INFLUENCE OF PARENTING TYPES ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS IN KANO STATE, NIGERIA

BY

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A DISSERTATION SUBMITTED TO THE SCHOOL OF POSTGRADUATE STUDIES, AHMADU BELLO UNIVERSITY, ZARIA, IN PARTRIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A MASTER DEGREE IN

BUSINESS EDUCATION

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MARCH, 2019

DECLARATION

I declare that this Dissertation titled Influence of parenting types on Students' Academic Performance in Financial Accounting in Secondary Schools in Kano State, Nigeria, has been written by me in the Department of Vocational and Technical Education. The information derived from the literature have been duly acknowledged in the text and a list of reference provided.

_____ _____

Lawal Akanni Date

CERTIFICATION

This Dissertation titled INFLUENCE OF PARENTING TYPES ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS IN KANO STATE, NIGERIA, by Lawal AKANNI meets the regulations governing the award of the degree of Master of Business Education of Ahmadu Bello University and is approved for its contribution to knowledge and literary presentation.

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DEDICATION

This work is affectionately dedicated to my late mother, Mrs Funmilayo Akanni.

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In the course of carrying out this research work, many people contributed in one way or the other in the following ways. Firstly, the researcher's profound gratitude and appreciation go to his supervisors Dr. S. Ibrahim and Prof. A.A. Udoh for their constructive criticisms immeasurable and untiring efforts, advice and guidance throughout the period of writing this Dissertation. The researcher acknowledges the contributions of his internal examiners Prof T.O. Ojo and Dr. M. Bawa for painstakingly reading the whole work and making valuable corrections and suggestions.

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OPERATIONAL DEFINITION OF TERMS

For the purpose of this study, the following terms were operationally defined:

Academic performance: Students' results at the end a terms.

Both parenting: a situation in which biological parents are responsible for the upbringing of the child.

Broken home: a situation in which husband and wife are not living together because of divorce or separation

Intact family: a situation where mother and father live together peacefully. It is synonymous to both parenting.

Step father: husband of one's mother but not one's father.

Step mother: is one's father's wife but not one's biological mother

Step-parenting: a situation in which a step-father or step-mother is being responsible for the upbringing of the child.

ABSTRACT

This research work was carried out to determine the influence of parenting types on students' academic performance in financial accounting in Kano state, Nigeria. The study sought to determine the influence of step father and mother parenting on the students' performance in financial accounting. Six research questions were raised to guide the study and six null hypotheses were formulated and tested at 0.05 levels of significance.

Expo-facto research design was employed to find out the influence of parenting types on students' academic performance in financial accounting in Kano state, Nigeria. The population of the study was 17883 financial accounting students in Kano state. A sample of 216 financial accounting students was selected based on their parenting category. The students were categorized into 6 equal groups of 36 and every category has equal number of 18 male and female. Questionnaire and students' results were the instruments used for data collection. During the administration of the questionnaire, the financial accounting teachers in all the schools instructed the students to write their ID number on the questionnaire before filling. This was done to enable the researcher categorize the students based on their parenting way and compare their academic performances. The exercise lasted for four weeks. Mean and standard deviation were used to answer research questions, null hypotheses 1 and 2 were tested with regression while t-test was used to test null hypotheses 3, 4, 5 and 6.

It was found among others that, the type of parenting does not influence the performance of secondary school students in financial accounting. It was concluded that, significant differences between the performances in financial accounting of students living with step-parents and that of students living with both parents exist and this will affect emotional and self esteem among

student living with step parents. It was recommended among others that, step parents of school children should be informed of the effect of engaging their step children in too rigorous activities at home as this tends to hinder their academic progress.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Parents are the first point of contact with children. When both parents are present, it is expected that the child will be given better care. However, when one or both of the parents is/are absent in a child's life, a gap is created as the child would lose the support that would have emanated from that parent, while children who receive support from both parents at home tends to enjoy great privilege which no other relations would offer them but in a situation where the biological parent is absent either father or mother or both as a result of death, separation, divorce or whichever, children would be left with step parents.

Step parenting can be defined as a situation in which a step-father or step-mother is being responsible for the upbringing of the child. Step-father is a man who is married to ones mother but is not ones real father while a step-mother is a woman married to ones father but is not ones biological mother. Salami and Alawode (2000) asserted that step-parenting could result from divorce, separation of various kinds, having children out of wedlock or death of one's spouse which leaves the roles of parenting in the hands of a step-parent. It is clear that many children are currently living under step-parents; nonetheless, parents are primarily responsible for the educational and career development of their children (Salami and Alawode, 2000). Hence, children under step parenting family structure might not receive the necessary attention they require because the step parents might not give adequate attention to the children that are not theirs. According to Steck (2009), the number of divorce cases has risen considerably in Europe and the most affected countries include the United Kingdom, Portugal, Denmark and Belgium. This type of situation has resulted in step parenting families soaring in Europe.

Family structure in this context refers to step parent and both parent. However, family structures usually have influence on the child's academic performance. Over the last two decades a stream of research consistently highlights the complexities and powerful influences that the home environment have on the academic achievement of students. Bassler, et al (1992) emphasize in their research on family structure that it was an important factor in student academic performance. They stressed that when parents and teachers work together, student's academic performance could be positively affected. .

Gender is the classification of persons into male or female. Gender is a cultural construct that distinguishes the roles, behaviour, mental and emotional characteristics between female and male developed by a society. Umoh (2003) defined gender as a psychological term used in describing behaviour and attribute expected of individual on the basis of being born as either male or female. Gender is a specially constructed phenomenon that is brought about as society ascribes different roles, duties, behaviours, and mannerisms to the two sexes, (Mangvwat, 2006). It is a social connotation that has sound psychological background, and it is used to refer to specific cultural patterns of behaviour that are attributed to human sexes. Gender relates to cultural attributes of both males and females (Akpochafo, 2009). Gender according to Lahey (2003) is a psychological experience of being a male or female. It has to do with personality and central components of self-concept. Unlike sex, which is concerned with, only the distinction between male and female based on biological characteristics, gender encompasses other personality attributes as roles, orientation and identity based on individual's conceptualization of self. For instance, Singh (2010) opines that gender refers to a socio-cultural construct that connotes the differentiated roles and responsibilities of men and women in a particular society.

This definition implies that gender determines the role, which one plays in relation to general political, cultural, social and economic system of the society.

According to Betiku (2002), gender refers to all the characteristics of male and female, which a particular society has determined and assigned each sex. Also, Onyeukwu (2000) sees gender as the dichotomy of roles culturally imposed on the sexes. Avulata and Oniyama (1999) once described gender stereotype in school as "hidden curriculum" which send out messages to girls to conform to role expectation. In most societies, gender has roles based on the women folk, preventing their participating in, and benefiting from development efforts (UNESCO, 2000). This has created a big psychological alienation or depression in the minds of the female students (Joel and Aride, 2006). As a result, boys dominate Social Studies, Chemistry, Physics, Mathematics and Environmental studies classes while the girls go into reading languages and Arts. United Nations (UN) adopted various resolutions to ensure equal opportunities for all United Nations (UN) adopted various resolutions to ensure equal opportunities for all gender in education and empowerment.

Okeke (1997) affirmed that the proportion of girls in science classes in secondary and tertiary institutions or in employment as scientist, engineers, and technologists in Nigeria is quiet low. In line with the above claim, Akpochafo (2009) reported that in Nigeria as in many African societies, there is gender bias, a situation in which cultural beliefs and structural arrangement favour men over women. This can be witness in most of elective positions contestable by man and woman. People always see women as not fit to govern or rule since men are involved. The idea that female should be under and submissive to men have created negative influence in the life of women folk. Explaining further, Anele (2008) is of the view that the socio-cultural

practices of the African societies have placed men on the position, which give them domineering influence on women folk. In an argument for, and attempt to debunk a belief that seems to be general in Africa to create a kind of relief for gender equality, Okoye (1987) argued that because of various biological differences in human make-up such as those between male and female, people assume that one sex may have a learning edge over the other sex. Intrinsically, there is practically no significant difference in the intelligence between male and female that can be traceable to gender difference. He argued that, the fact that men are regarded as the dominant and even superior sex does not mean that they are artistically better than women are, (Okoye, 1987).

Okeke (2007) equally observed that, the Nigerian school curriculum is not gender fair since its contents reflect mainly the concerns of males; science careers portray masculine images in the curriculum; and more still, female suffer discrimination from teachers overtly & covertly, knowingly and unknowingly. These actions automatically put the girls in a disadvantaged position for achievement in classroom interaction especially in Social Studies and science related subjects. It is obvious from points above that the role of gender in the academic performance of students is a controversial issue. This is because while some research findings revealed that gender plays active role in students' academic performance, others revealed otherwise.

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

and summarizing financial transactions and subsequently interpreting and communicating information to the owners and users of accounting information for decision making. However, experience and studies over the years had shown that most students generally regarded financial accounting as abstract and difficult subject, since it is drawn from many other field of study such as Mathematics, Economics, Commerce and Actuarial science.

Academic performance has to do with how well the students meet up with educational standard, aims, goals and objectives of education set up for them at a particular time. Academic performance is defined as student's progress, understood as the level of learning, comprehension and consolidation of the school curriculum. It is how students respond to their academic programmes designed for them and how they cope with accomplished different task given to them by their teachers. Academic performance is the outcome of education, the extent to which a student, teacher or institution has achieved their educational goals. This is further corroborated by Nnaobi (2007) who maintained that performance in the teaching and learning process has to do with attainment of set objectives of instruction. In financial accounting for instance, if a learner accomplishes a task successfully and attains the specified objectives for a particular learning experience, he is said to have achieved (Koko, 2008). In educational institutions, success is measured by academic performance or how well students meet standards set by the institutions (Mammam, 2011). As career competition grows in the working world, the importance of students performing well in school has caught the attention of parents, and other stake holders including government.

The poor performance in the West African Examination Council researched by Albert (2001) university of Nsukka, Nigeria has been of great concern to educationists, guidance and

counselor in particular. Despite all guidance programmes and counseling strategies mounted in schools to improve the students' academic performance were recorded yearly. It becomes necessary to find out the causes of such poor performance in Nigeria secondary institutions. Though these poor performance have been attributed to a lot of industries such as students' factors, like student's attitude to school, approach to learning and academic self concept. Apart from students' factors, school factors and parent's factors, there are other indicators that cause poor performance. On the part of the parents, there are certain factors which influence children's success, such as parents' social class, parents' education as well as parental input and other factors, the family structure and birth order may contribute positively or negatively to students' academic performance.

The focus of this study was Kano State. Kano State is one of the most populous and first generation states in the North Central zone of Nigeria. Kano State is no exception among the state where poor performance in is prevailing in student academic performance in financial accounting and this accounts for the reason why the researcher is interested in Kano State as central focus of the study.

1.2 Statement of the Problem

Every parent wants his or her child to perform appropriately in school. Parents expect their children to imbibe acceptable norms, value and attitude of the society. No parent is happy to see his or her child lives contrary to the norms of the society. The society, in general expects it citizenry to be loyal and literate. This is why the National Policy on Education (2004) has among its aim is out "To inculcate the right type of values and attitudes in the child". The school is a mirror of the society and parents depend upon the school to make their children what they are

supposed to be. Many informed Nigerians, government, educationist and the public alike are deeply worried over the problem of academic performance in schools as reported in the 2004 Joint Admission and Matriculation Board Examination results (Jamb 2004). It is argued generally that if the issue of poor performance in Nigerian schools is left unchecked in our school system the aims and objectives of education as stipulated in the National Policy on Education (2004) would perpetually remain an illusion.

However, the blame of this academic performance is place only on the school. For example the poor performance in the West African Examination Council researched by Albert (2001) university of Nsukka, Nigeria. It is necessary to realize that the school is not the only agency for the education of the child. The family of the learner equally plays significant role and there is a family-school relationship as stipulated in the family-school relationship model, (Ryan & Adams, 2000). It is within the family that the child acquires and organizes his first experience and then move to the school for his or her secondary experience (Ryan, 2000). It is also a proven fact in psychology that intelligence and most types of abilities are not necessarily innate but that they are usually modified by environmental factors such as learning motivation, nutrition and encouragement of parents, schools and the likes (Spencer & Aber 2004).

The well-being of the Nigerian children has become a focal concern for a variety of political, governmental, schools and parenting groups. One question often addressed by such groups focuses on children's academic success and the effectiveness of the school in assisting intellectual development, mental health and well-being. As community, leaders, teachers and parents become more involved in their children academic growth, there is increased consideration of how the parents and school have unique and interacting influences on children's academic success.

It is explicitly clear that academic performance of some students may not entirely be attributed to the school environment alone. It is generally acknowledged that family environment is the most powerful influence in determining a child's academic success and motivation (Ceci, 2004). This is as a result of the confusing situation that prompted the researcher to carry out the study. The interest of the researcher is in determining the influence of parenting type on students' academic performance in financial accounting in secondary schools in Kano state, Nigeria using empirical evidences.

1.3 Objectives of the Study

The main objective of this study is to find out the influence of parenting type on academic performance of Secondary Students in Financial accounting in Kano State, Nigeria. The specific Objectives are to:

1. Ascertain the influence of step-fathers on the academic performance of secondary school students in financial accounting in Kano State, Nigeria.

2. Determine the influence of step-mothers on the academic performance of secondary school students in financial accounting in Kano State, Nigeria

3. Establish the extent of difference between the academic performance in financial accounting of male students living with steps-fathers and that of male students living with both parents in secondary schools in Kano state.

4. Determine the extent of difference between the academic performance in financial accounting of male students living with step-mothers and that of male students living with both parents in secondary schools in Kano state.

5. Find out the extent of difference between the academic performance in financial accounting of female students living with step-fathers and that of female students living with both parents in secondary schools in Kano state.

6. Establish the extent of difference between the academic performance in financial accounting of female students living with step-mothers and that of female students living with both parents in secondary schools in Kano state.

1.4 Research Questions

In line with the specific objectives, the following questions are raised.

1. What is the influence of step fathers on the academic performance of secondary school students in financial accounting in Kano State, Nigeria?

2. What is the influence of step- mothers on the academic performance of secondary school students in financial accounting in Kano state, Nigeria?What is the difference between the academic performance in financial accounting of male students living with step-fathers and that of male students living with both parents in secondary schools in Kano state?

3. What is the difference between the academic performance in financial accounting of male students living with step-mothers and that of male students living with both parents in secondary schools in Kano state?

4. What is the difference between the academic performance in financial accounting of female students living with step-fathers and that of female students living with both parents in secondary schools in Kano state?

5. What is the difference between the academic performance in financial accounting of female students living with step-mothers and that of female students living with both parents in secondary schools in Kano State?

1.5 Null Hypotheses

The following null hypotheses are postulated based on research questions, to be tested at 0.05 levels of significance.

1. Step fathers have no significant influence on the academic performance of secondary school students in financial accounting in Kano State, Nigeria.

2. Step-mothers have no significant influence on the academic performance of secondary school student in financial accounting in Kano State, Nigeria.

3. There is significance difference between the academic performance in financial accounting of male students living with step-fathers and that of male students living with both parents in secondary schools in Kano state.

4. There is no significance difference between the academic performance in financial accounting of male students living with step-mothers and that of male students living with both parents in secondary schools in Kano state.

5. There is no significance difference between the academic performance in financial accounting of female students living with step-fathers and that of female students living with both parents in secondary schools in Kano state.

6. There is no significance difference between the academic performance in financial accounting of female students living with step-mothers and that of female students living with both parents in secondary schools in Kano state.

1.6 Significance of the study

The findings of this study are expected to be useful to the following stakeholders: teachers, step-fathers and step-mothers, family therapist and family life educators, curriculum planners and educational administrators, school counsellors, student and the society at large. The finding of the study will be of immense help to the teachers. The teachers will realize the necessity of individualizing their teaching by structuring their teaching methods and instructional resources to take care of the students with step parents. This method may yield more positive result than the traditional system which assumes that all children have similar family structure. It will also benefit teachers by putting gender into consideration when teaching, handling and assigning task to student on the basis of their sex. This work would reach the teachers via their respective school libraries and would also be presented during PTA meetings.

The outcome of this study will also assist in providing step-father and step-mother with vital information concerning their children academic performance, which will be use to assist, guide and encourage their children through various interactions and shared activities, including

reading, school work, indoor activities, chores, play and everyday talk which will enhance their children academic performance in financial accounting.

It will benefit family therapist and family life educators by providing them with essential information on the academic performance of male and female step children living with their step-parent. This information will be use by family therapist and educators to provide advice and encouragement to step parents on how to give practical and emotional support to their step children in order to enhance their children academic performance. Curriculum planners and educational administrators will definitely benefit from the result of this study as it will assist them with the information on influence of parenting types on student academic performance. The information will help them to consider learners' family background when reviewing and designing curriculum for financial accounting students.

The outcome of this study will help counsellors with information on academic performance of step parent children which will enable them to be better equipped with necessary tool to guide and counsel student from step parent background with the zeal and courage to forge ahead in life especially in their academic pursuit in order to discourage any form of distractions. It will also assist students from step parent background to be informed of the need to aspire to improve in their educational performance without considering the consequence of step parenting. The findings of this study will help the society at large in identifying how parenting types influences students' academic performance and as such discouraging it among our youths due to the consequences.

1.7 Assumptions of the Study

In this study, the following assumptions were made:

1. Children living with step-parents may not be treated well like biological children.
2. Female step-children may not be in good term with step-mothers.
3. Male step child is not likely to find the favour of step-fathers.
4. Parents are sex biased and have preference for gender.

1.8 Delimitation of the Study

This study was delimited to the following:

1. family structure i.e. step parenting and both parenting as it reveals the influence of biological and non-biological parenting on child's academic performance.
2. the secondary school i.e. public secondary school in Kano State because information about students can be obtained at the central place e.g. Teaching Service Commission unlike private schools which there is no central place of obtaining information.
3. the study is also delimited to SS I students because they have acquired the basic knowledge of financial accounting

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter deals with review of literature relevant to this study. This review is carried out under the following headings:

2.1 Theoretical Framework

2.2 Conceptual Framework

2.2.1 Concept of Step Parenting

2.2.2 Concept of Gender

2.2.3 Concept of Academic Performance

2.2.4 Concept of Financial Accounting

2.3 Family Background and Structure

2.3.1 Responsibilities of Parent to their Children

2.4 Relevance of Parenting on Students academic performance

2.5 The Role of Parents in their Children Education

2.6 Influence of Gender on Academic performance in Schools and the Society

2.7 Characteristics of Step Parents Families

2.8 Challenges Facing Step Families

2.9 Financial Accounting and its objectives

2.10 Importance of Financial Accounting

2.11 Review of Related Studies

2.12 Summary of Reviewed Literature

2.1 Theoretical Framework

The theory adopted for this study is the Social Learning Theory proposed by Albert Bandura (1977). Bandura's social learning theory stated that learning can also occur simply by observing the actions of others. His theory added a social element, arguing that people can learn new information and behaviours by watching other people, known as observational learning (or modeling), this type of learning can be used to explain a wide variety of behaviours. Bandura explained, Learning would be exceedingly laborious, not to mention hazardous, if people had to rely solely on the effects of their own actions to inform them what to do. Fortunately, most human behaviour is learned observationally through modeling: from observing others one forms an idea of how new behaviours are performed, and on later occasions this coded information serves as a guide for action.

In a famous and influential experiment known as the Bobo doll experiment, Albert Bandura and his colleagues demonstrated one way that children learn aggression. According to Bandura's social learning theory, learning occurs through observations and interactions with other people. Essentially, people learn by watching others and then imitating these actions. Aggression lies at the root of many social ills ranging from interpersonal violence to war. It is little wonder then that the subject is one of the most studied topics within psychology. Social psychology is the subfield devoted to the study of human interaction and group behaviour and the scientists working in this field have provided much of the research on human aggression.

Bandura exposed children to two different adult models; an aggressive model and a non-aggressive one. After witnessing the adult's behaviour, the children would then be placed in a

room without the model and were observed to see if they would imitate the behaviours they had witnessed earlier.

Bandura made several predictions about what would occur:

1. He predicted that children who observed an adult acting aggressively would be likely to act aggressively even when the adult model was not present.
2. The children who observed the non-aggressive adult model would be less aggressive than the children who observed the aggressive model; the non-aggressive exposure group would also be less aggressive than the control group.
3. Children would be more likely to imitate models of the same-sex rather than models of the opposite-sex.
4. Boys would behave more aggressively than girls.

The participants for the experiment were 36 boys and 36 girls enrolled at the Stanford University Nursery School. The children ranged in age between 3 and almost 6 years, and the average participant age was 4 years 4 months. There were a total of eight experimental groups. Out of these participants, 24 were assigned to a control group that received no treatment. The rest of the children were then divided into two groups of 24 participants each. One of the experimental groups was then exposed to aggressive models, while the other 24 children were exposed to non-aggressive models. Finally, these groups were divided again into groups of boys and girls. Each of these groups was then divided so that half of the participants were exposed to a same-sex adult model and the other half were exposed to an opposite-sex adult model.

Before conducting the experiment, Bandura also assessed the children's existing levels of aggression. Groups were then matched equally so that they had average levels of aggression.

The procedure used was that each child was tested individually to ensure that behaviour would not be influenced by other children. The child was first brought into a playroom where there were a number of different activities to explore. The experimenter then invited an adult model into the playroom and encouraged the model to sit at a table and join in the activities. Over a ten minute period, the adult models began to play with sets of tinker toys. In the non-aggressive condition, the adult model simply played with the toy and ignored the Bobo doll for the entire period. In the aggressive model condition, however, the adult models would violently attack the Bobo doll.

"The model laid the Bobo on its side, sat on it, and punched it repeatedly in the nose. The model then raised the Bobo doll, picked up the mallet, and struck the doll in the head. Following the mallet aggression, the model tossed the doll up in the air aggressively, and kicked it about the room. This sequence of physically aggressive acts was repeated three times, interspersed with verbally aggressive responses."

In addition to the physical aggression, the adult models also used verbally aggressive phrases such as "Kick him" and "Pow." The models also added two non-aggressive phrases: "He sure is a tough fella" and "He keeps coming back for more."

After the ten-minute exposure to the adult model, each child was then taken to another room that contained a number of appealing toys including a doll set, fire engine, and toy airplane. However, children were told that they were not allowed to play with any of these tempting toys.

The purpose of this was to build up frustration levels among the young participants. Finally, each child was taken to the last experimental room. This room contained a number of "aggressive" toys including a mallet, a tether ball with a face painted on it, dart guns, and, of course, a Bobo doll. The room also included several "non-aggressive" toys including crayons, paper, dolls, plastic animals, and trucks. Each child was then allowed to play in this room for a period of 20 minutes while raters observed the child's behaviour from behind a one-way mirror and judged each child's levels of aggression.

The results of the experiment supported three of the four original predictions.

1. Children exposed to the violet model tended to imitate the exact behaviour they had observed when the adult was no longer present.
2. Bandura and his colleagues had also predicted that children in the non-aggressive group would behave less aggressively than those in the control group. The results indicated that while children of both genders in the non-aggressive group did exhibit less aggression than the control group, boys who had observed an opposite-sex model behave non-aggressively were more likely than those in the control group to engage in violence.
3. There were important gender differences when it came to whether a same-sex or opposite-sex model was observed. Boys who observed adult males behaving violently were more influenced than those who had observed female models behaving aggressively. Interestingly, the experimenters found in the same-sex aggressive groups, boys were more likely to imitate physical acts of violence while girls were more likely to imitate verbal aggression.

4. The researchers were also correct in their prediction that boys would behave more aggressively than girls. Boys engaged in more than twice as many acts of aggression than the girls.

The results of the Bobo doll experiment supported Bandura's social learning theory. Bandura and his colleagues believed that the experiment demonstrates how specific behaviours can be learned through observation and imitation. The authors also suggested that "social imitation may hasten or short-cut the acquisition of new behaviours without the necessity of reinforcing successive approximations as suggested by Skinner," according to Bandura, the violent behaviour of the adult models toward the dolls led children to believe that such actions were acceptable. He also suggested that as a result, children may be more inclined to respond to frustration with aggression in the future. In a follow-up study conducted in 1965, Bandura found that while children were more likely to imitate aggressive behaviour if the adult model was rewarded for his or her actions, they were far less likely to imitate if they saw the adult model being punished or reprimanded for their hostile behaviour.

As with any experiment, the Bobo doll study is not without criticisms:

- Because the experiment took place in a lab setting, some critics suggest that results observed in this type of location may not be indicative of what takes place in the real world.
- The study might suffer from selection bias. All participants were drawn from a narrow pool of students who share the same racial and socioeconomic background. This makes it difficult to generalize the results to a larger, more diverse population.

- Since data was collected immediately, it is also difficult to know what the long-term impact might have been.
- Acting violently toward a doll is a lot different than displaying aggression or violence against another human being in a real world setting.
- It has also been suggested that children were not actually motivated to display aggression when they hit the Bobo doll; instead, they may have simply been trying to please the adults.
- Some critics argue that the study itself is unethical. By manipulating the children into behaving aggressively, they argue, the experimenters were essentially teaching the children to be aggressive.

Just as children are likely to reproduce good behaviour by observing positive role models, they are also just as likely to reproduce observable bad behaviours. In fact, data suggests that some children who are abused growing up are more likely to become abusers themselves, which leads to a vicious cycle of violence. (Dunn, 2002; Jeynes,1999). One of the most influential theories of aggression is the Social Learning theory put forward by Bandura (1973). The nature of the theory suggests human aggression is learned either through direct experience or by observing aggressive behaviour in other people i.e. indirect experience. Bandura produced two assumptions in relation to the social learning theory. He stated that if a child acts aggressively against another child and as a result gets what they want, their aggressive behaviour has been reinforced. This is an example of learning by direct experience, derived from the principles of the traditional learning theory; operant and classical conditioning.

Secondly, he stated that if a child observes another person behaving in an aggressive manner, they may imitate that behaviour themselves, particularly if they see the model reinforced for behaving in that way. This is an example of vicarious experience. Results from Bandura's studies have shown that children are more likely to imitate models if they are similar to themselves, have some kind of status or who are seen to be rewarded for their actions. He also applied these factors to his Social Learning theory. Therefore as a result of stress and frustration faced by step-parents, they have model so many negative behaviour into the life of their children, behaviour such as anger, abusive, hatred, strange, moody, depression etc, Bandura(1973), which in turn can affect their academic performance in school.

In social learning theory Albert Bandura (1977) agrees with the behaviourist learning theories of classical conditioning and operant conditioning. However, he adds two important ideas:

1. Mediating processes occur between stimuli & responses.
2. Behaviour is learned from the environment through the process of observational learning.

Children observe the people around them behaving in various ways. This is illustrated during the famous Bobo doll experiment (Bandura, 1961).

Individuals that are observed are called models. In society, children are surrounded by many influential models, such as parents within the family, characters on children's TV, friends within their peer group and teachers at school. These models provide examples of behaviour to observe and imitate, e.g. masculine and feminine, pro and anti-social etc.

The same ideas presented in 1977 were again published in 1986 under the name of social cognitive theory (Bandura, 1986). This name change helped to distinguish Bandura's theory

from other similarly named theories with which it was often confused, and to clarify its use in explaining not only "how people acquire cognitive, social, emotional, and behaviour competencies but also how they motivate and regulate their behaviour and create social systems that organize and structure their lives" (Bandura, 2006a, p. 65). Bandura explained the purpose behind his use of the terms social and cognitive by saying, in the more fitting appellation as social cognitive theory, the social portion of the title acknowledges the social origins of much human thought and action; the cognitive portion recognizes the influential contribution of cognitive processes to human motivation, affect, and action. (Bandura, 2006a, p. 65), It has become the most influential theory of learning and development. Bandura believed that direct reinforcement could not account for all types of learning.

Children pay attention to some of these people (models) and encode their behaviour. At a later time they may imitate (i.e. copy) the behaviour they have observed. They may do this regardless of whether the behaviour is 'gender appropriate' or not, but there are a number of processes that make it more likely that a child will reproduce the behaviour that its society deems appropriate for its gender. Social learning theories of learning suggested that all learning was the result of associations formed by conditioning, reinforcement, and punishment;

The level of parental involvement has important implications for children's academic performance. Social cognitive theory suggests that children absorb messages about appropriate behaviour and socially accepted goals by observing and talking with important people they live with (Bandura, 1977). Based on this assumption, parents have the potential to model positive or Negative attitudes and behaviours towards their children education. Parental involvement contributes to youth academic success (Fan & Chen, 2001; Jeynes, 2003; 2007; Houtenville

Conway, 2008;). In fact, children are more likely to apply themselves and perform better in school when their parents show an interest in their school work, and willing to assist them with homework, and are willing to hold their children accountable for completion of school assignments. Youth who are not working hard at school may begin to perceive school as valuable when parents actively demonstrate that they value school through involvement. Where there is instability in the home, parents may not give adequate attention to engage their children in school work or hire tutors. In addition, social learning theory has had important implication in the field of education. Today, both teachers and parents recognize the importance of modeling appropriate behaviours. Other classroom strategies such as encouraging children and building self-efficacy are also rooted in social learning theory.

The justification of this theory to the present study lies on the fact that students' performance in schools is mediated by their upbringing which perhaps is influenced by their family background. A step parent faces doubled responsibilities requiring time, attention and money of the parent. A child from homes where the father and the mother are present will be well taken care of and socialized in the best way possible compared to step parenting, this is due to the fact that the process of socialization depends on both parents playing a complimentary roles in bringing up the child. A child brought up by both parents is likely to achieve self-actualization later in life; but children from step-parent homes are likely to suffer deprivation and denial of some rights and opportunities which may have tremendous influence on their performance in real life situations.

2.2 Conceptual Framework

This section will discuss the concept of step parenting, gender, academic performance, financial accounting.

2.2.1 Concept of Step Parenting

Step-parenting, in these situations arise from instances where either of the parents die, divorces or separate and partner remarried so that the children are being taken care of by the new partner. This is common where the mother dies and the father remarries. The new wife now acts as the mother to the children of the first wife. It is the same when a father dies and the wife remarries. The new husband now acts as the father to the children of the first husband. Some children are currently living under step parents; nonetheless, parents are primarily responsible for the educational and career development of their children (Salami and Alawode, 2000).

2.2.2 Concept of Gender

Gender refers to sex of living organism either male or female. The issue of gender is an important issue in education especially with increasing emphasis on ways of boosting manpower for technological development as well as increasing the population of females in science and technology fields (Ogunkola & Bilesanmi-Awoderu, 2000). Coley (2001) posit that gender differences have roles to play in academic achievement because females tend to score high than males in reading and writing while males performed better in calculation especially in Mathematics. Myers (2002) defined gender as the characteristics, whether biological or socially influenced, by which people are defined as male or female. Interest in the impact of gender on academic performance has attracted mixed reports. While some proposed that

males perform better than females in academics, others argue that the reverse is the case, and still others say that the difference in performance between the two is insignificant.

2.2.3 Concept of Academic Performance

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

2.2.4 Concept of Financial Accounting

Financial Accounting can be defined as a specialized area of instruction that deals directly with business skills and techniques, business knowledge and facts, business understanding, economic understanding, business attitudes and appreciations necessary to understand and adjust to the economic and social institution called "business" (Udoh, 2003).

2.3 Family Background and Structure

The home background has a great influence on the child's psychological, emotional, social and economic state. In the view of Ajila and Olutola (2000), the state of the home affects

the individual since the parents are the first socializing agents in an individual's life. This is because the family background and context of a child affect his reaction to life situations and his level of performance. According to Oyerinde (2001) the following are the types of family structure. Family structure includes single parenting, both parenting and step parenting Single parenting is a situation in which either the father or mother is engaged in the training of the children. This situation could arise as a result of death of either of the parents, divorce or as a result of pregnancy arising from irresponsible sex or sex before marriages. Both-parent parenting refers to a situation where fathers and the mothers are involved in the training of the children. However the type of relationships that exist between the fathers and the mothers go a long way in determining the performance of the children in school. It is also refer to as intact family.

Step- parenting is the situation which arises from instances where either of the parents dies and the remaining partner remarried so that the children are being taken care of by the new partner. This is common where the mother dies and the father remarries. The new wife now acts as the mother to the children of the first wife. It is the same when a father dies and the wife remarries. Mau and Bikos, (2000) also added that, children in divorced families are more likely to have academic problems than children in non-divorced families (like anxiety, depression, moody and self reclining behavior, acting out and the exhibition of delinquent behaviors). Children in this situation most often have social and relationship problems, they are always found in solitary places finding it difficult to mix and associate freely with peers. They often have personality disorder and the sense of inferiority. When situation like this arise, the children in this situation may not perform well in their academic. Even within the school settings, such

children may become prone to and have tendencies to less intimate relationships, take drugs, associate with anti-social peers and to have low self – esteem (Mau & Bikos, 2000).

Furthermore, Jeynes (2002) examined relationships between changing family structures and students' school-related outcomes, and shows that in relation to two-parent families, children in step parent families are likely to have lower academic performance because they are more susceptible to step parent peer pressure, to engage in deviant behaviour, have higher dropout rates from high school, and have greater social and psychological problems. Omebe, (2002) discovered in his study that the family unit is a system in which no element can act independently; hence, the action of one individual demands the reaction of the other in the unit. Therefore, the absence of one element affects the functioning of the other elements. Omebe, (2002) speaking on post divorce and single parent stated that, one of the major tasks facing parents in divorce is that of determining who the children should live with and making such an arrangement is always almost a herculean task, as family members separate into two households. Most decisions occur with little discussion between the parents. This put children at risk of dropping out of school. From their findings, the authors concluded that, divorced parents find it difficult to take time and explain trouble required to negotiate with children over task assignments and joint plans. Here children in this situation lack parental love and care, affection and motivation. Under these conditions of diminishing parental care, love and affection, children tend to become bored, moody and restless and feel misunderstood; these reactions lead to increase in behaviors that irritate their parent leading to lack of affection, care, love, motivation and poor academic outcome.

Omebe, (2002) observed that when there is lack of love and appreciation, the children feel rejected and look at themselves as inferior before their colleagues especially among their peers when other will be discussing and continually mention how their parents bought them this or that. The resultant effect is that sense of belonging is lost in such children which begins to affect their academic performance and in most cases they see lives as not been worthy to live, or they want to go out and struggle to ea rn a living from other sources which is a faster means of making it in life, hence performed poorly. Mallum, (2003) however, noted that, most children may cope with their new status and adapt well to the change in their parents marital status even though they may well have to cope with multiple adverse circumstances. Step parenting implies that, the family does not function properly because of the absence of the other parent (Mallum, 2003).

Hochschild (2003) identified parent involvement as one of four factors in effective schools that was expected to improve student academic performance. He discusses the various methods a principal could employ in establishing and monitoring effective parent involvement programmes. Mallum, (2003) further observed that the family deficit theory views the nuclear or two parent families as the ideal family structure and their parenting as been good for children. The theory sees the absence of the other parent as a deficit to the family since his/her services would be missed, thus, presents a lot of challenges to the children of step parents. While this is true, it must also be borne in mind that most of the children in divorced families do not have significant adjustment problems. In any case, studies have shown that children in step-families homes show more adjustments problems than children in non-divorced families, Van (2003). Sweeney (2003) found out that, children's depressive symptoms increased in the early years after

a step family has been formed but the longer they live in the step family homes, the less symptom of depression is seen or found.

In addition, since step parents will have double responsibility of child rearing, their step children and biological children (if any) it may be more challenging for them to provide and maintain a supportive learning environment for them all (UNESCO, 2003). Dykeman(2003) determined that parents can help make a smooth transition for their children during a divorce. Parents can present a reliable and cooperative parenting style when providing their children with discipline and behaviour expectations. Children growing up without a father seem to have a greater negative effect on boys as compared to girls (Mandara & Murry; Sigle-Rushton & McLanahan, 2004). Barry (2005) conjectured that children raised by step parent households may not perform as well in school as children from two-parent households. Step parents are less involved in their step children's academic affairs and therefore give less encouragement and have lower expectations of their step children than the two-parent households. The no-impact perspective theory claims, for example, that the association between changing family structures and children's academic outcomes can be attributed to a combination of family background factors (Majoribanks, 2005).

Furthermore, some researchers propose that much family structure research is inconclusive because it has failed to differentiate among various types of single parent families such as whether they result from marital disruption (divorce or separation), parental death, or a never-married parent. In addition, it is suggested that many studies fail to take into account the timing in a child's life of a family disruption, the duration of the effects of that disruption, and whether the lone parent is the father, mother, or a guardian. In a family socialization perspective,

it is proposed that the absence of a parent is probably associated with a decrease in total parental involvement, which in turn is related to poorer school outcomes. It is often claimed that the absence of fathers may have negative socialization influences, which may be especially detrimental for boys. While the mother's significant role in this cannot be over-emphasized. Father-child relationship suggests that the presence of a father in the home influences significantly the development of a child (Eamon, 2005).

Thus, parenthood is a responsibility requiring the full cooperation of both parents who must ensure the total development of their offspring(s). Eamon (2005) observe that parent-child interactions are the forces that lead to academic performance. In the view of Ajila and Olutola (2007), the state of the home affects the individual since the parents are the first socializing institution. This is because the family background and context of a child affect his reaction to life situations and his level of performance. Family structure in terms of single and two parent families has been noted to have a significant influence on students' performance and mental development (Eweniyi, 2005;Tenibiaje, 2009). This is because providing a supportive learning environment at home requires parents' time as much as financial resources. Family background is the foundation for children's development, as such family background in terms of family structure, size, socio-economic status and educational background play a dominant role.

Although the school is responsible for the experiences that make up the individual's life during school periods, parents and the individual's experiences at home play tremendous roles in building the personality of the child and making the child what he is, although the home environment or family structure has been recognized as having a lot of influence on the academic performance of student. Consequently, Chepng'eno (2010) observes that the larger the family

the less attention and devotion of each child by the parents and the more the difficulties encountered by the parents in meeting the needs of the children, both physically and emotionally. Fernel, (2010) stated that, research attention on step parenting has increased dramatically in the past as divorce and remarriage rate have escalated and remain high. These authors further observed that, remarriage of a divorced parent creates a marriage of a spouse with children and this leads to the creations of a step family which comes with numerous expenses, disruptions and tradition. Wojtkiewicz and Holtzman (2011) said even after controlling for income, having a step-parent may have greatest negative impact on a child's education, when compared to other family structures. Wojtkiewicz and Mellisa Holtzman (2011) argue further by adding that students living in step-parent families are least likely to graduate from college when compared to peers from intact and single-parent families

The home has a great influence on the child's psychological, emotional, social and economic state. Tenibiaje and Tenibiaje (2011) said that where the father is absent and the mother is not privileged enough to cater for all the necessary and basic needs as well as supervising the academic performance of the child, by checking the academic records of the child or by going through their class and lesson notes or books every day this can lead to unseriousness on the part of children, also giving of counseling supports when needed, these will affect the educational state or level of the child. So also, if a child is not well nurtured and mentally assisted, it will also affect his/her educational outcome. If it were to be a male child, its likelihood for the child to be anti-social in nature by joining gangs, also, if it were to be a female child, there is likelihood for her to become wayward (Tenibiaje& Tenibiaje, 2011). Tenibiaje et al (2011) said in case of divorce, separation or death of a parent, children are at somewhat

greater risk for symptoms of poor psychological adjustment, behavioural and social problems, low self esteem and poor performance in school. The poor academic performance of students is posing a problem to educators and a serious concern to parents. It was said that the quality of parents and home background of a student goes a long way to predict the quality and regularity of the satisfaction and provision of a child's functional survival and academic needs. Poor parental care with gross deprivation of social and economic needs of a child, usually yield poor academic performance of the child (Osonwa, Adejobi, Iyam, Osonwa, 2013).

Finding the secret recipe to a 'perfect' parenting style has proved to be a challenge too great for humankind. "Indubitably, all parents want their children to succeed at school, but not all parents are successful in facilitating this success (Areepattamannil, 2010). In order to provide suitable support measures, it is crucial to investigate common impacts of various parenting typologies on children's engagement and, ultimately, their academic performance in school. According to the developmental psychologist, Diana Baumrind (Verenikina, Vialle & Lysaght, 2011), parenting can be classified into four parenting styles – authoritative, authoritarian, permissive and uninvolved – all of which contribute differently to a child's schooling experience. While many follow those actions of their own parents, others may choose to employ a different approach, often uncertain of which is best.

Therefore, it is essential to distinguish between these parenting styles, outlining their main characteristics and discussing their impacts, to allow parents to decide for themselves which outcomes they are hoping to achieve. Baumrind's parenting style typologies were based on two dimensions – 'responsiveness' and 'demandingness' (Areepattamannil, 2010). While responsiveness measures the extent to which parents foster individuality with supportiveness and

warmth, demandingness refers to the level of parental expectations placed on the children in regard to behaviour regulation and maturity. Often, the process of child rearing deals with a give-and- take system, whereby parents need to frequently decide on what is best for the child at a given point or circumstance – strictness or freedom.

Authoritative: The mixed balance between parental warmth and strictness summarizes the general attitude belonging to authoritative parents. This democratic approach acknowledges the child's need for both discipline and individuality (Tiller, Garrison & Block, 2003), promoting an open relationship where problems can be discussed and resolved together as a team. Authoritative parents often hold high expectations for their children but, unlike the authoritarian style, the children are consistently encouraged along the way. The success of authoritative parenting is most notable in the various behavioural indicators exhibited by their children. Supportiveness and encouragement employed within the authoritative parenting style eventually "provides their children with a sense of initiative and confidence in relation to learning" (Rogers et al., 2009), paving the way for academic success. Authoritative parenting has often been found to be positively associated with higher achievement. The use of parental monitoring is beneficial to children's learning progress; authoritativeness differs from the authoritarian style in that encouragement is used simultaneously to produce a more positive impact on children's achievement. Therefore, when compared with other styles, children of authoritative parents tend to be higher academic achievers.

Permissive: On the other end of the spectrum, permissive parenting is characterized by little control over children, aiming for high levels of warmth. Unlike authoritarian parents, punishment is very rarely used in permissive homes and children are commonly given greater

opportunity to make their own decisions in life (Kang & Moore, 2011). Being more responsive than demanding, parents of this style have relatively low expectations for their children, setting very few, if any, rules. They often take a very casual and easy-going approach (Verenikina, Vialle & Lysaght, 2011) toward their children, opening up conversations and subsequently developing warmer relationships between them.

Despite the high provision of warmth, the low levels of control that permissive parents have over their children ultimately reduce their social competence. Children reared by permissive parents tend to be less self-reliant and less tolerant of frustration (Kang & Moore, 2011); they are so familiar with their wants being met at home that they expect everyone else to treat them the same way. In addition, similar to the authoritarian style, children raised by permissive parents are less likely to be intrinsically motivated, thus lacking persistence in approaching learning tasks (Kang & Moore, 2011).

Uninvolved: The uninvolved style is predominantly characterized by low levels of both warmth and control. This often reflects the parents' emotional detachment from the children as they are often seen responding only to their children's needs out of annoyance rather than compassion (Tiller, Garrison & Block, 2003), and would otherwise be completely unresponsive. Due to the lack of care and discipline for the child, as the name of the style suggests, parents are usually uninvolved in the child's life in general. Thus, they do not often volunteer to partake in research studies (Tiller, Garrison & Block, 2003). Consequently, this has led to a deficiency of knowledge about this style and so less is known about uninvolved parenting than any other style. Whilst the higher achievers are more likely to have parents who hold high expectations for them (Areepattamannil, 2010), children of uninvolved parents might be seen with a lack of direction in

everyday life. Since uninvolved parents do not provide the necessary attention for their children's needs, the children may likely engage in socially unacceptable behaviour within and outside of school, as they attempt to seek this attention. Engaged in such activities, and with the absence of expectations from others, they may not have the necessary motivation for educational pursuits. It is thus essential that children of this parenting style, and their parents, are sought out, in order to provide appropriate supportive measures, such as counseling services, to assist and guide them in obtaining a direction in life.

2.4 Relevance of Parenting on Students Academic Performance

The family is the child's first place of contact with the world. The child as a result, acquires initial education and socialization from parent and other significant person in the family. Structurally, family or home is either broken or intact. A broken home in this context, is one that is not structurally intact as a result of divorce, separation, death of one parent and illegitimacy. According to Frazer (2001) psychological home conditions arise mainly from illegitimacy of children, the label adopted child, broken home, divorce and parental deprivation. Such abnormal condition of the home, are likely to have detrimental effect on school performance of the child he asserts. Levin (2001), also states that parents are probably the actors with the clearest undimensional interest in a high level of their children's academic performance.

Furthermore, there may be fewer differences based on family structure for certain educational outcomes like school enrolment, especially in countries where access to schooling is fairly universal, although the quality of the schools that children attend may still differ depending on family structure and the available resources in a family (Burchman and Hannum , 2001).

Anderson, Anne and Lam (2001) said in South Africa children living with two biological parents were more likely to record higher progress than were children with all other parental configurations (mother and stepfather, single mother, father and stepmother, single father, no parents). To some extent, there is simple evidence to show that marital instability brings about stress, tension, lack of motivation and frustration. Recent research in South Africa confirmed a disadvantage for children living with a single father or neither parent, but found that children living with a step parents and single parent progress through school at the same pace as those with two parents (Heaton, Amoateng and Dufur, 2002).

Scales and Roehlkepartain (2003) are of the opinion that the family and its structure play a great role in children's academic performance. Despite calls for a greater emphasis on discovering strengths, the majority of research concerning single parenthood has focused on the disadvantages faced by children raised in the absence of their father and mother. According to Anderson (2003) two biological parents who invest in their relationship with each other by investing in their children, step parents may have to choose between investing in new relationships and in their children. Likewise, investment in children may not be as strong in stepfamilies, compared with two biological-parent families, even though it appears that children living with two partnered adults should have educational advantages over children living with step parents, with these advantages going beyond the additional time and resources that two parents bring to households (Anderson, 2003).

However, understanding the disadvantages focuses only on half of the issue. The other half is to understand the strengths and resiliency factors exhibited by children raised in a father and mother absence home. Although children raised in a home where a father and mother are

present graduate from high school and attend college at much higher rates than children raised in a fatherless and motherless home, nearly 70% of children from father and mother absence homes do graduate from high school and 50% of them attend college (Sigle-Rushton & McLanahan, 2004).Johnson (2005) asserts that children of unmarried parents/separated families often fail and are at risk emotionally. However, this may not be completely applicable in all instances of broken homes. Some children irrespective of home background or structure may work hard and become successful in life. Tassew, Jones and Tafera (2005) said the benefits provided by two parents, there are also reasons to expect that children living with just one parent, and mothers in particular, may sometimes have an advantage over children living with two parents, resulting in better outcomes for children in single-parent families. Tasser et al (2005) said those step mothers are not likely to make decisions in favor of child schooling in most regions of the world.

Moreover, Ayodele (2006) stated that the environment where a child finds himself/herself goes a long way in determining his learning ability. Life in a broken home can be stressful for child and academic performance are not likely to be favorable. Schultz (2006) noted that if adolescent from unstable homes are to be compared with those from stable home, it would be seen that the former have more social, academic and emotional problems. Children who grow up without one or both parents in the household are at risk for a host of negative educational outcomes (Magnuson and Berger, 2009). Booth and King (2010) opined that children who live with their fathers, but are not close to them, experience lower self-esteem, more delinquency, and more depressive symptoms than do children who do not live with their fathers, but maintain a close relationship with them. Thus, it is possible that children living with two parents may not

always do better than those living with one or no parents, depending on the quality of the relationships, and other factors within the family.

2.5 The Role of Parents in their Children Education

The role of parents in their children education cannot be overemphasized. Education not only provides knowledge and skills, but also inculcates values, training of instincts, fostering right attitude and habits. Wintre & Sugar, (2000) said most researchers maintain that parents have an important influence on children's personality and social development. Parents have the potential to model positive attitudes and behaviors toward children academic performance. Involvement of parents contributes to youth academic success (Fan & Chen, 2001, Jeynes, 2003). In fact, children are more likely to apply themselves and perform better in school when their parents show an interest in their school work, are willing to assist them with homework, and are willing to hold their children accountable for completion of school assignments. Nye, Turner and Schwartz (2006) support the use of parental involvement to improve children's academic performance, and argue that its effect outside school has practical implications for parents, educators, administrators, and policymakers. In addition, when used as a supplementary intervention it increases children's academic achievement, with programmes also a way of encouraging involvement. In their involvement in their children academic success, parents send their children to boarding schools so that they can spend more time in the academic environment, with some assuming the institutions can enhance their children's' academic achievement.

Oyserman (2007) in his own view declared that the role of parent includes volunteering at school, participating in school events and school organizations, and communicating with teachers and school staff when necessary. According to Muhammed and Muhammed (2010) are

of the opinion that, cultural heritage and values are transmitted from one generation to another through Education. The responsibility of training a child always lies in the hand of the parents. This is congruent with the common assertion by sociologist that education can be an instrument of cultural change which is being taught from home by parents. In fact, children are more likely to apply themselves and perform better in school when their parents show an interest in their school work, are willing to assist them with homework, and are willing to hold their children accountable for completion of school assignments. Youth who are not working hard at school may begin to perceive school as valuable when parents actively demonstrate that they value school through involvement.

Durant (2011) writes that parental involvement in children's schooling is an important component of their early school success. Durant's (2011) analysis of Latino families showed that parental involvement was a significant predictor of children's literacy skills above controls and that stronger communication with parents may be instrumental in increasing both home and school involvement among families, creating a possible avenue through which the parents might develop a collective voice within the school sector. The role of parent in their children education according to Altschul (2012) includes helping students with homework, talking with them about school, expressing high expectations, encouraging school success, and providing structure conducive to learning. Parents are at the forefront in ensuring that their children receive an education, however sending them to a particular school without ensuring it has a proper environment in which they can learn can undermine their good intentions. As a representative from the Department of Education in the Limpopo Province, Seima Cairos (South African Broadcasting Corporation, SABC, 2012) said, parents cannot surrender responsibility for their children's education.

2.6 Influence of Gender on Academic Performance in Schools and the Society

Performance is affected by a host of factors. These include individual and household characteristics such as student ability, motivation, the quality of secondary education obtained and the like. The issue of gender is an important issue in education especially with increasing emphasis on ways of boosting manpower for technological development as well as increasing the population of females in science and technology fields (Ogunkola & Bilesanmi-Awoderu, 2000). Salami and Alawode (2000) research on influence of gender on the adolescent's academic achievement reveals that there is a significant difference between the academic achievement of the male and female adolescents from single parenting homes with girls scoring higher than boys. Ogunkola & Bilesanmi-Awoderu (2000) carried out a research on the effectiveness of laboratory-based and lecture methods on students' achievement in Biology and employed a 2x2x2 non randomized control group pretest-posttest quasi-experimental factorial design, using Analysis of covariance (ANCOVA) to analyze the data collected; they found that students' achievement in Biology was not sensitive to the sex of students.

The gender of the student may also be a factoring determining student performance. Oley (2001) studied gender differences within ethnic groups of varying ages and it revealed more similarities than differences. On most measures, gender differences did not vary much from one ethnic group to another. Educational statistics have indicated that females are outperforming males at all levels of the school system, attaining more school and post-school qualifications, and attending university in higher numbers (Alton-Lee & Praat 2001; Mullis et al., 2003). This is a view to which Onyeizugbo (2003) has also alluded in pointing out that "sex roles are somewhat

rigid in Africa particularly in Nigeria…gender differences are emphasized". It is common place to see gender stereotypes manifested in the day-to-day life of an average Nigerian.

Bilesanmi-Awoderu (2002) carried out a study on the concept-mapping, students' locus of control, and gender as determinants of Nigerian high school students' achievement in Biology using Analysis of Covariance to analyze the data collected; she found that there was no significant main effect of gender on students' achievement in Biology. Viann (2002) investigated differences and the effects of cooperative learning in mathematics classroom setting. The researcher used quasi-experimental design to compare a control section using individualized learning method with three treatment sections using cooperative learning strategy based on the Learning Together model, the results revealed no significant gender-related differences, but females achieved slightly higher grades than males. Gender is a major factor that influences career choice and subject interest of students. Further explanation in this context shows that Home Economics, Nursing, Secretary-ship and other feminine related careers have been traditionally regarded as aspects of the school curriculum reserved for females (Umoh, 2003).

According to Umoh (2003) more difficult tasks are usually reserved for males while less difficult ones are considered feminine in a natural setting, example of this is breaking of firewood, which is often seen as manly task while washing of plates could be seen as a female task at home. Thus at school males are more likely to take to difficult subject areas and challenging problem-solving situations while female on the other hand prefer simple subjects and often shy away from difficult tasks and problem-solving situation. Ekeh (2003) discovered that male secondary school students performed better than females in science and mathematics. These differences in performance can be attributed to gender stereotyping which encourages

male and female students to show interest in subjects relevant and related to the roles expected of them in the society. The National Assessment of educational Progress in1992 showed that males had higher average scores than girls between the ages of 9, 13 and 17. Studies have shown that co-education has negative impact on cognitive performance of students as girls perform better without the boys and vice versa (Okon, 2003). She also stated that the association formed between genders as it applies to co-educational institution causes psychological inferiority complex and this hinders effective classroom participation. Furthermore, it is a known fact that attitude developed by young people during their study of science can be as important as the skills they acquire and the knowledge they obtain. This is because attitude regulates behaviour not only in the classroom but in all other areas of human experience. Concluding, Okon (2003) maintains that gender may not have any significant influence on students' performance in science.

In Nigeria, and perhaps the whole of Africa, gender bias is still very prevalent (Arigbabu & Mji, 2004). Certain vocations and professions have traditionally been regarded as men's (medicine, engineering, architecture) and others as women's (nursing, catering, typing, arts). Typically, parents call boys to wash cars, cut grass, fix bulbs, or climb ladders to fix or remove things. On the other hand, chores such as washing dishes, cooking, cleaning and so on, are reserved for the girls. In a nutshell, what are regarded as complex and difficult tasks are allocated to boys, whereas girls are expected to handle the relatively easy and less demanding tasks. As a result of this way of thinking, the larger society has tended to see girls as the "weaker sex"(Arigbabu & Mji, 2004).

Pandian (2004) investigated the effects of cooperative computer-assisted learning method on male and female students' achievement in biology. The students were randomly grouped

into cooperative computer assisted learning and traditional method groups. The analysis of results indicated that gender did not express any significant influence on biology achievement. However, male and female students in the cooperative computer-assisted instruction group showed remarkable post-test mean differences over their respective counterparts who learned the same biology concepts through traditional method. Samuel & John (2004) examined how the cooperative class experiment (CCE) teaching methods affect students' achievement in Chemistry. They found that there was no significant difference in gender achievement between the experimental and control groups, but girls had a slightly higher mean score than boys did. More so, the girls taught through CCE method performed better than girls taught through the conventional teaching method in the post-test scores. Similarly, boys who were taught using CCE method performed significantly better than the boys in the control groups in the post-test scores. The researchers also pointed out that there was no significant difference in achievement between boys and girls exposed to CCE method, both performed significantly better than those taught through conventional lecture method. The debate on gender differences in cognitive abilities has actually evolved out of the debate on biological vs. social determinism. The biological perspective on sex differences and cognitive performance considers social factors to be trivial or subordinate to biological factors like brain structure.

Colom and Lynn(2004) assert that males have larger average brain sizes than females and therefore, would be expected to have higher average IQ.Grissom (2004) in his study concluded that the negative relationship between age and achievement remains constant over time. Many researchers have provided reports that there are no longer distinguishing differences in the cognitive, affective and psychomotor skill achievements of students in respect of gender (Arigbabu & Mji 2004; Bilesanmi-Awoderu, 2006). Consequently, an average Nigerian child

goes to school with these fixed stereotypes. Gender issues, both on the part of the teachers and students, have been documented to affect achievement generally (Erinosho, 2005).

Gender disparity in schooling is also observed among the younger population, where female school enrollment in basic and secondary education falls behind male children (Tansel, 2002; Ertürk and Dayıoglu, 2004).The debate on gender differences in cognitive abilities has actually evolved out of the debate on biological vs. social determinism. Weaver-Hightower (2003) showed evidence of a growing gender gap in educational achievement in a number of developed countries. Educational statistics have indicated that females are outperforming males at all levels of the school system, attaining more school and post-school qualifications, and attending university in higher numbers (Mullis, Martin, Gonzalez and Kenndy, 2003).The biological perspective on sex differences and cognitive performance considers social factors to be trivial or subordinate to biological factors like brain structure. A gap between the achievement of boys and girls has been found, with girls showing better performance than boys in certain instances (Chambers & Schreiber, 2004).Gender, ethnicity, and father's occupation are significant contributors to student achievement (McCoy, 2005).

There are no longer distinguishing differences in the cognitive, affective and psychomotor skill achievements of students in respect of gender (Arigbabu & Mji 2004; Bilesanmi-Awoderu 2004, 2006).

However, some researchers still found that there are still significant differences in the cognitive, affective and psychomotor skill achievements of students in respect of gender (Aguele & Uhumniah, 2008). In terms of Farooq, Chaudhry, Shafiq. & Berhanu, (2011), they found that academic performance of secondary school students in females performed better than males in

some subjects especially English Language and other Art subjects.). Kolawole (2007) found that boys performed better than girls in both cooperative and competitive learning strategies when he conducted a research on the effects of competitive and cooperative learning strategies on Nigerian students' academic performance in mathematics. Uwaifo (2008) found that differences in academic performance of children exist in terms of those from single parent and those from two parent families. Girls are being encouraged and sensitized into developing positive attitudes towards science.

Gender education according to Kano (2004) refers to instructional sensitization practices devoid of cultural bias and prejudice and as a process; it employs equity in the specification of subject matter, methodology, strategy and evaluation as regards to the students irrespective of their sex. Role expectations are not stereotype but based on the ability of each student. He further ascertain that the major sources of data for planning gender education are the positive and progressive factors or attributes of the society, the student and the subject matter. The sociological and psychological screening of the society for instance is usually employed in the selection of educational objectives. Therefore those attributes that intervene with positive instructional practices are subdued, ignored, sidetracked, if not entirely eliminated or discarded. Gender education as further stated by Kano (2004) emphasizes the non-recognition of cultural biases and prejudices in the role specification of students in the school. It advocates equity in the provision of learning opportunities, content, strategies and textbook pictorial illustrations. Gender education is free from sex stereotyping, sex inequalities, sex discrimination and sex-role differentiation. It is a pivot through which the curriculum planners and implementers revolve for maximum success in the school since it endorses more comprehensive and challenging gender sensitive curriculum. Therefore the nation should show concern and develop interest on

how the two sexes will develop academic competencies which will later be transferred to professional competencies for effective and efficiency manpower development in our society.

It is obvious that every culture holds male superior to their female counterpart and this is evident and confirmed even in our society. Traditionally, sex role stereotyping and the differential valuation of male and female roles have been viewed as an integral part of the socialization process and the development of the adult male and female potentials. Males as naturally endowed have power and prestige thereby having higher and superior status than women (Umoh, 2003). This illustrates the high level of gender stereotype in education and the society at large. While sex stereotyping limits choices of both male and female, it is particularly constraining for women because few occupations are perceived as being appropriate for women. Besides the fewer job areas available for women might be of low status and income and thus seem discouraging (Umoh, 2003). Okeke (2003) points out that many developing societies have specific roles for different sexes, their varied abilities not withstanding and set roles defined by individual change over time. Gender role stereotyping is further encouraged in text books through pictorial illustrations which are powerful means of communication. Male are often portrayed as doctors, lawyers, engineers, professors while female are portrayed as nurses, cooks, mothers etc. This creates a mental picture in the mind of the reader of the role expectations from the society (Umoh, 2003).Most times even the teachers who should motivate and encourage the learners to become all that he/she is capable of being tend to encourage gender stereotype by giving different treatment to males and females in terms of paying or giving more attention to male. The adverse effect is that the female in the same class or subject may develop low self-esteem and confidence and reduced interest (Okeke, 2003). Thus, those social and cultural practices that prevent the provision of ample learning opportunities to both male and female

students should be checked by both teachers and the curriculum planners such that they do not permeate into the school system.

2.7 Characteristics of step parent families

Step parenting is associated with some traits. The following are the characteristic of step parenting according to Gerrand and Howden, 1998; Smith 1999 & Hughes, 2008

1. Children of step family are vulnerable to the effects of parental separation.
2. Children, father and mother showed greater adjustment.
3. Children may lose confidence and blame themselves for the break-up.
4. The range of feelings that a children may encounter include: disbelief and denial, sadness, loss, loneliness, depression, anger, anxiety, fear, relief, and hope.
5. Children from step family homes are likely to suffer deprivation and denial of some rights and opportunities.
6. The step family is likely to be headed by a wicked step mother or cruel step father.
7. If step children are treated kindly by their step parent they'll always respond well.
8. Step families formed after the death of a partner have fewer problems than those formed after divorce of separation.
9. Part time step families where children visit have it easier than full-time step families where children live in.

2.8 Challenges Facing Step Families

Step-families are faced with various challenges which may probably redound on step children. According to Bray (2012) three challenges face step family. The challenges include financial, living arrangements, and resolving feelings about the previous marriage and anticipating parenting changes. With financial and living arrangements, the couple must decide if they are going to combine their finances and where they will live. Couples who combine their finances report higher family satisfaction and often couples report that moving into a new home works better because the new home becomes "their home". Remarriage may bring up unresolved feelings for both adults and children. For children, the remarriage of their parent means the hope they may have had that their parents would reunite is gone. Couples must agree on what role the stepparent will have in raising the children (Bray, 2012) Additional challenges that a step- or blended family face are those regarding the paternal parents as well as the inherent bond that paternal parents have with their children and vice versa. Stepparents often face significant difficulties when interacting with the paternal parent. Often, paternal parents feel as though the other man or woman is going to ultimately replace them.

This is a natural feeling for a parent to have when faced with the new circumstance of blended families. It is important for the paternal parent, if they are part of the child's life, to know that it is not the intention of the stepparent to replace them or make them look bad (Tartakovsky, 2011), additionally, it is important for the stepparent to realize that there is an innate bond between the child and their biological parents. Unlike the bond that biological parents share with their children, stepparents have to realize that the bond between them and the stepchild has to be learned and created. This challenge, in a lot of ways, could prove to be the most difficult challenge. There are a few tips to navigating the mentioned challenges.

First, when dating someone with a child, when things start to get serious, take the initiative to speak with the biological parent. Frame the conversation much like the conversation a father has with his daughter's first date. It is important that the significant other let the biological parent know what their intentions are. It is also important that they give them information about who they are as a person. Although it may seem obvious, it is important to let the biological parent know that they are not going to replace them as a parent. Additionally, maintaining a cohesive relationship with the biological parent will not only benefit the significant other/stepparent, but also will show the child that it is acceptable to "like" the stepparent. It is also important for the stepparent to set boundaries. Both the stepparent and their significant other need to set boundaries for the child together. Furthermore, bonding is especially important. The stepparent should make it his/her priority to set aside one-on-one time for the child.

Earn their trust and companionship and the transition of becoming a stepparent can be that much easier (Gina,Segaland &Lawrence 2013).

2.9 Financial Accounting and its Objectives

Financial accounting is the field of accounting concerned with the summary, analysis and reporting of financial transactions pertaining to a business. This involves the preparation of financial statements available for public consumption. Stockholders, suppliers, banks, employees, government agencies, business owners, and other stakeholders are examples of people interested in receiving such information for decision making purposes.

The following are the objectives of financial according to Ikpefan and Akande, (2012).

1. Systematic recording of transactions: Basic objective of accounting is to systematically record the financial aspects of business transactions (i.e. book-keeping). These recorded transactions are later on classified and summarized logically for the preparation of financial statements and for their analysis and interpretation.

2. Ascertainment of result of above recorded transactions: Accountant prepares profit and loss account to know the result of business operations for a particular period of time. If expenses exceed revenue then it is said that business running under loss. The profit and loss account helps the management and different stakeholders in taking rational decisions. For example, if business is not proved to be remunerative or profitable, the cause of such a state of affair can be investigated by the management for taking remedial steps.

3. Ascertainment of the financial position of business: Businessman is not only interested in knowing the result of the business in terms of profits or loss for a particular period but is also anxious to know that what he owes (liability) to the outsiders and what he owns (assets) on a certain date. To know this, accountant prepares a financial position statement of assets and liabilities of the business at a particular point of time and helps in ascertaining the financial health of the business.

4. Providing information to the users for rational decision-making: Accounting as a ‘language of business’ communicates the financial result of an enterprise to various

stakeholders by means of financial statements. Accounting aims to meet the financial information needs of the decision-makers and helps them in rational decision-making.

5. To know the solvency position: by preparing the balance sheet, management not only reveals what is owned and owed by the enterprise, but also it gives the information regarding concern's ability to meet its liabilities in the short run (liquidity position) and also in the long-run (solvency position) as and when they fall due.

2.10 Importance of Financial Accounting

Accounting is a very important term to our modern society. It is the career for men and women who at the start have their eyes set on top positions in industry, management, government, educational career and general business. Accounting is a basic need of every business education student. In the business world, According to Osmond (2009) Accounting is one discipline of study that all people, regardless of job position, should have some knowledge. Accounting education is important to every field of specialization. Secretaries must use accounting skills to manage the company cheque book and orders, auditors have to study financial statements to evaluate the accuracy and integrity of the business, and executives need to judge the success of their business using Accounting statements from the past and present.

However, despite the importance accounting lo individual and nation at large, it is a pity to observe that significant numbers of students cannot cope up with the challenges of skills and technicalities in Accounting. This has affected student's interest in Accounting Education.

The problem of massive students' failure in Accounting has been issues of discussion to Accounting students, lecturers and society at large. In light to this, that the researcher is carrying out a research work on the Impact of direct teaching and cooperative teaching method on

Student's academic achievement and Performance in financial Accounting in Colleges of Education (Technical) in North East Nigeria. Accounting is often calling the "language of business ", because it deals with the interpretation of a company's operations and finances. In light of recent financial trouble of major companies like General Motors and Chrysler it is a language we need a refresher course on. Accounting is extremely important to any business because it is the guiding force to sound management decisions Accounting is also important because it helps you move to the next level of your plan for your business. A good accounting system with the proper internal controls will help you avoid areas of fraud in your business. Is more than one signature required on checks written, accounting education at all level is very important because human capacity building constitutes the major challenge of the system in meeting the accounting needs of the nation. The Nigerian accounting education is to meet the economic needs of the nation (Anao. 2009). Cathy (2009) observed the following as importance of accounting education:

1. Accounting is lifeblood of running any business. It serves as a tool for improving her business and helps it reach its full potential.

2. Accounting statements are used by individuals externally to determine the value of a company.

3. Starting a small business requires a reliable accounting system. This could-help you maintain an earnings record of all the revenue and the expenditure of your business on a daily basis.

4. Recording this data is essential because it is needed when filing tax returns. You will also require it for legal purposes. This will be helpful when you apply for a loan to expand

your business.

5. Accounting will help you keep track of the progress of how your business is doing.
6. Financial accounting statements can be used to assess management effectiveness by showing the spending of allotted resources and helping to assess whether management should be sent to work in another department or replaced altogether to increase the profitability of the company.

2.11 Review of Related Studies

Some studies related to this study were reviewed. Salami and Alawode (2000) carried out a study to investigate the effects of single parenting on the academic achievement of adolescent in secondary schools in Ejigbo Local Government Area of Osun State. Descriptive survey research design was employed. A total of 100 Senior Secondary students randomly selected from five secondary schools in the Local Government were involved in the study. The academic records of the students were obtained from their Principals. Personal data forms were also used to collect information as regards their age, gender, religion, and type of home they come from. Student's t-test statistic was used to analyze the data collected. Results indicated that students from intact homes had significantly better academic achievement than those from single parenting homes. Significant difference was found between the academic achievement of Christian and Muslim students from intact homes whereas none was found between the Christians and Muslims from single parenting homes: Also significant difference was found between the academic achievement of males and females from single parenting homes but none between those from intact homes. The researcher recommended counseling programme for children that came from single family.

This study is similar because both investigate on effect of parenting structure on academic performance of secondary school students using t-test and both also use students' records to assess the effect of students' academic performance. The study differs in the sense that the previous study does not narrow down to a particular subject and descriptive survey research design with random sampling techniques were used while the present study is considering financial accounting as a subject and expo facto research design together with purposive sampling technique was employed. The researcher noticed that the number of schools and population of students in Ejigbo Local Government were not stated to actually determine whether the sample is fair and representative. The gap noticed and to be filled by the researcher is to give the research work a wide coverage by not restricting it to a Local Government as previous researcher did.

Lawal and Adediran (2007) conducted a research on the effects of single parent on academic achievement of secondary school students in Ibadan South-East local government Area of Oyo State, Nigeria. The whole of secondary school students in Oyo state represent the sample population. In carrying out the study, ex-post facto or causal survey design was adopted for the study. Stratified proportional random sampling technique was used in selecting the subjects used for the study. The reliability and validity of the instruments were determined before use by the investigators. The study revealed among other things that: There is no significant difference between students from divorced home and their academic achievement. There is no significant difference between children in step- families and their level of academic achievement. There is no significant difference between academic achievement of students from single-parent and their counterparts living-together parents. There is no significant difference between the academic

performance of students from favorable home environment and their counterparts from unfavorable home environment.

The following are included in the recommendations in the study. The husband and wife should be made to realize that it is their joint responsibilities that can see their children through their educational achievement. Class and subject teachers should be sensitive to significant changes in any student behaviour and attitudes. The school should ensure that information on the child`s home circumstances is regularly checked and up dated in conjunction with the parents. The study is similar because it shares one of the variables (i.e. parenting) on students' academic performance and the same research design, ex-post facto were employed. The area of difference is that the former study does not narrow down to a particular subject, exact population of the study was not stated and the procedures for data analysis were not stated. The gap noticed is that previous researcher only considers single parenting while the current researcher is intending to consider step parenting and genders.

Uwaifo's (2008) study examined the effects of family structure and parenthood on the academic performance of Nigerian university students. The sample for the study consisted of 240 students drawn from the six randomly selected faculties in Ambrose Alli University, Ekpoma, Edo State. The analysis involved using t-test statistical method. The level of significance for the null hypothesis is 0.05.The results showed that significant differences existed between the academic performance of students from single parent family and those from two-parent family structures. The study is similar because it considered family structure as independent variables. The study differs because the research was carried on university students using random sampling while the present study is on secondary school student using purposive sampling method. Also the former research does not narrow down to a particular course. The gap noticed is that the

research of this magnitude should be narrowed down to a particular course or particular level in the university and this constitutes the gap that researcher will fill, using the senior secondary school.

Yara and Yara (2010) conducted a study on broken homes and academic performance of adolescent in secondary schools in Ibadan, Nigeria. Descriptive survey research design was adopted with the sample consisting of 200 students drawn from four randomly selected secondary schools in Ibadan North Local Government Area, Ibadan, Oyo State, Nigeria. One validated instrument (Effect of Broken Homes on Academic Performance of Secondary School Adolescents' Questionnaire (EBASQ)) was used for data collection and the data collected were analyzed using the Spearman Correlation Coefficient. Four null hypotheses were answered. The results showed that there were significant differences between the family type/family structure and academic performances of students from broken homes ($r=0.25$, $p<0.05$). There were significant differences in the academic performances of adolescents from broken and intact home based on religion ($r=0.081$, $p<0.05$); male and female adolescents from broken and intact or two-parent homes ($r=0.0.070$, $p<0.05$); junior and senior students ($r=0.41$, $p<0.05$). It is recommended that school counselors should be employed in all schools where they should provide necessary assistance to students especially those that are from single-parent families or broken homes to enable them overcome their emotional concerns.

The study is related because the previous and present studies centre on influence of family structure on students' academic performance in secondary school. The area of variance was that the previous study centre on broken home using descriptive survey design, a questionnaire was used to answer the research questions and spearman correlation was also used

to test the research hypotheses while the later centre on step-parenting and gender using expo facto research design, students' academic performance will be obtained to assess students' academic performance. The gap noticed was that the previous study covered a section of Local Government while the current study covers a whole state.

Udousoro (2011) conduct a study on the effects of gender and Mathematics ability on academic performance in Chemistry in Uyo, Nigeria. This research was designed to investigate the effect of gender and mathematics ability on academic performance of students in Chemistry. The sample size comprises one hundred (100) SS 1 chemistry students in two secondary schools in Uyo metropolis. The instruments used were the Chemistry Achievement Test (CAT) and the Mathematics Ability Test (MAT).Independent t-test statistic tool was used to analyze the data collected. The result of the test indicated that gender does not have any significant effect on the academic performance of students in Chemistry. It was also observed that students with high mathematics ability performed significantly better than those with low mathematics ability in chemistry. From the findings of the study, it was recommended that both male and female chemistry students should equally be encouraged to excel in their studies and that science student who choose chemistry as a core subject should be made to understand the importance and relationship between mathematics and chemistry and apply themselves seriously to their studies.

The study is related because both of them have gender as independent variable, it measures their effect on students' academic performance and t-test statistical tool were used to analyze data collected. The area of difference is that the former was narrowed down to mathematic, achievement and ability test were employed to assess students performance while the later was on financial accounting and students' academic record was used to assess students'

academic performance. The gap noticed was that the previous study had little coverage while the current researcher intends to have a wider coverage.

Tenibiaje and Tenibiaje (2011) investigate the effects of single-parenthood on the academic performance and truancy behaviour among secondary school students. The purpose of the study is to find out the influence of family pattern on the academic performance and truancy behaviour of secondary school students. A total number of two hundred and fifty (250) students were randomly sampled for the study. Schools were purposely selected to cater for mixed schools, boys and girls schools. A questionnaire was designed by the researchers to measure the effects of single-parenthood on the academic performance of students; the questionnaire contained the following items: name of the respondents, name of the school of each respondent, age, sex, religion and the type or kind of family structure. Independent t-test was used for analyzing the hypotheses. In analyzing the first hypothesis, it showed that there is no significant difference between the academic performance of adolescent students from single parent homes and those from intact parent homes. The second hypothesis revealed that there is significant difference between truancy behaviour of adolescent students from single parent homes and those from intact homes. With the results obtained, these conclusions were made, that there is no difference between the academic performance of single parent students and intact parents students, but there is difference between them in truancy behaviour. These recommendations were made that students from single parenthood should be counseled oneself-esteem and self concept, so also marriage disagreement should be handled with love between the parents, instead of settling for divorce.

The previous study is similar to current study in the sense that family structure was both considered, purposive sampling method were both used and t-test statistical tool was used to analyze the data collected. It differs because it considers only single parenthood while the present study is considering step parenthood and gender. Also the previous study does not centre on academic performance alone but family structure and truancy behaviour of adolescent students from single parent. The researcher noticed that previous researcher used purposive sampling and the reason for that is not stated which may be biased. The present research will used the same sampling technique stating the reason for been used.

Oludipe (2012) conduct a study on gender difference in Nigeria Junior secondary students' achievement in basic science in Ogun State. The main purpose of this study was to investigate the influence of gender on Junior Secondary students' academic achievement in basic science using cooperative learning teaching strategy. Total number of one hundred and twenty (120) students obtained from the intact classes of the three selected Junior Secondary Schools in the three selected Local Government Areas of Ogun State, South-west Nigeria, participated in the study. This study employed a quasi-experimental design. Lesson note based on the jigsaw II cooperative learning strategy and Achievement Test for Basic Science Students (ATBSS) were the instruments used to collect the relevant data. The data collected was analyzed using descriptive and independent samples t-test statistical methods. Findings of this study revealed that there was no significant difference in academic achievement of male and female students at the pretest, posttest, and delayed posttest levels respectively. This research suggested that in order to encourage more women into pure sciences, and science-oriented courses, interventions need to be designed that focus not only on the academic achievement of girls but also in how to make science-related occupations more interesting for young, high achieving girls.

The study is similar because both have genders as independent variable. The study varies because the recent study has step parents as additional independent variable while the former study did not. Also, the former study assessed overall performance of students using quasi experimental design while the recent study narrowed down to a subject, financial accounting using ex-post facto. The gap noticed was that the sample procedure was not stated to ascertain the fairness of the sample.

Abudu and Fuseini (2013) conducted a study on influence of single parenting on pupils' academic performance with a focus on whether academic performance differed between child from single parents home and those from two parent homes. The cross-sectional study design was used. A questionnaire aided the collecting of primary data while secondary data on test scores was obtained from pupils' report cards. The sample size was 170. Data analysis involved using cross tabulation and t – test. The results show that there is a significant difference between the academic performance of pupils from single parent homes and those from two parent homes. The main conclusion drawn from this study is that single parenting has negative impact on a child's academic performance. The study recommends that teachers should give pupils from single parent homes attention to enable them cope and that they should equally be counseled to make them adjust to the academic environment. The study is similar because both assess the influence of parenting on students' academic performance. The area of variance is that the previous study does not narrow down to a particular subject while the current researcher is considering Financial accounting, also the research design used was cross-sectional research design while current researcher will use ex-post factor research design. The gap the current researcher intends to fill is that the previous study was carried out in one municipal area in which

current research is considering a whole state so as to generalize the result. Also this kind of study has not been carried out in Kano State based on researcher finding.

Aemero and Lakshmi (2013) conduct a study on assessing children academic achievement as correlates with parents' marital status in Junior High School, Addis Ababa. The objective of the present study was to examine academic achievement of four selected government junior high school children as a function of parents' marital status. In order to accomplish this objective, measures for the academic achievement, average academic scores over two years of each student were obtained from school records. Moreover, parents' marital status consisting of single mother families, stepfathers, and group of intact families were identified from the responses of children to the preliminary screening questionnaire distributed in four governmental junior high schools in Addis Ababa. As a whole, 240 children participated in the study. For the dependent variable of academic achievement, separate analysis of variance was run on the data with parental marital status, sex and age of children serving as the independent variables. This was to see the degree and extent of differences in terms of academic achievement of the children considered in the study as function of these independent variables, accordingly, statistically the results indicated significant differences in academic achievement in favor of students from intact families. No substantial differences were observed between children from divorced and remarried families. Statistically significant differences in academic achievement as a function of sex differences were obtained for children from all parents' marital status taken into account in this study. As a result, boys were found to receive a substantial higher mean achievement score than girls. The study is directly related because marital status includes step parenting and its influence in on secondary school academic performance only that

the study is on Junior Secondary School and academic performance was not restricted to a particular subject as recent research study did.

Tshabalala and Ncube (2013) conduct study on causes of poor performance of Ordinary Level Pupils in Mathematics in Rural Secondary Schools in Nkayi District. The population for the study is 1200 at Ordinary Level. A total sample of 200respondents was used of which 120 were girls and 80 were boys. The research instruments used was the questionnaire which had both close ended and open ended questions. Descriptive statistical analysis was used to interpret data. The study revealed that pupils attributed their failure mainly to lack of material resources, poor teaching methods, bad teacher behavior, and poor grounding in the subject at lower levels as well as their fear of the subject. The study recommends that the Ministry of Education should embark unserious in-service training for mathematics teachers. Teachers should also embark on team teaching to assist each other on the subject. Finally, pupils should be motivated to view mathematics like the rest of the subjects in the school curriculum. This study is similar to present study because it assesses performance of student in secondary school and the same research design will be used. The area of variance is that the former examines the causes of poor performance while the present study is considering influence of step parenting on students' academic performance in financial accounting. The present researcher noticed that the previous research does not establish the yard stick used to select sample from entire population. The gap the researcher intends to fill is that most of the research works ignore parenting as a factor for student performance especially step parenting.

Eneji, Ubom, Eneji, Obogo and Dunnamah (2013) conduct a study on influence of family type and parent's socio-economic status on school dropout among female students in Old Ogoja

zone of Cross River, Nigeria. The researchers set out to assess the influence of family type and socioeconomic status of parents on female student's school dropout, the research location is within the old Ogoja zone of Nigeria which includes Obanliku, Obudu, Bekwarra, Ogoja and Yala Local Government Areas of Cross River State. Using stratified and systematic random sampling technique, 8 secondary schools were selected from the study area. A total of 400 students were randomly selected for the study using the school period between 2005 and 2012. The list of female students dropout used for the study was gotten from the school register including their residential addresses. About 24 students who dropped out of schools moved out of the neighborhood, but this did not include the sample finally selected for the study. Female students, parents and teachers were used for the study. A hypothesis was stated thus: parent's socioeconomic status and family type does not significantly influence female student's school dropout. Using a well structured questionnaire for data collection and analyzing the data gathered with Pearson moment correlation at 0.5% significant level, the researchers found no significant correlation between family types and female student's school dropout, but found a significant correlation between parent's socioeconomic status and female students' school dropout rates. The researchers concluded that despite the results of the analysis, there is a significant correlation between family type and socioeconomic status and female student's school dropout. Some recommendations were then made to solve the problem of female student's school dropout as influenced by parent's socioeconomic status and family types. The study is similar in the sense that both considered family structure and uses questionnaire for data collection. The study differs because the former uses Pearson moment correlation to analyze data while the present uses both regression and t- test

Akanbi (2014) conducted a research work in on the impact of divorce on academic performance of senior secondary students in Ilorin metropolis Kwara State. The study adopted a survey method of research. Purposive and simple random sampling techniques were used for the study. Six senior secondary schools were randomly selected from the lists of senior secondary schools in Ilorin metropolis. 20 students from divorced families were randomly chosen from each school, making total number of 120 students as a subject sample out of 170 target population of the students from divorced homes. The questionnaire was tagged Students of Divorce Family Questionnaire (SDFQ) and academic performance tests tagged (EMT). English Language and Mathematics Test [EMT] were conducted for SS1 and SS2 participating students. The 10-item questions were set for both English Language and Mathematics. The finding indicates that there is significant negative correlation between student of divorce and academic performance. The finding also shows significant age difference among students of divorce based on academic performance. It was recommended that government should provide rehabilitative programme for the students of divorced family in schools so that they can adjust in their academic performance.

The study is related because the former and the present centre on academic performance of student in secondary school and the same research design will be used for the study, while the only difference is because the previous study considered effect of broken home on students' academic performance of students in Mathematics and English Language while the current researcher is considering influence of step parenting on student' academic performance. The gap that researcher intends to bridge is to give wider coverage by carrying out this research in the whole of Kano State.

2.12 Summary of Reviewed Literature

This sub-head summarized reviewed literature related to step parenting, gender on students' academic performance. The theory adopted for the study is Social Learning Theory by Albert Bandura that said learning cannot take place in isolation but by situation and circumstances surrounding the learner and learner's immediate environment. The concept of step parenting, gender, and academic performance were discussed in relation to the child's academic performance supported by the views of various authors. The researcher discusses Family background and structure, influence of gender on student academic performance, characteristics of single mothers and single fathers were also discussed to reflect the nature of family in the society. The researcher also discussed characteristics and challenges associated with step parenting and its effects on behaviour of students both at home and in the school. The issue of gender difference was hammered and the view of different authors on the academic performance. The researcher also reviewed parenting style adopted by parents and its effect and contribution to students' academic performance. Financial accounting, objectives and importance on student academic performance were discussed.

Finally, although some empirical studies indicated the influence of family background on students' academic achievement, a major problem that was evident from literature was a general dearth of such research studies in Northern Nigeria especially in the study area Kano State. Most of the available research studies were conducted in the western and Eastern region of Nigeria. Therefore, there is the need to carry out the study in Northern Nigerian environment which forms the major gap to be filled the present research work.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter described the methods and procedures used in carrying out the study under the following sub-headings:

3.1 Research Design

3.2 Population of the study

3.3 Sampling Size and Sampling Procedure

3.4 Instrument for Data Collection

3.4.1 Validity of the Instrument

3.4.2 Pilot Study

3.4.3 Reliability of the Research Instrument

3.5 Procedure for Data Collection

3.6 Procedure for Data Analysis.

3.1 Research Design

The design adopted for this study was ex-post facto design. Lammers and Badia (2005) described ex-post facto best and appropriate for data collection from large population. The choice of survey design is also based on the fact that the entire population cannot be used. The main purpose of using an ex post facto is to determine the cause and effect relationship between the dependent and the independent variable. (Ary, & Sorensen, 2009). The variable in such a research are a "matter of fact" and cannot be manipulated so as to determine whether they will be variation of results.

3.2 Population of the Study

The population of the study is 17,883 SS I students in public secondary schools in Kano State during the 2014/2015 session. The breakdown is as presented in Table 1.

Table 1: Population for the Study

	S/N	No of Sch.	No of Boys	No of Girls	Total
1.	Kano North	155	3135	1276	4411
2.	Kano Central	181	5466	3956	9422
3.	Kano South	176	2728	1322	4050
	Total	512	11329	6554	17883

Source: Kano State Ministry of Education 2015

3.3 Sample Size and Sampling Procedure

Ten secondary schools that offer financial accounting across the three senatorial districts were purposively selected to represent the entire population, these schools are: ADSS Bukavu Girls, ADSS Bukavu Boys, GSS Stadium, GSS Gadaya, GSS Bagwai, GGSS Sharada, GGSS Sheka, Rumfa College, GGSS Kumbotso and GGSS Hausawa. The schools were purposively selected based on the number of students offering financial accounting. The selection of these schools was in line with the suggestion of Nkpa (2000) and Kajang, David and Jatau (2004) that in conducting research studies that involved use of existing records of students, 5-10 schools are enough to represent the entire population depending on the number of available schools and students in the study area.

The selected ten (10) schools had 568 financial accounting students. 216 financial accounting students were selected using random sampling technique. The selection of this sample size was based on the recommendation of sample determination Table of Educational and Psychological Measurement by Paul (2006) as seen in appendix C. The distribution of the sample was shown on Table 2.

Table 2: Sample Size for the Study

S/N	Family structure	No of Male	No of Female	Total
1	Step Parents	54	54	108
2.	Both Parent	54	54	108
	Total	108	108	216

Source field study 2015

3.4. Instrument for Data Collection

The researcher draw structured questionnaire for data collection. The questionnaire has two sections i.e. A and B. Section A has two items; it considered the bio-data of the respondents. Section B contains the kind of family structures, it has six items. The information supplies in this section together with the internal examination result of first term collected from school authority were used to answer all research questions and assess students' academic performance in financial accounting

3.4.1 Validity of the Instrument

To ensure that this instrument measures correctly the subject matter under study, the questionnaire was submitted to three experts not below the rank of senior lecturer in the department of Vocational and Technical, Ahmadu Bello University, Zaria, the instrument was vetted and all corrections and suggestions were effected.

3.4.2 Pilot Study

To ensure that the measuring instrument was devoid of ambiguity, a pilot study was carried out using 25 students at Government secondary school, Fantai Hadejia, Jigawa State. The Researcher considered the choice of this school appropriate because it is a public school which operates the same curriculum and participate in the West African Examination.

3.4.3 Reliability of the Instrument

In order to establish the internal consistency and stability of the measuring instrument, split half method was used. The mean scores of the respondents were used to calculate the reliability co-efficient. On the average, when the instrument was tested the reliability co-efficient

of 0.71 was obtained. Nworgu (1991) stated that any reliability co-efficient between 0.6 and 0.9 is reliable; this shows that the instrument is reliable.

3.5 Procedure for Data Collection

A letter of introduction was collected from the Head of Department, Department of Vocational and Technical Education, Ahmadu Bello University, Zaria. The questionnaire was administered by the researcher with the help of five research assistants. During the distribution of questionnaire, the accounting teachers of every school instructed the students to indicate their ID Number on the copy of the questionnaire given to them before filling. This was done to enable the researcher place the students based on step parenting and both parenting categories in order to compare their academic performance. In order to get equal numbers of students in the 2 parenting categories, 568 questionnaires was distributed and retrieved. The researcher then sorted and randomly selected 216 questionnaires based on the categories, every category has 108 students with equal number of male and female.

First term financial accounting examination results were obtained from schools authority to assess academic performance of students based on their parenting category. The results were then sorted based on their parenting categories and gender for analysis. The exercise last for four weeks.

3.6 Procedure for Data Analysis

Table of frequency and percentages was used to analyze respondents' bio-data. Mean and standard deviation were used to answer all the research questions. Regression analysis was used

to test null hypotheses one and two while t- test was used to test null hypotheses three, four, five and six.

Decision Rule: In answering the research questions, any variable that has higher mean score was considered having influence. The null hypothesis was rejected when the sig. p-value is less than the alpha value of 0.05 levels of significance. It was also retained when the sig. p-value is more than the alpha value of 0.05 levels of significance.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

In this chapter the analyses and results of the data collected for the study were presented. The data analyses were based on the following sub-headings:-

4.1 Bio-data of Respondents

4.2 Answers to Research Questions

4.3 Test of null Hypotheses

4.4 Summary of major Findings

4.5 Discussions of the Findings

A total of two hundred and sixteen (216) students were selected based on their parenting categories and each parenting category consists of equal number of male and female. The distribution of the target population based on category and gender was as presented in table 3.

4.1 Analysis of Bio-Data of the Respondents

The analysis of the respondents by category and gender was as contained in table 3.

Table 3: Analysis of Respondents by Category and Gender Using Percentage

S/No	Category	Male		Female	
		Frequency	Percentage	Frequency	Percentage
1	Father step-parent	36	33.3	36	33.3
2	Mother step-parent	36	33.4	36	33.4
3	Both parents	36	33.3	36	33.3
	Total	108	100	108	100

Source: Fieldwork 2015

Table 3 revealed that, the number of respondents in each category namely step father, step mother, and both parents were the same (36). The analysis based on gender also revealed equal number of participating male and female students in each category. All categories have 36 male and female with their corresponding percentages.

4.2 Answers to Research Questions

Data relating to research questions were analyzed. The results were shown in Table 4 to 9. However, detail of the analysis was shown in appendix II while the summary of the results was as presented in table 4 to 9 as follows:

Research question one: **What is the influence of step father on the performance of secondary school students in financial accounting in Kano State, Nigeria?**

Data collected in respect to this question was summarized in table 4

Table 4: Mean Score of Respondents on the influence of Step-father on students' Performance in Financial Accounting

Variable	N	$\overline{X}$	Std. Dev.	Decision
Step father	36	43.6	12.7	Step-father does not influence students performance
Both father & mother	36	62.8	11.4	

Source: fieldwork 2015

The analysis of data in table 4 indicated that, the mean score and standard deviation of students under step father were 43.6 and 12.7. The students under both father and mother had mean score of 62.8 and standard deviation of 11.4 respectively. The performance of students under both father and mother is greater than that of students under step father. The variation in the performance could be due the reason that children of step parenting families are vulnerable to the effects of parental separation which would affect their academic performance while those children whose parents are not separated exhibit social and emotional stability which also influence their school activities positively. This means that, step father does not influence the performance of students in financial accounting.

Research question Two: **What is the influence of step mother on the performance of secondary school students in financial accounting in Kano state, Nigeria?**

Data collected in respect to this are summarized in table 5

Table 5: Mean Score of Respondents on influence of step-mother on Students' Performance in Financial Accounting

Variable	N	$\overline{X}$	Std. Dev.	Decision
Step mother	36	44.2	14.3	Step-mother does not influence students performance
Both father & mother	36	62.8	11.4	

Source: fieldwork 2015

The results of table 5 revealed that, the mean score of students under step mother was 44.2 with standard deviation of 14.3. The mean and standard deviation of students under both father and mother was found to be 62.8 and 11.4. The performance of students under both father and mother was better than the students under step mother. The disparity in their performance would be attributed to loss of confidence tendency the children may develop due to step. This means that step mother does not influence students' performance in financial accounting.

Research question Three: **What is the difference between the performance in financial accounting of male students living with step-father and that of male students living with both parents in secondary schools in Kano state?**

Data collected in respect to this are summarized in table 6.

Table 6: Mean Score of Respondents on the difference Between Performance of Male students living with Step-father and Male students living with both father and mother**.**

Variable	N	$\overline{X}$	Std. Dev.	Decision
Male in step father	18	48.8	12.9	There is difference in the performance of male in the two parenting categories
Male in both father & mother	18	64.1	9.4	

Source: fieldwork 2015

The analysis of data in table 6 indicated that, the mean score and standard deviation of male students under step father were 48.8 and 12.9. The male students under both father and mother had mean score of 64.1 and standard deviation of 9.4 respectively. The performance of male students under both father and mother is greater than that of students under step father. The differences in the performance could be due the fact that children of step families show elements of depression, sadness, anger and fear which would affect their academic performance while those children whose parents are not separated exhibit social and emotional stability which also influence their school activities positively. This means that, step father does not influence the performance of male students in financial accounting.

Research question four: **What is the difference between the performance in financial accounting of male students living with step-mothers and that of male students living with both parents in secondary schools in Kano state?**

Data collected in respect to this are summarized in table 7

Table 7: Mean Score of Respondents on the Difference between Performance of Male students living with Step-mother and male students living with both father and mother parents

Variable	N	$\overline{X}$	Std. Dev.	Decision
Male in step mother	18	42.1	12.3	There is difference in the performance of male in the two parenting categories
Male in both father & mother	18	64.1	9.4	

Source: fieldwork 2015

The results of table 7 revealed that, the mean score of boy students under step mother was 42.1 with standard deviation of 12.3. The mean and standard deviation of male students under both father and mother was found to be 64.1 and 9.4. The performance of male students under both father and mother parents was better than the male students under step mother. The discrimination in their performance would be related to suffering of deprivation and denial of some rights and opportunities from step parenting. This means that step mother does not influence male students' performance in financial accounting.

Research question five: **What is the difference between the performance in financial accounting of female students living with step-father and that of female students living with both parents in secondary schools in Kano state?**

Data collected in respect to this was summarized in table 8

Table 8: Mean Score of Respondents on the difference between Performance of female students living with Step-father and female students living with both father and mother**.**

Variable	N	$\overline{X}$	Std. Dev.	Decision
Female living with step father	18	41.4	14.1	There is difference in the performance of girls in the two parenting categories
Male living with both father & mother	18	61.6	10.6	

Source: fieldwork 2015

The analysis of data in table 8 indicated that, the mean score and standard deviation of female students under step fathers were 41.4 and 14.1. The female students under both father and mother had mean score of 61.6 and standard deviation of 10.6 respectively. The performance of female students under both father and mother is greater than that of students under step father. The dichotomy in the performance could be due the fact that children of step parenting families show elements of depression, sadness, anger and fear which affect their academic performance while those children whose parents are not separated exhibit social and emotional steadiness which also influence their school activities positively. This means that, step father does not influence the performance of female students in financial accounting.

Research question six: **What is the difference between the performance in financial accounting of female students living with step-mothers and that of female students living with both parents in secondary schools in Kano State?**

Data collected in respect to this was summarized in table 9.

Table 9: Mean Score of Respondents on the difference between performance of female students living with Step-mother and that of female students living with both father and mother parents

Variable	N	$\overline{X}$	Std. Dev.	Decision
Female living with step mother	18	46.4	17.3	There is difference in the performance of female students in the two parenting categories
Female living with both father & mother	18	61.6	10.6	

Source: fieldwork 2015

The analysis of data in table 9 indicated that, the mean score and standard deviation of female students under step mother were 46.4 and 17.3. The female students under both father and mother had mean score of 61.6 and standard deviation of 10.6 respectively. The performance of female students under both father and mother is greater than that of students under step mother. The variation in the performance could be due the fact that children of step parenting families show elements of depression, sadness, anger and fear which affect their academic performance while those children whose parents are not separated exhibit social and emotional steadiness which also influence their school activities positively. This means that, step mother does not influence the performance of female students in financial accounting.

4.3 Test of Null Hypotheses.

In this section, the null hypotheses were tested using regression analysis and t-test statistics. The results were contained in Tables 10 to 15.

Null Hypothesis 1: **Step father parent has no significant influence on the performance of secondary school students in financial accounting in Kano State, Nigeria.**

The test of null Hypothesis 1 was as summarized in table 10

Table 10: Regression Analysis on influence of Step-father on Performance of Financial Accounting

Variable	$\overline{X}$	Std. Dev.	Coefficient	Std. Err	t. stat.	r.cal.	r^2	r. Adj.	P-value
Step father	46.4	17.3	.210	5.04	4.34	.036	.034	.032	.084
Both father And mother	61.6	10.6							

Source: Field Work 2015

The analysis of data in table 10 shows the influence of step father on the performance of student in financial accounting. The results revealed mean and standard deviation of 46.4 and 17.3 for step father and 61.6 and 10.6 for both father and mother respectively. The coefficient and standard error stood at .210 and 5.046. The r-cal. was .036, r^2 was .034 and r-adj. was .032 at .084 significant values. The null hypothesis which states that step father has no significant influence on students' performance is retained because the calculated p-value of .084 is less than the alpha value of 0.05 levels of significant. The results also showed that the influence step father has on students performance is 36% which is less than the average of 40%. The variation in the performance could be due the reason that children of step parenting families are vulnerable to the

effects of parental separation which would affect their academic performance while those children whose parents are not separated exhibit social and emotional stability which also influence their school activities positively.

Null Hypothesis 2*:* Step-mother parent has no significant influence on the performance of secondary school student in financial accounting in Kano State.

The test of null Hypothesis was as summarized in table 11

Table 11: Regression Analysis on the influence of Step-mother on Performance of Financial Accounting Students'

Variable	$\overline{X}$	Std. Dev.	Coefficient	Std. Err	t. stat.	r.cal.	r^2	r. Adj.	P-value
Step mother	44.2	14.3	.432	4.31	-9.67	.031	.028	.026	.072
Both father And mother	62.8	11.4							

Source: Field Work 2015

The analysis of data in table 11 shows the influence of step mother on the performance of student in financial accounting. The results revealed mean and standard deviation of 44.2 and 14.3 for step mother and 62.8 and 11.4 for both father and mother respectively. The coefficient and standard error stood at .432 and 4.31. The r-cal. was .031, r^2 was .028 and r-adj. was .026 at .072 significant values. The null hypothesis which states that step mother has no significant influence on students' performance is retained because the calculated p-value of .072 is smaller than the alpha value of 0.05 levels of significant. The results also showed that the influence step mother has on students performance is 31% which is less than the average of 40%. The disparity in their performance would be attributed to loss of confidence tendency the children may develop

due to step parenting. This means that step mother parenting does not influence students' performance in financial accounting.

Null Hypothesis 3: **There is no significant difference between the performance in financial accounting of male students' living with step-fathers and that of male students' living with both parents in secondary schools in Kano state.**

The test of null Hypothesis 3 can be seen as summarized in table 12

Table 12: Z-test Analysis on Influence of Step mothers on Performance of Financial Accounting Students'

Variable	N	$\overline{X}$	Std.Dev.	SE	Z-test	Sign
Male students living with Step fathers	18	48.6	24.6	9.4	2.62	0.001
Male students living with Both parents	18	64.1	29.2	10.7	2.73	0.002

Z-crit = 1.96
Source: Field Work 2015

The result of Z-test in table 12 gives the difference in the academic performance of male students living with step fathers and male students' living with both parents. The Z-calculated for male students living with step fathers was 2.62 and male students' living with both parents was 2.73 respectively. Both calculated Z statistics were greater than the critical Z- value of 1.96. Similarly, the alpha values of 0.001 and 0.002 were lower than the set 0.05 level of significance of this research. Hence, the null hypothesis which states that there is no significant difference between the performance of male students living with step fathers and those living with both parents is rejected.

Null Hypothesis 4: **There is no significant difference between the performance in financial accounting of male students' living with step-mother and that of male students' living with both parents in secondary schools in Kano state.**

The test of null Hypothesis 4 can be seen as summarized in table 13

Table 13: Z-test Analysis on the influence of Step-mother on Performance of Financial Accounting Students'

Variable	N	$\overline{X}$	Std. Dev.	SE	Z-test	Sign
Male Students' living with Step Parents	18	42.1	23.2	8.7	2.67	0.003
Male Students' living with both Parents	18	64.1	29.2	10.7	2.75	0.001

Z-crit = 1.96

Source: Field Work 2015

The analysis of data in table 13 shows the difference in the academic performance of male students living with step mothers and male students living with both parents. The Z calculated for male students' living with step mothers was 2.67 while that of male students' living both parents was 2.75 respectively. The calculated Z statistics for both variables were higher than the critical Z- value of 1.96. Furthermore, the alpha value of 0.003 and 0.001 were less than the set significance level of 0.05 of this research. Therefore, the null hypothesis that says there is no significant difference between the performance in financial accounting of male students living with both parents in secondary school in Kano state is rejected.

Null Hypothesis 5: **There is no significant difference between the performance in financial accounting of female students' living with step-fathers and that of female students' living with both parents in secondary schools in Kano state.**

The test of null Hypothesis 5 can be seen as summarized in table 14

Table 14: Z-test Analysis on influence of Step-father on the performance of Financial Students'

Variable	N	$\overline{X}$	Std Dev.	SE	Z-test	Sign
Girls living with Step father	18	41.4	23.4	10.2	2.94	0.002
Girls living with Both Parents	18	61.6	28.6	12.4	2.63	0.001

Z-crit = 1.96

Source: Field Work 2015

The analysis of data in table 14 shows the difference in the academic performance of female students living with step father and female students living with both parents. The mean and standard deviation of female students living with step fathers is 41.4 and 23.4 while those living with both parents are 61.6 and 28.6. The z-calculated was found to be 2.94 and 2.63 for female students living with step fathers and those living with both parents respectively. The calculated Z- statistics for both variables were higher than the critical Z-value of 1.96. Similarly, the alpha value of 0.002 and 0.001 were less than the set significance level of 0.05 of this research. In order words, the null hypothesis that says there is no significant difference in the performance of female students living with step fathers and those living with both parents in financial accounting is therefore rejected. This implies that, step father does not influence the performances of female students in financial accounting.

Null Hypothesis 6: **There is no significant difference between the performance in financial accounting of female students' living with step-mothers and that of female students' living with both parents in secondary schools in Kano state.**

The test of null Hypothesis 6 can be seen as summarized in table 15

Table 15: Z-test Analysis on influence of Step-mothers on Performance of Financial Accounting Students'

Variable	N	$\overline{X}$	Std. Dev.	SE	Z-test	Sign
Girls living with Step mother	18	46.4	24.6	10.3	2.83	0.003
Girls living with Both Parents	18	61.6	28.6	12.4	2.65	0.001

Z-crit = 1.96
Source: Field Work 2015

The analysis of data in table 15 shows the difference in the academic performance of female students living with step mothers and female students living with both parents. The mean and standard deviation of female students living with step mothers is 46.4 and 24.6 while those living with both parents are 61.6 and 28.6. The Z-calculated was found to be 2.83 for female students living with step mother and 2.65 for those with both parents. The calculated p-value was 0.003 and 0.001 which is less than the alpha value of 0.05. Since the calculated p-value of 0.003 and 0.001 is less than alpha value of 0.05, the null hypothesis that says there is no significant difference in the performance of female students living with step mother and those living with both parents in financial accounting is therefore rejected. This implies that, step mother does not influence the performances of female students in financial accounting.

4.4 Discussion of the Major Finding

Based on the data analyses on research questions using mean and standard deviation and the test of null hypotheses using regression and t-test statistics, the following were discussed;-

Step father do not influence the performance of secondary school students in financial accounting in Kano State. This is in line with the result of research question one which showed the mean and standard deviation of student under step father were 43.6 and 12.7, while students who had their both parents had 62.8 and 11.4. To affirm this finding, the analysis of data in table 4.8 indicated that, the calculated p-value of .084 was more than the alpha value of 0.05 levels of significance. This implies that, Step father do not positively influence the performance of secondary school students in financial accounting. Hence, the null hypothesis was retained. In supporting this finding Alawode, (2000) asserted that step parenting result from divorce, separation of various kinds, having children out of wedlock or death of one spouse which leaves the roles in the hands of a single parent or none of the parents which consequently affect child's self esteem, emotional development and academic performance.

Step mother parents do not influence the performance of secondary school students in financial accounting. This is in line with the result of research question two which shows the mean and standard deviation of student under step mother parents were 44.2 and 14.3, while students who had their both parents had 62.8 and 11.4. The results of data in table 4.9 concord this finding by showing that calculated p-value of .072 was more than the alpha value of 0.05 levels of significance. This means that, step mother parents do not influence the performance of secondary school students in financial accounting. Thus, the null hypothesis two was retained. This finding is in line with the report of (Salami and Alawode, 2000). Who observed that,

children under step parenting family structure might not receive the necessary attention they require because the step parents might not give adequate attention to the children that are not theirs. This phenomenon creates psychological imbalance among school children.

There is significant difference between the performance in financial accounting of boys living with step-father and that of boys living with both parents in secondary schools in Kano state. This is in line with the result of research question three which shows the mean and standard deviation of boy student under step father parents were 48.8 and 12.9, while boy students who had their both parents had 64.1 and 9.4. In conformity with this finding, the result of null hypothesis three showed the calculated p-value of .002 which was less than the alpha value of 0.05 levels of significance. This implied that, there exist significant difference between the performance in financial accounting of boys living with step-father and that of boys living with both parents in secondary schools in Kano state. Hence, the null hypothesis was rejected. This findings agreed with the report of Bray, (2012) step parenting generally lead to development of low self esteem and negative spirit of belonging among school children which affect their punctuality in schools, relationship with others and academic performance if compared with their counterparts who live with their both parents.

There is significant difference between the performance in financial accounting of boys living with step-mothers and that of boys living with both parents in secondary schools in Kano state. This is in line with the result of research question four which shows the mean and standard deviation of boy students under step mother parents were 42.1 and 12.3, while boy students who had their both parents had 64.1 and 9.4. The results of data in table 4.11 showed that calculated p-value of .005 which is less than the alpha value of 0.05 levels of significance. This means that, significant difference between the performance in financial accounting of boys living with step-

mothers and that of boys living with both parents in secondary schools exists. Thus, the null hypothesis four was rejected.

There is significant difference between the performance in financial accounting of girls living with step-fathers and that of girls living with both parents in secondary schools in Kano state. This is in line with the result of research question five which shows the mean and standard deviation of girl students under step father parents were 41.4 and 14.1, while students who had their both parents had 61.6 and 10.6. To support this finding, the result of null hypothesis five showed the calculated p-value of .002 which was less than alpha value of 0.05 levels of significance. This implied that, there exist significant difference between the performance in financial accounting of girls living with step-father and that of girls living with both parents in secondary schools in Kano state. Hence, the null hypothesis was rejected. This finding agreed with the report of Arigbabu and Mji, 2004) who observed that, because of the rigorous activities like washing dishes, cooking, cleaning and so on girls under step parents are subjected to, their academic performance decline when compared with their counterpart under both parents.

There is significant difference between the performance in financial accounting of girls living with step-mothers and that of girls living with both parents in secondary schools in Kano State. This is in line with the result of research question six which shows the mean and standard deviation of girl students under step mother parents were 46.4 and 17.3, while girl students who had their both parents had 61.6 and 10.6. The results of data in table 4.13 showed that calculated p-value of .004 less than the alpha value of 0.004. This means that, significant difference between the performance in financial accounting of girls living with step-mothers and that of girls living with both parents in secondary schools exists. Thus, the null hypothesis four was rejected. This finding is in line with the studies conducted by Lawal and Adediran, (2007) who

found that, there is significant difference between academic achievement of students from step-parent and their counterparts who stay with their both parents.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

This chapter contain a summary of the work, conclusions drawn and recommendations made, based on the findings of the study.

5.1 Summary

This research work was carried out on the influence of step parenting and gender on students' academic performance in financial accounting in Kano state, Nigeria. The study had six specific objectives, six research questions and six null hypotheses. Expo-facto survey research design was employed. The population of the study was 3259 financial accounting students in Kano state. A sample of 216 financial accounting students was selected based on their parenting category. Questionnaire and students results were the instruments used for data collection. The data was collected through the administration of questionnaire to the sampled respondents. The collection of data was done by the researcher with the help of research assistants in the affected secondary schools. During the administration of the questionnaire, the financial accounting teachers in all the schools instructed the students to write their ID number on the questionnaire before filling. This was done to enable the researcher categorize the students based on their parenting way and compare their academic performances. The exercise last for four weeks.

Based on the major findings, step father parenting does not influence the performance of secondary school students in financial accounting. Step mother parenting does not influence the performance of secondary school students in financial accounting. There is significant difference between the performance in financial accounting of boys living with step-father and that of boys living with both parents. There is significant difference between the performance in financial accounting of boys living with step-mothers and that of boys living with both parents in

secondary schools. There is significant difference between the performance in financial accounting of girls living with step-fathers and that of girls living with both parents in secondary schools in Kano state. There is significant difference between the performance in financial accounting of girls living with step-mothers and that of girls living with both parents in secondary schools. It was recommended among others that, step parents of school children should be informed of the effect of engaging their step children into rigorous activities at home that will hinder their academic improvement.

5.2 Contribution to Knowledge

Based on the findings of the study the following contributions were made to knowledge.

1 Step father parents do not influence the performance of secondary school students in financial accounting in Kano State ($p = .084$).

2 Step mother parents do not influence the performance of secondary school students in financial accounting in Kano state, ($p = .072$).

3 There is significant difference between the performance in financial accounting of boys living with step-father and that of boys living with both parents in secondary schools in Kano state ($p = .002$)

4 There is significant difference between the performance in financial accounting of boys living with step-mothers and that of boys living with both parents in secondary schools in Kano state ($p = .005$)

5 There is significant difference between the performance in financial accounting of girls living with step-fathers and that of girls living with both parents in secondary schools in Kano state ($p = .002$)

6. There is significant difference between the performance in financial accounting of girls living with step-mothers and that of girls living with both parents in secondary schools in Kano State ($p = .004$)

5.3 Conclusion

From the analysis of data collected for this study and the result of the tested hypotheses, the researcher concluded that parenting type is an important variable in the academic performance of financial accounting students in secondary schools.

5.4 Recommendation

Based on the conclusion drawn, the following recommendations were deemed necessary as follows:

1. Step-fathers should be encourage to engaging their step children in various interactions and shared activities through studying their accounting textbook, solving financial accounting assignment, play etc.
2. Step-mothers should practically and emotionally support their step children academic performance through relationship building and relationship maintaining behaviours rather than to take on a disciplinary role with their step children.
3. Step father should strive to involve themselves in the lives of their male children and develop a secure step-father child attachment, through participating in activities that are of mutual interest or meaningful to both parties rather than activities that may lead the child to be feeling left out.

4. Step-mothers should make great effort to involve themselves in the lives of their male children and develop a secure step-mother attachment through participating in activities that are of mutual interest or meaningful to both parties rather than activities that may make the child feeling left out.
5. Step-father should endeavour to encourage their female children to step up their academic performance by modelling the value of learning, self discipline and hard work in these children.
6. Step-mother should fight forcefully to assist their female children to have a better academic performance through being actively organising and monitoring their children time, helping with home work, assignment, discussing school matters regularly with them.

5.5 Suggestion for further study

Similar study can be carried out on the same topic in other parts of the country to see whether similar results can be obtained or for proper comparison. Similar research should be carried out in the following areas:

1. Influence of Step-parenting and Gender on students' Academic Performance in Financial Accounting in Secondary Schools in South-South Geo-Political Zone, Nigeria.
2. Influence of Step-parenting and Gender on students' Academic Performance in Financial Accounting in Secondary Schools in North- East Geo-Political Zone, Nigeria

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Appendix A

Letter of Introduction

Appendix B

QUESTIONNAIRE ON INFLUENCE OF STEP PARENTING AND GENDER ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN KANO STATE, NIGERIA

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

SECTION A RESPONDENTS BIO-DATA (STUDENT)

1. Name of School…….....

2. Sex Male ( ) Female ( )

SECTION B: FAMILY STRUCTURE (STUDENTS)

Please indicate the type of parent you have

1. Father step-parent ( )
2. Mother step-parent ( )
3. Both step parent ( )
4. Single parents (father) ( )
5. Single parents (mother) ( )
6. Both parents (father and mother) ( )

Appendix C

Sample Size Table from Research Advisors

Required Sample Size†

Population Size	Confidence = 95% Margin of Error				Confidence = 99% Margin of Error			
	5.0%	3.5%	2.5%	1.0%	5.0%	3.5%	2.5%	1.0%
10	10	10	10	10	10	10	10	10
20	19	20	20	20	19	20	20	20
30	28	29	29	30	29	29	30	30
50	44	47	48	50	47	48	49	50
75	63	69	72	74	67	71	73	75
100	80	89	94	99	87	93	96	99
150	108	126	137	148	122	135	142	149
200	132	160	177	196	154	174	186	198
250	152	190	215	244	182	211	229	246
300	169	217	251	291	207	246	270	295
400	196	265	318	384	250	309	348	391
500	217	306	377	475	285	365	421	485
600	234	340	432	565	315	416	490	579
700	248	370	481	653	341	462	554	672
800	260	396	526	739	363	503	615	763
1,000	278	440	606	906	399	575	727	943
1,200	291	474	674	1067	427	636	827	1119
1,500	306	515	759	1297	460	712	959	1376
2,000	322	563	869	1655	498	808	1141	1785
2,500	333	597	952	1984	524	879	1288	2173
3,500	346	641	1068	2565	558	977	1510	2890
5,000	357	678	1176	3288	586	1066	1734	3842
7,500	365	710	1275	4211	610	1147	1960	5165
10,000	370	727	1332	4899	622	1193	2098	6239
25,000	378	760	1448	6939	646	1285	2399	9972
50,000	381	772	1491	8056	655	1318	2520	12455
75,000	382	776	1506	8514	658	1330	2563	13583
100,000	383	778	1513	8762	659	1336	2585	14227
250,000	384	782	1527	9248	662	1347	2626	15555
500,000	384	783	1532	9423	663	1350	2640	16055
1,000,000	384	783	1534	9512	663	1352	2647	16317
2,500,000	384	784	1536	9567	663	1353	2651	16478
10,000,000	384	784	1536	9594	663	1354	2653	16560
100,000,000	384	784	1537	9603	663	1354	2654	16584
300,000,000	384	784	1537	9603	663	1354	2654	16586

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"Determining Sample Size for Research Activities" (*Educational and Psychological Measurement*, #30, pp. 607-610). Paul C. Boyd (2006)

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Appendix D

Regression Analysis

Regression Analysis of Ho1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.036[a]	.034	.032	5.04669

a. Predictors: (Constant),

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.137	.669		19.647	.084
		.203	.047	.210	4.348	.084

a. Dependent Variable:

Regression Analysis of Ho 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.0.031[a]	.028	.026	4.31207

a. Predictors: (Constant),

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	Z	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.741	.600		26.220	.072
	PPS	.401	.041	.432	-9.664	

a. Dependent Variable:

Appendix E

Paired Sample Statistics

HYPOTHESIS 3
z-test
Paired Samples Statistics

Paired Samples Test

	Paired Differences					Z	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
BOYS STEP FATHER BOYS BOTH PARENT	1.60000	7.06905	1.82522	-2.31471	5.51471	2.65	34	.002

HYPOTHESIS 4
z-test

Paired Samples Test

		Paired Differences					Z	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
1	BOYS STEP MOTHER BOY BOTH PARENT	3.46667	6.02218	1.55492	.13169	6.80164	2.47	34	.005

HYPOTHESIS 5
z-test

Paired Samples Test

		Paired Differences					Z	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	GIRLS STEP FATHER GIRLS BOTH PARENT	4.33333	6.65117	1.71733	.65004	8.01663	2.82	34	.002

HYPOTHESIS 6
z-test

Paired Samples Test

		Paired Differences					Z	Df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	FEMALE STEP MOTHER FEMALE BOTH PARENTS	10.60000	10.56139	2.72694	4.75130	16.44870	2.29	34	.004