



Influence of study habit, attitude and self conception on financial accounting achievements of Business education students in colleges of education in North-Eastern, Nigeria

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Abstract

The study examined the influence of study habit, attitude, self-concept and parental involvement on achievement of secondary school students in financial accounting in North East Nigeria. The research has four specific objectives, four research questions which were meant to guide the study and four null hypotheses which were tested at 0.05 level of significance. The study adopted a survey research design and Expo facto design which is purely quantitative, using a structured questionnaire that was administered to 390 randomly selected financial accounting students of secondary school in North East, Nigeria. Data collected were analyzed using mean and standard deviation while simple linear regression was used in testing the hypotheses. The findings of the study revealed among others that study habit, attitude self-concept and parental involvement have significant and positive influence on achievement of secondary school students in financial accounting. By implications, the findings of the present study suggest that parents and financial accounting teachers should encourage secondary school students to develop a good study habit, positive attitude towards financial accounting and self-concept in financial accounting as these will improve the students' achievement in the subject. Furthermore, parents should also be encouraged by financial accounting teachers and school management to fully involve in the academic activities of their children. This will also help in improving their achievement in financial accounting and reduce the massive, consistent failure recorded among secondary school students in financial accounting. Financial Accounting

Keywords: Study habit, Attitude and self conception

Introduction

The education system in Nigeria is the collective responsibility of the federal, state and local governments. The Federal Ministry of Education plays major roles 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 the secondary education while the local governments control the primary education. Hence, education sector in Nigeria is divided into three (3) subsectors, namely: basic education, senior secondary school education, and tertiary education. The tertiary education comprises of University and non-University education Federal Republic of Nigeria, (2013). The FRANCE (2004) stated that the broad goal of senior secondary school education is to prepare the individual for useful living within the society and for higher education. The curriculum designed for senior secondary school education is comprehensive and broad-based, and it is aimed at broadening students' knowledge and outlook. The Subjects offered in senior 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 secondary school level to enable the students to acquire the relevant knowledge and skills that are necessary for national growth and development (Seyi, 2014). The subject financial accounting goes far beyond recording and keeping of business transaction. It concerned with financial recordkeeping system, preparation, analysis, and communication of financial information (Francis, 2014). It is

an occupationally oriented subject that provides trained manpower for the development of the nation (Ezeagba, 2014). According to the FRN (2004), the objectives of teaching financial accounting in secondary schools are: to train the students for career 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, 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).

Statement of the Problem

Financial accounting is one of the vocational subjects offered at secondary school level to enable the students acquire the relevant knowledge and skills that are necessary for national growth and development (Seyi, 2014). However, the achievement of secondary school students in this subject has persistently remained discouraging over the years, particularly in their external examination (Mohammed, 2017; Inuwa, 2018). The academic performance of students in Senior Secondary School Certificate Examination (SSCE) in financial accounting examination in Nigeria in recent years has been far from impressive. West African Examination Council Chief Examiner's Report of 2016, 2017, 2018 and 2019 showed that the achievement of students in financial accounting in Nigeria has not been encouraging over the years. (Ubulom & Ogwunte, 2019). The situation is not different in North East as the WAEC analysis of results of students in financial accounting for

2017,2018 and 2019 showed a percentage of failure among senior secondary school students in the subject to be 57.15%, 58.87% and 62.69% (Statistics department North East ministry of education, 2019).

Methodology

This chapter presented the methodology adopted in conducting the study. The chapter started by discussing the design of the study, area of the research, population of the study, sample and sampling technique, method of data collection, instrument for data collection, validation of instrument, reliability of instrument, method of data collection and method of dataanalysis and.

Table 1: Population Distribution of SSII financial accounting students in Bauchi State

S/N	Educational Zone	Number of Students
1	Bauchi Educational Zone	1586
2	Katagun Educational Zone	1218
3	Darazo Educational Zone	1098
	Total	3902

Source: North East Ministry of Education (2020).

The chapter presents and discusses the results of data analysis for this study. The chapter started with research questions and followed by the results of hypotheses (see, Appendix IV for SPSS out

Table 2: Descriptive Statistics of Secondary School Students’ Study Habit in Financial Accounting.

S/n	Items	N	Mean	Sd	Remark
1.	I have develop self-discipline to study	357	3.75	1.215	Agreed
2.	I can balance family affairs with my studies	357	3.58	1.251	Agreed
3.	I can balance social relation and studies	357	3.47	1.219	Agreed
4.	I can manage my study time well	357	3.76	1.238	Agreed
5.	I attended my all my lesson	357	3.84	1.174	Agreed
6.	My note is always organize	357	3.80	1.244	Agreed
7.	I wrote down in my note Figures/Tables/Charts Sections that are mention during lesson	357	3.76	1.150	Agreed
8.	After class I do check my note in order to fill Missing information	357	3.76	1.187	Agreed
9.	I highlighted the most important information In each topic for reviewing later	357	3.79	1.146	Agreed
10.	I created an answered question about the Materials while I was reading in my head	357	3.66	1.234	Agreed
11.	I created answered questions about the material While I was reading in my note	357	3.61	1.166	Agreed
12.	I related what I was reading to lesson materials And discussion	357	3.58	1.226	Agreed
13.	I reviewed the notes after lesson	357	3.73	1.173	Agreed
14.	I study the figures and tables in the note	357	3.62	1.234	Agreed
15.	I study the tables/figure in the book	357	3.59	1.2222	Agreed
16.	I read and study in personal application Sections in the book	357	3.48	1.303	Agreed
17.	I am cautions about exams/test/assignment Time and noted them in my planner and calendar	357	3.69	1.190	Agreed
18.	I reviewed the materials to decide the time Needed to study	357	3.74	1.121	Agreed
19.	I set up a study schedule to give me a enough Time to complete all that is due	357	3.70	1.991	Agreed
20.	I took note on what I was reading	357	3.69	1.269	Agreed
	Grand Mean		3.68		Agreed

Table 3: Descriptive Statistics of secondary School Students’ Attitude towards Financial Accounting.

S/n	Items	N	Mean	Sd	Remark
1.	Knowledge of financial accounting help me to earn a living	357	3.48	1.219	Agreed
2.	I feel proud to be a financial accounting student	357	3.68	1.189	Agreed
3.	I will need financial accounting for my future work	357	3.63	1.217	Agreed
4.	I don’t expect to use much financial accounting when I get out of school	357	3.14	1.333	Agreed
5.	Financial accounting is a worthwhile, necessary subject	357	3.29	1.297	Agreed
6.	Taking financial accounting is a waste of time	357	2.91	1.388	Disagreed
7.	I will need a good understanding financial accounting for my future work	357	3.68	1.248	Agreed
8.	I enjoyed my relationship with my financial accounting teachers	357	3.62	1.336	Agreed
9.	Financial accounting is not important for my life	357	2.89	1.440	Disagreed
10.	I study financial accounting because I know how useful it is	357	3.44	1.238	Agreed
11.	Financial accounting subject is interesting	357	3.59	1.234	Agreed
12.	I don’t think I could do advanced financial accounting	357	3.27	1.250	Agreed
13.	I am sure of myself when I do financial accounting	357	3.49	1.300	Agreed
14.	Financial accounting has been my worst subject	357	3.07	1.421	Agreed
15.	Financial accounting is a difficult subject	357	2.95	1.400	Disagreed
16.	I am doing well in all subjects other than financial accounting	357	3.08	1.358	Agreed
17.	I am getting good grades in financial accounting	357	3.41	1.343	Agreed
18.	I hate spending my free time doing practical exercise	357	3.10	1.319	Agreed
19.	I am sure I could do advanced work in financial accounting	357	3.47	1.255	Agreed
20.	Financial accounting is time consuming	357	3.51	1.238	Agreed
	Grand Mean		3.35		Agreed

Table 4: Descriptive Statistics of secondary School Students’ Self-concept in Financial Accounting.

S/n	Items	N	Mean	Sd	Remark
1.	I do well in financial accounting	357	3.60	1.655	Agreed
2.	I am a good financial accounting student	357	3.65	1.231	Agreed
3.	I make good grades in financial accounting	357	3.57	1.235	Agreed
4.	I learn quickly in financial accounting subject	357	3.63	1.230	Agreed
5.	I have good reading comprehension	357	3.53	1.221	Agreed
6.	Learning new things in financial accounting in difficult for me	357	3.00	1.222	Agreed
7.	I find it difficult to understand the assignments given to me in financial accounting	357	3.17	1.293	Agreed
8.	I have trouble with some aspect in financial accounting	357	3.20	1.219	Agreed
9.	It is difficult for me to complete my financial accounting assignment	357	3.26	1.300	Agreed
10.	When I am given a test in financial accounting, I am capable of passing	357	3.60	1.230	Agreed
11.	My financial accounting teachers think I am very clever	357	3.58	1.181	Agreed
12.	I solve financial accounting problems quite easily	357	3.50	1.283	Agreed
13.	I take an active part in classroom activities	357	3.52	1.215	Agreed
14.	I usually keep quiet when my school work is too hard	357	3.60	1.255	Agreed
15.	I speak well in front of the class	357	3.44	1.265	Agreed
16.	I am a failure at school	357	3.04	1.446	Agreed
17.	My classmates in school think I have good ideas about financial accounting	357	3.58	1.293	Agreed
18.	I am good in my school work	357	3.71	1.251	Agreed
19.	I am able to get my school work done on time	357	3.51	1.210	Agreed
20.	My teachers feel that I am not good enough in financial accounting.	357	3.03	1.225	Agreed
	Grand mean		3.44		

Table 5: Descriptive Statistics of secondary School Students’ Parental Involvement in Financial Accounting.

S/n	Items	N	Mean	Sd	Remark
1.	Parent often encourage me to take part in competitive examination particularly in financial accounting	357	3.40	1.328	Agreed
2.	Parent are used to enquire about my homework especially in financial accounting	357	3.49	1.293	Agreed
3.	Parent do not consider my opinion when taken decision regarding my education	357	3.35	1.365	Agreed
4.	My parents have enough knowledge of financial accounting	357	3.50	1.284	Agreed
5.	Parents assist me when doing financial accounting assignment.	357	3.41	1.316	Agreed
6.	Parents do not take sufficient attention in my studies	356	3.14	1.372	Agreed
7.	My parents influence encourage me in my education	357	3.46	1.369	Agreed
8.	There is no any of my parent’s moral support regarding my studies	357	3.10	1.389	Agreed
9.	Parents ensure that nobody disturbs me during my study	357	3.44	1.353	Agreed
10.	My parents discuss with parents of my class mates about our studies	356	3.48	1.271	Agreed
11.	My parents do not take part in activities of parent teacher association	356	3.17	1.333	Agreed
12.	Parents do not spend sufficient money for my education	357	3.12	1.356	Agreed
13.	My parents do test my to know the level of my understanding about financial accounting	356	3.43	1.326	Agreed
14.	During the examination time parents take special cares in my studies	356	3.62	1.272	Agreed
15.	My parents advise me to select hobbies related to studies such as drawing, stamp collection and reading.	357	3.53	1.286	Agreed
16.	Parents take due care in the progress of my school	357	3.60	1.254	Agreed
17.	Parents always enquire about the portions of what I was taught about financial accounting	357	3.46	1.260	Agreed
18.	Parent di comple my to study prior to examination period	357	3.60	1.260	Agreed
19.	Parents request some of my teachers to look after my studies while in school	356	3.60	1.254	Agreed
20.	Parents do discourage me from long time play with my friends.	355	3.39	1.356	Agreed
	Grand Mean		3.41		Agreed

Hypotheses Testing

In the current study, hypotheses 1 to 4 developed in chapter (i.e., section 1.5) weretested with simple linear regressions (see, section 3.9). A simple linear regression is a statistical technique for testing the influence of one independent variable on one continuous dependent variable (Tabachnick & Fidell, 2007; Hair et al., 2013).

Table 6: Regression analysis on the influence of study habit on achievement of secondary school students in financial accounting in North East, Nigeria

Study habit	.099	2.067	.039	Rejected
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Source: fieldwork 2020

Table 7: Regression analysis on the influence of attitude on achievement of secondary school students in financial accounting in North East, Nigeria.

Variable	Standardized Coefficients Beta	T Value	P Value	Decision
Attitude	.333	5.918	.000	Rejected

Source: fieldwork 2020

Discussion

The findings of research question 1 which is supported by test of its corresponding hypothesis revealed that study habit has a significant and positive influence on achievement of secondary school students’ in financial accounting. The finding is consistent with Cerrito and Levi (2010) who

found statistically that study habit is a significant predictors of students' achievement in mathematics. Similarly result was reported in the study of Ukpong and George (2012) that study habit has a significant influence on academic achievement of social studies education student. The findings also concurred with Siah and Mayo (2013) that secondary schools students' study habit had impact on their academic performance in science.

Conclusion

The present study provided empirical evidence on influence of study habit, attitudes, self-concept and parental involvement on academic achievement of secondary school student in financial accounting in North East. The study proves that study habit, attitude, students' self-concept, and parental involvement have significant and positive influence on academic achievement of secondary school students in financial accounting. Therefore, massive and consistent failure recorded among secondary school students in financial accounting especially in the national examination can be minimized and improved the academic achievement of student in the subject to enable them to further their studies 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. The financial accounting teachers and students' parent should always encourage the financial accounting students of secondary school to develop a good study habit to improve their academic achievement in financial accounting.
2. The financial accounting teachers and students' parent should motivate the financial accounting students of secondary school to develop a positive attitude towards financial accounting to improve their academic achievement in the subject.
3. Students should be encouraged by financial accounting teachers and parent to have a self-concept in financial accounting to improve their academic achievement in the subject.
4. Parents should be encouraged by financial accounting teachers and school management to always involve in the academic activities of financial accounting students of secondary school to enable them to improve their academic achievement in financial accounting.

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