

SCHOOL FACTORS AS DETERMINANTS OF SECONDARY SCHOOL STUDENTS' PERFORMANCE IN FINANCIAL ACCOUNTING IN BAUCHI STATE, NIGERIA

BY

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Abstract

The study examined school factors as determinants of secondary school students' performance in financial accounting in Bauchi state, Nigeria. The research has two specific objectives, two research questions that were meant to guide the study, and two null hypotheses formulated and tested at a 0.05 level of significance. The study adopted a survey research design that is purely quantitative, using an adapted questionnaire that was administered to 312 randomly selected financial accounting students of secondary school in Bauchi State, Nigeria. Data collected was analyzed using multiple regressions. The findings of the study revealed that human and physical resources influenced the performance of secondary school students in financial accounting significantly. By implications, the high rate of failure and poor performance recorded among financial accounting students of secondary school in Bauchi State, especially in the senior school certificate examinations can be reduced and improved the performance of students in the subject. The study further recommended that adequate human and physical resources should be provided in all secondary schools in Bauchi state as these will reduce the failure rate in financial accounting and improve students' performance in the subject and enable them to get the requirement for admission in accounting and related courses at the higher level of learning.

Keywords: Human Resource, Physical Resource, Students' Performance, Financial Accounting

Introduction

The education system in Nigeria is the collective responsibility of the federal, state, and local governments. The Federal Ministry of Education plays a major role in regulating the education system, such as the establishment of education policy and ensuring quality control. However, the federal government is more concerned with tertiary education. The state governments, on the other hand, maintain secondary education while the local governments control primary education. Hence, the education sector in Nigeria has been divided into three (3) subsectors, namely: basic education, secondary school education, and tertiary education. Tertiary education comprises the university and non-University education (Federal Republic of Nigeria, 2013). The Federal Republic of Nigeria (2004) stated that the broad goal of secondary school education is to prepare the individual for useful living within the society and higher education. The curriculum designed for secondary school education is comprehensive and broad-based, aimed at broadening students' knowledge and outlook. The Subjects offered in secondary school are in three categories: (1) core subjects; (2) vocational subjects; and (3) non-vocational subjects. Financial accounting is one of the vocational subjects offered at the secondary school level to enable the students to acquire the relevant knowledge and skills that are necessary for national growth and development (Seyi, 2014).

According to the Federal Republic of Nigeria (2004), the objectives of teaching financial accounting in secondary schools are: to train the students for careers in the accounting field, to prepare them to play their economic roles as workers, consumers and citizens, and to prepare them to further their study in accounting and related courses at the higher level of learning. Hence, the financial accounting subject is very imperative to the Nigerian economy as it provides the basis for preparing future entrepreneurs, accountants, managers, and other financial controllers (Francis, 2014). Hence, financial accounting goes far beyond recording and keeping business transactions. It's concerned with the record-keeping system, preparation, analysis, and communication of financial information (Francis, 2014). The subject enables the students to acquire the relevant knowledge and skills that are necessary for national growth and development (Seyi, 2014). However, the performance of secondary school students in financial accounting

has fallen down over the years (Inuwa, 2018, Mohammed, 2017; Adebule & Aborisade, 2014). Badia, (2018); Mohammed, (2017); Srivastava and Lognathan, (2016); Francis, (2014); Seyi, (2014); Adebule and Aborisade, (2014) established that the poor performance of students in financial accounting is associated with factors within the school system. Based on these arguments, the paper examined school factors as determinants of secondary school students' performance in financial accounting in Bauchi state, Nigeria.

Purpose of the study

The aim of this study is to school factors as determinants of secondary school students' performance in financial accounting in Bauchi state, Nigeria. The specific objectives are:

1. To determine the influence of human resources on secondary school students' performance in financial accounting in Bauchi state.
2. To determine the influence of physical resources on secondary school students' performance in financial accounting in Bauchi state.

Research Questions

The following question is formulated:

1. What is the influence of human resources on secondary school students' performance in financial accounting in Bauchi state?
2. What is the influence of physical resources on secondary school students' performance in financial accounting in Bauchi state?

Null Hypotheses

The following hypotheses are formulated:

H0₁: Human resources has no significant influence on secondary school students' performance in financial accounting in Bauchi state

H0₂: Physical resources has no significant influence on secondary school students' performance in financial accounting in Bauchi state.

Concept of Academic Performance

Academic performance is the extent to which a student, teacher or institution has attained their short educational goals. Completion of educational benchmarks such as secondary school diplomas and bachelor's degrees represent academic achievement (Fam, et al., 2016). Academic performance is commonly measured through examinations or continuous assessments but there is no general agreement on how it is best evaluated or which aspects are most important-procedural knowledge such as skills or declarative knowledge such as facts. Furthermore, there are inconclusive results over which individual factors successfully predict academic performance, elements such as test anxiety, environment, motivation, and emotions require consideration when developing models of school achievement (Fam, et al., 2016). Academic performance according to Jillard, Mercado, Rozette, Mercado, Jaypee, Julve, Geraldine and Naga (2018) is frequently defined in terms of examination performance. In this study academic performance was characterized by performance in tests, in course work and performance in examinations both internal and external. Performance has been conceptualized into several ways. Grounlund (1981); Slavin (1995) defined achievement as the accumulated knowledge and skills that students are able to demonstrate after learning a specific task. It is the extent to which a student accomplishes a specific learning objective within instructional environment, especially in school, college, and university (Chase, 2008; Okonkwo, 2000; Wood & Gentile, 2003). Performance is a particular knowledge or skill that a learner is expected to demonstrate after a period of study (Ebel & Frisbei, 1991; Nwagbo, 2006). The students' performance is commonly measured by test or examination (Adekunle, 2004).

Concept of Human Resources

The Human Resources (HR) of an organization consist of all staff (teaching and technical/support staff) engaged in any of the organization's activities. It is well-recognized that the human resources of any school are its most valuable asset (Achieng, 2012). Achieng added that, despite the scarcity of resources, there is the need to expand and reform the educational system and ensure its quality in meeting the popular demand. The author continued that, of the human resources required for the production function of the school system, teachers are the most vital. This is because they play a great facilitative role in the teaching-

learning process. According to Cansoy (2018), in spite of the performance in financial accounting, the teacher is not yet displaced in the classroom nor has his important role diminished. Teachers seem to have a profound influence on the social-cultural development of their society since they influence many values directly or indirectly to their students. No wonder, Kianto, Vanhala, and Heilmann (2016) identified teachers' quality and dedication as significant predictors of quality of education. The success of any organization is a resultant effect of the quantity and quality of its working force. Ibukun as cited in Cansoy (2018) opined that teacher holds the key to nation-building. The aspiration of any nation to transform into a greater country can only be possible if there are competent and dedicated teachers to impact the appropriate attitude skills and knowledge.

This is particularly true in learning institutions, where the people required to do the core work of the organization are highly trained individuals. In this study, the focus will be on the teaching staff, with no less regard to the role played by the sub-ordinate staff in ensuring the good academic performance of students such as preparing their meals in time, transporting them during academic achievement enhancing tours, typing and producing their assessment tests and arranging their laboratories and libraries. A study conducted by Motoko, Akiba, Gerald Letendre, and Scribner as cited in Osad and Osas (2013) revealed that countries with better teachers produced higher academic achievement. These analyses provide empirical, cross-national evidence of the importance of investing in teachers' quality for improving national achievement. Consequently, human resources management in education implies effectively coordinating the activities of staff, students, and parents so as to achieve educational aims and objectives (Adeniyi, 2004). The National Policy on Education (NPE 2004) clearly spells out the broad responsibilities of managing schools as employment, promotion, deployment, and discipline of teachers among others.

Successive governments in Nigeria have made efforts toward the effective management of human resources in educational institutions. The importance of human resources management has been stated but there is not much information on its relationship with the academic performance of students in secondary schools. For secondary schools to achieve high performance in the public examinations in financial accounting, there is the need to recruit qualified teachers, secure modern buildings, adequate facilities, and equipment should be provided to enhance teaching and learning while supervision of teaching is carried out for quality control. Other bodies that could influence students' academic performance are administrators, managers, guidance counselors, Parents Teachers Association (PTA), curriculum specialists, funding agencies non-teaching staff, inspectors, and examination boards (Osagie and Okafor, cited by Farooq, Farooq, M & Reynaud, 2019).

Any organization that does not plan for its human resources will often find that it is meeting neither the personnel requirement nor its overall goals effectively. For example, a school may decide to introduce new subjects into its school curriculum. If the school does not make adequate arrangements for the teachers to handle these new subjects, the subjects will remain on the timetable without being taught. To further buttress this point, when the federal government launched the 6:3:3:4 system of education, it spent huge financial resources on equipment for technical education. However, the human resources required to operate the equipment were not considered. Consequently, the equipment was left to rot in the rain and many of the equipment were eventually stolen by hoodlums (Osagie & Okafor in Farooq *et al*, 2019).

With regards to the current educational policy, the supervision of instruction is the process of overseeing the work of teachers with the aim of assisting them to solve their instructional problems so that students can benefit maximally from classroom activities (Igwe, 2005). This can be affected by the involvement of the principal or any other official appointed by interacting with teachers and students in the classroom regularly to monitor the teaching and learning process. Nwagwu in Wood and Bischoff (2020), argued that the supervisor has the responsibility of monitoring and evaluating all staff activities and programs of their organization. The major reason for this is to ensure dutiful compliance of all staff with established laws and declared goals through quality assurance, maintenance of standards, and quality control. This view is in line with Yusoff., Nejadi., Kee, and Amran (2020) who declared that supervision is a device for quality control. The goals of the school can be achieved through the continuous supervision of the financial accounting teaching staff and the non-teaching staff.

The evaluation of financial accounting staff is conducted as it determines their performance, in as much as it also determines the academic achievement of students. For example, the study by Akposheri as cited by

Kianto (2019) found out that, there was a significant relationship between teachers who were highly rated during evaluation and the academic achievement of students. However, Vincent et al (2020) submitted, that in the achievement evaluation of staff, care should be exercised to ensure that it is the performance and not the personality of the employees that are evaluated. Secondary school not only occupies a strategic place in the educational system in Nigeria, but it is also the link between the primary and the university levels of education. On his own part, Asiyai (2015) asserted that education at the secondary school level is supposed to be the bedrock and the foundation for higher knowledge in tertiary institutions. It is an investment as well as an instrument that can be used to achieve a more rapid economic, social, political, technological, scientific, and cultural development in a country. It is rather unfortunate that the secondary schools today are not measuring up to the standard expected of them. There has been public outcry over the persistently poor performance of secondary school students in public examinations. According to Bambi (2020), the academic performance of students is the yardstick for testing the educational quality of a nation. Hence, it is expedient that financial accounting students in secondary schools in particular maintain a high performance in internal and mostly external examinations.

The problem of downward trend in financial accounting academic achievement of students has often been attributed to a number of factors among which are: the principal's leadership style, teachers' quality, home factors, government factors and non-provision of educational resources (human, material, financial and physical resources). However, this study is limited to the provision of human resources and students' academic achievement in secondary school. The availability of educational resources (human and material) is very important because of its role in the attainment of educational objectives. Human resources are a unique educational input necessary for the overall development of skill acquisition and literacy of the students. Human resources within the educational system can be classified into teaching and non-teaching staff (Godstime et al, 2019). Godstime et al continued that, the availability of these resources is needful to achieve excellence in the system. However, it has been observed that most secondary schools do not have the required number of teachers both in terms of quantity and quality (Akungu, 2014). This is evident in the high student-teacher ratio in the schools.

A close look at the schools in Nigeria and what goes on there shows that nothing good can come out of most public schools as they do not have facilities and adequate and appropriate human resources to prepare candidates for West African Examination Council (WAEC) examinations (Owoeye & Yara as cited by Obidile et al, 2017). Studies on the relationship between the availability of human resources and academic performance have shown that human resources enhance the academic performance of students. Mazi (2016); Jillard et al (2018); Godstime et al (2019) had in their various research submitted that teachers constitute a very significant factor in students' academic success. In a similar dimension, Byoung-suk (2012); Karemera et al (2013) and Inuwa (2018) also submitted a positive relationship between material resources in schools and students' academic achievement in financial accounting. According to Hallack in Obidile et al (2017), the material resources that contribute to students' academic performance include classrooms, accommodation, libraries, furniture, apparatus, and other instructional materials.

Concept of Physical Resources

The quest for mass and qualitative education has become a major concern to Nigerians since it has been described as the bedrock for Nation Building (the Federal Republic of Nigeria, 2013). It has also been generally accepted that environment and heredity can hardly be separated from education in influencing achievement. According to Okoro (2014) environment could be described as a system within which living organisms interact with the physical elements, while schools' physical resources are learning facilities where students socialized and prepare to face the challenges in the society. Zais as cited in Godstime and Amaechi (2019) considered school physical resources as material and human resources, a learning place which consists of the entire interactive setting like a classroom, workshop, library, field, and offices.

Miller, Davis, Tomporowski, and Naglieri in Godstime et al (2019) asserted that school physical resources are the sum of both human and material resources that the learners interact with. And these include students, teachers, instructors, workshop attendants, administrators, and all facilities available in the school setting which may influence learning and academic achievement. In the same vein, Tope cited in Godstime and Amaechi (2019) asserted that, school structure is an essential aspect of education and that, unless schools are well suited, buildings are adequately constructed, and equipment adequately utilized and maintained much teaching and learning may not take place. Okwelle (2016) refers to structure as the

facilities available for instruction and it possesses a strong influence on teaching-learning process Okwelle added that there is a need for adequate classroom buildings with good sitting arrangements for classroom instruction. He went further to state that the availability of well-equipped school workshops and laboratories with modern machines, tools, and materials for practices is necessary. Modern instructional materials (non-projected and audio-visual equipment) should be adequately provided. The schools physical resources, which include the classroom, libraries, technical workshops, laboratories, teachers' quality, school management, teaching methods, and peer groups among others are factors that influence students' academic achievement (Von-Stumm, Hell, & Chamorro-Premuzic, in Godstime et al (2019).

Byoung-suk (2012) stated that children need safe, healthy, and stimulating environment in which to grow and learn. During the school year, children can spend 6 to 8 hours at the school where the environment plays a significant/critical role in child development. More of the time is spent in the school yard or travelling to and from school. This condition requires careful planning and designing to optimize experiences that support education, health and stewardship. Therefore, the school environment is of paramount importance in shaping and reshaping intellectual ability. However, supportive and favorable school environment enriched with enough learning facilities, and favorable climate makes students more comfortable, more concentrated on their academic activities that resulted in high academic performance. The forces of the environment begin to influence growth and development of the individual right from the womb of his mother. The educational process of development occurs in physical, social, cultural and psychological environment. A proper and adequate environment is very much necessary for a fruitful learning of the child. The favorable school environment provides the necessary stimulus for learning experiences. The children spend most of their time in school, and this school environment is exerting influence on performance through curricular, teaching technique and relationship (Arul & Lawrence, 2012).

Research Framework

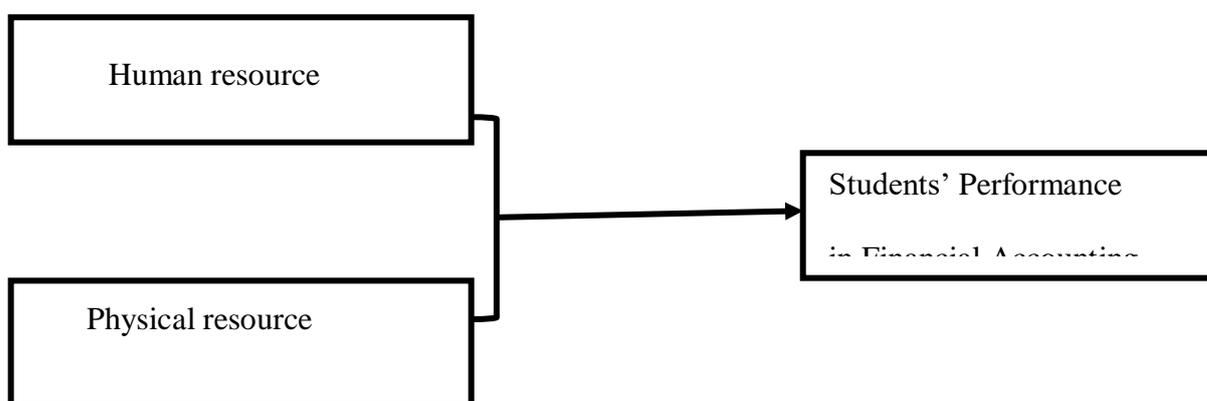


Fig. 1 Research Framework

A framework of this study that indicates the relationship between human resource, physical resource and students' performance in financial is developed based on systems theory (see Figure 1). The theory was developed by Bertalanffy (1968). The systems theory is framework which suggested that group of item work together to produce desire result. According the theory, the systems receive inputs from the environment, they transform these inputs into outputs and they discharge their outputs into their environment and receive feedback from the environment. The theory is applicable in a school set up as an organization in which the school as a system receives inputs from the environment (Okumbe, 2001). These input include human and physical resources. The good interaction of these components leads to a better students' academic performance.

Methodology

A survey research design was used for this study to examine the variables under investigation. A survey research design is a procedure in quantitative research in which investigators administer a questionnaire to a sample or to the entire population of people to describe the attitude, opinions, behavior or character of the population (Creswell, 2012). The present study is therefore, interested in using questionnaire to study the

opinion of financial accounting students of secondary schools regarding the influence of human and physical resources on their performance in financial accounting. Hence, a survey research design was appropriate for achieving this study. The population of this study comprised 3,902 senior secondary school level two (SSII) financial accounting students in Bauchi state, Nigeria. The sample of this study consisted of 312 SSII financial accounting students in Bauchi state Nigeria. The sample was statistically determined using G-Power which is statistical software for power analysis and sample size calculation (Faul, Erdfelder, Lang, & Buchner, 2007). Proportionate random sampling technique used to select the required number of respondents in each Educational Zone of Bauchi state in proportion to the population of SSII financial accounting students. The technique involves the division of a population into smaller sub-groups and selecting samples directly proportional to the sub-groups (Mohamad, Evi, & Nur, 2018). The sampled students were randomly selected in each Educational Zone under investigation. This is because random selection produces a sample which are free from bias and give equal chance of selection to every element of the population (Sambo, 2005). Following this argument, the present study selected the respondents at random in each Educational Zone of Bauchi state after proportionally determined the sample of students.

Results

Table 1: Regression analysis on influence of content knowledge and pedagogical skill on students’ performance in financial accounting.

Variable	Standardized Coefficients Beta	T value	P value	Decision
Human resource	0.176	4.968	.000	Rejected
Physical resource	0.208	5.933	.000	Rejected

Field Survey: 2022

After checking and satisfying the necessary assumptions of regression analysis, Hair et al. (2013) recommendation was followed in interpreting the result. Hair et al. recommended that when interpreting the result of multiple regression analysis, a researcher should first consider the F value, then the R-square value or adjusted R square, and follow by the individual contribution. Following their recommendations, in this study, the statistical evidence has proved that the model was statistically significant based on the F ratio 53.381, $p = .000$. The result also revealed that R^2 value of .40, indicating that the model fit is large (Murphy, Myers & Wolach, 2014). Concerning the individual contribution of independent variables, the variable human resources had a standardized coefficients beta value of 0.176, $p = .000$. This indicates a significant contribution of the variable in the model, that is, human resources has a significant positive influence on students’ performance in financial accounting. This result does not support the prediction of null hypothesis 1 that human resources has no significant influence on secondary school students’ performance in financial accounting in Bauchi state. Similarly, the relationship between physical resources and students’ performance in financial accounting has a standardised coefficients beta value of 0.208, $p = .000$. This indicates that physical resources has a significant contribution in the model. null hypothesis 2 is, therefore, not supported.

Discussion

The findings of this study indicated that human and physical resources are significant determinants of students’ performance in financial accounting. This implies that school factors such as human and physical resources impacted on financial accounting performance of secondary school students because they enhance the students’ performance in subject significantly. The findings is consistent with Bambi, (2020) who affirmed that a significant high positive relationship existed between teachers’ attitude, human resources and students’ academic performance in financial accounting. A similar findings was reported by Obidile, Stella, Helene and Akuezuiilo (2017) in Anambra State. Their study revealed that human and socio-economic factors affect students’ academic performance. The findings also concurred with Bere, Loretta and Ngozi (2016) who reported that teachers’ characteristics and physical facilities have significant relationship with academic performance of public secondary school students in biology. In a related stud, Zainab et al, (2019) confirmed a positive and significant relationship between physical facilities and students’ academic performance in chemistry.

Conclusion

The current study empirically investigated the school factors as determinants of secondary school students' performance in financial accounting in Bauchi state, Nigeria. The study established that human and physical resources influenced performance of secondary school students in financial accounting significantly. Therefore, poor performance and high rate of failure recorded among financial accounting students of secondary school in the external examination can be reduced and improved their performance in the subject by providing adequate physical resources and qualified human resources to handle financial accounting in secondary schools, this will also enable the financial accounting students of secondary schools in Bauchi State get the requirement for admission in accounting and related courses at the higher level of learning.

Recommendations

Based on the findings of the study, the following recommendations are made:

1. Bauchi State Ministry of Education should employ adequate human resources both teaching and non-teaching staff and ensure proper supervision of human resources because it has direct bearing with students' performance in financial accounting.
2. Bauchi State Ministry of Education should provide adequate physical resources in all secondary schools in the state as this will also help in improving students' performance in financial accounting.

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