



## ASSESSING THE CAUSES OF ACCOUNTING EDUCATION STUDENTS AND LECTURERS POOR PERFORMANCE IN TERTIARY INSTITUTIONS IN BAYELSA STATE

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### **Abstract**

*The study assessed the causes of accounting education Students and lecturers poor Performance in tertiary institutions in Bayelsa State. The population covers all accounting education lecturers and final Year accounting education students in tertiary institutions in Bayelsa State. A sample size of 65 respondents was used. There was no sampling because the population was manageable. Two research questions and two null hypotheses guided the study. The study adopted a descriptive survey design. A self-developed questionnaire was used for data collection. The instrument was validated by three experts in measurement and evaluation in the Department of Educational Foundations and two in accounting education in the Faculty of Education, Niger Delta University. Test re-test technique was used to determine the reliability of the instrument. This was done by administering the instrument to 10 students and 10 lecturers outside the study area in Bayelsa State. The instrument was readministered after two weeks to the same respondents. The collected data was analyzed with the Pearson Product Moment Correlation to obtain a reliability Coefficient of 0.81. Mean and Standard deviation were use to analyze the data, while t-test statistic was used to test the hypotheses. The findings revealed significant different between the accounting education students and the accounting education lecturers mean scores responses. The study concluded that accounting education students and lecturers performance in tertiary institutions differed significantly. The study recommended conducive accounting education teaching and learning environment to eliminate students and lecturers poor performance to enhance qualitative and quantitative efficient outputs.*

**Keywords:** *Academic Performance, Accounting Education, Accounting Education Lecturers, Accounting Education Students, Causes, Tertiary Institutions, Job Performance*

### **Introduction**

Accounting education is considered as experience and practice in learning as part of education for business. Accounting techniques are important as part of a data processing apparatus, providing deeply significant data regarding an enterprise prior experience. The objective of accounting education is to provide insight into the results of management decisions. The aim of accounting education is to help students acquire the skills and knowledge to become professional accountants (Littleton, 2016). Accounting is not merely the language of the enterprise, informing supervisors, but a significant move of a country's economic development. It is a service activity whose purpose is to divulge financial and accounting information to help individuals, investors, businesses, tax authorities, government, policy makers etc. to make better financial decisions. Accounting education is defined as educating the students in determining, collecting, recording, summarizing, reporting, analyzing and auditing the data that will steer the decisions in business (Mustapha, 2011). In general, accounting education focuses on a more theoretical rather than



practical education, and there is a gap between what the students receive in the university and the requirements of the business environment (Botes & Sharma, 2017).

The accounting education profession, like many others, has not been affected positively by rapid economic and technological developments at national and global levels. Pressures for change come from many sources, including globalization, advancement in technology, business complexity, societal changes, and the expansion of stakeholder groups, including regulators and supervisory bodies, as well as the broader community (Zraa, Kavanagh & Hartle, 2011). In spite of the strides made in the world-wide reforms in accounting education as a model has failed to focus on developing graduates for successful careers world-wide. Accounting education enables students to possess the necessary skills for the work place. It seems that accounting literature on what necessary skills the students should achieve or possess and how these focuses could be delivered to them.

It is worth noting that the reviews in accounting education in the United States of America (USA) by scholars provide knowledge in accounting education practices. Also, studies and reviews have helped to point out gaps that will help to improve accounting education, which most educators and practitioners has called for. Attention is drawn to several areas that needed strengthening in accounting education. The literature, according to Zraa, Kavanagh and Hartle (2011) consistently shows that core professional competences (for example, communication, analytical skills, critical thinking) are important for success in accounting education. Students' opportunities to interact with professionals, through internships, service, and mentoring are very important in developing students' professional skills. The teacher should often mix theory with practice-the why and the how, and often indicate the contact of the course with non-accounting courses.

Zraa, Kavanagh and Hartle (2011) stated that the purpose of accounting education is to accumulate and report on financial information about the performance, financial position, and cash flow of a business. This information is then used to reach decisions about how to manage the business, invest in business, or lend money. This information is accumulated in accounting records and accounting transactions, which are recorded either through such standardized business transactions as customer invoicing or supplier invoices, or through more specialized transactions known as journal entries. This financial information is stored in the accounting records and compiled into financial statements, which includes :Income Statement, Balance Sheet, Statement of cash flows, Statement of retained earnings; and disclosures that accompany the financial statements, which are assembled under certain sets of rules, known as accounting frameworks: Generally accepted accounting principles (GAAP) and International financial reporting standards (IFRS).The financial statements results vary, depending on the framework used.

The framework that a business uses depends on which one the recipients of the financial statements want. A European investor might want to see financial statements based on IFRS, while an American Investor might want to see financial statement that comply with GAAP (Bragg, 2017). According to Adaboh (2014), the following are some areas of importance in the construction of accounting education standards. Higher Education Standards development is a rich, unique and challenging experience, which motivates the learners to learn on daily basis. Accounting education is an essential cornerstone of enabling the society and has always been a major factor giving learners power to handle and overcome crises. Quality of Higher Education improvement in accounting education participation and the quality of education system has been criticized in the way that inadequate preparation of graduates for future job mark. It is obviously seen that the Nigerian educational system does not do enough to promote active learning.

The Labour Market Requirements is a community in which all parties interested in job offices or employment offices among persons seeking jobs are free to select young people and those with experiences. Companies and entrepreneurs want to employ a number of people specific



disciplines with good skills and have introduced these jobs in the labour market and therefore want those disciplines and skills required for production. The requirements for the labour market are more and more demanding than the previous ones whose essentials or potentials to be found in job seekers who want to join this market should know how to handle computer, modern technology equipment and using the pen and paper properly.

Relevance to the Needs of Labour Market is to what extent will the accounting education in higher education system be relevant? Higher education system supports the economic growth and enhances the individuals' welfare. Does the higher education system in the country meet the needs of labour market of graduate students for economic quality and quantity? Relevance means the degree of correspondence between the educational objectives and the overall objectives, needs and priorities of the programme in the country relating to the economic growth and enhancing welfare of the learners (Al-Sharabati, 2014). A better understanding of the quantitative and qualitative gaps between the supply and demands for graduates can be gained through gathering, analyzing and resolving labour market data and connecting these to the supply of information resources in Nigeria. Collecting, modeling, and analyzing labour market data and linking these to the supply of human resources on macro and on the institutional levels allows for better understanding of the quantitative and qualitative gaps between supply and demand is key to bridge the gap (Abbasi, 2013).

Accounting Education and Labour Market Requirements is the quality of the accounting education and profession in meeting the requirements of the labour market is linked to the quality of education and accounting training. The relationship between them is reciprocal. As long as environmental variables dictate the need for changes in the requirements of the labour market from focusing on quantity to focusing on the quality requirements and skills required by accountants working in these markets are not only on areas of technical, but on thinking and creativity in order to control the markets. Accounting education is therefore an important building block to meet the needs and objectives, future needs of educating and qualifying students to work effectively after graduation and in broad areas of the labour market. It is therefore important to assess the contemporary reality of university accounting education to point out the strengths and weaknesses in its programmes to consider continuous improvement and development of the programmes (Kavanagh & Drennan, 2008).

Performance is the ability of a person or an organization to utilize its resources efficiently and to generate outputs that are consistent with its goals and objectives and relevant for its clients and stakeholders (Charity, 2011). Organizational performance comprises the real output or results of an organization as measured against its goals and objectives and intended outputs. Students' academic performance is the knowledge gained which is assessed by marks a teacher and/ or educational goals set by students and teachers to be achieved over a specific period of time (Narad & Abdullah, 2016). The authors stated further that these goals are measured by using continuous assessment or examination results. Several factors have been found as contributing to the improvement of students' academic performance which includes economic status of parents, their academic background, proper guidance from parents, teachers, communication skills, learning facilities and encouragement from parents, teachers, peer groups that positively influence academic performance of students (Malik & Singh, 2016). The issue of students' poor academic performance in Nigerian tertiary institutions has been a great concern to the government, parents, teachers and learners themselves. The quality of education depends not only on the teachers as reflected in the performance of their jobs but also in the effective and efficient management of school resources (Ikediugwu, 2016). The menace of poor students' academic performance had been on high side in the Nigerian academic system that has led to poor quality of students outputs (Onuma, 2013).



Job refers to anything you do to earn your living especially if you work for someone else (Egumu, Akpotohwo & Ogeibiri, 2017). Poor job performance is caused by poor office conditions, unconducive classrooms for teaching, inadequate teaching facilities, lack of job security, poor staff development programs, poor remuneration and unfavorable policies, lack of motivation in terms of irregular payment of salaries and allowances for conferences are responsible for poor performance of lecturers in tertiary institutions (Mariyam, 2022).

### **Statement of the Problem**

The study of accounting education students and lecturers poor performance in tertiary institution in Bayelsa state is inevitable at this time as there is a continuous diminishing and dwindling students and lecturers performances as a result of long vacation, absence of quality teaching and learning activities in the classrooms due to suspension and alteration of academic calendar.

In Bayelsa state, the researcher observed that the accounting education programme has not been meeting its set objectives because of these hindrances. There has not been effective and efficient teaching of accounting education by accounting education lecturers for efficient job performance and learning by students for academic performance in tertiary institutions that has led to high rate of examination malpractices, poor results of students' due to absence of peer and group reading of students that has led to this ugly trend. If all hands will not be on deck to control this ugly trend no one can tell what the students and lecturers poor performance will become in the future. It is against this background that this study seeks to assessed the causes of accounting education Students and lecturers poor Performance in tertiary institutions in Bayelsa State.

### **Purpose of the Study**

The purpose of this study is to assessed the causes of accounting education Students and lecturers poor Performance in tertiary institutions in Bayelsa State. Specifically, the study sought to determine:

1. the causes of accounting education Students poor academic Performance in tertiary institutions in Bayelsa State.
2. the causes of accounting education lecturers poor job Performance in tertiary institutions in Bayelsa State.

### **Research Questions**

The following research questions guided the study.

1. What are the causes of accounting education students' poor academic performance in tertiary institutions in Bayelsa State?
2. What are the causes of accounting education lecturers' poor job performance in tertiary institutions in Bayelsa State?

### **Research Hypotheses**

The following null hypotheses were tested at a 0.05 level of significance.

*Research Hypothesis 1:* Accounting education do not have significant effect on students poor academic performance in tertiary institutions in Bayelsa State.

*Research Hypothesis 2:* Accounting education do not have significant effect on lecturers poor job performance in tertiary institutions in Bayelsa State.

## **Literature Review**

Accounting education is defined as educating the students in determining, collecting, recording, summarizing, reporting, analyzing and auditing the data that will steer the decisions in business (Mustapha, 2011). Performance is the ability of a person or an organization to utilize its resources efficiently and to generate outputs that are consistent with its goals and objectives and relevant for its clients and stakeholders (Charity, 2011). Performance is concerned with the real output or results of an organization members as measured against its set goals and objectives and intended outputs. Students' academic performance is the knowledge gained which is assessed by marks a teacher and/ or educational goals set by students and teachers to be achieved over a specific period of time (Narad & Abdullah, 2016). These goals are measured by using continuous assessment or examination results. Several factors have been found as a contributing to the improvement of students' academic performance which includes economic status of parents, their academic background, proper guidance of parents, teachers, communication skills, learning facilities and encouragement from parents, teachers, peer groups that positively influence academic performance of students (Malik & signh, 2016).

Job according to Egumu, Akpotohwo and Ogeibiri (2017) is defined as anything you do to earn your living especially if you work for someone else. Employee job performance is everything about performance of employees' jobs in an organization. Employee job performance is achieved through planning, mentoring, developing, rating and rewarding them in order to improve any poor performance that has been seen during the day-to-day activities. Motivated employees have higher job performance than unmotivated employees who are not happy with their jobs (Elnaga & Imran, 2013).

## **Method**

### ***Research Design***

The study adopted analytical descriptive survey design which is a type of design that uses both research questions and research hypotheses to arrive at results (Nwankwo, 2016).

### ***Population and Sample***

The population of the study consisted of all the accounting education lecturers and final year accounting education students from Federal university Otuoke and Niger Delta university Amassoma in Bayelsa State. This covers six (6) lecturers and fifty nine students totaling sixty five (65) respondents according to the source of academic planning unit and exams and records unit of each university. Sample size of the study is six (6) lecturers and fifty nine (59) students from accounting education totaling sixty five (65) respondents from the two universities. There was no sampling because the population is small and manageable.

### ***Data Collection Instrument***

Instrument for the study was a self-developed questionnaire titled "Assessing the causes of accounting education students and lecturers poor performance in tertiary institutions in Bayelsa State". The instrument consisted of two sections. Section A elicited information on the respondents socio-demographic data. While section B consisted of ten (10) items on accounting education students and lecturers poor performance in tertiary institutions in Bayelsa State. The instrument was designed in a four-point rating scale as Strongly agree SA=4 Points, Agree A=3 Points, Disagree D=2 Points and Strongly Disagree SD=1 Point respectively.



### ***Data Collection Instrument Validation***

The research instrument was validated three experts in measurement and evaluation in the Department of Educational Foundations and two in accounting education in Niger Delta University. The corrections were used to modify the instrument. Therefore, the instrument was considered valid for data collection.

### ***Data Collection Instrument Reliability***

Reliability of the instrument was established by carrying out a pilot test of test re-test to determine the reliability of the instrument for the study. This was done by administering the instrument to twenty (20) respondents, five (5) teachers and fifteen students (15) considered as outside the study area in Bayelsa State. The instrument was readministered after two weeks to the same respondents. The data obtained were analyzed using Pearson Product Moment Correlation Coefficient to obtain a reliability of 0.81. Therefore, the instrument is reliable for data collection.

### ***Data Collection Procedure***

The instrument was distributed to the respondents by the researcher with two research assistants. The entire questionnaire was successfully retrieved yielding 100% retrieval.

### ***Data Analysis***

The data collected were carefully analyzed using frequencies, tables and percentages. The prepositions were tested using the Mean and Standard Deviation while the independent t-test statistical tool was used to test the two hypotheses. In testing of the hypotheses, a null hypothesis was rejected where the calculated t-value is less than the t-critical value, it means there is a significant difference and the alternative hypothesis was accepted. The formula for Mean is as follows:

$$\text{—Mean } X = \frac{\sum FX}{N}$$

$$\text{—Where } X = \text{Mean}$$

$\Sigma$ = Summation

F= Frequency

X= Score

N= Number of Respondents.

— The cuff off Mean (X) for each item in the instrument is 2.50. Therefore, all items with Mean score 2.50 and above was identified as agree while any item with Mean score of below 2.50 was identified as disagree.

## **Result**

### ***Analysis of Research Questions***

*Research Question 1:* What are the causes of accounting education students poor academic performance in tertiary institutions in Bayelsa State?

**Table 1: Mean scores and standard deviations on the causes of accounting education students poor academic performance in tertiary institutions in Bayelsa State.**

S/N	Item Statement	SA	A	D	SD	N	<u>FX</u>	<u>---</u>	STD	Decision
							F	X		
1.	Inadequate financial resources leads to poor academic performance in students of tertiary institutions	32 (128)	22 (66)	7 (14)	4 (4)	65	<u>212</u> 65	3.26	7.28	Agreed
2.	Inadequate equipment and facilities leads to students poor academic performance in tertiary institutions	37 (148)	20 (60)	6 (12)	2 (2)	65	<u>222</u> 65	3.42	7.48	Agreed
3.	Inadequate staffs leads to students poor academic performance in tertiary institutions	41 (164)	19 (57)	1 (2)	4 (4)	65	<u>227</u> 65	3.49	7.55	Agreed
4.	Absence of peer and group reading of students leads to poor academic performance of students in tertiary institutions	24 (96)	34 (102)	2 (4)	5 (5)	65	<u>207</u> 65	3.18	7.21	Agreed
5.	Social distancing covid-19 rule leads to students poor academic performance in tertiary institutions	32 (128)	29 (87)	2 (4)	2 (2)	65	<u>221</u> 65	3.40	7.42	Agreed
<b>Grand Mean and Standard Deviation Response Scores</b>								<b>16.75</b>	<b>36.94</b>	<b>Agreed</b>

**Note.** N=65, Mean Cut-off Point 2.50

The results of Table 1 above revealed that all the items from 1-5 indicated that respondents agreed that there are causes of accounting education students poor academic performance of tertiary institutions in Bayelsa State as their mean scores and standard deviation scores were above decision rule mean cut-off point of 2.50.

**Research Question 2:** What are the causes of accounting education lecturers poor job performance in tertiary institutions in Bayelsa State?

**Table 2. Mean scores and standard deviations on the causes of accounting education lecturers poor job performance in tertiary institutions in Bayelsa State.**

S/N	Item Statement	SA	A	D	SD	N	<u>FX</u>	<u>—</u>	STD	Decision
							F	X		
1	Lack of employee motivation leads to lecturers poor job performance in tertiary institutions	30 (120)	33 (99)	1 (2)	1 (1)	65	<u>222</u> 65	3.42	7.45	Agreed
2	Lack of training and development leads to lecturers poor job performance in tertiary institutions	20 (80)	42 (126)	1 (2)	2 (2)	65	<u>210</u> 65	3.23	7.25	Agreed
3	Lack of conducive teaching environment leads to lecturers poor job performance in tertiary institutions	33 (132)	19 (57)	10 (20)	3 (3)	65	<u>212</u> 65	3.26	7.28	Agreed
4	Lack of commensurate salary for commensurate work done leads to poor job performance in lecturers of tertiary institutions	39 (156)	22 (66)	1 (2)	3 (3)	65	<u>227</u> 65	3.49	7.54	Agreed
5	Lack of rewards and incentive leads to lecturers poor job performance in tertiary institutions	28 (112)	36 (108)	1 (2)	0 (0)	65	<u>222</u> 65	3.42	7.45	Agreed

**Grand Mean and Standard Deviation Response Scores**

**16.82 36.97 Agreed**

**Note. N=65, Cut-off Mean Point 2.50.**

Results of table 2 above revealed that all the items from 1-5 affirmed that respondents agreed that there are causes of accounting education lecturers poor job performance in tertiary institutions in Bayelsa State as their Mean scores and standard deviation scores were above decision rule Mean cut-off point of 2.50.

**Testing of Hypotheses**

*Research Hypothesis 1:* Accounting education do not have significant effect on students' poor academic performance in tertiary institutions in Bayelsa State.



**Table 3: t-test of the difference between accounting education and its effect on students' poor academic performance in tertiary institutions in Bayelsa State**

Respondents	<i>N</i>	<i>Mean</i>	<i>SD</i>	<i>df</i>	<i>t-cal</i>	<i>t-crit</i>	<i>a</i>	Decision
Lecturers	6	16.82	36.97	63	0.02	2.00	0.05	Significant
Students	59	16.75	36.94					

The result of t-test in table 3, shows that the t-calculated value of 0.02 was less than the t-critical value of 2.00. Therefore, the null hypothesis was rejected and the alternative hypothesis accepted. This implies that there is significant difference in Mean score responses of respondents between accounting education and students' poor academic performance in tertiary institutions in Bayelsa State.

*Research Hypothesis 2: Accounting education do not have significant effect on lecturers poor job performance in tertiary institutions in Bayelsa State*

**Table 4: t-test of the difference between accounting education and its effect on lecturers' poor job performance in tertiary institutions in Bayelsa State**

Respondents	<i>N</i>	<i>Mean</i>	<i>SD</i>	<i>Df</i>	<i>t-cal</i>	<i>t-crit</i>	<i>a</i>	Decision
Lecturers	6	16.82	36.97	63	0.02	2.00	0.05	Significant
Students	59	16.75	36.94					

The result of t-test in table 4 above revealed that the t-calculated value of 0.02 was less than the t-critical value of 2.00. Therefore, the null hypothesis was rejected and the alternative hypothesis accepted. This affirmed that there is a significant difference in the mean score responses of respondents between accounting education and causes lecturers poor job performance in tertiary institutions in Bayelsa State.

## Discussion

The results of the analysis showed there are causes of students' poor academic performance and lecturers' poor job performance in tertiary institutions in Bayelsa State. The findings of this study are as follows: Research Question one investigated the causes of accounting education students' poor academic performance in tertiary institutions in Bayelsa State. The results revealed that all the items from 1-5 indicated that respondents agreed that there are causes of accounting education students poor academic performance in tertiary institutions in Bayelsa State as their mean scores and standard deviation scores were above decision rule mean cut-off point of 2.50. The hypothesis one t-test of the difference between accounting education and its effect on students' poor



academic performance in tertiary institutions in Bayelsa State in table 3, shows that the t-calculated value of 0.02 was less than the t-critical value of 2.00. Therefore, the null hypothesis was rejected and the alternative hypothesis accepted. This implies that there is significant difference in Mean score responses of respondents between accounting education and students' poor academic performance in tertiary institutions in Bayelsa State. The findings of the study corroborated the findings of Onuma (2013), Ikediugwu (2016) and Malik and Singh (2016) Narad & Abdullah (2016). that Students' academic performance is the knowledge gained which is assessed by marks a teacher and/ or educational goals set by students and teachers to be achieved over a specific period of time. These goals are measured by using continuous assessment or examination results, and that several factors have been found as contributing to the improvement of students' academic performance which includes economic status of parents, their academic background, proper guidance from parents, teachers, communication skills, learning facilities and encouragement from parents, teachers, peer groups that positively influence academic performance of students (Malik & signh, 2016). The issue of students' poor academic performance in Nigerian tertiary institutions has been a great concern to the government, parents, teachers and learners themselves.

Research Question Two investigated the causes of accounting education lecturers poor job performance in tertiary institutions in Bayelsa State. The results revealed that all the items from 1-5 affirmed that respondents agreed that there are causes of accounting education lecturers poor job performance in tertiary institutions in Bayelsa State as their Mean scores and standard deviation scores were above decision rule Mean cut-off point of 2.50. Hypothesis 2 t-test of the difference between and its effect on lecturers' poor job performance in tertiary institutions in Bayelsa State revealed that the t-calculated value of 0.02 was less than the t-critical value of 2.00. Therefore, the null hypothesis was rejected and the alternative hypothesis accepted. This affirmed that there is a significant difference in the mean score responses of respondents between accounting education and lecturers poor job performance in tertiary institutions in Bayelsa State. The findings corroborated the findings of Ikediugwu (2016) that the quality of education depends not only on the teachers as reflected in the performance of their jobs but also in the effective and efficient management of school resources. The findings also corroborated the findings of (Onuma, 2013) that the menace of students' poor academic performance had been on high side in the Nigerian academic system that has led to poor quality of students outputs. All hands must and should therefore be on deck to ameliorate this ugly trend.

## Conclusion

Based on the findings of the study, it was concluded that there is the need for provision of conducive accounting education teaching and learning environment, quality modern facilities and learning materials, training and retraining programs to engage teachers who are the implementers of the curricula in the educational system to properly teach students to enhance better and efficient academic performance to overcome the poor students academic performance and lecturers poor job performance. If all hands will not be on deck to control this ugly trend no one can tell what the students and lecturers poor performance will become in the future.



## Recommendations

Based on the findings, the author recommended the following:

1. Government should provide conducive accounting education teaching and learning environment to enhance qualitative and quantitative students' efficient outputs.
2. Government should provide adequate quality modern facilities and learning materials to enhance the improvement of teaching and learning in tertiary institutions in Bayelsa State.
3. Administrators at all levels of institutions should create rewards and incentives systems to motivate lecturers to improve employee better performance in tertiary institutions in Bayelsa State.
4. Heads of tertiary institutions should train and retrain lecturers continually to develop their knowledge for efficiency in job performance in Bayelsa State.

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