# FACTORS AFFECTING THE ATTRITION OF ACCOUNTING STUDENTS IN OYO STATE SECONDARY SCHOOLS

BY

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# D E C L A R A T I O N

I hereby declare that this thesis has been written by me, and that it is a record of my own research work. It has not been presented in any previous application for a higher degree. All questions and the resources of information are specifically acknowledged by means of references.

1/9/88
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# C E R T I F I C A T I O N

This thesis entitled: "Factors Affecting the Attrition of Accounting Students in Oyo State Secondary School" meets the regulations governing the award of the degree of Masters of Education of Ahmadu Bello University, and is approved for its contribution to knowledge and literary presentation.

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# D E D I C A T I O N

DEDICATED TO:

My mother: Madam Jolade Ilugbo

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ABSTRACT

The purpose of this study was to examine the factors affecting the attrition of accounting students in Oyo State Secondary Schools. Applying his long teaching experience as an accounting teacher, the researcher, traced the back-ground of the problem to the early and formal business education programme in the defunct Western Region.

Six null hypotheses were postulated based on the researcher's observation of the rate of enrolment in accounting in two-sampled schools - one in a city and the other in a rural area. using 20 selected secondary schools on the basis of their strategic location, the study took 389 samples from all class five students who enrolled during 1985/86 for West African School Certificate Examinations (WASCE). Those who have dropped accounting formed the experimental group while those stayers were noted as the control group.

Among the main factors comprising 32 variables and subvariables, six factors emerged significant within 0.05 level having employed Chi-Square for the statistical analysis. They were, academic background in Accounting; academic aspirations; parent-guardian-counselling; teacher's attitude; his availability, and school library conditions.

Suggestions were offered ranging from the provision of sound background knowledge in accounting; the employment of stable, trained and qualified accounting teachers; the establishment of curriculum planning committee for business subjects and co-operative education and supplying suitable

teaching aids. It is also recommended that itinerant career guidance counsellor programme should be established in the state secondary schools. The study finally recommended similar research in the office education subjects such as shorthand and typewriting.

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## DEFINITION OF TERMS

To avoid ambiguity or misinterpretation, some words used this study are defined below:

(a) Attrition: In this study 'attrition' denotes 'dropout'. That is, withdrawing from a course in a programme either because the student is not interested in that particular subject or because his aspiration is not in line with the programme of study.

(b) Attitude: The reaction of students or facial expression, the mood and comportment of teachers.

(c) Business Subjects: "... subjects taught to develop skills and understanding" which are essential for business performance. Business subjects were formerly referred to as 'Commercial' subjects. This includes Accounting, Commerce, Economics, Typewriting, Shorthand, Office Practice, and Business Methods (recently introduced and now changed to Introduction to Business Management).

(d) Urban Area: Human settlement having industries and governmental functionaries with many infrastructural facilities--schools, hospitals, adequate environmental sanitation and the likes. The population is usually greater than 10,000.

(e) Guidance Counsellor: Specially trained personnel who advise students on various aspects including personal and psychological problems or problmes relating to academic pursuit and career choice.

(f) Academic Records: This includes students class record or records of continuous assessment, the result of promotion examination, the scores recorded by subject teachers in the mark Book. This also includes the WASCE results of the previous students.

Chapter 1

# INTRODUCTION

## 1.1 Background of the Problem

With the introduction and implementation of the National Policy on Education (NPE) (1981), Nigeria has taken a giant step towards providing a relevant educational system for individuals and needs for the society. The policy stated that:

> for the benefits of all citizens the country's educational goals in terms of its relevance to the needs of the individual as well as in terms of the kind of society desired in relation to the environment and the realities of the modern world and rapid social changes should be clearly set out.

These sentiments were expressed as far back as ten years ago when Aina (1977) suggested:

> broadening of the scope of the secondary school programme to include business offering in order to prepare the youth for gainful employment and to assure an adequate supply of manpower for promoting rapid economic development of Nigeria.

It becomes necessary, therefore, that educators should identify the likely problems that may hinder the students' benefits from the objectives expressed in the NPE. The teachers colleges, secondary schools and other institutions of higher learning offering various courses and disciplines are springing up in the nooks and corners of the country. These involve huge governmental expenditure, be it on federal or state basis.

In Nigeria Secondary Schools, the West African Examinations Council (WAEC) which is the central examination body permits students to offer either Arts, Science or Commercial Courses. But having



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chosen a course of study in the upper class, many students later drop one related subject for another unrelated subject in order to complete the required number of subjects at the final certificate examination of West African School Certificate Examination (WASCE). The students' attrition problem is particularly noticeable in many of the secondary schools where in conjunction with other problems, a relevant education for the students is hindered (pp.7 and 8 below). The area of concern in this study is the problem of students' attrition in Accounting (principles of accounts at WASCE level in Oyo State.

1.2 Overview of Business Education in Oyo State

The growth of Business Education and its conception have aroused an unusual interest among the general public. But "...it has received a minimum of thoughtful attention from those institutions which are professionally concerned with decision making in regard to educational policy", (Alafe-Aluko, 1973).

Undoubtedly, however, credit should be given to some private and voluntary agency institutions which operated long before and when the defunct Western Region (Oyo State forming a larger part) established its own schools. Regardless of their shortcoming, the private and voluntary agencies were the forerunners of the former existing commercial institutions in the State before the Government took over the full control of schools in 1974. The business education programme also founded in September 1960 by the United States Agency for International Development (USAID) in partnership with the government provided personnel for business education at the secondary modern and secondary grammar/commercial schools. Elementary accounting stood prominently among the subjects on the curriculum

However, teachers of this programme according to Aremu, (1974), lacked proper pedagogy and were ill-equipped. Consequently, students of Accounting had limited scope to be usefully employed or to further their training partly because the syllabus was defective in its objectives and partly because of poor facilities.

In many cases the private schools were highly commercialised, charging exhorbitant fees and employing less qualified accounting or business teachers. The consequence was that many secondary modern school students who wanted to go further in business studies had to drop the commercial subjects for art subjects. Even today when the government and society seem enthusiastic about business education, many students still run away from accounting probably because of the quantitative skills involved and other underlying deterring factors.

The problems confronting education in Oyo State today tend not to lie in convincing students to accept education but in other inherent problems such as social, economic, low performance and wrong combination of subjects.

The statistical analysis on students attrition in Accounting in some typical schools in the capital city and a rural town of Oyo State (see pages 7 and 8) highlight the magnitude of the students' attrition in Accounting. When this is projected to the entire state, the magnitude of the problem will be appreciated. What are the factors, one is apt to ask?

Teachers' role is often regarded as essential in shaping the life of the students because what he says, does, and practices may have a permanent influence on his students. Bain (1936) said, 'teachers are the most important part of the school equipment'.

many students have dropped accounting probably because of some inadequacies of their teachers, textbooks and school facilities. On the other hand, teacher's personal interest, his background knowledge, and his stability may make students stay in a subject.

Attrition of qualified accounting teachers or their transfer to areas that are well supplied with teachers may create the critical problem of filling those vacancies in the schools where students had once picked up interest in accounting. Hence the statement of Bush (1966) of Stafford University holds true that 'if we wish to solve the pupils' dropout problem, we had better first solved the teachers' dropout problem.' Bush says further:

> We must begin with the assumption that the education of pupils will be better in a school characterised by a permanent cadre of career teachers than when it is staffed by a troupe of itinerants.

The acute shortage of accounting and business teachers has continued for long in the defunct Western Region. Alafe-Aluko (Ibid) reported that Accounting Graduate Teachers' attrition is probably based on the fact the boom going on in the industrial sector demands personnal trained in business education. Government establishment, mercantile houses and industrialists offer more attractive initial salaries to the young university or polytechnic graduates than the teaching profession.

The society lacks the understanding of what makes their children's education to be meaningful. For instance, it is the interest of many parents to see their children become engineers, architects, medical doctors or pharmacists, but they seem not to realise that children have different potentials. Teacher's or guidance and counselor's advice in many cases are brushed aside while the parents insist on having their children choose a particular course of study.

In this regard, Alafe-Aluko (ibid) had this to say:

> In most instances parents do not see their children in terms of their probabilities, but rather in the parents' own self-image. They believe that the unattainable, as shown by the child's antitude test, could be made possible if only such a child would try.

The present rate of students' attrition in accounting may be reduced through the research of this nature and thereby encourage young aspirants to develop their own career choice. Realising that there are many likely variables that could be investigated, the researcher had to make a decision as to which variables are relevant to this study.

1.3 Statement of the Problem

The researcher had been an accounting teacher at the secondary school level in Oyo State for years. During this period he has been confronted with several problems relating to the teaching of accounts. One of such problems is attrition among students of accounts.

The problem of this study therefore is that there is high attrition rate among the accounting students at the secondary school level in Oyo State. This is a matter of great concern and for which a solution must be found. The study was therefore designed to:

(a) investigate the factors affecting the attrition ofstudents in accounting in selected secondary schools in Oyo State

(b) find out the extent to which students attrite from class to class in accounting in each of the schools under study, and

(c) identify the relationship of the variables contributing to attrition rate of students.

1.4 Hypotheses

This research was conducted to examine the factors responsible for the attrition in accounting among the secondary school students

in Oyo State. The following null hypotheses were tested:

1. There is no significant relationship between students' family background and their attrition rate in accounting.
2. There is no significant relationship between students' academic background and their attrition in accounting.
3. There is no significant relationship between students' aspiration and their attrition in accounting.
4. There is no significant relationship between students' attrition in accounting and the teachers' role.
5. There is no significat relationship between the students' attriti n in accounting and the role of guidance counsellor in the choice of subjects.
6. There is no significant relationship between school environmental factors and students' attrition in accounting.

1.5 *The purpose of the Study*

This study is designed to identify the variables which relate to students' attrition in accounting. The following variables were investigated to see whether they are related to students' attrition.

(a) students' personal characteristics in relation to their age, sex, and geographical locations;

(b) students' academic background:

  (i) secondary education

  (ii) location of secondary school (rural or urban area)

  (iii) years spent in secondary school

(c) school academic environment:

  (i) students' transferring from one school to another

  (ii) academic facilities--library, textbooks, and equipment.

  (iii) school academic records--previous WASCE results (comparing performance in Accounting with that of mathematics, English, Economics, and other likely related subjects).

  (iv) teachers' personal and professional characteristics:

    (a) motivation

    (b) stability or otherwise

    (c) professional interest

One of the causes of unemployment among secondary school leavers could be attributable to poor combination of subjects or wrong discipline. Many students, with the assumption that certain subjects are simple, just choose by false self-appraisal. On the other hand some parents are believed to choose for their children on the premises of mere immitation of their neighbours' choice of subject or academic attainment. The above mentioned variables would help determine the factors for students attrition in accounting, and may help reduce the attrition rate in accounting. The study may also have implications for the improvement of school curriculum in accounting and may lead to improved approach for the offering. These in turn may help students to choose and stay with accounting.

1.6 The Rationale for the Study

Accounting is normally a three-year programme in many of the secondary schools, though some schools make it a four-year programme starting with record-keeping in Year Two. A properly formulated course outline in the hand of a qualified teacher would take three years beginning from year three.

But since the inclusion of Accounting (Principles of Accounting) in the WASCE syllabus, it is observed that, apart from the high failure rate usually recorded in it, only a few candidates enrolled in their final year school certificate examinations. For instance, the statistics of enrolment in accounting of Baptist Grammar School, Ibadan in 1980 in Class Three of six arms totalled 284. In Year Four (1981/82), the enrolment dropped to 200--a percentage attrition rate of 29.57. At the final year, the enrolment for West African School Certificate Examination (1982/83) was only 85 incidating 57.5 percent attrition in Accounting.

In another survey of enrolment in Accounting, Economics and Commerce at the WASCE in a rural school (Community High School, Elenusonso, also in Oyo State), there was an attrition rate of 64.8 percent in Accounting. Whereas Commerce and Economics had 10 and 19 percent attrition rates respectively.

Again the 1984/85 School Certificate/General Certificate in Education (WASCE/GCE) ordinary level taken in two separate schools--one in Ibadan City Academy (Ibadan City) and the other in a rural area (Community Grammar School, Lalupon)--calls for the need to raise questions on why there is a higher percentage rate of attrition in Accounting. The WASCE enrolment population of the two schools were 283 and 87. The enrolment for Mathematics and Economics were the two figures. Accounting enrolment was 51 and 34 respectively. Based on the enrolment population in Mathematics and Economics, it indicated that the attrition rates in Accounting of the two schools were 82 and 60 percent respectively.

These various surveys can shed light upon the magnitude of the attrition problem in accounting. The question then arises: What factors drift many students away from offering Accounting?

Other factors relating to both the students and institutions may influence this problem. In the past, cadidates selected institutions they believed help achieve their aspirations while the institutions also chose their students in line with their objectives. This practice has long been neglected since the government has taken over the control of schools in 1974. The ministry of Education now placed students into schools regardless of their choice in many cases.

"A mismatch of the individual and the institutions objectives often results in the individual discontinue the course of study", argued Gregg (1981). This bitter experience, Gregg further

asserted, could cause the individual who is otherwise qualified to reject the idea of a college education entirely or be forced to study subjects not of his/her choice.

WASCE commercial is a basic foundation for a professional career in accounting. Nigeria is advancing technologically and industrially. The work of the accountant, record-keepers or account clerks will invariably be needed. If the knowledge gained in accounting in the secondry school is allowed to develop, it will enhance the students opportunity to be employed in the labour market.

Accounting which requires special skill, needs constant practice and a sense of direction by both the school and the home to be able to identify this and direct that talent in the right direction in order to justify the governments' expenditure on education.

This study would help the various agencies of education to identify some specific variables which drift students away from accounting. After the variables have been investigated, the findings would serve as a basis for curriculum improvement in accounting and other related subjects. The study would also assist guidance counsellors to direct students in their career aspirations. The study might also facilitate accounting students for employment opportunities or for further studies.

1.7 Limitations

The scope is primarily limited by:

(a) the degree of co-operation, question interpretation, and supply of accurate information by the subjects;

(b) the difficulty of including all the variables that may cause attrition in accounting.

1.8 Delimitations

This study will be delimited to Class Five students in twenty selected secondary schools offering WASCE/GCE ordinary level in Oyo State. Number of schools in bracket from each town or city are: Ibadan City (5), Ibadan less city (5), Oyo (1) and Iressi (1). Others are Ife/Gbongan (3), Oshogbo (2), Ogbomosho (1) Ilesha (1), and Ilda (1).

1.9 Organisation of Chapters

This study is divided into five chapters. Chapter One is the Introduction of the research topic--Factors Affecting the Attrition of Students in Accounting in Secondary Schools in Oyo State. The background to the problem is briefly enumerated. The limitations, delimitations used in the study were given based on students and variables used.

Chapter Two examines the works of some authors both published and unpublished books and thesis, newspapers, magazines and journals that are relevant to the research topic.

Chapter Three explains the procedures of collecting the data, sources of data, and statistical instruments used for analysing the data.

Chatper Four reported the data collected and analysed. The hypotheses are tested and the findings are reported.

Chapter Five summarised Chapters One to Four. This chapter gives the conclusions and recommendations based on the researcher's findings.

Chapter 2

# REVIEW OF LITERATURE

## 2.1 Introduction

This chapter aims at examining the opinion of some scholars and related researches both within and outside Nigeria that are pertinent to the factors affecting students' attrition in accounting.

The chapter is divided into four major sections with each section further subdivided:

(i) Dropout from school;

(ii) Factors affecting students' choice of subjects or students performance

(iii) The influence of students' personal characteristics and their home background

(iv) Specific factors on students' attrition in accounting.

## 2.2 Dropout from Schools

There have been various studies on dropouts such as from primary school, Okedara (1979) or teachers' attrition, Cohen (1971). Another study was "Dropouts From Nigeria's School 1961-71", (Callaway, 1975) and a host of others.

Thertzer and Stone (1978 and 1972) indicated that dropout poses a great challenge to educational planners in many countries. They found:

> the rate of dropout was considered to be higher in larger cities particularly among the culturally disadvantaged groups (50%) and the droput rate was highest among the school children of ages 16 and 17 years ... England and France are also not left out in this dropout problem.

In Ghana, for example, Napier's study (1972) showed that slightly less than two-thirds of those entering schools eventually complete the six-year primary school education.

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Renganathan (1976) stated that in the relatively enlightened area of the defunct Western State of Nigeria, the rate of dropout at primary school level in rural based school is between 52.5 percent and 58 percent.

What prompted Okedara (1979) to undertake a study of primary school withdrawal in the Western State of Nigeria in the period between 1955 and 1974 was not the magnitude of the dropout problem as reported by the 1968 review committee but Okedara's primary objective was to investigate the causes with a view to removing them. His findings showed that truancy and deliquency by male scholars took 39.3 percent followed by illness and death 31.6 percent while for the female, it was the reverse; 42 percent was caused by illness and death and 32 percent by truancy and deliquency.

The problem of dropout is, however, not peculiar to the developing countries. In U.S.A., Licher (1962) pointed out that despite that 'in no other country is high school education so readily available and emphasized as a minimum goal, still 40 percent of the children fail to complete their high school.'

There are great dangers awaiting the school dropouts more so whan economic problems daily increase unemployment. Dropouts are more proned to social and economic deliquencies. The national policy on education is obviously aware of this by the introduction of the 6-3-3-4 system which is hoped would provide education relevant to individual needs.

What is thought to be the common cause of students dropout is educational disability or poor intelligence to cope with the subjects on the curriculum. However, the studies of Renganathan (ibid) indicated the contrary. The researcher found a significant proportion of the dropout in U.S.A. to be of 'above average aptitude and abilities." Miller (1962) also found that

there was a reasonable number of "lesser intellectual capacity among those who completed schooling."

There have been many research works on factors affecting performances on some courses of study and causes of dropouts from schools, but so far, few researches have been conducted on the attrition of students in one specific subject.

2.3 Factors Affecting Students' Choice of Subjects or Students performance.

2.3.1 Inadequate Library facilities, lack of guidance counselor and teachers' human relations with students may lead to a student hating or loving to learn one subject or the other. On his thesis, Olorunmaiye (1982) had this to say:

> ... inadequate library facilities, lack of adequate guidance services and lateness in payment of school and examination fees could bring about students missing lessons and could contribute to low performance.

At the lower ladder of the secondary school, a student who performs badly in account may opt for other subjects to make up for the required number of subjects for WASCE. This is regardless of compatibility in the combination of subjects.

Contributing to a symposium on the library facilities and its effects on students performance, Femi Tomori, a management consultant (1987) said:

> In many of the secondary school in Oyo State the library facilities was poor even when the nation's economy was bouyant. Today is worst hit because of lack of printing materials caused by the restriction on the importation of it in large quantity to Nigeria. For example, many of the textbooks on bookkeeping and accounting do not cater for the learning of the principles of accounts.

2.3.2 Teachers' Contribution: (Method of Teaching)

How much of the interest of the students is taken into consideration in planning the lesson? How well are lessons taught? What methods are used to teach what lesson? What materials are used in the teaching? Who supervises the teacher

in the classroom? How devoted are the school teaching staff to their work?

These are some of the crucial questions posed by Pwol (1982). From the researcher's finding, teachers use better methods and more effective teaching aids when they are supervised or when they are on practical teaching; and students get motivated and achieve more during this period.

The teacher's inafficiency increases with increasing years of experience. However, the trend in teaching service is that by the time the trained graduate teacher has taught for some years, he is promoted and transferred. Pwol went further that when teacher is promoted to the rank of headmaster, he is charged with some administrative responsibilities and does not have a class to teach. And when he is not promoted, the ambitious, say the accounting teacher, after some years, seeks transfer or resigns his appointment for a more lucrative position in the private sector.

Since bookkeeping-accounting is designed for practical and immediate application to both personal and vocational lives, it is important that what is taught should be sound, current and purposeful, Boynton (1970) emphasized. The problem lies in the question of how the teacher can see that what he teaches is understood and useful to the students.

What seems to contribute to student's failure to record high marks could be attributed to some of the factors reported by Boynton (ibid).

(a) What questions were commonly missed by the accounting students group?

(b) Were these questions poorly stated or was the particular area poorly taught?

(c) How can the teaching of this area be improved?

(d) Were there certain individuals who did unsatisfactory work? Why?

(e) Was there something wrong either with the students, with the teaching or with the test?

2.3.3 Teacher As a Counsellor

A teacher has not completed his work until the student is on his way to placement in an office job. In many business communities, businessmen turn to the teachers for workers. At the higher level of education in Nigeria vis-a-vis in the advanced countries the teacher and the institutions hold the key to successful job placement.

Concerning whether sex plays a marked difference in the learning of bookkeeping, Boynton found that proportionally more females than males worked as bookkeepers. This situation, however, appears to be contrary to what operates in the Nigeria employment sectors.

Boynton further anumerated many other factors that are involved in a teacher's success in teaching bookkeeping-accounting. These include among others: the teacher's personality, his concern for young people and his feeling for the subject of bookkeeping-accounting. These, according to Boynton are difficult to change in the teacher in a method course. However, he explained that methods and techniques of teaching center around plans which can be learnt by all who have been properly selected for teaching profession.

Boynton dismissed the idea that "teachers are born not made", arguing that some teachers have greater aptitudes, interest and 'gifts' for teaching than others; but that teaching is a skill that can be learnt. Any teacher can improve his teaching skill through effective planning.

2.3.4 Individual Differences and Learning of Accounting

Boynton (ibid) opined that a discussion of individual differences in any teaching field is one sided if it considers only the differences of the students and neglects that of the teachers. It was his view that teachers have their own individual differences and to co-ordinate the students differences towards achieving success required the consideration and spotlighting the teachers' differences:

> Each teacher has an impact on his classes as a person and as a teacher. One almost always can recall someone he knows whose entry into a field or work was specifically inspired by an individual teacher who sparked the fire of enthusiasm. Every one remembers certain teachers for their personal characteristics--the sense of humor, the tyrannical nature, the human understanding or lack of it; the dramatic ability---the strictness in discipline. Other teachers are remembered for their mastery of the subject or lack of it; their precise plans of action or pursued directions; their enthusiasm for teaching or obvious lack of interest; their fair demands for high standards or no standards at all; their stimulating teaching methods or boring habits.

Classifying teachers into different categories according to Stephens (1966), Boynton (ibid) stated that teachers are classified "as the kindly, interested adult; the business-like director of instruction; the lively forceful teacher; and the master of the subject matter".

In general, Boynton saw the business-accounting teacher's role as:

> ... a teacher and guidance counselor to his students; as a member of the teaching profession; as a member of a community. As a consultant with the parents and his students, as a binding contact between business and the school.

As the teachers perform their various roles, Boynton further directed that "the teacher must work to retain his individuality, to evaluate his own abilities and short-comings ... and that he can be a stronger influence for good ..."

2.3.5 Grouping the Learners

Experience has shown, Canning (1978) asserted that when students in the same class are divided into say, three or four groups according to their level of attainment, the teacher concentrates about an equal amount of available time on each of the groups. This thereby leaves those not being specifically attended to some tasks based on their last group session. Two advanatges, Canning observed are derived here:

> the teacher-student contract is closer. The second advantage is that the special needs of the high flyers and the laggards are created. The drawbacks are severe: much greater demands are made upon the teacher in terms of preparation and adjustment to needs. Students left to their own devices soon lose the drive that often the teacher alone can instil. The students become frustrated and their work rate will soon cease to be a class and may become a rabble.

This can be really true of accounting being a subject which requires constant practice by oneself. Teacher's help is essential though, yet it should be minimal.

On the other hand, Speer (1972) discovered that individualised instruction in accounting allowed each student to set his own work pace. His findings showed that:

> ... for the above-average students or student interested in the field of accounting it allowed him to delve further into the materials. For this, however, too much emphasis may have been placed on how to work the problems rather than an understanding of the theoretical concepts behind thse problems. Some students were unable to cope with being placed on their own initiative and dropped far behind.

These findings confirm some of the drawbacks asserted by Canning. From the experiment, Speer (Ibid) saw the need for a change from the traditional method of just lecturing and formal evaluation system. For students to stay on the subject,

he emphasized the need to have more continuous evaluation tests rather than a final examination. He observed that the traditional evaluation method made the students to be fearful of taking a course in which their grades depend on a single examination.

Again examining the effect of ability grouping in British Secondary Schools, Kerckhoff (1986) in his study compared students who have been separated into ability groups with those who have not been so separated. The result supports the general hypothesis, the students in high ability group gain more and students in low ability gain less over a five-year period than they would be expected to gain if they had not been separated into ability group.

2.4 Student's personal Characteristics and Home Background

2.4.1 Student's Attitude

Abiri (1980) viewed education as an activity towards which is desired that Nigerians should have a favourable attitudes. Accounting being one of the professional courses stands as a unique course having a salable skill for the employment market. The students attitudes toward the subject seem to be an impediment whereas Olorunmaiye Adeniyi (1982) wrote:

> It is an educational truism that education does not consist merely the development and transmission of mental and physical skills, the inculcation of wholesome attitude is very important ingredient of the process of education.

When do some students continue with a subject while others decide to leave it? This calls for ascertaining the students' attitudes towards the learning of accounting. Adeniyi (ibid) holds the view that if students hold positive attitudes toward social studies, for instance, it is relatively easy to lead t towards desireble objectives. In contrast, if their attitudes are negative, it is very difficult if not impossible to achieve the objective.

Writing on the influence of one's attitude on one's career choice, Ndubisi (1981) as quoted by Chukwu (1983) revealed that:

> The learner develops certain attitude towards the individuals, group or institutions which he knows about. He may develop a negative attitude to certain things in the school for various reasons. One of the reasons may be that such things run contrary to his aspirations. Another may emanate from the way his teacher handles his lessons.

Attitude, according to Sartin North (1973) as quoted by Chukwu (ibid) is "a tendency to react positively or negatively towards an object."

2.4.2 The Learner's Attitude Toward Self.

The question of attitude have been of special interest to bookkeeping students generally. Nannassy (1972) wrote:

> In accounting the student's grasp of each unit is contigent upon his comprehension of the material preceeding it. Without step by step mastery, the students follows less and less as the course progresses, and eventually he is hopelessly lost.

2.5 Specific Problems With Learning Bookkeeping-Accounting

2.5.1 Hinderance of Bookkeeping performance

Okuboye et al (1980) identified some factors which could facilitate or hamper bookkeeping accounting performance:

1. Low Reading Ability:
   (a) The extremely heavy vocabulary of the book-keeping and accounts, and
   (b) The reading difficulty of bookkeeping instructions.

Okuboye (ibid) said that the bookkeeping involves some technical terms. Some words that have ordinary meaning may have different meaning in bookkeeping. Yet there are terms ignorantly and interchangeably used by students and in some cases by the inexperienced bookkeeping-accounting teachers.

The accounting problems as highlighted by Huffman (1971) include:

1. Inability to learn accounting and its related subjects through reading and memorization of abstract principles.
2. Inability to calculate figures.
3. Lack of constant remedial drills in arithmetic and other related subjects to be able to succeed in accounting.
4. Lack of good penmanship or figuring.
5. Lack of constant supervision and help to be able to improve on his work habits which are essential for occupational success.
6. Student's extra-curricular activities outside the school which interfere with the home work assignment.
7. Lack of application of the theoretical knowledge of varying situations.

Each of the above variables is observed by Huffman to play negative effects on the students and may seriously affect their interest in bookkeeping and accounting. Huffman then directed his attention to the teachers and levied twelve charges on the bookkeeping-accounting teachers:

1. "Teachers lack practical accounting or business experience.
2. Teachers do not teach bookkeeping and related subjects. They expect students to learn by reading.
3. Teachers waste valuable class time in letting students do what they could do without a teacher in the room.
4. Teachers assume that the high school students of today can learn abstract principles as readily as the teacher learned them whey they were in school.
5. Teachers try to teach bookkeeping and related subjects by talking about principles and practices while seated in a chair instead of demonstrating at the board.

6. Teachers of bookkeeping-accounting lay much emphasis on the correct entry and not enough stress on why the the entry is made. Memorization is still emphasized.

7. Teachers do not build up to a new unit by moving from the unknown to the unknown one step at a time.

8. Assignments are made carelessly and in many cases hurriedly without any review after the work has been completed.

9. Most of the teaching is done without practice sets to make a completed unit or process.

10. Teachers do not evaluate carefully each unit to determine remedial instructions needed before they plunge students into a new unit.

11. Mortality rate is too high in such common sense course like bookkeeping and related subjects.

12. Teachers create their own discipline problems because they fail to adapt content and teaching techniques to the ability and experience of their students."

Most of these charges levied on teachers by Huffman are relevant to the secondary school teachers in particular. Moreover, with the present education system of 6-3-3-4, it is hardly possible for any secondary school teacher to function properly considering the number of students under the control of each teacher. The class population is often more than what a teacher can control. Besides, the teacher is expected to conduct continuous assessments for the students. In addition, suitable textbooks are scarce and the few available ones are expensive.

2.5.2 *Standards and Achievement*

A student who could not cope with achieving the standard required in any subject such as bookkeeping and accounting is on the path of withdrawal. Bookkeeping-accounting is practical

Nolan et al (1972) wrote:

> The bookkeeping and accounting knowledges, skills and understandings are not eaily reduced to objectively measured standards.

The lack of understanding of the principles of bookkeeping cycle, the recording and reporting functions, and the ability to interprete and make use of financial information could lead to low performance and failure to achieve the expected standard.

2.5.3 Achievement Trhough Knowledge of Other Related Subjets

This study attempts to find out the academic background of students in subjects like Mathematics and English with the attrition in bookkeeping-accounting in secondary school. Opinion of Nolan et al (ibid) were further laid:

> A number of studies have been undertaken in order to determine whether any prognosticators of success in bookkeeping could be identified. One researcher found that the grades earned in all courses in the previous year give the best indication of future success in first semester bookkeeping. Another found that arithmetic marks and ability are more indicators of success in bookkeeping, and two other researchers report that scores made on intelligence tests show a definite relationship to success or failure in beginning bookkeeping. There seems to be that general low grades in a mathematics content subject will experience considerable difficulty with the study of bookkeeping.

Nolan's conclusion from these various researchers' work indicates that:

> any student who is interested in taking the elementary bookkeeping course and who has average grades should be permitted to take the course. However, students of questionable ability in mathematical content subjects or who have not demonstrated satisfactory proficiency in first-year bookkeeping should not be encouraged to pursue the study of bookkeeping beyond the first year.

Arithmetic has now been replaced with Mathematics in N Nigeria secondary schools and made compulsory. A good basic

knowledge in mathematics from research studies is a facilitator of good performance in bookkeeping and accounts as Nannassy (ibid) wrote:

> Since Arithmetic is essential for success in bookkeeping, special attention must be given to the mastery of basic arithmetic skill for all students who are likely to study record-keeping and bookkeeping ... The teacher should emphasize the simplicity of arithmetic ...

The study of Nannassy revealed that accounting is for the academically talented students. However, the teacher's duty is more challenging particularly because he has to provide for those brilliant accounting students as well as the below-average ones add emphasizing the challenges facing the business accounting teachers, Boynton (ibid) wrote:

> All too frequently the less capable or disadvantaged young persons have their problems intensified by watered-down subject matter ... It is this group which especially needs exposure to the possibilities in the community and the world through field-trips, guest speakers, demonstrations, etc.

Every effort must be made to broaden their borizon, not narrow them. Boynton (ibid) stated further;

> ... with the slower students, learning is a matter of time. Therefore his individual difference can first be taken care of by placement in a group which is working at a slower pace. Within the time available, most of the same accounting knowledge and skills should be presented as in any other class training bookkeeping and accounting personnel.

A factor leading to slow-learners dropping bookkeeping is indicated in Boynton's statement;

> slower students who do not plan to become bookkeepers or accounts clerks may cover a small amount of the subject matter.

In conclusion, Boynton (ibid) directed individual teachers to device programmes for various levels of achievement with a view to assessing the assets and liabilities of each student rather than to mould every student to the same pattern.

2.5.4 School Location

In advanced countries like America, school location influences the choice of subject like accounting as Nolan (ibid) pointed out:

> Relatively, few high schools offer a third year of bookkeeping, or as it is commonly called, accounting. Those that do, are ordinarily large schools located in business and industrial areas of considerable size.

2.5.5 Career Aspiration

Writing on the individual goal and objectives that lead to studying or dropping bookkeeping and accounting in high school, Binnion and Thomas (1978) have this to say:

> Not everyone agrees on the goals and objectives of the Record-keeping-Bookkeeping-Account (RBA) course in high school. Many writers argue that the overall goal should be vocational; others stress the general education or personal use point of view while a few contend that the course should fit all of the molds.

They wrote further on objective variance and career aspirations:

> Objectives of students vary, and there are some teachers who believe that the RBA should provide for individual differences. There are some students who need materials that give them an understanding of bookkeeping cycle and a skill in performing all of the various functions involved. Others will be preparing for secretarial careers and these students will need to learn the skill and terms of RBA normally used by the secretary. The same type of reasoning can apply to certain other individuals such as the low-ability students who will never be able to perform in a position other than that of keeping records at a relatively simple level ... the vocational agriculture students who will need the bookkeeping accounting skills for farm and tax records.

Chapter 3

# METHODS AND PROCEDURE

## 3.1 Introduction

This chapter describes the methodology employed to complete the study in the following manner:

(a) Preliminary step

(b) Location of the subject and data

(c) Distribution and collection of data

(d) Statistical treatment of data

## 3.2 Preliminary Step

The proposal for this research was finally approved after the researcher had presented it at a seminar in August 1984. The criticisms and suggestions for improvement have been incorporated.

Based on the research problem, the following principal variables were selected as possible factors of attrition.

(a) The students' personal information and their academic background

(b) Students' parental background, and

(c) Schools Environmental factors.

Other preliminary steps include:

(a) The presentation of the research proposal for defence before the post-graduate committee of the Department of Vocational and Technical Education.

(b) Letter of introduction from the supervisor to the selected schools, and to other quarters where data was collected (see Appendix A).

(c) Preparation of the research instrument (Appendix B).

3.3 Location of the Subject and Data

As at 1983/84 school session, there were 733 secondary schools in Oyo State (Educational Statistics of the Ministry of Education, Oyo State). But with the take off of the new education system in the state, starting in the 1985/86 academic session, some schools were closed down while some were merged.

The subjects for this study are those class : five students in the selected secondary schools. principally, attention is focussed on the class five students who enrolled in accounting in class three and have either dropped out at the end of year Three and year Four or have continued up to Class Five. The idea was to see the distinctive characteristics of both groups.

Included in the subjects are the business accounting teachers. Also the selected schools' principals or their deputies supplied statistical information of previous two-year WASCE results. Twenty secondary schools offering accounting up to WASCE level are selected for inclusion in the study.

Restricted and clustered sampling techniques were used to select the schools which are located in the city, towns, and villages. The towns and villages are listed in the Table below:

TABLE 3.3.1 SCHOOL LOCATION AND SAMPLES

| CITY/TOWNS/VILLAGES | NO. OF SCHOOLS SELECTED |
|---|---|
| Ibadan (municipal | 5 |
| Ibadan Less City | 5 |
| Oshogbo | 2 |
| Oyo | 1 |
| Ile-Ife | 2 |
| Gbongan/Ode-Omu | 1 |
| Ilesha | 1 |
| Iressi | 1 |
| Ogbomosho | 1 |
| Ada | 1 |

3.3.2 Criteria for Selection

Oyo State is divided into 24 local government councils (see Appendix C). The towns selected were considered on the basis of their strategic location in the state. The number of schools selected are based on the total number of secondary schools offering accounting and/or secretarial subjects.

Ibadan city alone controls about one quarter of the total population of the secondary schools in Oyo State: Most of the well-established secondary commercial schools are located in Ibadan, hence the selection of five schools.

Ile-Ife, Oshogbo, Ilesha, Ogbomosho, and Iressi and also including Ada are from different local government councils. Besides, the secondary schools in these towns are believed to be thickly populated by both science and business students. For example, St. Marks Anglican Commercial Secondary School and Fakunle Comprehensive School both located in Oshogbo are more thickly populated than any other secondary schools in thetown or its surburbs.

Elenusonso Community Secondary Grammar School, Elenusonso and Community Grammar School, Lalupon are located in a village and town respectively in Ibadan less city.

In this study, the researcher sought to obtain the selected schools 1983/84 and 1984/85 WASCE results. To this end, the researcher wrote letters to the schools' principals. (Appendix D). Approval was given by the Zonal Co-ordinator (WAEC) Ibadan to extract grade records of the schools on principles of Accounts, Shorthand, Typewriting, Business Methods, Economics, Commerce and Mathematics. English Language was also considered for this study because it is the medium of expression for all other subjects. It is therefore assumed to be a significant factor for this study.

The request to the permanent Secretary, Ministry of Education, Ibadan was approved, allowing the researcher to collect statistics in respect of the number of schools in Oyo State (see Appendix C.

The results obtained from the school and WAEC zonal co-ordinator were regrouped into success categories--Credit, Pass, and Fail. These results were used to find the correlation of the location of the school with the students population who offered accounting in the first place, and the relationship of say Mathematics and English with the performance in Accounting. Schools where specimen results were collected include:

1. Anglican Secondary Grammer School, Orita mefa
2. Ibadan City Academy, Eleta, Ibadan
3. Queen of Apostles Commercial Grammar School, Oke-Offa, Ibadan
4. Community High School, Elenusonso, and
5. Community Grammar School, Lalupon.

Schools numbered 4 and 5 are located in a village and town respectively.

3.3.3 Samples From the population

Two sets of students were used. The first randomly selected group were students who enrolled for Accounting in year Three add have dropped the subject in year Four or Five. These are termed Attrition Students (AS). The second group called the Accounting Students Generation (ASG) are those who enrolled in year Three and are currently with the programme in year Five. The first group (AS) are used as the 'experimental group' because they form the basis of this study, and as such their randomly selected number was greater than the ASG group as shown in Table 3.3.4 below. The second group is the 'Control group'.

Table 3.3.4 shows the list of schools and the break-down of the class enrolment and the samples drawn. The ratio 3:1 was used to select randomly the students who have dropped the accounting while ratio 5:1 was adopted to select those students who are still with the programme up to their final year. This ratio-basis selection was adopted since all the population in both cases could not be studied beceuse of the largeness.

Based on this ratio selection criteria, 542 from 1624 attrition students (AS) were sampled for this study. From the Accounting Generation Students (ASG) 249 students were selected out of a total population of 1250 Accounting students.

TABLE 3.3.4 STUDENT POPULATION PER SCHOOL

| School | Class Population | Attrition Students | Sample of (AS) on ratio 3:1 | Acctg Generation Student (ASG) | Sample of (ASG) Using ratio 5:1 |
|---|---|---|---|---|---|
| Group A: Ibadan City | | | | | |
| 1. Queen of Apostles Secondary Commercial School, Oke-Offa | 165 | 122 | 41 | 43 | 9 |
| 2. Anglican Secondary Grammar School, Oritamefa | 170 | 60 | 20 | 110 | 22 |
| 3. Ibadan City Academy Eleta | 205 | 140 | 46 | 65 | 13 |
| 4. Isabatudeen Girls Grammar School Basorun | 140 | 85 | 32 | 55 | 11 |
| 5. St. Gabriel's Commercial Grammar School, Mokola | 125 | 105 | 35 | 25 | 5 |
| GroupB: Ibadan Less City | | | | | |
| 6. Baptist Grammar School, Idi-Isin Ibadan | 186 | 145 | 48 | 41 | 8 |
| 7. Community High School Elenusonso | 74 | 49 | 16 | 25 | 5 |
| 8. Apatere Grammar School* | 90 | 42 | 14 | 48 | 9 |
| 9. Kutai Grammar School* | 80 | 35 | 12 | 45 | 9 |
| Sub-Total C/F | 1235 | 783 | 264 | 457 | 91 |

| School | Class Population | Attrition Students | Sample of (AS) on Ratio 3:1 | Acctg Generation Students (ASG) | Sample of (ASG) Using Ratio (5:1) |
|---|---|---|---|---|---|
| B/D | 1235 | 783 | 264 | 457 | 91 |
| 10. Community High School, Lalupon | 130 | 72 | 24 | 68 | 14 |
| Group C: | | | | | |
| 11. Ebekun Secondary Commercial School Iressi | 132 | 46 | 15 | 86 | 17 |
| 12. Gbongan-Ode-Omu Anglican Grammar School | 125 | 65 | 22 | 60 | 12 |
| 13. Ife City College Ile-Ife | 130 | 115 | 38 | 115 | 23 |
| 14. Origbo Commercial High School, Ipetumodu* | 163 | 83 | 28 | 80 | 16 |
| 15. Fakunle Comprehensive High School, Oshogbo | 186 | 101 | 32 | 85 | 17 |
| 16. St. Marks Commercial High School. Oshogbo | 138 | 76 | 25 | 52 | 10 |
| 17. Ladigbolu Grammar School, Oyo | 140 | 80 | 27 | 60 | 12 |
| 18. Oke-Bode Community Grammar School, Ilesha | 140 | 60 | 20 | 80 | 16 |
| 19. Ogbomosho High School, Ogbomosho* | 104 | 52 | 17 | 52 | 10 |
| 20. Ada Comprehensive High School, Ada* | 146 | 91 | 30 | 55 | 11 |
| TOTAL | 2769 | 1624 | 542 | 1250 | 249 |

* Schools that did not respond

Many students opted for other subjects like Economics Commerce besides the fact that Mathematics and English are compulsory for all. Some schools did not offer some business subjects such as typewriting, shorthand, and business methods. The pass grade for each subject is to be used as one of the criteria for the attrition in Accounting. These grades are put on the table in Chapter Four. Undoubtedly, any student is likely to be scared away from offering such a subject in which he observed that students score low marks.

3.4 Distribution and Collection of Data

Questionnaire for this study were distributed and collected personally while some were mailed to where the researcher found it difficult to visit. A pilot test of the questionnaire was conducted in four schools, namely:

(a) St. Gabriel's Secondary Commercial Grammar School, Mokola, Ibadan.

(b) Ife City College, Ile-Ife,

(c) Community High School, Elenusonso, Ibadan

(d) Lalupon Community High School, Lalupon.

This pilot test was carried out during the first term of 1984/85 school session for the purpose of modifying the final questionnaire. The final questionnaire (see Appendix B) was administered on the subject toward the end of the third term of 1985/86 session.

The questionnaire (pilot test) was in two parts, one for the students and the other for the accounting and business education teachers of the selected schools. The student's questionnaire was based on three aspects: personal, academic background, and educational aspiration. The teachers questionnaire was deleted as irrelevant to this study.

The students demography includes variable such as sex, age, and family background. The academic background include the school environment, teacher's performance and the guidance and counsellors' role. Teachers questionnaire involves their opinion of their students offering Accounting and the suggested causes for those who have dropped the subject. The students' questionnaire was finally used for this study.

3.5 Statistical Treatment of Data

Method of statistical inference used in this research was Chi-Square ($X^2$) to identify the significant level of the relationship of components of attrition factors on attrition rate.

In the process of analysing the response, frequency distribution on percentage is utilised in some places and tabulated for easy interpretation.

Having analysed the data using the statistical instruments mentioned above, the result was interpreted and conclusions drawn from the findings. The researcher then made recommendations and suggestions for further researches to the problem of the study.

Chapter 4

# DATA ANALYSIS

In this Chapter, the data is presented and analysed in order to identify the factors that contribute to the attrition of students in accounting.

## 4.1 Instruments Used

The computer software used for the data analysis of this study is the Statistical package for Social Sciences (SPSS). It was executed on the International Business Machine (IBM) model 370 at the University of Ibadan Computer Centre, Ibadan. The relevant statistic includes the Chi-Square ($X^2$) test.

## 4.2 Theory of the Relevant Statistic

"The Chi-Square test is a general non-parametric test which can be used to evaluate whether or not frequencies which have been empirically obtained differ significantly from those expected under a set of theoretical assumptions. The general form of the chi-square test is:

$$X^2 = \sum \frac{(fo - fe)^2}{fe}$$

where fo is the observed empirical frequency of each cell and fe is the expected frequency of each cell",

Cohen (1971).

$\sum$ is the summation of $X^2$

n = Population

In testing the significance of the Chi-Square, Cohen (ibid) states, "there are standard statistical tables. The number of degrees of freedom associated with a r x c contingency table is (r - 1) x (c - 1)

where r is the number of rows and

c is the number of columns".



32. Accounting Attrition Rate.

4.3 Variables Used for This Study

The variables used for this study are;

1. Sex
2. Class on Entry
3. Present Class
4. Age of the Students
5. With Whom the Student lives
6. Father's Occupation
7. Mother's Occupation
8. place of Abode
9. Arithmetic Performance
10. Mathematics Performance in Class 3
11. Mathematics Performance in Class 4
12. Mathematics Performance in Class 5
13. Accounts Performance
14. Reasons for Dropping Accounting

15-24 Teacher's attitude in Accounting

25. Availability of Accounting Teacher
26. School Library Conditions
27. School Library Usage
28. School Problems Discussions
29. Classroom Condition for Learning
30. Parent-Guardian Counselling
31. Educational Level Aspired
32. Accounting Attrition Rate.

These 32 variables tested on six Null Hypotheses were computed and compressed into two major categories;-

(a) Attrition Factors, and

(b) Composition of Attrition Factors

The Attrition Factors comprise five factors:

(i) Family background

(ii) Academic performance

(iii) Academic Aspiration

(iv) Teacher's attitude/availability, and

(v) Environment of the School

Among these variables three were rejected while the others were not on the basis of the null hypotheses tested at 0.05 confidence level. Thus those factors rejected indicated that they have significant effects on the attrition rate of students in accounting. When these attrition factors were further investigated, six factors emerged, and were found to have significant effect on the attrition rate in accounting. These are.

(a) parent-guidance counselling

(b) Educational Aspiration

(c) Teachers' Attitude in Accounting

(d) Availability of Accounting Teacher

(e) School Library Conditions

(f) Accounting as a subject per se. That is, the students' performance in accounting.

4.3 Analysis of Data

Below are tables showing the data as was analysed in order to test the hypotheses which were postulated in Chapter One of this study. The level of confidence at which significance was considered is .05.

4.4.1 Hypothesis 1

There is no significant relationship between students' family background and their attrition rate in accounting.

TABLE 4.4.2: CROSS TABULATION OF FAMILY BACKGROUND AND ATTRITION IN ACCOUNTING

| Variables | Chi-Square | d.f. | Level of Significance |
|---|---|---|---|
| 1. With whom student live | 9.59 | 7 | 0.21 |
| 2. Father's occupation | 20.57 | 17 | 0.23 |
| 3. Mother's occupation | 11.98 | 16 | 0.75 |
| 4. Place of Abode | 3.33 | 4 | 0.50 |

n = 389

Table 4.4.2 above shows the cross tabulation of family background and attrition rate in accounting. This variable sought to explain students attrition in accounting as affected by with whom they live, the father's occupation, the mother's occupation and the place of abode. From the statistical analysis (Table 4.4.2), none of the variables contributes significantly to attrition in accounting. The hypotheses of family background as a factor of attrition is, therefore, rejected. Indeed there is no significant relationship between family background and attrition in accounting.

4.4.3 Hypothesis 2

There is no significant relationship between students' academic background and their attrition in accounting.

TABLE 4.4.4: CROSS TABULATION OF ACADEMIC BACKGROUND AND ATTRITION IN ACCOUNTING

| Variables | Chi-Square | d.f. | Level of Significance |
|---|---|---|---|
| 1. Arithmetic performance in primary School | 2.60 | 4 | 0.62 |
| 2. Mathematics in Class III | 1.06 | 4 | 0.90 |
| 3. Mathematics in Class IV | 2.92 | 5 | 0.71 |
| 4. Mathematics in V | 11.95 | 6 | 0.06 |
| 5. Accounting performance | 64.33 | 6 | 0.00* |
| 6. Reasons for Dropping Accounting | 13.31 | 8 | 0.10 |

n = 389 *p = < .01 where n = population

p = probability

The cross tabulation statistics as revealed by Table 4.4.4 above shows the academic background and the attrition rate in accounting. A test carried out on the individual variables of academic performance showed that students' academic performance in Arithmetic in the primary School or Mathematics in Class III to V in the secondary school have no significant effect on the attrition rate in accounting.

However, the cross tabulation indicated that the students performance in accounting itself contributes significantly to the attrition rate in accounting. That is, a student who performs poorly in accounting is likely to drop the subject for another. Whereas another student who is performing well in accounting will continue with it.

The other variables sumed up as 'reasons for the dropping acccount' (see Variable 6 of 4.5) are also not significant. Among the variable tested and listed in this table, only variable five is significant.

4.4.5 Hypothesis 3

There is no significant relationship between students' aspiration and their attrition in accounting.

TABLE 4.4.6 CROSS TABULATION OF ACADEMIC ASPIRATION AND ATTRITION RATE IN ACCOUNTING.

| Variable | Chi-Square | d.f. | Level of Significance |
|---|---|---|---|
| Educational Level Aspired | 109.68 | 5 | 0.00* |

n = 389 *p = < .01

There exists a significant relationship between the students educational aspiration and the rate of attrition in accounting. Table 4.4.6 shows a Chi-square of 109.68 with five degree of freedom, it was significant at 0.00 level. Apparently, a student who is aspiring to be an accountant or an enginner in future would continue to pursue the course.

4.4.7 Hypothesis 4

There is no significant relationship between students' attrition in accounting and the teachers' role.

TABLE 4.4.8 CROSS TABULATION OF TEACHERS' ROLE AND ATTRITION IN ACCOUNTING.

| Variables | Chi-Square | d.f. | Level of Significance |
|---|---|---|---|
| 1. Attitude to Accounting | 46.74 | 29 | 0.02* |
| 2. Availability of Teacher | 13.08 | 4 | 0.02* |

n = 389 *p = < 0.05

The hypothesis that there is no significant relationship between students' attrition in accounting and the teachers' role as shown on Table 4.4.8 is rejected. The teachers' role contains two varibbles, the first one being teachers' attitude toward accounting and which comprises of ten subvariables:

1) Mastery of the subject
2) Creating a relaxed and learning atmospher
3. Preparation for the class work
4) Presentation of lesson for the students' comprehension
5) Making himself accessible for further assistance
6) Using suitable textbooks and teaching aids
7) Marking class work and test by himself
8) Punctuality to the class
9) Giving assignment to students when he is absent, and
10) Admitting errors when he makes one.

The second variable is the availability of the accounting teacher. The availability of qualified accounting and their stability in the school contribute to the attrition rate in accounting. With other positive role of the teacher such as good presentation of his lesson, giving assignment and marking it, and as long as there is qualified teacher for the subject, students are likely to remain with accounting.

4.4.9 Hypothesis 5

There is no significant relationship between the students' attrition in accounting and the role of guidance counsellor in the choice of subject.

TABLE 4.4.10 CROSS TABULATION OF THE ROLE OF PARENT GUIDANCE COUNSELLOR AND ATTRITION RATE IN ACCOUNTING

| Variable | Chi-Square | d.f. | Level of Significance |
|---|---|---|---|
| parent-Guardians Counselling | 94.52 | 6 | 0.00* |

n = 389 p = < 0.01

Table 4.4.9 above shows the effect of parent-guardiance-counsellors on the attrition rate in accounting. The role of parents/guardians and counsellor is significant on the attrition rate in accounting. This is significant at 0.00 level. This is an indication that many students depend on their parents, guardians or counsellors in their choice of career. Therefore, the hypothesis five is rejected.

4.4.11 Hypothesis 6

There is no significant relationship between school environmental factors and students attrition in accounting.

TABLE 4.4.12 CROSS TABULATION OF SCHOOL ENVIRONMENTAL FACTORS AND ATTRITION IN ACCOUNTING

| Variable | Chi-Square | d.f. | Level of Significance |
|---|---|---|---|
| School Library condition | 14.20 | 5 | 0.01* |
| School Library Usage | 3.45 | 4 | 0.48 |
| School problems Discussed | 10.92 | 7 | 0.14 |
| Classroom condition | 9.67 | 6 | 0.14 |

n = 389 p = < 0.01

Environmental factors as indicated in Table 4.4.12 above comprises of school library condition, library usage

school problems discussed and the classroom condition. From the statistical calculation only the school library condition shows a significant effect on the attrition rate in accounting at 0.01 level of significance.

It can be assumed that if a school library contains accounting textbooks from which the students can do their assignments and additional exercises, they may stay with the subject. On the other hand, a school library, no matter how beautifully renovated, if it contains no accounting textbooks, will have no effect on students' choice of the subject.

The same goes with other variables such as the use of school library and school problems discussed. They have no significant effect on the attrition rate of students in accounting.

Nevertheless, research study carried out by Olorunmaiye (ibid) on the effect of school location and students performance revealed that schools in urban areas perform significantly better than those located in the rural areas. One of the attributable factors is the lack of qualified teachers in rural areas.

Accounting in particular involves special quantitative skill. Besides, only few qualified accountants with pedagogical skills are willing to go to the classrooms. Rural areas lack facilities such as resource people and opportunities for students' visit to industrial set ups or offices.

In order to butress the effect of environment or school location as revealed by the test caried out, the researcher obtained two-year results (1984/85 and 1985/86 WASCE of four among the selected schools for this study. The subjects

considered were Accounts, English, Mathematics, Commerce, Economics, Typewriting, and Shorthand. The other subjects are physics and Chemistry as shown in Table 4.4.13. Table 4.4.14 below also shows the detail grades obtained by Schools A, B, and C in mathematics, Accounts, and Economics.

Table 4.4.13 shows the population, the total passes and failures in each subject. This table also reveals that more students offered Economics and Commerce than Accounts in School B which is in the city. However, it is observed from the same table that more students tend to offer Accounts in schools selected than Typewriting and Shorthand. The reason could probably be attributed to the choice of career which Table 4.4.5 above revealed to be a significant factor on the attrition rate in accounting.

It is also noted from Table 4.4.13 that School B entered 308 and 138 students for English and scored 184 and 70 passes which represent 59 percent and 51 percent in 1984/85 and 1985/86 respectively. The same School B enrolled 283 ed 138 for Mathematics (a compulsory subject) and scored 128 and 92 passes, representing 49 percent and 67 percent respectively. The performance of the same school B shows 18 and 19 passes out of 51 and 20 students representing 35 percent and 99 percent respectively in accounting.

Examining school C (rural area), the enrolment in English stood at 87 and 138 in 1984/85 and 1985/86 respectively with 17 and 48 passes or 25 percent and 35 percent success. The same low marks are recorded in Mathematics--19 and 35 passes out of 87 and 136 or 46 percent and 25 percent. Accounts recorded 4 and 36 passes out of 34 and 51 representing 12 percent and 71 percent respectively.

TABLE 4.4.13 ANALYSIS OF GCE/SC. RESULTS OF SELECTED SCHOOLS IN URBAN AND RURAL AREAS

| SUBJECTS | SCHOOLS | ENROLMENT | | TOTAL NO OF PASSES | | TOTAL FAILURE | | PERCENTAGE PASSES | |
|---|---|---|---|---|---|---|---|---|---|
| | | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 |
| ENGLISH | A | 134 | 132 | 79 | 15 | 55 | 117 | 59% | 11% |
| | B | 308 | 138 | 184 | 70 | 124 | 68 | 59 | 51 |
| | C | 87 | 138 | 17 | 48 | 44 | 90 | 25 | 35 |
| | D | 196 | 198 | 52 | 64 | 144 | 134 | 26 | 32 |
| MATHS | A | 132 | 132 | 53 | 36 | 79 | 96 | 40 | 27 |
| | B | 283 | 138 | 128 | 92 | 155 | 46 | 45 | 67 |
| | C | 87 | 136 | 19 | 35 | 61 | 52 | 46 | 25 |
| | D | 196 | 198 | 98 | 74 | 98 | 124 | 50 | 37 |
| ACCOUNTS | A | 34 | 35 | 30 | 23 | 04 | 12 | 88 | 65* |
| | B | 51 | 20 | 18 | 19 | 33 | 01 | 35 | 95 |
| | C | 34 | 51 | 04 | 36 | 30 | 15 | 12 | 71 |
| | D | 100 | 106 | 34 | 61 | 66 | 45 | 34 | 58 |
| ECONOMICS | A | 71 | 125 | 63 | 13 | 8 | 112 | 86 | 09 |
| | B | 270 | 124 | 149 | 36 | 121 | 88 | 55 | 29 |
| | C | 87 | 134 | 40 | 63 | 47 | 71 | 46 | 47 |
| | D | 191 | 196 | 140 | 42 | 51 | 154 | 73 | 22 |
| COMMERCE/ BUSINESS MANAGE-MENT | A | 31 | 39 | 09 | 14 | 22 | 25 | 29 | 35 |
| | B | 109 | 48 | 20 | 28 | 89 | 20 | 18 | 58 |
| | C | 44 | 83 | 10 | 60 | 34 | 23 | 22 | 72 |
| | D | 102 | 108 | 67 | 74 | 25 | 34 | 65 | 73 |
| TYPING | A | 19 | 36 | 01 | 19 | 18 | 17 | 05 | 54 |
| | B | 37 | 08 | 06 | 05 | 31 | 03 | 16 | 63 |
| | C | – | – | – | – | – | – | – | |
| | D | 14 | 14 | 0 | 03 | 14 | 11 | 0 | 21 |
| PHYSICS | A | 04 | 10 | 01 | 01 | 03 | 09 | 25 | 10 |
| | B | 40 | 29 | 17 | 17 | 23 | 12 | 52 | 59 |
| | C | 08 | 10 | 03 | 07 | 05 | 03 | 37 | 70 |
| | D | – | – | – | – | – | – | – | – |
| CHEMISTRY | A | 22 | 25 | 09 | 12 | 13 | 13 | 41 | 48 |
| | B | 76 | 36 | 47 | 27 | 29 | 09 | 61 | 75 |
| | C | 13 | 21 | 07 | 16 | 06 | 05 | 54 | 76 |
| | D | – | – | – | – | – | – | – | – |

NOTE: A City and Urban Area
C & D Rural Area
B City School which offers mostly commercial subjects

Table 4.4.13 above also reveals that students seem to detest science and accounts subjects. The population offering these subjects appears to justify this statement. For example, in School A having a population of 134 in 1984, only four did physics and only one passed. In School C with a population of 87, only eight and 13 sat for physic and Chemistry respectively scoring 3 and 7 passes representing 37 percent and 54 percent respectively.

Economics and other art subjects are apparently attractive to the students population. Mathematics is a compulsory subject at GCE/SC. levels, otherwise majority of the students may have neglected it. Table 4.4.14 shows the students' enrolment and their degree of performance in Mathematics, Accounts, and Economics in three schools.

TABLE 4.4.14 ACADEMIC BACKGROUND AND ENROLMENT POPULATION IN MATHEMATICS, ACCOUNTING AND ECONOMICS FOR MAY/JUNE 1985 GCE/SC.

| SUBJECTS | SCHOOLS | POPULATION | DEGREE OF PERFORMANCE | | |
|---|---|---|---|---|---|
| | | | CREDIT | PASS | FAIL |
| MATHEMATICS | A | 201 | 36 | 41 | 124 |
| (Failure rate 61.9%) | B | 138 | 33 | 36 | 69 |
| | C | 136 | 10 | 25 | 101 |
| ACCOUNTS | A | 118 | 32 | 41 | 45 |
| (Failure rate 32.3%) | B | 51 | 13 | 23 | 15 |
| | C | 20 | 10 | 9 | 1 |
| ECONOMICS | A | 57 | 16 | 26 | 15 |
| (Failure rate 58.7%) | B | 124 | 14 | 21 | 89 |
| | C | 134 | 19 | 34 | 81 |

Table 4.4.14 indicated that School C located in rural area offered 20 candidates in Accounts with 10 earning credit. But the same school enrolled 134 candidates in

Economics and scored 19 credits. On the other hand School A located in the city enrolled 118 in Accounts and 134 in Economics. The results in Accounts and Economics showed that 32 have credit passes in Accounts while only 16 in Economics.

The outcome of Table 4.4.14 is that the enrolment population in Account is comparatively lower in rural areas than in the urban areas. Secondly, that each subject--Mathematics, Accounts, and Economics seem to be independent of each other with each having its own characteristics. However, the overall indicator suggests that school location has some significant influence on the attrition rate in accounting when the enrolment population is considered. But largely the attrition rate in accounting is due to the availability of teachers as revealed by Table 4.4.8 above.

Another highlights of Tables 4.4.13 and 4.4.14 is the role of the teachers. What is responsible for the drop in percentage passes in Accounts for School A in 1985? The percentage passes dropped from 88 to 65 percent. Whereas the percentage passes in School C in the rural area rose from 12 to 71 percent and School D also in the rural area had an increase of 24 percent success in 1985.

If School B, which offers mostly business subjects increases its pass rate from 35 to 95 percent in 1985 and School A had a decrease from 88 to 65 percent, it can be assumed that students in School A in 1985 had discriminated against offering Accounts. It may also be due to counselling as a factor or that many students did not show interest in Accounting. Other factors such as transfer of teachers,

their resignation or the learning process might have affected the result of the drop in the enrolment population. Some research studies found that students generally believe that the learning process is accounting is difficult.

Chapter 5

# SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

## 5.1 Summary

This study was designed to investigate the factor that contribute to the attrition of accounting students in Oyo State secondary schools. This problem was first tackled through a review of the general background of the problem and a review of related literature.

The researcher selected schools in both rural and urban areas where principles of Accounts is taught up to the WASCE level and where GCE O/L examinations have been offered before and up till the period of this research study.

Twenty secondary schools were identified for the study and these were randomly selected using restricted and clustered sampling techniques for the twenty-four local governments of the state. Responses, however, came from fifteen secondary schools; five in Ibadan city and the rest from towns and rural areas. A pilot survey was conducted in some of the selected secondary schools.

Two groups of students formed the subject of this study, those who have dropped accounts and those who are currently studying it. Those who have dropped it form the 'Experimental' group. Because the experimental groups were in the majority population, ratio 3:1 was adopted both in the urban and rural areas, while ratio 5:1 applies to those who are still with accounting.

In all, there were a total of 390 responses from the student population of about 658. The response is therefore 64.1 percent. Some responses were rejected on the basis that they were half filled.

The researcher also consulted the WAEC office and the principals of some of the selected secondary schools to obtain statistical data of two-year results (1984/85 and 1985/86). These results were further analysed to determine the enrolment population in Accounting as compared with some subjects.

Six null hypotheses were formulated and tested on the various factors by the use of Chi-Square at 0.01 or 0.05 levels of significance. With the aid of the Statistical package for Social Sciences (SPSS) and the computer at the University of Ibadan, the data were analysed.

In all, 28 out of 32 variables were employed for this study. The first were regrouped into five main attrition factors which were further sub-grouped into some component factors. The following factors were considered to have significant effects on the attrition rate in accounting at 0.05 confidence level.

(a) Accounting as a subject

(b) Academic Aspiration level

(c) parent-guardian Counselling

(d) Teachers' attitudes in Accounting

(e) Availability of the accounting teachers, and

(f) School Library condition

## 5.2 Conclusions

The following conclusions were drawn from the analysis of the data based on each formulated hypothesis in Chapter One.

It is generally observed that the population of students who offered accounting, science subjects or subjects that are technicalin nature was fewer compared with art subjects (see Table 4.4.13). This initial problem is envisaged to pose harder task for the students later when they intend to pursue further education. Consequently, it may amount to choosing a discipline other than in their interest since they had no appropriate combination of subject at their secondary school for WASCE GCE/SC.

From the study, it can be concluded that students personal characteristics such as age, and sex when tested are not significant on the attrition rate in accounting. These variables were outside the scope of the null hypotheses for the study. The researcher observed that age in the secondary school has no relationship with attrition in Accounting. However, it is true that the more the student advances in age, the better for the performance recorded since experience contribute to perfection. It should be recalled that there is an age limit for admission into the secondary schools in Oyo State which is 12 years.

### 5.2.1 Students Family Background and Their Attrition Rate in Accounting

The first hypothesis was aimed at finding out if family background as typified by the parents' occupations has any influence on attrition rate in accounting. The parents' occupations were grouped into six variables: Civil servant,

professional, teaching, businessmen, artisans, and farming. The null hypothesis of the family background which includes occupations of the parents has no significant influence on the attrition rate in accounting. But parents' advice or guardance has significant influence on the attrition rate.

With the Chi-Square calculation showing the significant effect on accounting, it is evident that parents whose occupation is banking or teaching, for example, could study and understand certain disciplines which are lucrative. Such parents would want their children to undergo a discipline which they can monitor or guide their children right from the secondary school. Such a student also may, on their own volition like to take after their parents' occupation.

Alafe-Aluko (ibid) stated that many educated parents would want their children to study a typical discipline even if those children are not doing well in that courses of study. Also Omotosho (1984) expressed the same view when he said:

> In Nigeria, the consellor's responsibility in the differentiation of children for academic or technical orientation is an ardous task. No parents will ever agree that their child is not a potential doctor, engineer or lecturer ...

The place of abode or with whom the students live are found to have no significant influence on the attrition rate in accounting. The researcher, therefore, concludes that the individual's interest and ambition can be a strong factor as revealed by Table 4.4.6 rather than where or with whom the student lives.

5.2.2 Academic Background

This study supports the hypothesis that there is no significant relationship between students' academic background

and their attrition in accounting. The knowledge of mathematics or arithmetic are independent of the attrition rate in accounting. This finding may be supported by the fact that only elementary aspects of accounting are being studied at the secondary school level and which require no application of mathematics. If a student drops accounting, this study reveals that it is not attributable to insufficient mathematics background but owing to the technicality of Accounting itself.

5.2.3 Academic AspirationEmbedied with Interest

The educational level aspired by the student has a strong relationship with the attrition rate in accounting. The null hypothesis is therefore rejected. A student aspiring to be a doctor would concentrate on science subjects. Though he may continue to do well in Accounting, he would drop the accounts later since his career aspiration does notfall in the accounting professiaa.

Supporting this assertion, variable 14 and Cross Tabulation (Appendix F) explain the reasons for dropping accounting. The cross tabulation indicates the raw figures, that is, the number of respondents to each of the specific reasons. Those who dropped accounting because of lack of interest numbered 114 which represents 46 percent out of 248 who dropped accounting. The number of those who, because of interest, are still with the programme totalled 69 or 48.6 percent out of 142 who are still on the course. Therefore one can conclude that interest or lack of it due to educational level aspired do play the greatest factor in the choice of subjects.

The crosstabulation variable 30 (Appendix G) also shows that those who dropped accounting on the basis of their parents/guardians proposal for the students to become medical doctors totalled 102, representing 41.1 percent of the total students who dropped accounting. The crosstabulation also revealed that those who are still studying accounting because they wanted to become professional accountants numbered 80 or 56.3 percent.

5.2.4 The Teacher As a Factor

The teacher as a factor for this study comprises of ten variables. Each variable is analysed on the basis of their overall effect on the attrition rate of student in accounting. The null hypothesis is rejected indicating that there is a significant relationship between the teacher's role and the students' attrition in accounting. Considered separately is the teacher's availability in the classroom. That is, whether the teacher is stable or unstable due to frequent transfer or resignation. The factor is significant.

Accounting requires continuity, constant practice, encouragement, and follow-ups. Most educators agree that "the education of pupils will be better in a school characterised by a permanent cadre of career teachers than when it is staffed by a troupe of itinerants"(Bush, 1970 p.111). Qualified accounting teachers often wish to stay in urban area if at all they decide to remain in the teaching field.

Accounting which requires constant practice and follow-up by teachers, may be affected when there is a change of

hand through resignation or transfer of the teacher. The researchor then concludes that if a teacher finds certain location as not suitable and he resigns, such a situation could consequently cause students to drop accounting. This does not, however, mean that it is the effect of school location but the teacher's availability (Table 4.4.12). In addition, teacher's attrition by itself may pose definite problem to school authority as well as to learners choice of subject.

5.2.5 parent-guardian-counselling

The null hypothesis of no significant relationship between parent-guardian-counselling and the attritaion rate in accounting is rejected. Thus the study indicates that the role of parents, guardian or counsellors is significant. The class teacher may be too busy with teaching . the techniques. He may be too busy marking papers than to concern himself effectively with problmes of individual student and 'those of behaviourally deviant children.' The counsellor serves as an effective link between the school and the home.

5.2.6 School Environmental Factors

Students sometimes discuss their problems on various subjects with their classmates but the finding of this study shows that it is insignificant to the attrition rate.

This study reveals that most of the libraries in the secondary schools in Oyo State are not equipped with suitable textbooks. The absolute frequency (Appendix H) indicates that 121 responded that the school library condition has been dissatisfactory. The analysis further revealed that there is no relationship between attrition rate in accounting and the use of the school library.

## 5.3 Recommendations

In view of the findings and conclusions from this study, the following recommendations are offered to the classroom teachers, school administrators, Oyo State Government of the Ministry of Education, and the planners of the 6-3-3-4 system of education:

1. Accounting like any other subjects requires second background and secondary school is the venue. Teachers as well as the students may be motivated when accounting course contents are relevant, meaningful, and formulated from simple to harder topics. It is, therefore, recommended that the curriculum planners of business subjects should carefully prepare subjects such as accounting based on simple to complex principle. This should be reviewed from time to time with the national policy on education.

2. Students should not be discouraged from offering accounting as a result of poor performance in arithmetic or mathematics because this study shows that there is no correlation between these subjects and attrition in accounting.

3. The basis of perfection or competence in a skill is interest, a drive or reinforcement for wanting to try more. When the factors of interest exist, one is likely to pursue a course of study no matter how difficult it is. As a way of enlisting students' interest in accounting, the accounting teacher should take the students out to the community or bring the community to the school

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through educational visits. Old students who are accountants in the office and industries could be invited to give career talks while the school organises visits to higher institutions of learning to meet the future accountants at study.

4. Motivation could stimulate people to action to achieve desired goals or to accomplish given tasks (Adesiyan, 1983). Extrinsic and intrinsic motivational factors could be employed by the accounting teachers and the school. To this end, school could organise small rewarding competitions, puzzle and challenging activities directly related to the skills or principles being learned in business subjects like accounting. prices could be distributed at the prize-giving day to the best students in accounting.

5. Every teacher has different philosophy and approaches to problem solutions. Instability of teachers emanates from transfers, resignations or other related factors such as unqualified and untrained accounting teachers, could discourage any learner from continuing a course of study. To maintain stability of trained accounting teachers, the school authority should regularise the school curriculum and the employment of teachers for specific subjects. Teachers should be screened to ensure their professional interests before appointment; and once accounting is placed on the curriculum of a school, the authority should ensure regular supply of the teachers of accounting to the school.

6. What one sees, touches and displays forms a permanent impression in one. Visual aids would facilitate quick memory, understanding and lessons teacher's burden in explanining a theoretical aspect of a topic, Each school offering accounting should provide visual aids. In addition, schools could organise a joint-resource centre or accounting laboratory centre where their students could go to and see in practice what they have learned in theory. Nigerian schools offering business education subjects need to expend more money on buying modern equipment and supplies.

7. It has been established that some teachers lack interest in their profession. It is therefore recommended that the accounting teachers should belong to their professional organisations such as the Nigerian Association of Business Educators (NABE). Such membership would enable them be current with the methods of teaching, latest textbooks and enhance opportunity for exchanging ideas on problems and issues in accounting.

8. Guidance and counsellors services are crucial at the secondary school to facilitate the new national policy of education and for easy admission into higher institutions. Lack of proper guidance has been identified as one of the failures of the career guidance. It is therefore recommended that each school that cannot afford one may depend on the itinerant career guidance organised by the government since it is observed that the employment of a career guidance by a particular school is very expensive.

9. Relevant and useful textbooks should be provided in the school libraries while making available, too, teaching aids that illustrate the accounting processes.

10. In order to provide practical experience to the accounting students, co-operative education programme in which learning and working experience are combined should be introduced in secondary schools.

11. Other areas related to this study which necessitate research include:

    (a) A study of attrition of students in other business subjects such as shorthand and typewriting;

    (b) Longitudinal study to determine the success of the secondary school accounting students graduands on the job. The successful individuals as identified could then be used as a resource to determine the qualities they believe were needed for success in the employment market.

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APPENDIX A

FACULTY OF EDUCATION

AHMADU BELLO UNIVERSITY,
ZARIA, NIGERIA

*Your Ref:*

*Our Ref:*

*Telephone* ZARIA 2882
*Telegrams:* UNIBELLO ZARIA

*Vice-Chancellor:* Professor ANGO ABDULLAHI, B.Sc., M.Sc., Ph.D.
*Dean:* Professor AKINOLA O. FATILE, B.Sc., M.A. (App. Physiology), M.Ed., Ed.D. Dip. Phy. Ed.

*Deputy Dean:*
Dr. OLU AINA,
B.Sc.,M.Sc., Ph.D.

*Asst. Dean,*
*Post-Graduate Studies:*
Dr. T.K. ADEYANJU,
B.A., M.A., Dip. Ed., Ph.D.

*Asst. Dean Undergraduate*
Dr. O.J. JEGEDE,
B.Sc. (Ed.), M.Ed.,
M.I. Biol. Ph. D.

14th September, 1984

_____

_____

_____

Dear Sir,

Thia is to introduce Mr. J.C. Ilugbo, a Post-graduate student of the Department under my supervision who is working on his thesis in business education. The topic is: Factors affecting the attrition of students in Accounting in selected secondary schools in Oyo State.

Mr. Ilugbo needs your co-operation in assembling data and requires to use your facilities and resources which, I am sure, you will make available to him since his mission is for the pursuit of knowledge.

I can assure you that any sensitive information provided him will be held in strict confidence and used purely for research. I therefore wish to solicit your support and co-operation for this very important research which Mr. Ilugbo is currently undertaking.

Thanks for your co-operation.

Sincerely yours,

Dr. Olu Aina, Head
VOC & TECH EDUCATION

APPENDIX B

STUDENT QUESTIONNAIRE

These sets of questionnaire have been prepared to gather information about you and your background. Please respond to all the items in the manner directed.

A. Personal Information

(Tick accordingly or write out where necessary in the space provided)

1. Name of School _____

2. Sex (a) Male _____ (b) Female _____

3. Class on entrying this school _____

4. Yoer present Class _____

5. Age:

(a) Below 16 _____

(b) 17 years _____

(c) 18 years _____

(d) Above 18 years _____

B. Family Background

6. With whom do you live?

(a) Mother _____ (e) Sister _____

(b) Father _____ (f) Brother _____

(c) Guardian _____ (g) Others (Specify) _____

(d) Parents _____

7. Which of the following best describes your father's occupation?

(a) Bank Manager _____ (f) primary School Teacher 6

(b) Accountant _____ (g) Secondary School Teacher _____

(c) Farming _____

(d) Gardener _____ (h) Teacher in other Higher Institutiion _____

(e) Contractor _____ (i) Police man _____

(j) Others (specify) _____

8. Which of the following best describes your mother's occupation?

(a) Full House wife _____

(b) Contractor _____

(c) Telephone operator _____

(d) Food Seller _____

(e) Hotelier _____

(f) Cashier _____

(g) Primary School Mistress _____

(h) Secondary School Mistress _____

(i) Mistress in other higher institution _____

(j) Petty Trader _____

(k) Others (please specify) _____

9. Where have you been living in the last five years?

(a) In a big city _____

(b) In a town _____

(c) In the village _____

C. Educational Background:

10. How would you describe your performance in Arithmetic in the primary School?

(a) Usually above 70% _____

(b) 55-69% _____

(c) 45-54% _____

(d) Below 45% _____

11. How would you describe your performance in mathematics in the secondary school?

| | Class III | IV | V |
|---|---|---|---|
| (a) Usually above 70% | _____ | ____ | ____ |
| (b) Between 55-69% | _____ | _____ | ____ |
| (c) Between 45-54% | _____ | _____ | ____ |
| (d) Below 45% | _____ | _____ | ____ |

12. How would you describe your performance in Accounting in the secondary school?

(a) Usually above 70% _____

(b) Between 55-69% _____

(c) Between 45-54% _____

(d) Below 45% _____

13. What makes you continue/drop* Accounting in Class IV and V? (*Cross out the inappropriate)

(a) Parents/Guardian's advice _____

(b) Teacher's advice _____

(c) School Guidance Counsellor's advice _____

(d) Friend's (class mate) advice _____

(e) Interest/Lack of interest"
(*Cross out the inappropriate) _____

(f) Too difficult for me/I find it easy*
(*Cross out the inappropriate) _____

(g) I am doing well/I am not doing well*
(* Cross out inappropriate) _____

14. please show with an 'X' in the appropriate columns your opinion about your Accounts teacher. The Accounts teacher in this school:

| | Always | Sometimes | Rarely | Not at All |
|---|---|---|---|---|
| 1. hhas good mastery of the subject | | | | |
| 2. creates a relaxed and learning atmosphere in the classroom | | | | |
| 3. prepares uell for the class | | | | |
| 4. presents lessons in a way that makes us understand easily | | | | |
| 5. makes himself/herself available to us us for further assistance | | | | |
| 6. makes use of suitable textbooks and teaching aids | | | | |
| 7. marks classwork and test instead of asking the students to mark it | | | | |
| 8. is always present in class and punctually | | | | |
| 9. gives assignment to keep students busy when he is absent | | | | |
| 10. admits error when he makes one | | | | |

15. How would you rate the availability of the Accounting teacher in your school?

(a) There are stable accounting teacher _____

(b) Not stable because of transfer _____

(c) There is frequent resignation for other work _____

D. School Environment:

16. How would you describe the condition of your school library in term of accounting reference books?

(a) Very satisfactory _____

(b) Satisfactory _____

(c) Dis-satisfactory _____

(d) Very dis-satisfactory(no library) _____

17. How often do you use school library?

(a) Always _____

(b) Sometimes _____

(c) Rarely _____

(d) Not at all (no library) _____

18. With whom do you mostly discuss your school problems?

(a) with my teacher _____

(b) with classmates _____

(c) with School colleagues _____

(d) solve it myself _____

19. How would you describe the condition of your classroom in term of your convenience to learning?

(a) Very satisfactory _____

(b) Satisfactory _____

(c) Dis-satisfactory _____

(d) Very dis-satisfactory _____

E. Career Aspiration.

Mark 'X' in front of the letter of the statement which is mostly applicable to you.

20. What do your parents/guardian want you to pursue after completing your secondary school education?

_____ A. To marry immediately

_____ B. A qualified business education teacher

_____ C. professional line (Accountant/ Secretary

_____ D. Engineer

_____ E. Medical line (doctor, pharmacist, nursing)

_____ F. Undecided

21. How much education do you want to have?

_____ A. No additional education

_____ B. professional Accounting course

_____ C. A graduate degree (M.A., or Ph.D.)

_____ D. professional degree (LL.B., Medical dector, Engineer)

_____ E. Undecided.

Thank you.

# APPENDIX C

## NUMBER OF SECONDARY GRAMMAR SCHOOLS IN EACH LOCAL GOVERNMENT, OYO STATE 1983/84

| | LOCAL GOVERNMENTS | NUMBER OF SCHOOLS |
|---|---|---|
| 1. | IBADAN MUNICIPAL | 121 |
| 2. | AKINYELE | 30 |
| 3. | LAGELU | 30 |
| 4. | OLUYOLE | 70 |
| 5. | IBARAPA | 22 |
| 6. | OSHOGBO | 22 |
| 7. | IREPODUN | 6 |
| 8. | EDE | 34 |
| 9. | IFELODUN | 22 |
| 10. | ODO-OTIN | 17 |
| 11. | ILA | 13 |
| 12. | OGBOMOSHO | 37 |
| 13. | EJIGBO | 13 |
| 14. | IWO | 26 |
| 15. | IREWOLE | 36 |
| 16. | ORANMIYAN | 70 |
| 17. | OBOKUN | 35 |
| 18. | ILESHA | 21 |
| 19. | ATAKUMOSA | 25 |
| 20. | IFEDAPO | 17 |
| 21. | IREPO | 10 |
| 22. | KAJOLA | 15 |
| 23. | ISEYIN | 19 |
| 24. | OYO | 42 |
| | TOTAL | 733 |

SOURCE: Ministry of Education, Research and Development & Statistical Units, Secretariat, Ibadan, Oyo State

APPENDIX D

December 1985

The principal/Accounts Teacher,

_____

_____

Dear Sir/Business Teachers,

ADMINISTRATION OF RESERRCH QUESTIONNARE

please spare me a few minutes to administer this questionnaire to your students in Class Five.

I am undertaking a research study to identify factors affecting students' attrition (dropout) in Accounting in selected secondary schools in Oyo State. The study is a part of the fulfilment of my postgraduate work.

Enclosed is a packgage of questionnaire for your class five students only, particularly those who once enrolled for Accounting and have dropped out and those who are currently with the programme.

please note that the exercise is purely for academic advancement and general improvement on accounting curriculum and other related subjects. It has nothing to do either on your personal affairs or your students and school as an institution.

I should also appreciate it if you would be ready to supply me the analytical results of your students WASCE for 1984/85 and 1985/86 whenever I am around to collect this questionnaire. All information supplied by you or your students will be treated in strict confidence.

Therefore the business teachers are requested to direct the students to answer all questions as accurately as possible ready for my collection personally or where not possible post it to my address: P. O. Box 11837, Ibadan by march ending 1986.

Your co-operation in participating in this research study will be highly appreciated.

Yours sincerely,

J. O. Ilugbo

APPRENDIX E

12th March, 1986

The Zonal Co-ordinator,
West African Examinations Council,
1, Ijokodo Road,
P. M. B. 5260,
Ibadan.

Dear Sir,

WASCE/GCE RESULTS FOR RESEARCH STUDY

please permit me to utilise part of your precious time for the pursuit of my research study.

I am a post-graduate (part-time) student of Ahmadu Bello University, Zaria, Department of Vocational & Technical Education, currently pursuing Masters programme in Marketing Education. My thesis is: "Factors Affecting the Attrition (dropout) of Accounting Students in Selected Secondary Schools in Oyo State".

My Supervisor, Dr. Olu Aina, Head of Vocational & Technical Education, Zaria has suggested that the WASCE/GCE results in some related subjects of the selected secondary schools would supply a valid and reliable information on the research study.

The subjects on which the results grades are needed include: principles of Accounts, Shorthand, Typewriting, Business Methods, Economics, Commerce, and Mathematics. The list of the secondary schools is hereby attached.

I would have gone to all the selected secondary schools for the collection of the various data, but I wish you consider the burden of the time and the financial involvement such an exercise would cause me. Whereas I believe this could be eliminated if you would permit me to collect the data from your Ibadan Office since I work very close to your office--The Polytechnic, Ibadan.

To this end, Sir, I need your assistance to advise and direct me on when I should call in your office and how such data could be collected. I need these data to enable me complete the thesis for defence as early as possible.

please any information supplied me by your office will be treated confidentially.

Yours sincerely,

J. O. Ilugbo

Enc.

# APPENDIX H

ABSOLUTE FREQUENCY OF SCHOOL LIBRARY CONDITION (VAR. 26)

| CODE | ABSOLUTE FREQ. | RELATIVE FREQ. (PCT) | ADJUSTED FREQ. PCT) | CUMMULATIVE FREQUENCY (PCT) |
|---|---|---|---|---|
| 0 | 1 | 0.3 | 0.3 | 0.3 |
| 1 | 73 | 18.7 | 18.7 | 19.0 |
| 2 | 94 | 24.1 | 24.1 | 43.1 |
| 3 | 100 | 25.6 | 25.6 | 68.7 |
| 4 | 121 | 31.0 | 31.0 | 99.7 |
| 5 | 1 | 0.3 | 0.3 | 100.0 |
| TOTAL | 390 | 100.0 | 100.0 | |