**FACTORS INFLUENCING THE PERFORMANCE OF STUDENTS IN FINANCIAL ACCOUNTING SUBJECT IN ALL GOVERNMENT OWNED SECONDARY SCHOOL IN ENUGU EAST LOACL GOVERNMENT AREA OF ENUGU STATE.**

**BY**

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**DEPARTMENT OF SCIENCE AND VOCATIONAL EDUCATION (BUSINESS EDUCATION), FACULTY OF EDUCATION**

**GODFREY OKOYE UNIVERSITY, UGWUOMU NIKE**

**ENUGU.**

**JULY 2018.**

**TITLE PAGE**

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**DEPARTMENT OF SCIENCE AND VOCATIONAL EDUCATION (BUSINESS EDUCATION), FACULTY OF EDUCATION, GODFREY OKOYE UNIVERSITY THINKERS CORNER, ENUGU STATE.**

**A RESEARCH WORK SUBMITTED TO THE DEPARTMENT OF SCIENCE AND VOCATIONAL EDUCATION, FACULTY OF EDUCATION, GODFREY OKOYE UNIVERSITY, IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF BACHELOR OF SCIENCE IN EDUCATION (B.Sc Ed) IN BUSINESS EDUCATION.**

**SUPERVISOR: DR; ODIKE**

**JULY 2018.**

**APPROVAL**

This project has been approved by the Department of Science and Vocational Education, Faculty of Education, Godfrey Okoye University thinkers Corner Enugu.

By

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(Project supervisor).

Prof. Mrs. Agwagah Date

(Head of Department)

Prof. Aaron Eze Date

(Dean of Education

External Examiner Date

**CERTIFAICATION PAGE**

This is to certify that I, Osuchukwu, Akuchinyere Cynthia. With the registration number U16/EDU/BED/021 of the Department of Science and Vocational Education (Business Education), Faculty of Education, Godfrey Okoye University, Ugwuomu Nike, Enugu State, has satisfactory completed the requirement for the award of degree in Bachelor of science in education (B. Sc. Edu). The work embodied in this project is original and has not, to the best of my knowledge been submitted elsewhere.

Osuchukwu, Akuchinyere. C. Date

Dr. Mrs. M.N. Odike Date

**DEDICATION**

I dedicate this project to God Almighty, my creator, my strong pillar, the author and the finisher of my faith for giving me the strength, courage, good health and his abundant grace.

**ACKNOWLEDGEMENTS**

I thank the almighty God for his profound mercies and grace for the time, energy, resources he provided to me throughout the period of my studies and for making me what I am today.

I also wish to place on record my appreciation and gratitude to the following individuals for their contributions in making this work a success.

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My regards goes to my beloved parents Mr. and Mrs. Christian Osuchukwu for their support, encouragement and mostly in prayers, financial need among others. And also to my siblings Kingsley, Ozioma, Chigamezu, Chidimma and Onyedikachi for their active participation and encouragement to make this work comes to an end.

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**Abstract**

The topic of this research is factors influencing the performance of students in financial accounting subject in all government owned secondary school in Enugu east local government area of Enugu state. The purpose of this study is to find out the students factors, parents factors, teachers factors, government factors and administrative factors influencing the performance of students in financial accounting subject. From the purpose of the study the researcher formulated the research questions. A descriptive survey design was adopted in this research. The population of the study is 2331 which is made up of all government secondary school students and teachers in Enugu East local government area of Enugu state which was gotten from post primary school management board Enugu. The sample size was 341, the sampling techniques used was yaro yamani formular. The instrument used for data collection was questionnaire. The instrument was validated using face validity by experts in measurement and evaluation. The reliability coefficient of 0.85 was obtained using Pearson product moment correlation. Based on the result of the Finding, it was concluded that students, parents, teachers, government and administrative factors influence the performance of students in Financial Accounting Subject. Consequently, it was recommended among others that school administrators should provide enough time for the teaching and learning of financial accounting and also parents should always encourage their wards by equipping them with the necessary materials needed to study accounting.

**CHAPTER ONE**

**INTRODUCTION**

**Background to the Study**

Education is a means through which young and old members of the society are taught about their expected behaviour of the society and the rules of polity, the values, skills attitudes and knowledge that equip the individual to achieve personal and society development and progress Ozigi (2014).

Education also according to Donald 2006 in compel Nwaose 2016 is a process of teaching and learning in which students acquire practical knowledge, values, and skills for effective participation in the society.

Accounting is the process of recording, identifying, measuring, and communicating financial of economic information to permit informed judgment and decisions by the users of the information. (AMERICAN ACCOUNTING ASSOCIATION) AAA.1996 in Richard 2000.

According to the Government Accounting Standard Board (2000), accounting is the systematic process of identifying, recording, measuring, classifying, verifying, summarizing, income and loss for a given period and the value of firms’ assets, liabilities and owner’s equality.

Accounting has also been defined as a system of principles and techniques, which permits the recordings, analysis, interpretation and communication of financial information as an aid to managerial decision – making. The recording phase of accounting is commonly called Book – keeping and it is the analysis, classification and systematic recording of day to day business transactions.Book-keeping is also defined as the recording of business transactions in a systematic way such that financial position can be readily ascertained(ELURO 2006).

A study of financial accounting is therefore concerned with the process of measurement and communication, both of business income and the financial position of an entry.

Accounting is a subject that is offered in Nigeria secondary schools, polytechnics and universities. Accounting subjects comprises management accounting, financial accounting, cost accounting, public sector accounting, taxation and auditing.

The bedrock of accounting is an understanding of the underlying principles and an appreciation of the techniques and skills necessary for their application. Unlike the natural science, accounting is not based on fundamental laws or absolute precepts. Rather accounting principles are generalization which have evolved over many years through trial and error and which accounting practice can be evaluated. As it teaches ethnical behaviour in personal and business affairs, such behaviour include punctuality, honestly, hard work and sanctity of human life etc.Accounting is logical reasoning in the form of a set of broad principles that are capable of providing a frame of reference by which accounting practice can be evaluated, and realization of these objectives can only be attested through the qualification of the teacher and his experience or by way of impacting knowledge skill, it must train the student to be adopted, it must extend the horizon of his interest and must also develop his personality of which some of the aims designed to be achieved.

Notwithstanding the importance of this subject in our everyday life, we still find from available statistics that a large percentage of the present day student population in various school, have little or no interest in accounting subject. This is more evidence from the mass failure recorded in senior Waec last year (Nwosu Campbell 2017). However, the aim of this project therefore is to of factors influencing the performance of students in financial accounting subjects in Enugu east local government.

**Statement of the Problem**

Financial Accounting in the secondary school curriculum is to prepare the students for Senior Secondary SchoolCertificate Examination (SSCE) which will enable the holders further their education or to engage inclerical work in the office as an account clerk. But it has been observed by many researchers that many students have no interest in accounting. Those that indicated interest by registering for it in SSCE hardly perform well. Some of them that secured clerical job have not been able to adjust to the practical working of financial accounting and finally some of those that gained admission for further studies have not been able to cope up due to their poor foundation in financial accounting. For example SSCE (2017) analysis of percentage performance of candidate offered accounting in SSCE for 2015, 2016 and 2017 revealed 52.48%,58.21% and 51.85% respectively, failed financial accounting. (obiakor 2017) Wace office.

It is as a result of the above statements that make the researcher embark on this research work “the factors influencing performance students in financial accounting Subjects in all Government own secondary School in Enugu East Local government Area of Enugu State”.

**Purpose of the Study**

The major purpose of the study is to examine thefactors influencing the performance of students in financial accounting at SSCE level in Government Secondary Schools in Enugu East Local Government Area of Enugu State, Nigeria.  Specifically the study intends to indentify:

1. student factors influencing the performance students in financial accounting subject,
2. parental factors influencing the performance of students in financial accounting subject ,
3. teachers factors influencing the performance of students in financial accounting subject,
4. government factors influencing the performance of students in financial accounting subject,
5. administrative factors influencing the performance of students in financial accounting subject.

**Scope of the Study**

This study is meant to analyze the factors influencing the performance of student in financial accounting subject at SSCE level in Enugu East Local Government. This study is limited to Government owned Secondary Schools in Enugu East Local Government Area of Enugu State.

**Significance of the study**

This research will of benefit to the students, parents, curriculum developers, teachers and government.

Interested students or researchers who may want to carry out similar study will find this work very worthwhile. Students will also have relevant manipulative skill and become a saleable member of the society. It would also build the confidence in them as they contribute their quota in the society thereby making good living from the acquired skills. The students who have acquired such skills would be self-reliant and useful to themselves, industrial sector and society at large. The study also will help students become more strategic learners who can take significant responsibility for their learning.

This study will also be helpful to the curriculum developers to review the accounting syllabus in the future.

The outcome of this study would be beneficial to the government, being the Policy maker in planning and decision-making. It would help in policy formulation, Implementation, evaluation and reformation. The study will reveal to the government the appropriate strategies needed for improving teaching and learning of financial accounting subject in our school system, with the aim of helping to adopt them by providing grant in aid to secondary schools.

To the financial accounting teachers; the study will reveal appropriate teaching strategies that could improve the teachers effectiveness in teaching of financial accounting, It is hoped that the teachers will employ them, thereby improving teaching and learning process.

**1.4 Research Questions**

Based on the specific objectives, the researcher deducted the following research questions:

1. What are the students factors influencing the performance of students in financial accounting subject?
2. What are the parents factors influencing the performance of students in financial accounting subject?
3. What are the teachers factors influencing the performance of students in financial accounting subject?
4. What are the governments factors influencing the performance of students in financial accounting subject?
5. What are the administrative factors influencing the performance of students in financial accounting subject?

**CHAPTER TWO**

**Review of related literature**

A lot have been written on student’s poor performance in the senior secondary certificate examination (SSCE). The reason for this chapter is to view related literature on the poor performance of students in financial accounting at SSCE level in Nigeria Secondary Schools. The review is organized into the following sub-headings:

**Conceptual framework:**

* **Historical Background of Accounting**
* **Concepts of financial Accounting,**
* **Concept of performance,**
* **Factors influencing the performance of business students,**

**Theoretical framework**

* **Murray’s Theory of motivation**

**Empirical frame work**

**Summary of review of related literature**

**Conceptual framework**

**Historical Background of Accounting**

There is no accurate record as to when accounts started, but available information suggests that record keeping is as old as man. The starting point can be linked to the merchants in the Babylonian and Assyrian civilizations, about 4000 year B C. the mode operandi for keeping records then was to make mark on the wall or stone or papyrus or wax tablets. The method of keeping financial record was highly primitive. Accounting is also motivated in the Christian Bible (Matthew 25:19) in the parable of the talents.The history of accounting is not complete without mentioning the name of an Italian monk and Mathematician LUCCA PACIOLO. In 1494, the crucial event in accounting was the introduction of double entry book system in Italy described as “Italian Method”. In his famous treatise Summa De. Arithmetical Geometrical Proportion etproportionalita in 1994 in Venice.Reverend father Lucca Paciolo by giving insight into the reasoning behind accounting records. He postulated that all entries must have a double- entry one a debtor, and one a creditor. Even though during this period the records were prepared to show statement for the business rather than the owner, but the yearly preparation was still lacking.

After Paciolo, a Dutchman advocated the profit and loss account at yearly interval. The level of civilization and technological advancement helped in the development of modern method of accounting.

During the industrial revolution there was need to sophisticated accounting methods. Different professional bodies were formed e.g. ICA Scotland in 1854. ICA England and Wales in 1880, etc. With the development of new methods ownership was separated from management. Since the discovery of the double entry principle, there has been tremendous development in accounting theories and methods. The introduction of micro and mini computers have brought enhanced performance but the fundamental principles remain unchanged. In Nigeria, record keeping has antecedents in the ancient kingdoms and Empire and prominent then was the periodic contributions which were recorded on the wall. But the granting of royal character to Royal Niger Company was the turning point period in record keeping. The governing accounting principles in Nigeria as almost the same as the one’s in Britain.

In 1965, the institute of chartered Accountants of Nigeria was established and affiliated with the professional institutes in Britain and USA. Many Nigerians came back as professional accountants and became members. The institute was charged with the responsibilities of regulating accounting procedures and practice in Nigeria.

In 1982, Nigeria Accounting standard Board was established to set standards to guide accounting operations. Members include Accounting Teachers Association, Chamber of Commerce, Central Bank of Nigeria, Finance Ministry of Nigeria, etc. Now in Nigeria/ there are two recognized bodies namely institute of Chartered Accountants of Nigeria (ICAN), Association of National Accountants of Nigeria (ANA)of Nigeria.(Essential accounting textbook for senior secondary school).

**Concept of Financial Accounting**

The term accounting has been defined by prominent business educators and scholars among which: Asaolu (1998) in Richard (2015) defined accounting as the art of accurate bookkeeping, or records of transactions from such records, certain accounting data are prepared with the view to controlling such business through prompt detection of any impending financial hazards.

The committee of American Accounting Association (1996) in Richard (2015) defined financial accounting as the process of identifying, measuring and communicating economic information to permit informed judgments and decision by users of information.

Akintelure (2014) defined accounting as the recording classifying, and summarizing of financial transactions or events in terms of money and reporting the result to management and other users of accounting information.

Udoh (2004) in Nwasu (2017) defined financial accounting as a discipline concerned with recording, analyzing and forecasting of incomes and wealth of business and other entities.

Igben (2007) in AselemNwasu (2017) defined financial accounting as the process of collecting, recording, presenting and analyzing/ interpreting financial information for the users of financial statements.

In the same vein, Aliyu (2010) classified accounting into three segments such as accounting measures, accounting analysis and accounting system. In his definition, **“**accountingmeasures**”** is the financial progress and proportion of the organizational units of the business and the business as a whole, by breaking the complex business activities into identifiable measurable financial transaction.”accountinganalysis**”** as recording, summarizing and reporting a multitude transaction in such a manner that those who are concerned with the affairs of entity.

Finally,” accounting system” is simply the art of collecting financial transactions to be reported to users, groups, which can also provide safeguard in the administration of business assets”. From the definitions above, we can infer that accounting is the language implored in the business transaction since data recorded, classified and summarized must be communicated to form the basis of decision making through the aspects of management accounting.

**Types of Accounting**

Financial accounting: it is a major branch of accounting involving the collection, recording and extraction of financial information, and the summary of it in the form of a periodic profit or loss account, a balance sheet and a cash flow statement in accordance with legal, professional, and capital market requirement.

Management Accounting: is another branch of accounting performed within an organization to provide information only accessible to its decision maker.

Book Accounting: is an accounting principle that aims to improve accounting transparency of organizations.

Tax Accounting: is the accounting needed to comply with jurisdictional tax regulations.

Accounting study: is the academic discipline which studies the theory of accountancy.

**Concept of performance**

Academic performance according to the Cambridge University Reporter (2003) 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.

**Factors influencing the performance of students in financial accounting**

Thesefactors influence students’ performance in financial accounting subjects, they are as follows:

1. student factors influencing the students performance in financial accounting,
2. parental factors influencing the poor performance of students in financial accounting,
3. teachers factors influencing the poor performance of students in financial accounting,
4. government factors influencing the poor performance of students in financial accounting,
5. administrative factors influencing the poor performance of students in financial accounting.

**Student factors influencing the performance of students in financial accounting subjects**

Students are the consumers of the curriculum and therefore if there is no proper preparation for the delivery of the curriculum they will suffer certain setbacks during the implementation of the curriculum innovation. Onyedele (2004) says that lack of support from parents is a challenge to the learners, general lack of interest in education or school by the pupils, indiscipline and truancy. The parental support is very important for a learner this is because the parent provides the basic necessities for the child e.g. food and clothing, if a child is hungry he/she may not understand anything in the class, again if the child is wearing tattered uniform this will impact negatively on the students esteem, this may affect the performance of the student negatively, the student may even hate school because other students may be pointing at him/her for wearing such clothes, therefore for effective implementation of the curriculum the parents should give their children the necessary support. Students suffer from inadequate learning resources as libraries lack relevant textbooks and students have negative attitude towards certain subjects. The issue of inadequate resources also affects the performance of the learners negatively, because when the teachers give assignment to students which are to be done within a given period of time, the assignments may not becompleted without the necessary textbooks and therefore this poses as a challenge to the curriculum implementation. Nkantana (2013) is of the opinion that the major challenges among student are failure to do assignments, stealing and sneaking from schools, drug abuse and truancy which have led to student’s failure in examinations thus negatively influencing school academic performance and therefore a challenge in effective implementation of the curriculum. The issue of drug abuse is rampant in the secondary schools, and when students engage in taking drugs, this influences the behavior of the student e.g. the student may start sneaking from the school, this may lead to the student missing lessons and therefore negatively affect the student’s performance.

**Parents factors influencing the student’s performance in financial accounting subject.**Parents should**:**

* Provide an environment that is safe: Keep your child free from physical, sexual, and emotional abuse, Keep unsafe objects locked up or out of reach of your child, correct any potential dangers around the house, Take Safety Precautions, lock doors at night, etc.
* Provide your child with basic needs: There some basic needs like Water, Plenty of nutritious foods, Shelter, A warm bed with sheets, blankets, and a pillow, Medical care as needed/Medicine when ill, Clothing that is appropriate for the weather conditions etc.; that parent must meet for the up keep of their children.
* Provide your child with self-esteem needs: Accept your child's uniqueness and respect his or her individuality, Encourage (don't push) your child to participate in a club, activity, or sport, Notice and acknowledge your child's achievements and pro-social behavior, Encourage proper hygiene (to look good is to feel good, or so they say!). Set expectations for your child that are realistic and age-appropriate, Use your child's misbehaviour as a time to teach, not to criticize or ridicule.
* Teach your child morals and values: Let your child knows the values of the following qualities: Honesty, Respect, Responsibility, Compassion, Patience, Forgiveness, Generosity etc. Develop mutual respect with your child: Use respectful language, respect his or her feelings, respect his or her opinions, respect his or her privacy, respect his or her individuality.
* Involve yourself in your child's education: Communicate regularly with your child's teacher(s), Make sure that your child is completing his or her homework each night, Assist your child with his or her homework, but don't do the homework. Talk to your child each day about school (what is being studied, any interesting events, etc.). Recognize and acknowledge your child's academic achievements. Get to know your child: Spend quality time with your child, be approachable to your child. Ask questions from your child time to time and Communicate with him/her always as we know that Communication Bridge caps. (IMPACT OF PAREANTAL INVOLVEMENT)

**Teacher Factors influencing students performance in financial accounting subjects.**

Teacher is very important person in the implementation of any curriculum innovation, because teachers are the people who implement the curriculum innovation in the classroom.Teacher is the most important variable in school effectiveness. The teachers therefore need to be adequately prepared for the implementation and success of any curriculum innovation. If the teachers therefore do not embrace a curriculum innovation the innovation is likely to fail or it will not be properly implemented. Pius (2010) asserts that teachers need to be prepared or oriented to enable them interpret the curriculum accurately and implement it effectively. This can be done by reeducating theteachers through seminars, workshops and conferences. Mostly this does not happen and when it happens it’s only a few teachers who attend i.e. those who are sponsored by the schools to attend. Schools that do not afford to pay the charges then do not send their teachers in such seminars and therefore are left out. Despite the fact, that teachers play a very vital role in the implementation of curriculum innovations, because they adopt the innovations as they come and start implementing them. They face challenges as noted by Chigbo (2012), in her research on administrative challenges facing head teachers, she identified various challenges that face the teachers as they implement the curriculum which include: understaffing which is worsened by over enrollment in the classes especially with the declaration of free primary education, some senior teachers also undermine the school administration, some teachers being involved in drug abuse and also some teachers lack work morale and motivation.Elias (2011), identified problems facing teachers as; lack of achievement due to low profile teaching, unfavorable working conditions e.g. poor houses, adverse effects of the job on one’s life e.g. married couple may be separated by placement in different schools, Inadequate salary increases leading to prolonged strikes, limited promotional opportunities and poor human relations with core workers. Intrinsic motivation is lacking in most teachers, as Nwede (2012) observes, that most teachers yearn for extrinsic motivation e.g. good salaries or even financial rewards when they perform well, absence of such rewards and salary increases reduces teachers performance which affects the effective implementation of the curriculum. Increased enrollment, number of classes to be taught by the teachers, may lead to the increment to work load for the teachers Onwe (2010),with the increased work load teachers are stressed to meet marking and other instructional deadlines and lack of motivation among other challenges. As pointed out earlier the government comes up with policies without prior planning e.g. the free day secondary and the introduction of the life skills curriculum this directly increases the teachers workload because the government does not employ more teachers to take the additional workload it therefore stresses the teachers and therefore a challenge.

**Administrative factor affecting the performance of students in financial accounting.**

An administrative factor refers to the factors experienced by the people in institutional positions. Ogbodo (2001) says that the Administrative role of a principal entails controlling, directing, and coordinating all activities concerning education in any institution. Helen and Michelle (1998) in ogbodo( 2001) assert that to a large extent principal plays a pivotal role in the school, through his/her managerial skills, the principal sets the direction towards the achievement of institutional goals. Principal therefore can be said to be the pillars of secondary schools as they do most of the institutional duties, from being the financial controllers to bring the pillars of discipline in the schools. And also a school without adequate physical facilities or infrastructure is like a football team without a field, the question you will ask yourself is, where they will play the ball from. Therefore if a school does not have enough class rooms, laboratories, qualified teachers and well equipped library it is a headache to the principals.The number of children enrolled in schools are more than doubled. This is a huge increase in enrolment compared to what the schools are able to accommodate, let alone increase the number of qualified teachers. Administration of the schoolalsocontributes to low student performance when one analyses these numbers. In such an environment, students then have to put forth less effort because the expectations placed upon them have been lowered in order to cope with increased demand for education. Furthermore, governments’ lack of ability to provide more school funding increases the disparity.

**Government as one of the factors influencing the student’s performance of financial accounting**

“Teaching the learner is an enterprise of a great venture and a way of earning a living, it can be done under condition which may leave one at comfortable or irritated situation” conditions of services for teachers include: better salary, allowances, promotion, and welfare of teachers another fringe benefits. Nigerian teachers should take teaching as a continuous process from childhood to death.

All teachers will agree that teaching profession is one of the most arduous professions, demanding both intellectual as well as physical stamina. A philosopher once wrote, “there are two human intentions which may be considered more difficult than any other via: the art of government and the art of teaching. Teaching is much than importing information or instruction, interest and ability in a particular subject are not enough, but here is need to match a lively desire to help the students in growing up. In recent times, teaching has fallen short of such qualities.

Teaching has been described as one of the human endeavors which require more wisdom, more humility, more labour and more dedication. In a more practical view, Bah Lee informed that, the proper way of educating the pupils on the true preparation sound judgment, have from the inception been poorly treated as regards to the conditions mentioned above. This poor condition of service tended to abuse the novelty of teaching profession, which is evidenced in that fact that most people who took up teaching appointment have done so because they wanted to make the profession a mere stepping stone to more attractive jobs some who could not have their way out of the profession started to agitate for better conditions of service, this pressure the teachers of Nigerian Union of Teachers (NUT) gave rise for the setting up of Boards of inquiry to look into the issue. Government did not implement the recommendations from all the commissions; however, it implemented that of Udoji Commission and Williams Panel Reports which emphasized on teacher’s salaries and other conditions of service to be improved. Like members another profession, teachers have never shirked their responsibility to the nation and the public. Teachers have always made their service available in time of crisis ad need and mostly in the education of the youth. But sadly and remarkably, their condition of service has been a matter of controversy. According to Fafunwa (2000), Teachers’ salaries had in several cases been reduced, in most cases increment was withheld, and some missionaries imposed levies on their salaries. He further argued that it was indeed levy of this kind which led church of Scotland Mission on Calabar and Greek Town. This which he further confirmed led to teacher’s drifting away from teaching profession.

**Theoretical frame work**

Theory without a fact becomes fantasy, uncontrolled imagination, and a reverie. Based on this requirement, theory is presented.

Murray’s Theory of motivation;

In 1938, Murray proposed a theory of motivation classified as a need theory. He asserted that every need has a concomitant feeling or emotion, and any unsatisfied need would induce an individual to work persistently until the need is satisfied. The need state in an individual may be weak or intense, momentary or enduring, though unobservable, but would normally lead to an event or covert behaviour that is intended to satisfy the individual, there by changing the circumstances that initiated it. One of his categories of human needs is

1. Psychogenic Needs: there are of two categories (needs related to someone’s task and need related to the inter-personal relationship.

Psychogenic needs of students

* Needs related to student’s tasks: the needs that affect students work and Need that affects students level of performance.
* Needs related to student’s inter-personal relationship: needs that keep people apart and need that hold people together.

**Educational implication of this Need**

In the first instance teachers should recognize that for learning to take place at all, the psychogenic need have to be satisfied. They should show awareness of the need to achieve and encourage students to do so by providing a variety of learning experiences, the content, materials, methods of teaching and assignment should also be diversified.

**Empirical Studies**

In this section, two (2) related literature is reviewed for the purpose of this study. The works include:

Akuezilo Juliana A (2015) in his study sought to find out factors that affect students’ academic performance in accounting in public secondary schools in Anambra State. Two research questions guided the study and two null hypotheses were formulated and tested at 0.05 level of significance. Population of the study comprised 5,389 accounting students. Simple random sampling was used to select 845 accounting students as sample for the study. The instrument for data collection was a structured questionnaire validated by three experts with a reliability coefficient of 0.81. Data collected were analyzed using mean for the research questions and z-test for testing the null hypotheses. Findings revealed that institutional and socio-economic factors affect students’ academic performance. Also there was no significant difference in the mean ratings of male and female accounting students on the perceived institutional and parental socio-economic factors that affect their academic performance in accounting. Based on the results of the findings, it was concluded that institutional factors and parental socio-economic factors (especially educational level and occupational status of parents) are among the factors influencing students’ academic performance in accounting. Consequently, it was recommended among others that school administrators should provide enough time for the teaching and learning of accounting. Also parents/guardians should always encourage their wards by equipping them with the necessary materials needed to study accounting.

The research topic “factors influencing the performance of students in financial accounting subject” is related to what Akuezilo Juliana A (2015) in his research about the institutional, parental factors influencing the performance of students.

Another study carried out by Ekunno (1994) researched on factors affecting teaching and learning of accounting subject in senor secondary school in Anambra State. Three research questions and two hypotheses were formulated to guide the study. A 40-iten questionnaire was developed and administered to 500 students and 130 financial accounting teachers in 58 secondary schools in Awka Education Zone. A 36 questionnaire was used to collect relevant data for the research questions, while t-test statistic was employed to test the null hypothesis at the .05 level of probability. Seven out of the fourteen factors statement were identified as factors which affect the teaching and learning of financial accounting students. Based on the findings, the study revealed that no senior secondary school in Anambra State was adequately provided with recommended equipment facilities. The relationship between Ekunno's study and the present study is that there is need to provide adequate equipment and improved method of teaching in order to improve teaching and learning of financial accounting subject in senior secondary school.

**Summary of Literature Review**

This chapter reviewed literature onthe factors influencing the students’ performance in financial accounting. From what has been reviewed on students’ performance, the researcher has discovered that students’ factors, parents’ factor, teachers’ factor, administrative factor and governmental factor determine the success or failure in a school situation. These factors may be influenced by home conditions, teachers’ attitudes or teachers’ relationship with the students in any particular learning activity. Thus, in order to achieve efficiency and high academic attainment, the researcher is of the opinion that teachers should imbibe positive attitudes in students through creation of activities of interest in the classroom, encouraging the students varying methods and motivating of students.

**CHAPTER THREE**

**Research methods**

In this chapter, research design, area of study, population, Sample / sampling procedures, instrumentation and method of data collection and method of data analysis are discussed,

**Research Design**

The descriptive survey research design was used in this study. Descriptive survey is a method of collecting information by interviewing or administering a questionnaire to a sample of individual (Orodho 2006). The survey was chosen because it employs the use of questionnaire to collect data. The design was to help the researcher to assess the factors influencing the performance of students in financial accounting subject.

**Area of study**

The area of the study is Enugu East local Government Area of Enugu State. It is located Nkwo- Nike Village, Amaorji Nike along Nike Road Abakpa-Nike Enugu State

**Population of Study**

The research population is made up of all accounting teachers (25)andstudents(2306) in Senior Secondary Schools offering Accounting in Enugu East Local Government of Enugu State which is 2331. See appendix A.

**Sample and Sampling Technique.**

To determine the sample size to be used from the population, the researcher objectively used “Yaro Yamane formula” and obtained a sample of 341. See Appendix B.

**Validity of the instrument.**

Two experts in Measurement and Evaluation, Godfrey Okoye University and institute of Ecumenical Education subjected the instrument to face validation. The research purposes as well as research questions were submitted with an initial draft of the questionnaire.

**Reliability of the instrument.**

The researcher tested the reliability of the instrument used for data collected with the use of test-re-test method. This means that the instrument was subjected to test over a period of time and the responses received by the researcher were consistent. This is 0.85**.**

**Method of Data Collection.**

The questionnaire was distributed to the selected respondents of various schools under study in Enugu East Local Government in Enugu State. The copies of the questionnaire were collected back on the same day after which the respondents have answered the questions given to them by the researcher.

**Method of Data Analysis**

The data collected was analyzed using arithmetic mean method and was based on the research questions formulated in the course of the study.

SA = Strongly Agreed 4

A = Agreed 3

D = Disagreed 2

SD = Strongly Disagreed 1

10: 4 =2.5

**CHAPTER FOUR**

**Results**

This chapter presents the analysis of data, interpretation and results of the study. The analysis was based on the information collected using a structured questionnaire. The presentation of responses from the respondents were given in tables and also interpreted. A total of 341 questionnaires were distributed and all were properly filled and used for the study.

Table Distribution of Respondents

**Question1**. What are the students’ factors influencing the performance of students in financial accounting subject?

Table1. Student’s factors influencing the performance of students in financial accounting subject.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | ITEMS | SA  4 | A  3 | D  2 | SD  1 | TOTAL | \_  X | DECISION RULE |
| 1 | Students fails to attend financial accounting classes regularly, | 105  420 | 110  330 | 56  112 | 70  70 | 341  932 | 2.7 | Accepted |
| 2 | Students join bad groups in school, | 80  320 | 90  270 | 105  210 | 66  66 | 341 | 2.53 | Accepted |
| 3 | Students fail to copy their notes and have the required textbook for accounting, | 98  392 | 99  297 | 75  150 | 69  69 | 341  908 | 2.6 | Accepted |
| 4 | Students pay less attention to class lesson | 90  360 | 106  318 | 74  148 | 71  71 | 341  897 | 2.6 | Accepted |
|  | Grand Mean |  |  |  |  |  | 2.6 |  |

From the above table 1, item 1 to 4 dealt with research question, which mean score is above 2.5. The result of findings revealed that Students fails to attend financial accounting classes regularly, Students join bad groups in school,Students fail to copy their notes and have the required textbook for accounting, and Students pay less attention to class lesson which result to their poor performance in accounting.

**Question2.**What are parental factors influencing the performance of students in financial accounting subject?

Table2. Parental factors influencing the performance of students in financial accounting subject:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | ITEMS | SA  4 | A  3 | D  2 | SD  1 | TOTAL | \_  X | DECISION  RULE |
| 5 | Parents fail to pay their wards school fees on time, | 60  240 | 70  210 | 115  230 | 96  96 | 341  776 | 2.2 | Rejected |
| 6 | Parents gives less attention to the academics of their children, | 105  420 | 101  303 | 75  150 | 60  60 | 341  933 | 2.7 | Accepted |
| 7 | Parents fail to purchase the required textbook for their wards, | 99  396 | 102  306 | 73  246 | 67  67 | 341  1015 | 2.9 | Accepted |
| 8 | Parent involving his/her child in a lot a domestic work before and after school hours. | 73  292 | 64  192 | 107  214 | 97  97 | 341  795 | 2.3 | Rejected |
|  | Grand Mean |  |  |  |  |  | 2.5 |  |

From the above table 2, item 6 and 7 dealt with research question, which mean score is above 2.5. the of the findings result that Parents gives less attention to the academics of their children, Parents fail to purchase the required textbook for their wards, and items 5 and 8 with the mean score below 2.5 rejected the that Parents fail to pay their wards school fees on time, and Parent involving his/her child in a lot a domestic work before and after school hours and is not the parental factors influencing the students’ performance in accounting.

**Question3.**What teacher’sfactors influencing the performance students in financial accounting subject?

Table3. Teacher’s factors influencing the performance students in financial accounting subject:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | ITEMS | SA  4 | A  3 | D  2 | SD  1 | TOTAL | \_  X | DECISION  RULE |
| 9 | Teachers fails to explain the subject/topic properly and with the absence of instructional materials, | 102  408 | 105  315 | 74  148 | 60  60 | 341  931 | 2.7 | Accepted |
| 10 | Teachers have low motivation, due to poor remuneration by the government. | 102  408 | 99  297 | 70  140 | 70  70 | 341  915 | 2.6 | Accepted |
| 11 | Teachersdo not spend time to prepare his/her lesson plan and lesson note. | 102  408 | 99  297 | 70  140 | 70  70 | 341  915 | 2.6 | Accepted |
| 12 | Teachers do not have enough time to cover up his/her syllabus or scheme of work. | 200  800 | 141  423 | 0  0 | 0  0 | 341  1223 | 3.5 | Accepted |
|  | Grand Mean |  |  |  |  |  | 2.25 |  |

From the above table 3, item 9 to 12 dealt with research question, which mean scoreisabove 2.5. The result of findings revealed thatTeachers making the subject too difficult for students to understand by not explaining properly and with the absence of instructional materials,Teachers have low motivation due to poor remuneration by the government, Inability of the teachers to spend reasonable time to prepare his/her lesson plan and lesson note, Teachers not having enough time to cover up his/her syllabus or scheme of work are the teachers factors influencing the performance of students in accounting.

**Question4:**what the government factors influencing the performance students in financial accounting subject?

Table4. Government factors influencing the performance students in financial accounting subject:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | ITEMS | SA  4 | A  3 | D  2 | SD  1 | TOTAL | \_  X | DECISION  RULE |
| 13 | Government does not pay the teachers on time. | 97  388 | 95  285 | 80  160 | 69  69 | 341  902 | 2.6 | Accepted |
| 14 | Government does not provide experienced and qualified business studies teachers. | 106  424 | 103  308 | 67  134 | 65  65 | 341  931 | 2.7 | Accepted |
| 15 | Government does not provide well equipped libraries. | 95  380 | 96  288 | 73  146 | 77  77 | 341  891 | 2.6 | Accepted |
| 16 | Government does not provide sufficient school buses to enable the students who live far to meet up with his/her classes. | 99  396 | 93  279 | 77  154 | 92  92 | 341  921 | 2.7 | Accepted |
|  | Grand Mean |  |  |  |  |  | 2.6 |  |

The above table 4 shows that the high mean score where obtained from all the items listed. The values were up to 2.5, and it indicated that the respondents accepted the governmental factors influencing the students’ performance.

**Question5:** what are the administrative factors influencing the performance of students in financial accounting subject?

Table5. Administrative factors influencing the performance of students in financial accounting subject:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | ITEMS | SA  4 | A  3 | D  2 | SD  1 | TOTAL | \_  X | DECISION  RULE |
| 17 | Principals fail to provide teaching materials such as text books provided for the Students. | 97  388 | 95  285 | 80  160 | 69  69 | 341  902 | 2.6 | Accepted |
| 18 | Principals fail to provide adequate instructional materials/teaching aids provided for the school. | 106  424 | 103  308 | 67  134 | 65  65 | 341  931 | 2.7 | Accepted |
| 19 | Principals fail to provide suitable classrooms, chairs and tables for conductive learning. | 95  380 | 96  288 | 73  146 | 77  77 | 341  891 | 2.6 | Accepted |
| 20 | Principals fail to employ qualified accounting teachers. | 99  396 | 93  279 | 77  154 | 92  92 | 341  921 | 2.7 | Accepted |
|  | Grand Mean |  |  |  |  |  | 2.6 |  |

The above table 5, shows that the high mean score where obtained from all the items listed. The values were up to 2.5, and it indicated that the respondents accepted the administrative factors influencing the students’ performance.

**CHAPTER FIVE**

**This chapter presents thediscussion, summary of the findings, conclusion, educational implication, recommendations limitations and further suggestions.**

**Discussion of the finding**

In the table 1, The result of findings revealed that Students fails to attend financial accounting classes regularly, they join bad groups in school, they fail to copy their notes and have the required textbook for accounting, and they pay less attention to class lesson which result to their poor performance in financial accounting subject both in internal and external examination and they will find it difficult to cope in the higher institution of learning.

From the table 2, item 6 and 7 dealt with research question, which mean score is above 2.5. the of the findings result that Parents gives less attention to the academics of their children; this will make the child not to focus on his or her academics,they fail to purchase the required textbook for their wards; when others are making use of their textbook, the child will be left out and items 5 and 8 with the mean score below 2.5 rejected the that Parents fail to pay their wards school fees on time, and Parent involving his/her child in a lot a domestic work before and after school hours and is not the parental factors influencing the students’ performance in accounting.

Table 3,the result of findings revealed that Teachers makes the subject too difficult for students to understand by not explaining the content well and with the absence of instructional materials,they have low motivation due to poor remuneration by the government, they don’t spend reasonable time to prepare his/her lesson plan and lesson note, they don’t have enough time to cover up his/her syllabus or scheme of work the teachers factors influencing the performance of students in accounting.

Table 4, it indicated that the respondents accepted the governmental factors influencing the students’ performance which states that the government do not provide experienced and qualified business studies teachers, they don’t pay the teachers on time, they don’t provide well equipped libraries, they don’t provide sufficient school buses to enable the students who live far to meet up with his/her classes.

Table 5, it indicated that the respondents accepted the administrative factors influencing the students’ performance, which state that management do not provide adequate instructional materials/teaching aids for the school, the environment is not conducive for learning and the class are over populated.

**Summary of finding**

The researcherfound out the factors influencing the performance of business students in accounting subject. In the summary, the following was observed:

Table 1, the result of findings revealed that students fails to attend financial accounting classes regularly, they join bad groups in school,they fail to copy their notes and have the required textbook for accounting, and they pay less attention to class lesson which result to their poor performance in accounting.

Table 2, Parents gives less attention to the academics of their children, Parents fail to purchase the required textbook for their wards, and they fail to pay their wards school fees on time.

Table 3,the result of the findings revealed that Teachers makes the subject too difficult for students to understand by not explaining properly and with the absence of instructional materials,they have low motivation due to poor remuneration by the government, Inability of the teachers to spend reasonable time to prepare his/her lesson plan and lesson note, they don’t have enough time to cover up his/her syllabus or scheme of work.

Table 4, the result of the findings revealed that the governments don’t not pay the teachers on time. They don’t provide experienced and qualified accountingteachers. They don’t provide well equipped libraries. They don’t provide sufficient school buses to enable the students who live far to meet up with his/her classes.

Table 5, the result got also shows that,there are no teaching materials such as recent text books provided for the Students, There is no adequate instructional materials/teaching aids provided for the school by them. There are no conductive environments.

**Conclusion**

Based on the analysis of the responses to this finding. It could be concluded thus, teacher’s , government and administrative factors can make the students develop hatred for the subject which will latter affect their performance and the number of the students wishing to study accounting at the higher level.

Furthermore, parental influence affects student’s performance in accounting subject whereby parents should always encourage their children by way of checking their work at home.

Finally, students, parents, accounting teachers, administration and Government should try and work effectively and immensely to improve the quality performance of financial accounting subject. Students not only for examination sake but also to have knowledge about entrepreneur, accounting and office work and for the betterment of our Nation.

**Educational implication**

The result of this research work has obvious implication to the performance of students in financial accounting subject;

* It is observed that students attendance to financial accounting classes regularly, staying away from bad groups in school, copying notes and have the required textbook for accounting, and paying attention to class lesson, will improve their performance in financial accounting subject.
* Paying great attention by the parents to the academics of their children, purchasing required textbook and paying their wards school fees on time, will enhance the effective learning of financial accounting subject.
* Teacher’s ability to explain the subject properly with the best method and materials, spending reasonable time to prepare his/her lesson plan and have enough time to cover up his/her syllabus or scheme of work , will help to improve the performance of student in financial accounting subject.
* Provision of experienced and qualified accounting teachers, provision of best equipments in the library, provision of school buses by the government to enable the students who live far to meet up with his/her classes will improve the students performance in accounting.
* Teaching materials such as recent text books provided for the Students, less population of the students in a class and conductive environments provided by the management will also enhance the effective learning of financial accounting.

**Recommendations**

1. To improve on the business Students’ attitude, the following recommendations were made:

* students should try as much as possible to attend financial accounting classregularly,try to asks/answers question in accounting subject especially when they are confuse about a certain problem, and avoid bad friends.

1. To improve on the Parents’ attitude, the following recommendations were made:

* Parents should adopt strong measures to prevent influence of peer groups and also to control their children.

1. To improve on teacher’s factors, the following Recommendations were given:

* Teachers provide more explanation to the students questions during accounting lectures, and spend time to prepare his/her lesson plan and lesson note carefully,

1. To improve on the Governments’ attitude, the researcher recommended the following:

* government should provide adequate professionally trained accounting teachers to handle the subject effectively, improve the condition of service of teachers in order for them to put in their best that paying them on time and giving them allowances, and make accounting facilities available in all Secondary Schools.

1. To improve on the administration attitude, the researcher recommended that:

* principals should provide instructional materials such as chalkboard, rulers, ledger book, and calculator. Equipment like adding machines typewriter and computers should also be made available. Libraries should be sited in a conductive environment, employ qualified accounting teachers for teaching accounting subject and make the environment conducive and make sure that there school is under populated with students.

**Limitation of the study**

The researcher did not really encounter much problem in the course of the research. The only problem encountered was the construction of questionnaire and danger of exposure to road accident while moving around from school to school to share and collect items from the respondents.

**Suggestions for further research**

 The researcher wishes to suggest that further study be conducted on the challenges and prospects facing Financial Accounting teachers in both private and government owed senior secondary schools in Enugu East local Government Area of Enugu state.

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**Appendix A**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Names of schools | No of senior students | No of teachers | Total | Sample size |
| National grammar school | 264 | 3 | 267 | 38 |
| St Patricks .s.sEmene | 122 | 4 | 126 | 18 |
| Girls secondary school Enugu | 209 | 2 | 211 | 31 |
| Trans ekulu girls s.s.Enugu | 578 | 4 | 582 | 85 |
| New Heaven boys Enugu | 210 | 3 | 213 | 31 |
| Community sec; school Enugu | 54 | 2 | 56 | 8 |
| Girls sec;school Enugu | 67 | 2 | 69 | 10 |
| Annunciation sec; sch; Enugu | 404 | 2 | 404 | 61 |
| C.H.S Emene | 298 | 2 | 300 | 44 |
| Umuchigbo H.S Iji Nike Enugu | 100 | 1 | 101 | 15 |
| TOTAL POPULATION | 2306 | 25 | 2331 | 341 |

**Appendix B**

**Sampling Techniques**

To determine the sample size to be used from the population, ‘Yaro Yamane formula was used. Which states: n= N

(1+N (e) ^2)

When n=sample size

N=the total population

e =estimated standard error (0.05 or 5%)

1= constant

n = 2331

(1+2331(0.05) ^2)

n = 2331

(1+2331(0.0025)

n = 2331

(1+5.8275)

n = 2331

(6.8275)

n = 341

**Appendix C**

Allocation of the sample size to each school by Ranja Kumar son formula will be used

nh = nNh

N

Whereas nh = the number of unit allocation to each level

n = total sample size which is 341

Nh = population of each level

N= Total Population which is 2331

1. National Grammer School.

nh= nNh

N

nh= 341x266

2331 =38

1. St Patrick emene.

nh= 341x124

2331 =18

1. Girl’s secondary school Abakpa.

nh= 341x211

2331 =31

1. Trans Ekulu Girls Sec;Sch.

nh= 341x582

2331 =85

1. New Heaven Sec; Sch.

nh= 341x213

2331 =31

1. C.S.S

nh= 341x56

2331 =8

1. Girls Secondary school Emene.

nh= 341x69

2331 =10

1. Annunciation Secondary School.

nh= 341x408

2331 =61

1. C.H.S. Emene

nh = 341x300

2331 =44

1. Umuchigbo H.S Iji Nike.

nh= 341x100 =10

2331

**APPENDIX D**

ANAYSIS OF THE TESTING OF THE RELIABILITY OF THE QUESTIONNARIE.

This is done using Pearson Product Moment.

|  |  |  |  |
| --- | --- | --- | --- |
| X | Y | X2 | Y2 |
| 15 | 18 | 225 | 324 |
| 20 | 18 | 400 | 324 |
| 10 | 10 | 100 | 100 |
| 20 | 17 | 400 | 289 |
| 5 | 12 | 25 | 144 |
| 19 | 18 | 361 | 324 |
| 20 | 20 | 400 | 400 |
| 20 | 18 | 400 | 324 |
| 19 | 20 | 361 | 400 |
| 19 | 20 | 361 | 400 |
| 167 | 171 | 3033 | 3029 |

N(£XY) - £X£Y

(N(£X2) - (£X)2(N(£Y2) - (£Y)2

N = Sample size which is 10.

£XY = 2292

£Y2 = 3029

£x2 = 3033

£X = 167

£Y =171

10(2992) - (167 × 171)

(10(3033 - 27889) (30290 - 29241)

= 1363

2441 × 1049= 1363

2560609

= 1363

1600.2 \ = 0.85

Department of Science and Vocational Education

Faculty of Education,

Godfrey Okoye University,

Thinkers’ corner,

Enugu State.

Dear respondent,

I am a final year student of the above named institution and department conducting a research on the **“factors influencing the performance of business students in accounting subjects”.**  I will appreciate your kind cooperation in responding to these questions. Respondents are to note that the information given will be used purely for academic purposes and these responses will be treated strictly as confidential.  Thanks for your cooperation.

Yours faithfully,

Osuchukwu, Akuchinyere

**FACTORS INFLUENCING THE PERFORMANCE OF BUSINESS STUDENTS IN FINANCIAL ACCOUNTING SUBJECT.**

**Questionnaire.**

INSTRUCTION: please kindly tick (√) where appropriate that agreed with your choice in relation to the questions.

**Key**

SA - Strongly Agree

A - Agree

D - Disagree

SD - Strongly Disagree

**Biographical data.**

1. Name of the school

1. Sex [ ] male [ ] female

**Section B**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S/N | | | ITEMS | SA | | A | D | SD | |
|  | | | What are the student factors that influence the students’ performance in financial accounting? |  | |  |  |  | |
| 1 | | | Students fails to attend financial accounting classes regularly, |  | |  |  |  | |
| 2 | | | Students join bad groups in school, |  | |  |  |  | |
| 3 | | | Students fail to copy their notes and have the required textbook for accounting, |  | |  |  |  | |
| 4 | | | Students pay less attention to class lesson |  | |  |  |  | |
|  | | | What are parental factors influencing the performance of students in financial accounting? | |  |  |  | |  |
| 5 | | | Parents fail to pay their wards school fees on time, | |  |  |  | |  |
| 6 | | | Parents gives less attention to the academics of their children, | |  |  |  | |  |
| 7 | | | Parents fail to purchase the required textbook for their wards, | |  |  |  | |  |
|  | | **Question3.**What teacher’s factors that influence the students’ performance in financial accounting? | | |  |  |  | |  |
| 9 | | Teachers fails to explain the subject or topic properly and with the absence of instructional materials, | | |  |  |  | |  |
| 10 | | Teachers have low motivation, due to poor remuneration by the government. | | |  |  |  | |  |
| 11 | | Teachers do not spend time to prepare his/her lesson plan and lesson note. | | |  |  |  | |  |
| 12 | | Teachers do not enough time to cover up his/her syllabus or scheme of work | | |  |  |  | |  |
|  | **Question4:** what the government factors that influence the students’ performance in financial accounting? | | | |  |  |  | |  |
| 13 | Government does not pay the teachers on time. | | | |  |  |  | |  |
| 14 | Government does not provide experienced and qualified business studies teachers. | | | |  |  |  | |  |
| 15 | Government does provide well equipped libraries. | | | |  |  |  | |  |
| 16 | Government does to provide sufficient school buses to enable the students who live far to meet up with his/her classes. | | | |  |  |  | |  |
|  | **Question5:** what are the administrative factors that influence the student’s performance in financial accounting? | | | |  |  |  | |  |
| 17 | Principal fails to provide teaching materials such as text books for the Students. | | | |  |  |  | |  |
| 18 | Principal fails to provide adequate instructional materials/teaching aids provided for the school by the management. | | | |  |  |  | |  |
| 19 | Principal fails to provide suitable classrooms, chairs and tables for conductive learning. | | | |  |  |  | |  |
| 20 | Principal fails to employ qualified accounting teachers. | | | |  |  |  | |  |