

Factors Affecting the Performance of Students in Financial Accounting Subject in State-Owned Tertiary Institutions of Borno State

Umar Mohammed Mbusube

Department of Accounting, Umar Ibn Ibrahim El-Kanemi College of Education Science & Technology P.M.B. 16 Bama, Borno State.

Corresponding author: umarmbusube82@gmail.com

Abstract

The topic of this research is Factors affecting the performance of students in financial accounting subject in Borno state owned tertiary institutions. The purpose of this study is to find out the Factors affecting 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 was 500 which was made up of lecturers and students in Borno state own tertiary institutions. The sample size of the study was 200, the sampling techniques was random sampling. The instrument used for data collection was questionnaire. Data collected was analyzed using descriptive statistics using mean (\bar{X}) and Standard Deviation (SD) was used to interpret the result of the study using adopted 5 points Likert-type scale. Based on the result of the Findings, the researcher makes his conclusion on whether or not there are Factors affecting the performance of students in Financial Accounting Subject and consequently, make recommendations, based on the analysis of the responses to this finding. It could be concluded thus, that teacher's, government and administrative factors can make the students develop hatred for the subject which will latter affect their performance and number at the higher level. Furthermore, parental influence affects student's performance in accounting subject where parents supposed to always encourage their children by checking their work at home. Finally, students, parents, accounting teachers, administrators and Government should try and work effectively and immensely to improve the quality of financial accounting subject.

Keywords: Factors, Affecting, Performance, Financial Accounting, Students.

Background to the Study

Accounting can be classified in terms of career opportunities and according to sub areas of study. Accounting as an area of study can be classified into financial accounting cost and management accounting, auditing and taxation Eze (2014) in (Agbo, 2007). Financial accounting is that aspect of accounting concerned with recording of business transactions and the preparation of financial statements and reports to be used internally by management for planning, control and decision making, and externally by investors, creditors as well as government agencies for investment decisions cum tax returns, computation and assessment.

Generally, financial accounting is the scope of accounting covered in Nigeria Education as an important aspect of economic development. When citizens of a country are educated

that is a key to social, economic and political stability Joseph (2013) in (Ojiambo, 2009). The main purpose of education is to transmit wisdom and knowledge from one generation to another, this prepares young people to be good members of the society, maintain it and develop it. Education also has positive influence on population, health nutrition and also increases value and efficiency for labour. The unemployment problems facing the country can best be addressed through equipping the young people with skills that can lead to self-employment. The curriculum therefore should equip the learners with skills of entrepreneurship and this therefore, indicates the need for business education in the school curriculum.

Education is a means through which young and old members of the society are taught about the expected behaviour in the society alongside with rules of polity, the values, skills attitudes and knowledge that equip the individual to achieve personal and societal development and progress. Akuchinyere (2018) Ozigi (2014). Education also according to Akuchinyere (2018), Donald (2006) compels Nwaose 2016 is a process of teaching and learning in which students acquire practical knowledge, values, and skills for effective participation in the society.

The bedrock of accounting is the understanding of underlying principles and appreciation of the techniques and skills necessary for their application. Unlike the natural science, accounting is not based on fundamental laws or absolute precepts. Furthermore, accounting principles are generalization which have evolved over many years through trial and error and which accounting practice can be evaluated. As it teaches ethical behaviour in personal and business affairs, which includes behaviours such as punctuality, honesty, hard work and sanctity of human life etc. geared towards development of one's personality whose aims is designed to be achieved.

Statement of the Problem

Teachers and educators are challenged to transform knowledge in the discipline of financial accounting through lessons on accounting literacy for citizen which involves the ability to conduct object, reasoned analysis of financial accounting issues. Financial Accounting curriculum in tertiary is to prepare students for both private and public offices to engage in clerical work as an account clerk. But it has been observed by many researchers that many students have no interest in accounting. Some of them that secured clerical job have not been able to adjust to the practical works 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 though some of them have done it at their secondary schools. It is as a result of the above statements that the researcher embarks on this research work "the Factors affecting performance of students in financial accounting Subjects in Borno state owned tertiary institutions".

Objectives of the Study

The objectives of this study are:

1. To determine the factors affecting the performance of students in financial accounting subject.
2. To determine the teachers' factors affecting the performance of students in financial accounting subject.
3. To determine the parent's factors affecting the performance of students in financial accounting subject.
4. To determine the governments factors affecting the performance of students in financial accounting subject.

Research Questions

The following research questions were formulated:

1. What are the students' Factors affecting the performance of students in financial accounting subject?
2. What are the teachers' Factors affecting the performance of students in financial accounting subject?
3. What are the Parental Factors affecting the performance of students in financial accounting subject?
4. What are the governments Factors affecting the performance of students in financial accounting subject?

Research Hypotheses

The following research hypothesis is developed for the study.

- Ho₁.** There is no significant difference between Lecturer and Students on students' factors affecting the performance of students in financial accounting subject.
- Ho₂.** There is no significant difference between Lecturer and Students on teachers' factors affecting the performance of students in financial accounting subject
- Ho₃.** There is no significant difference between Lecturer and Students on parents Factors affecting the performance of students in financial accounting subject.
- Ho₄.** There is no significant difference between Lecturer and Students on governments factors affecting the performance of students in financial accounting subject.

Significance of the study

The significance of this study cannot be overemphasized, the beneficiaries of the research work include students, teachers, government, ministries of Education, stakeholders and policy makers and above all researchers who may find this significant, especially as they utilize the findings.

The outcome of this study would be beneficial to management and the government, being the Policy maker in planning and decision-making. It would help in policy formulation, Implementation, evaluation and reformation. Thus using such information to correct

imbalances by proper funding of educational sector. It is hoped that the study will serve as an open door policy to government for finding solution to the failure of financial accounting. Conclusively, this study wishes to create awareness among parents, state and federal government in the need to sensitize, provide conducive atmosphere for proper learning and fabulous performance where necessary.

Scope of the Study

The scope of the study covers factors affecting the performance of students in financial accounting subject in state owned tertiary institutions of Borno state. The study equally covers students, teachers, parents and Government factors toward students' performance in financial accounting subject at state owned tertiary institutions in Borno state.

Definition and Concept of Accounting

Specifically, accounting is a field of study that suffers plurality of definition where several persons (authorities) have given their definition of the concept based on where they are, what they think and what people do and think about accounting. Thus, some professional and global definitions of the accounting will be accepted and adopted in this work.

According to Mooney (2012), Accounting is the process of representing business transactions in financial reports.

According to Lewis and Pendrill (2004). The Committee of the American Accounting Association (AAA), which was formed in order to prepare a statement of basic accounting theory asserted in its report, which was published in 1966, defined accounting as:

"The process of identifying, measuring, and communicating economic information to permit informed judgements and decisions by users of the information".

By this definition many local and international authors have redefine the definition by way of expanding the definition as the profession expanded in terms of scope and demands. Thus, others stick to the definitions asserted

The above definitions are the bases on which the conceptual frame work of accounting is based. A conceptual frame work can be defined as a system of ideas and objectives that lead to the creation of a consistent set of rules and standards. Specifically, in accounting the rules and standards set the nature, function and limits of accounting and accounting statements.

Academic performance and achievement is that total output made by students after undergoing a learning programme which is normally appraised either by test, examinations or interview. Students proper can also be determined or obtained through information about how the children behave in school related situation.

Academic performance of student can be used for many purposes such as educational planning placement of individuals in special classes and sections, selection for college admission and for scholarship and awards, also as a basis for a person's own potentialities

and handicaps. In view of these, the academic performance of students are means to facilitate educational decisions about individuals, by individuals academically.

It is observed that the child who has had good intellectual stimulation from home and school is likely to get higher test score to do better in his/her academic subject of school and to work as more intellectual person in later life.

it is good to read under- ideal conditions: through study skills, counseling, students should be advised to be reading under ideal conditions. They should be told not to read where there is distraction. Music, noise, letters or pictures of loved ones, a comfortable chair or bed constitute distractions. you must read where there is sufficient light and good ventilation.

Students Interest on Western Education and Academic Work

According to Tanko (2016) stated that students are no longer interested in putting curiosity in their academic work, because they think forward the Nigeria contemporary situation in which the past graduates and undergraduates are living idle unemployed and population figure is increasing rapidly and this would discourage student of nowadays to be serious with their academic as a result their performance would be seriously affected and looking for other private business as primary objective of life, negating educational programme even though they attend school but never look serious with their academic activities. He further said, this is happening because they lack motivation from the government.

Factor/Causes of Poor Performance of Students

*Poor Educational Input: Factors represented by poor quality of what is taught in the schools, how it is taught, the quality of our teachers at this level of education, lack of adequate guidance services in the school and lack of adequate and effective supervision at the schools.

*Poor Learning Characteristics, defined in study habits. The poor learning characteristics must have been brought about by both the poor input factors and poor educational outcomes noticed in the schools.

*Automatic Promotion i.e the 100% attrition from the primary school to the secondary school without any form of qualifying test is inimical to attainment of school goals and objectives.

*Inadequate Educational Facilities in terms of well-equipped laboratory, standard classroom, standard libraries, recreational materials, instructional materials etc. were inadequate in schools. These constraints limit the chances of students success.

*Irregular Attendance due to sickness or running errand at home might prevent a child from coping with his mates in her lesson. He would surely have low marks in the subsequent test on that point for his absence this might prevent him from knowing what he has lost during the time. .

Ayorinde(2017) Stated that "Unfavourable Atmosphere: i.e Children are to be in a well-built classroom with health environment but if the pupils sit in cold, unventilated classroom with

bad furniture, they might catch disease at anytime, which might cause sudden and prolonged absence from the school.

Natural cause e.g. bad sight, (earache and sore). If a child has a bad sight, he would not be able to read all that is written on the blackboard and his reading of English will also be weak. For earache, normally his pronunciation in English will be very poor because he would not be able to hear the correct pronunciation during reading and English lesson and his dictation lesson will also be attached.

The Accounting Concepts

According to Ekwerike (2007) accounting concepts are basic assumptions underlying the periodic financial statements of business enterprise. According to him SSAP² named and identified four major concepts of accounting: going concern, accruals, consistency, and prudence. Others may include business entity, objective evidence, and unity of measurement, substance over form, periodicity, adequate disclosure and unity of measurement.

- i. Business Entity; this concept separates the owner of the business from the business that has legal entity of its own off the owner(s). The aim is to ensure fairness, justice, and equity in commercial world.
- ii. Going Concern; this concept stipulates a continuity and future existence of a business or legal entity. It stipulates that a business will continue to be in operation for a unforeseeable future i.e its operation is in expectation of future continuity.
- iii. Objectivity Principle: this concept stipulates that verification of financial activities as well as the observance of application of the Acceptable Accounting Principle (APP) should be. It connotes true and fairness to the stakeholders.
- iv. Substance Over form; transaction and other events should be accounted for and presented in accordance with their substance financial and economic reality and not merely in their legal form.
- v. Periodicity: accounting information should refer to a period this is usually one year as required by law.
- vi. Matching Concept; the concept stipulates that revenue are earned when goods and services are delivered while expenditure are incurred when goods and services are consumed not when they are paid for. It is necessary for-profit computation in a company or business.
- vii. Consistency Concept: the principles and policies adopted in the preparation of account or financial statement should be maintained over a period except for a meaningful, beneficial and reasonable factor or changes in global application.
- viii. Conservatism (Prudence): this concept stipulates that due care should be taken in recognition of profit and provision for losses "anticipate for no profit and provide for all losses" revenue should be reorganized in the form of cash or other assets e.g. debtors.

- ix. Dual Aspect: this is the principle of double entry. It stipulates that every accounting or financial event has two sides: the debit and credit.

These concepts are the bases on which accounting preparations are based. These concepts are applicable generally though subject to certain changes that may not be material to the statement.

Student Factors affecting 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. Akuchinyere (2018), Onyedele (2004) says that lack of support from parents is a challenge to the learners including general lack of interest in education or school by the pupils, indiscipline and truancy. The parental support is very important for a learner 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 cloths this will have impact negatively on the student's esteem, and 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 such good libraries, lack relevant textbooks. This will make 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 be completed without the necessary textbooks and therefore this poses 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, it is a challenge in effective implementation of the curriculum.

Teacher Factors affecting students' performance in financial accounting subjects.

Akuchinyere (2018) 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 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 the teachers 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 do not send their teachers to such seminars and therefore are left out. Despite the fact, that teachers play a very vital role in the implementation of curriculum innovations, they adopt the innovations as they come and start implementing them.

Akuezilo (2000) observes, that most teachers yearn for extrinsic motivation e.g. good salaries or even financial rewards when they perform well and 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 dateline and other instructional deadlines and lack of motivation among other challenges. As pointed out earlier the government comes up with policies without prior planning. For instance, the free day secondary and the introduction of the life skills curriculum directly increases the teachers' workload because the government does not employ more teachers to take the additional workload and this stresses the teachers and therefore posed a challenge.

Government as one of the Factors affecting the student's performance of financial accounting

Akuchinyere (2018) Maintain that "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 and other 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.

Methodology

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 the researcher employed the use of questionnaire to collect data. The design was to help the researcher to assess the Factors affecting the performance of students in financial accounting subject.

Population of Study

The research population was made up of all accounting lecturers and students in the university, colleges and polytechnic offered accounting as a subject/course in Borno state

owned tertiary institutions.

Sample Size of the Study

For the purpose of the study, four hundred (400) lectures and Students were randomly selected in state owned tertiary institutions as the population of the study. In addition, the researcher selected 200 individuals as the sample size of the respondents using Yamane formula given below. This simply means that 20 lecturers and 180 Students were selected for the study.

Source of Data

Primary source of data collection was employed in this research. The primary source is questionnaire which was meant to collect data from the respondents. The researcher designed the questionnaire for the study. The questionnaire titled "Factors Affecting Performance Students in Financial Accounting Subjects in Borno state owned tertiary institutions". Questionnaire (FAPASFAQ).

Method of Data Collection

An introductory letter was collected from the Chairman research committee, Umar Ibn Ibrahim El-kanemi College of Education, Science and Technology Bama, Borno State, seeking for permission from the Vice-Chancellor/Provost/Rector of the selected tertiary institutions under study to administer questionnaires. The questionnaires were administered by the researcher with the help of trained research assistance and distribution and the retrieval of the copies of questionnaires are done within five weeks in all the selected tertiary institutions under study.

Method of Data Analysis

Data collected were analyzed using descriptive statistics using mean (\bar{X}) and Standard Deviation (SD) to interpret the result of the study using adopted 5 points Likert-type scale. The mean (\bar{X}) and Standard Deviation (SD) answers the research questions. A t-test of independent statistical tool (SPSS 23) was used to analyzed the set hypotheses.

Hypothesis One

There is no significant difference between Lecturer and Students on students' factors affecting the performance of students in financial accounting subject in State owned tertiary institution of Borno State.

Showing there is no significance difference between Lecturers and Students

| CATEGORIES | N | MEAN | SD | SE | T | DF | P.VALUE |
|------------------|-----|---------|---------|---------|-------|-----|---------|
| Lecturers | 20 | 29.7000 | 4.48506 | 1.00289 | 0.564 | 198 | 0.573 |
| Students | 180 | 29.0444 | 4.97572 | 0.37087 | | | |

Source: Field survey 2022

The table above shows that the t-calculated is 0.564 at 0.05 level of significance and at degree of freedom 198. The observed level of significance (0.573) is greater than 0.05 which means that there is no significant difference in the opinions of lecturers and students on the factors affecting the performance of students in financial accounting subject in State owned tertiary institution of Borno State. Hence the null hypothesis is accepted.

Hypothesis Two

There is no significant difference between Lecturer and Students on teachers' factors affecting the performance of students in financial accounting subject in tertiary institutions of Borno State.

Showing there is no significance difference between Lecturers and Students

| CATEGORIES | N | MEAN | SD | SE | T | DF | P.VALUE |
|------------|-----|---------|---------|---------|-------|-----|---------|
| Lecturers | 20 | 28.8500 | 5.02913 | 1.12455 | 0.672 | 198 | 0.503 |
| Students | 180 | 27.9667 | 5.63598 | 0.42008 | | | |

Source: Field survey 2022

The table above shows that there is slightly difference between Lectures and Students in term of mean. It is also observed that the p value 0.503 is greater than 0.05 level of significance and at degree of freedom 198. This means that there is no significant difference in the opinions of Lecturers and Students on teachers' factors affecting the performance of students in financial accounting subject in tertiary institutions of Borno State. Hence the null hypothesis is retained or accepted.

Hypothesis Three

There is no significant difference between Lecturer and Students on parents Factors affecting the performance of students in financial accounting subject.

T-test showing there is no significance difference between Lecturers and Students

| CATEGORIES | N | MEAN | SD | SE | T | DF | P.VALUE |
|------------|-----|---------|---------|---------|-------|-----|---------|
| Lecturers | 20 | 26.1000 | 5.04610 | 1.12834 | 0.889 | 198 | 0.375 |
| Students | 180 | 24.8056 | 6.28388 | 0.46837 | | | |

Source: Field survey 2022

The table above observed that t calculated is 0.889 at 0.05 level of significance of 198 degree of freedom. And also, since the p value 0.375 is greater than 0.05 significance, it is concluded that there is no significant difference in the opinions of Lecturers and Students on parent's factors affecting the performance of students in financial accounting subject in tertiary institution of Borno state. Hence the null hypothesis is accepted.

Hypothesis Four

There is no significant difference between Lecturer and Students on governments factors affecting the performance of students in financial accounting subject.

T-test showing there is no significance difference between Lecturers and Students

| CATEGORIES | N | MEAN | SD | SE | T | DF | P.VALUE |
|------------|-----|---------|---------|---------|-------|-----|---------|
| Lecturers | 20 | 26.9000 | 6.81253 | 1.52333 | 0.213 | 198 | 0.832 |
| Students | 180 | 26.6056 | 5.76592 | 0.42977 | | | |

Source Field survey 2022

The table above shows that there is a slightly mean difference between the head teachers and teachers. It is also observed that the p – value 0.832 is greater than 0.05 which mean there is no significant difference in Lecturers and Students on governments factors affecting the performance of students in financial accounting subject in tertiary institution of Borno state, Therefore, the null hypotheses is accepted.

Summary, Conclusion and Recommendations

Summary

This study was designed to investigate the Factors affecting students' academic performance in Financial Accounting Subjects in State owned tertiary institution in Borno State. The designed objectives were to examine the factors affecting the performance of students in financial accounting subject, the teachers' factors affecting the performance of students in financial accounting subject, the governments factors affecting the performance of students in financial accounting subject and parent's factors affecting the performance of students in financial accounting subject. These were properly achieved by descriptive research method. Data were collected with the use of questionnaire. A total of 200 students and lecturers responded to the questionnaire, the data were analyzed and interpreted through the use of independent t-test statistics. There was hypothesis testing where $p > 0.05$, means that any t – value that is below 0.05 was rejected. The research conducted that teachers factor, student factor, parent's factors and Government factors affects students' academic performance in financial accounting.

Conclusion

Based on the analysis of the responses recorded/collected from the respondents, 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, administrators 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.

Recommendations

1. Accounting education curriculum should be reviewed and amended to suit and be in line with global demand and practice.
2. Accounting education in Nigeria should be supported by the government through provision of certain necessary expensive study material
3. Contentious education and training should always be conducted for accounting lecturers to improve and update their knowledge and idea on accounting professional demand globally.
4. The professional accounting education curriculum should be prepared in such manner as not complement the university curriculum.

References

- Adewumi, O. (1999). "Strategic Framework for Enhanced Continuing Professional Education in Accounting", 29th Annual Accountants ICAN Conference Proceeding, Abuja.
- Agbata, A.A. (1999). *Fundamentals of accounting*. Onitsha: West and Solomon Publishing Company Ltd.
- Akuchinyere.O (2018) "Factors affecting the performance of students in Financial Accounting subject in all government owned secondary schools in Enugu East local government area.
- Akuezilo. (2000). "Factors Affecting students' academic performance of Financial accounting in secondary Schools" A Case study of Ofa Local Government Area of Kwara State. Unpublished undergraduate project, A.B.U, Zaria. Nigeria
- Ama, G.A. (2000). *Modern financial accounting: Theory and practice*. Port Harcourt: Educational Books and Investment Ltd.
- Anao, R.A. (2009), "A Critical Appraisal of the Teaching and Practice of Accounting in Nigeria" NASB Seminar for Accounting Teachers, Benin City, 29-30 April.
- Ayorinde, D (2017) *Mass failure in public Examination*. Publisher Heinemann Educational Book Nigeria Ltd Ibadan
- Babajide O., Samuel F., and Egbide B, (2014), *Curriculum Design for Accounting Education in Nigeria*. *British Journal of Education, Society & Behavioral Science* 4(12): 1762-1774, 2014 ISSN: 2278-0998 Science domain international www.sciencedomain.org. Agbo C. I (2006) *Fundamental Approached to Financial Accounting*
- Badejo, A. O. (1997) "Objectives and Features of Professional Education and Training": *Accounting Education in Nigeria: Challenges and Prospects* (Ed, E. O. Adegite) Lagos, University of Lagos Press pp 13-20.
- Chiamala. (2012). "challenges facing accounting students in Nigeria secondary schools".
- Climint E.E (2014) "Strategies for improving students' performance in financial Accounting in NCE Business Education programmes in colleges of Education in south-East Nigeria.
- Ekwerike M. (2010) *Accounting Theory and Practice 2nd edition*. Pacific publishers Enugu Nigeria.
- Enthoven, A. J. H. (2002). *Accounting Education: Its Importance and Requirement*. 5th International Conference on Accounting Education, Canada. pp 10-13.
- Ezeani, N.S. (2011). *The effect of creative accounting on the job performance of Accountants (Auditors) in reporting financial statement in Nigeria*. Being a Paper Submitted to the Department of Accountancy, Faculty of Management Sciences, Ebonyi State University Abakaliki, in partial fulfillment of the requirements for the award of the Degree of Doctor of Philosophy (Ph.D.) in Accountancy.
- Eze M.I (2014) *Comparison of peer tutoring and memorization strategies on student's achievement in manufacturers final accounts in colleges of Education in Anambra state, Nigeria*.

- Fowokan, T. (2011). *IFRS Adoption in Nigeria: Tax implications. A paper presented at CITN seminar on IFRS Adoption in Nigeria 4-10.*
- French, G.R. & Coppage, R.E. (2000). *Educational issues challenging the future of the accounting profession. Ohio CPA Journal 59, (3), 69-73.*
- Garuba, A. O. and P. Donwa (2011). *The challenges of Adopting international financial Reporting system in Nigeria JORIND 1(9); 313-317.*
- Ibironke, A. (2003). *The Collapse of Enron Corporation: Challenges to the Accounting Profession A Paper Presented at the ICAN Mandatory Continuing Professional Education Lagos.*
- Kate Mooney (2012) *Essential Accounting Dictionary. Sphinx Publishing, An imprint of Sourcebooks, Inc. Naperville.*
- Lewis R. and Pendrill D. (2004), *Advanced Financial Accounting, 7th Edition, Pearson Education Limited Edinburgh Gate Harlow and Bell and Bain Ltd, Glasgow.*
- Lindstorm F. N. (2006) *The PCAOB and the social responsibility of auditors, Accounting Hrrizons, 18 (2), 127 – 133*
- Longe, O.A. and Kazeem, R.A. (1999) *Essential Book-keeping and Accountants. Lagos: Tonad Publishers Ltd:*
- Maduka, O. A. & Adebowale, H. M. (2009). *Communication Skills in Accounting Education: Perceptions of Academics, Employers and Graduate Accountants. Accounting Education Journal Vol. 3 p 205.*
- Mauldin, S., Crain, J.L. & Mounce, P.H. (2000). *The accounting principles instructor's influence on student's decision to major in accounting. Journal of Education for Business, 75(3), 142-148.*
- Okebram S. M. (2014), *Resesarch Methodology for Business and Social Science: an expository Viewpoint. John Jacobs Classic Publishers Ltd. Enugu. Nigeria.*
- Pius. (2010). *"Administrative challenges facing head teacher at senior Secondary school" undergraduate project work.*
- Richard Lewis and David Pendrill (2004) *Advanced financial Accounting, Pearson Education Limited Edinburgh Gate Harlow Essex CM20 2JE England*
- Tanko,L (2016) *The factors affecting academic performance of students in Borno State.*