ($1.16 < 1.96$)
3. no significant difference in the academic performance of financial accounting students whose parents are in teaching profession and those whose parents are in Administration in Federal Government Colleges in North-central geo-political zone in Nigeria ($1.53 < 1.96$)
4. no significant difference in the academic performance of financial accounting students whose parents are in medical field and those whose parents are in administration in Federal Government Colleges in North-central geo-political zone in Nigeria ($1.63 < 1.96$)
5. no significant difference in the academic performance of Financial Accounting students whose parents are in the three groups in Federal Government Colleges in North-central geo-political zone in Nigeria ($P > 0.05$).

4.5 Discussion of major findings

Based on research questions and hypotheses analyzed, the following major findings are stated and discussed.

Research question one and hypotheses one were tested to find out the influence of parental profession on students' academic performance in Financial Accounting and whether there was no significant influence between parental profession on the academic performance of Financial Accounting students in Federal Government colleges of North Central geo-political zone, Nigeria. It was revealed that most of the student passed at credit level. It therefore indicated that parental profession had no influence on performance of student in Financial Accounting in Federal Government colleges of North central geo-political zone, Nigeria. The mean score was of 55.24 and SD value of 20.96, the null hypotheses was retained i.e $t_{cal}(0.195)$ was greater than 0.118 (t_{cal}).

Saifi and Mahmood (20011) conducted a study on the effect of social economic studies on students' achievement. They used income, parent's education and occupation, material possessed at home, transport and servants as the indicators of social economic status and data were analyzed by applying percentages. Their findings revealed that parental education and occupation and facilities at home affected students' achievement.

Research question two and hypotheses two were tested to find out the difference in the academic performance of financial Accounting students whose parents profession were in teaching and those whose parents were in the medical services profession. The findings showed that there was no significant difference in the academic performance of Financial Accounting students whose parental profession was in Group A (teaching/lecturing) and those in Group B (medical services) who were students whose parental profession

belonged to the medical services. Both groups passed the examination at credit level. Hence, there was no difference in the academic performance of these students. The mean scores were at 54.51 and 56.61 respectively while calculated value was less than the t-table ($1.163 < 1.96$). In view of the above, findings of this study did not support the findings of Abbas (2004) that there is a significant relationship between parents' education, occupation and academic achievement of students.

Research question three and hypotheses three were tested to find out if there was no significant difference in the academic performance of Financial Accounting students and parental profession in Group A (teaching/lecturing) and those in Group C (Administration). The t-cal was less than the t-table ($1.529 < 1.96$).

The null hypotheses were retained. The analysis further revealed that the two groups of students passed the subject at credit level. This was contrary to the view of Mavin (2002) who stated that there were so many reasons why parental income was potentially a very important determinant in the performance of children in school; the main reason being that rich parents could buy better food, better housing and medical care. In other words, they can purchase more of all the basic goods and services that support children development and assist them to perform well at school.

Research question four and hypotheses four were designed to find out whether there was no significant difference in the academic performance of financial Accounting students and parental profession in Group B and those in Group C. The result showed that there was no significant difference in the academic performance of Financial Accounting students and parental profession in Group B (Medical services) and those in Group C (Administration). The t-cal value of 1.63 was less than t-table of 1.96.

Also $p > 0.05$. the null hypothesis was therefore retained.

This supports the view of Rembe and Wadesango (2009) who asserted that environment (not parental profession) had been recognized as having a lot of influence on academic performance. Gango and Chinyoka (2010) explain that the child's first place of contact with the world is the family, and as a result acquires initial education and socialization from parents and other people in the family.

The fifth research question stated that: what was the difference between the students' academic performance in Financial Accounting and parental profession in the three groups in Federal Government Colleges in North-central geo-political zone, Nigeria. The null hypothesis equally stated that there was no significant difference in the academic performance of Financial Accounting students in the three groups 'parental profession in Federal Government Colleges of north-central geo-political zone, Nigeria. The test result revealed that there was no significant difference in the three groups of parental profession and students' academic performance in Financial Accounting in Federal Government Colleges of North Central geo-political zone, Nigeria. The observed level of significance 0.651 for the test was higher than the fixed level of 0.05. The three groups of students all passed the achievement test at credit level. Hence there was no difference in the academic performance among the parental profession in the three groups and student academic performance in Financial Accounting.

This finding was in line with Emeka, Onorga and Owolabi (2012) who conducted a research on influence of family structure on students' academic performance in Agege LGA, Lagos.

The study revealed that family structure did not determine students' academic performance, but parental socioeconomic background because irrespective of the family structure students whose parents had better jobs and high levels of income tended to have higher levels of literacy performance.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

This chapter presents the summary, conclusion and recommendation under the following headings:

- 5.1 Summary
- 5.2 Conclusion
- 5.3 Recommendation
- 5.4 Limitation of the study
- 5.5 Suggestion for further studies

5.1 Summary

This study investigated the influence of parental profession on students' academic performance in Financial Accounting in Federal Government Colleges in North-Central geo-political zone, Nigeria. In order to achieve the objective of the study, five specific objectives were raised which included, determining the difference in the academic performance of Financial Accounting students and parental profession in Group A (lecturing/teaching) and those in Group B (medical services). In line with these objectives, some research questions were raised to guide the study and also five null hypotheses were formulated.

Ecological theory by Bronfenbrenner (2008) was adopted. The theory suggests that a personal surroundings including home, school, occupation, church, neighborhood have an influence on the way a child develops mental ability.

Descriptive survey research design was adopted for the study. The population of four hundred and seven (407) was used for the study comprising of SS1 and SS 2 Financial Accounting students in the 2013/2014 academic session.

The findings are that:

1. parental profession has no influence on academic performance of Financial Accounting students whose parents are in Federal Government Colleges in North-central geo-political zone in Nigeria ($0.118 < 0.195$)
2. no significant difference exists in the academic performance of Financial Accounting students whose parents are in teaching profession and those whose parents are in Medical profession in Federal Government Colleges in North-central geo-political zone in Nigeria ($1.16 < 1.96$)
3. no significant difference exists in the academic performance of Financial Accounting students whose parents are in teaching profession and those whose parents are in Administration in Federal Government Colleges in North-central geo-political zone in Nigeria ($1.53 < 1.96$)
4. no significant difference exists in the academic performance of Financial Accounting students whose parents are in Medical field and those whose parents are in Administration in Federal Government Colleges in North-central geo-political zone in Nigeria ($1.63 < 1.96$)
5. no significant difference exist in the academic performance of Financial Accounting students whose parents are in the three groups in Federal Government Colleges in North-central geo-political zone in Nigeria ($P > 0.05$).

5.2 Conclusion

Based on the findings of this study, it was concluded that:

1. Parental profession has no effect on students' academic performance; this implies that a child can excel in life notwithstanding the type of profession engaged in by the parents. If the child is helped to set a goal at different stages in life he can become whatever he or she desires to become irrespective of the parents' profession.

5.3 Recommendations

Based on the findings and conclusion of the study, the following recommendations were made:

- 1 Parents should not allow the type of work they engage in to dominate their time in such a way that they fail to pay attention to other factors like diligence to the child's school work which can lead to better academic performance.
- 2 Parents should not use their profession as a yardstick for their children academic performance; their children should be allowed to choose whatever they want to be in future.
- 3 Society should not rank people based on their profession; no matter the type of profession one engages in, it is possible to be what one wants to be in life.

5.4 Limitations of the study

The study had the following limitations since overall research could not be made on all subjects.

1. The researcher was restricted to certain professions which meant that some students might not find their parents' profession within the group. Those students were not part of the population though they were Financial Accounting students.
2. There was limitation in the area of coverage. The researcher only considered Federal Government Colleges in the North-central zone and thus it might be difficult to make generalization of the result.

5.5 Suggestion for further study

The researcher suggests the following for further study:

1. Influence of parental job security and job stress on students' academic performance in Financial Accounting in Federal government colleges in North-Central geo-political zone, Nigeria.
2. Influence of parental interest on their children's choice of course in Federal Government Colleges North-West Region, Nigeria.
3. Effect of parental profession status on students' academic performance in commercial subjects in secondary schools in Plateau State.

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Tags: biological determinism, essentialism, female, feminine, gender, male, masculine, sexual dimorphism, strawfeminist Permalink

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APPENDIX I



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

Telephone: 069-51755, 50692

Vice Chancellor: Professor. Abdullahi Mustapha B.Sc. (Hons) Pharm(ABU), Ph.D (London) FPSN

Head of Department: Dr. I. M Haruna PGDE, (ABU), MSc (Bulgaria)

Your Ref: _____

25th June, 2013

Our Ref: _____ M.ED/EDUC/3806/2011-2012

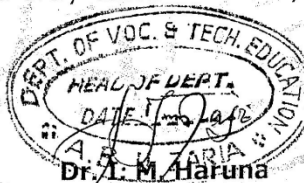
Date: _____

Letter of Identification

MARGARET OLAIDE AYANLEYE –M.ED/EDUC/3806/2011-2012

This is to certify that the above mentioned name is a Postgraduate student (M.Ed Business Education) in the Department of Vocational and Technical Education, Ahmadu Bello University, Zaria, carrying out a research topic: *Influence of Parental Profession and Students Mathematics Entry Grade on Academic Performance in Financial accounting in Federal Government Colleges, North Central Nigeria.*

Please, kindly give her every assistance she may require.



Dr. I. M. Haruna
HEAD OF DEPARTMENT

APPENDIX II

QUESTIONNAIRE ON INFLUENCE OF PARENTAL OCCUPATION ON ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING AT FEDERAL GOVERNMENT COLLEGES OF NORTH-CENTRAL GEO-POLITICAL ZONE, NIGERIA

INFORMATION ABOUT PARENTS' OCCUPATION AND BIO-DATA

BIO-DATA OF RESPONDENTS

- a. Parental Gender: _____
- b. Name: _____
- c. Parental Occupation: _____

Please, tick the appropriate profession which your parents engaged in among the following:

	Profession	Option	Father	Mother
Group A	Teaching/Lecturing,			
Group B	Medical Services (Doctors, Nursing)			
Group C	Administration, Accountancy, Law			
Others				

APPENDIX III
Summary of responses and student performance
Msc Educ Data.sav

	Gender	Groups	Profession	Performance	Marks
1	Male	Group A	Teaching & Lecturing	Failed	6
2	Male	Group A	Teaching & Lecturing	Failed	16
3	Male	Group A	Teaching & Lecturing	Failed	16
4	Female	Group A	Teaching & Lecturing	Failed	16
5	Female	Group A	Teaching & Lecturing	Failed	19
6	Male	Group A	Teaching & Lecturing	Failed	22
7	Female	Group A	Teaching & Lecturing	Failed	22
8	Female	Group A	Teaching & Lecturing	Failed	29
9	Male	Group A	Teaching & Lecturing	Failed	32
10	Female	Group A	Teaching & Lecturing	Failed	32
11	Female	Group A	Teaching & Lecturing	Failed	32
12	Male	Group A	Teaching & Lecturing	Failed	34
13	Male	Group A	Teaching & Lecturing	Failed	36
14	Male	Group A	Teaching & Lecturing	Failed	39
15	Female	Group A	Teaching & Lecturing	Failed	39
16	Female	Group A	Teaching & Lecturing	Failed	40
17	Female	Group A	Teaching & Lecturing	Failed	40
18	Female	Group A	Teaching & Lecturing	Failed	40
19	Male	Group A	Teaching & Lecturing	Failed	41
20	Male	Group A	Teaching & Lecturing	Failed	41
21	Female	Group A	Teaching & Lecturing	Failed	42
22	Male	Group A	Teaching & Lecturing	Failed	43
23	Male	Group A	Teaching & Lecturing	Failed	43
24	Female	Group A	Teaching & Lecturing	Failed	43
25	Male	Group A	Teaching & Lecturing	Failed	44
26	Female	Group A	Teaching & Lecturing	Failed	44
27	Male	Group A	Teaching & Lecturing	Passed	45
28	Female	Group A	Teaching & Lecturing	Passed	45
29	Female	Group A	Teaching & Lecturing	Passed	45
30	Male	Group A	Teaching & Lecturing	Passed	46
31	Male	Group A	Teaching & Lecturing	Passed	46
32	Male	Group A	Teaching & Lecturing	Passed	46
33	Male	Group A	Teaching & Lecturing	Passed	46
34	Female	Group A	Teaching & Lecturing	Passed	46
35	Male	Group A	Teaching & Lecturing	Passed	47
36	Male	Group A	Teaching & Lecturing	Passed	47
37	Female	Group A	Teaching & Lecturing	Passed	47

38	Female	Group A	Teaching & Lecturing	Passed	47
39	Male	Group A	Teaching & Lecturing	Passed	48
40	Male	Group A	Teaching & Lecturing	Passed	48
41	Male	Group A	Teaching & Lecturing	Passed	48
42	Male	Group A	Teaching & Lecturing	Passed	48
43	Female	Group A	Teaching & Lecturing	Passed	48
44	Female	Group A	Teaching & Lecturing	Passed	48
45	Male	Group A	Teaching & Lecturing	Passed	49
46	Male	Group A	Teaching & Lecturing	Passed	49
47	Male	Group A	Teaching & Lecturing	Passed	49
48	Female	Group A	Teaching & Lecturing	Passed	49
49	Female	Group A	Teaching & Lecturing	Passed	49
50	Male	Group A	Teaching & Lecturing	Passed	50
51	Male	Group A	Teaching & Lecturing	Passed	50
52	Male	Group A	Teaching & Lecturing	Passed	50
53	Female	Group A	Teaching & Lecturing	Passed	50
54	Male	Group A	Teaching & Lecturing	Passed	51
55	Female	Group A	Teaching & Lecturing	Passed	51
56	Female	Group A	Teaching & Lecturing	Passed	51
57	Female	Group A	Teaching & Lecturing	Passed	51
58	Female	Group A	Teaching & Lecturing	Passed	51
59	Female	Group A	Teaching & Lecturing	Passed	51
60	Male	Group A	Teaching & Lecturing	Passed	52
61	Male	Group A	Teaching & Lecturing	Passed	52
62	Male	Group A	Teaching & Lecturing	Passed	52
63	Male	Group A	Teaching & Lecturing	Passed	52
64	Male	Group A	Teaching & Lecturing	Passed	52
65	Female	Group A	Teaching & Lecturing	Passed	52
66	Female	Group A	Teaching & Lecturing	Passed	52
67	Female	Group A	Teaching & Lecturing	Passed	52
68	Male	Group A	Teaching & Lecturing	Passed	53
69	Male	Group A	Teaching & Lecturing	Passed	53
70	Male	Group A	Teaching & Lecturing	Passed	53
71	Female	Group A	Teaching & Lecturing	Passed	53
72	Male	Group A	Teaching & Lecturing	Passed	54
73	Male	Group A	Teaching & Lecturing	Passed	54
74	Female	Group A	Teaching & Lecturing	Passed	54
75	Female	Group A	Teaching & Lecturing	Passed	54
76	Female	Group A	Teaching & Lecturing	Passed	54
77	Female	Group A	Teaching & Lecturing	Passed	54
78	Female	Group A	Teaching & Lecturing	Passed	54

79	Male	Group A	Teaching & Lecturing	Passed	55
80	Male	Group A	Teaching & Lecturing	Passed	55
81	Female	Group A	Teaching & Lecturing	Passed	55
82	Female	Group A	Teaching & Lecturing	Passed	55
83	Female	Group A	Teaching & Lecturing	Passed	55
84	Male	Group A	Teaching & Lecturing	Passed	56
85	Male	Group A	Teaching & Lecturing	Passed	56
86	Male	Group A	Teaching & Lecturing	Passed	56
87	Female	Group A	Teaching & Lecturing	Passed	57
88	Female	Group A	Teaching & Lecturing	Passed	57
89	Male	Group A	Teaching & Lecturing	Passed	58
90	Female	Group A	Teaching & Lecturing	Passed	58
91	Female	Group A	Teaching & Lecturing	Passed	59
92	Female	Group A	Teaching & Lecturing	Passed	59
93	Male	Group A	Teaching & Lecturing	Passed	60
94	Female	Group A	Teaching & Lecturing	Passed	60
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96	Male	Group A	Teaching & Lecturing	Passed	61
97	Male	Group A	Teaching & Lecturing	Passed	61
98	Female	Group A	Teaching & Lecturing	Passed	61
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101	Female	Group A	Teaching & Lecturing	Passed	62
102	Female	Group A	Teaching & Lecturing	Passed	62
103	Male	Group A	Teaching & Lecturing	Passed	64
104	Male	Group A	Teaching & Lecturing	Passed	64
105	Female	Group A	Teaching & Lecturing	Passed	65
106	Female	Group A	Teaching & Lecturing	Passed	65
107	Male	Group A	Teaching & Lecturing	Passed	66
108	Male	Group A	Teaching & Lecturing	Passed	66
109	Male	Group A	Teaching & Lecturing	Passed	66
110	Male	Group A	Teaching & Lecturing	Passed	67
111	Male	Group A	Teaching & Lecturing	Passed	68
112	Male	Group A	Teaching & Lecturing	Passed	69
113	Male	Group A	Teaching & Lecturing	Passed	70
114	Female	Group A	Teaching & Lecturing	Passed	70
115	Male	Group A	Teaching & Lecturing	Passed	71
116	Female	Group A	Teaching & Lecturing	Passed	72
117	Male	Group A	Teaching & Lecturing	Passed	73
118	Male	Group A	Teaching & Lecturing	Passed	74
119	Male	Group A	Teaching & Lecturing	Passed	75

120	Male	Group A	Teaching & Lecturing	Passed	75
121	Male	Group A	Teaching & Lecturing	Passed	75
122	Female	Group A	Teaching & Lecturing	Passed	76
123	Female	Group A	Teaching & Lecturing	Passed	76
124	Male	Group A	Teaching & Lecturing	Passed	78
125	Male	Group A	Teaching & Lecturing	Passed	81
126	Female	Group A	Teaching & Lecturing	Passed	81
127	Male	Group A	Teaching & Lecturing	Passed	82
128	Female	Group A	Teaching & Lecturing	Passed	82
129	Male	Group A	Teaching & Lecturing	Passed	83
130	Male	Group A	Teaching & Lecturing	Passed	84
131	Female	Group A	Teaching & Lecturing	Passed	84
132	Male	Group A	Teaching & Lecturing	Passed	86
133	Male	Group A	Teaching & Lecturing	Passed	86
134	Male	Group A	Teaching & Lecturing	Passed	87
135	Female	Group A	Teaching & Lecturing	Passed	88
136	Female	Group A	Teaching & Lecturing	Passed	95
137	Male	Group B	Medical doctor/Nursing	Failed	30
138	Female	Group B	Medical doctor/Nursing	Failed	32
139	Male	Group B	Medical doctor/Nursing	Failed	36
140	Male	Group B	Medical doctor/Nursing	Failed	37
141	Male	Group B	Medical doctor/Nursing	Failed	39
142	Female	Group B	Medical doctor/Nursing	Failed	40
143	Female	Group B	Medical doctor/Nursing	Failed	43
144	Female	Group B	Medical doctor/Nursing	Failed	44
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146	Male	Group B	Medical doctor/Nursing	Passed	46
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151	Female	Group B	Medical doctor/Nursing	Passed	49
152	Male	Group B	Medical doctor/Nursing	Passed	50
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161	Male	Group B	Medical doctor/Nursing	Passed	54
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187	Female	Group B	Medical doctor/Nursing	Passed	84
188	Male	Group B	Medical doctor/Nursing	Passed	86
189	Male	Group B	Medical doctor/Nursing	Passed	92
190	Female	Group 3	Others	Failed	6
191	Female	Group 3	Others	Failed	18
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432	Male	Group 3	Others	Passed	86
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434	Male	Group 3	Others	Passed	97