

Analysis of Students' Attitude towards Financial Accounting in Public and Private Secondary Schools in Alimosho Area of Lagos State

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Abstract: *The study made a comparative analysis of students' attitudes and performance in financial accounting in public and private secondary schools in Alimosho Local Government Area of Lagos State. A descriptive survey design was used. Two hundred and forty (240) respondents were selected from public and private secondary schools using a purposeful sampling technique. Three research questions guided the study. Two Researcher-developed questionnaires titled Student's Attitudinal Scale and Student's Performance Scale were used for data collection. The data were analysed using frequency count and percentage. The results revealed that students' attitudes had a significant impact on teaching and learning, there is no significant difference in the performance of male and female students in financial accounting in public and private secondary schools. It was therefore recommended among others that teachers should demonstrate skills to attract the attention of students in learning financial accounting. Adequate teaching and learning facilities should be provided.*

Keywords: *Students' attitude, Performance, Financial accounting*

Introduction

The financial account is regarded as one of the major subjects in the commercial department in the secondary education curriculum. Financial accounting involves financial education basics, mathematical calculations, money theories, and statistical evaluation. Financial accounting is an essential requirement in the business and banking field and helps with the development of the business and economic status of the nation. Despite the importance of financial accounting, the learning interest and performance of students in the subject have been of great concern to stakeholders in education. For instance, Adeoye, Adeoye & Owie (2019) revealed in their research that everyone lives in a world where commerce and business have become an integral part of the world culture, therefore for any nation to be relevant it must not overlook the importance of financial accounting in her educational system.

The search for the causes of poor learning of financial accounting is unending. Some of the factors identified are motivational orientation, self-esteem/ self-efficacy, emotional problems, study habits, teacher consultation and poor interpersonal relationships among students (Amesi &

Adorolo, 2021). Eze, Ezenwafor & Obidile (2016) argued that the poor performance of students in financial accounting has more to do with the teacher's method of teaching than the content of the curriculum of financial accounting.

Omotayo (2014) believes that the performance of secondary school students in financial accounting often motivates financial accounting teachers to perform better in class during the teaching process. Also, the attitude of secondary school students towards their studies is believed to have a significant influence on their learning interests as well as performance in financial accounting in senior secondary schools.

Attitude is the predisposition to respond favourably or unfavourably to a given attitude object (Oskanp & Schultz, 2005). Emeasoba & Igwe (2016) pointed out that a person's attitude frequently influences the way they act towards a thing or event. It influences how individuals react to a thing and even changes one's behaviour towards the thing or event. Also, attitude can either be negative such as prejudices, biases and dislikes or positive which includes sentiment, our attachment and loyalties to people, objects and ideas. Yet, it thus seems like a system of ideas with an emotional core or content. Though, Opstad (2021) pointed out that individuals especially students are not born with any form of attitude but they learn as they grow through experiences and knowledge gathered along the way, as some attitudes that students gathered are often based on their own experience, knowledge and skills.

Omotayo (2014) stated that the attitude of students influences their action which is learned through learning experiences both in school and at home. This has to do with a disposition to act or react in a particular way as the individual responds to a situation. Thus, the student's perception of the teacher's attitude could influence their attitude towards financial accounting which will in turn affect the performance of students in the subject. As well, students judge their teacher's competence in areas such as teachers' knowledge of the subject matter, communication ability, the choice of appropriate teaching method and general classroom management skills; as a result, a teacher who is rated high on these indices in the perception of the students is likely to enjoy the confidence, respect and admiration of students which will influence the performance of students positively (Kwarteng, 2014).

Assessing the school-based factors, Omotayo (2014) contends that school context is depicted through certain avenues. These avenues can either lead to excellent performance depending on how they are implemented. In Nigerian public schools, the system is often too bureaucratic to the point that both teachers and students cannot do their jobs which eventually lead to negative learning attitude as well as poor performance. But in many private secondary schools, teachers are given a certain amount of freedom to effectively carry out teaching tasks with no hindrance from the school management; as well, students are granted a certain level of freedom with all learning resources available for them to effectively learn the academic subjects.

The focus of this study is students' attitudes towards financial accounting and their performance in the subject. Thus, the student's perception of the teachers' characteristics could influence their attitude towards financial accounting. Students more often than not judge their teachers in such areas as the teachers' knowledge of the subject matter, communication ability, choice of appropriate teaching method and general classroom management skills. A person's attitude to an idea or object determines what the person thinks, feels and how the person would like to behave towards that idea or object.

The study thus reviewed that there is a relationship between students' attitude and method of instruction and also between attitude and students' performance in accounting. Regrettably, while most educational reforms are channelled towards embracing the importance of proper learning

objectives and instructional methods, educational stakeholders fail to realize the full impact of students' attitudes towards financial accounting and students' learning interest and their performance in the subject. However, there is a need for an appraisal of the effects of students' attitudes towards learning and performance in financial accounting in secondary school.

Despite the government's effort to improve on teaching and learning of financial accounting in Nigerian secondary schools, the learning attitude of students in the subjects seems to be declining and there is a need to reverse the situation. This study, therefore, investigated the impact of students' attitudes towards financial accounting in public and private secondary schools in Alimosho area of Lagos State.

Statement of the Problem

The attitude of students towards learning financial accounting seems not to be encouraging. From the literature, the poor performance of students in financial accounting has more to do with the teacher's method of teaching than the content of instruction. The attitude of students has an impact on their academic performance. The predisposition of students to respond favourably or unfavourably to a given subject is dependent on the teachers' method of teaching, skills, relationship with students and so on and this will go a long way to influence their attitude to the subject and performance in financial accounting. This study, therefore, investigated the impact of students' attitudes and performance in private and public secondary school financial accounting.

Research Questions

The following research questions guided the study:

1. What is the impact of students' attitudes on teaching and learning of financial accounting in public and private secondary schools in Alimosho Local Government Area of Lagos State?
2. Will there be any effect of age on students' academic performance in public and private secondary schools in Alimosho Local Government Area of Lagos State?
3. Is there any difference in the performance of female students in financial accounting and private and public secondary schools in Alimosho Local Government Area of Lagos State?

Methodology

This study used a descriptive survey design because the independent variable of the study cannot be manipulated. The target population of this study comprised all the forty-one thousand, nine hundred and one (41,901) public senior secondary school students in Alimosho Local Government Area of Lagos State. A sample of two hundred and forty (240) financial accounting students were used. In selecting the sample, a purposeful sampling technique was used to select 20 financial accounting students from each of the selected 12 senior secondary schools (6 public and 6 private) in Alimosho Local Government Area of Lagos State. Students' Attitudinal Scale and Students' Performance Scale in Financial Accounting was used to collecting data.

Section A of the instrument, Students' Attitude Towards Financial Accounting (SATFA) was used to gather information on some demographic data of the sampled students such as the name of school, gender and class. Section B of the instrument takes care of items addressing students' attitudes towards financial accounting. These items were rated on a four-point Likert Scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD). Section A of the second instrument-Student' Performance in Financial Accounting gathered information on some demographic data of the sampled students such as the name of school, gender and class while

section B of the instrument were objective items in financial accounting to assess students' performance.

To validate the instruments, the instruments were presented to experts in the areas of Educational Management and Psychometrics to improve the appropriateness of the instrument for eliciting the right responses. To ascertain the reliability of the instrument, Cronbach-Alpha was used to analyze the responses of the sample selected for the pre-test study from Agege Local Government Area of Lagos State. This is made up of 40 students. The Cronbach-Alpha used on the responses from the attitudinal scale indicated a result of 0.71 while the responses from the performance scale indicated a result of 0.68. Both results were found to be significant. Data collected to answer the research questions were descriptively analyzed using frequency count and percentage.

Results

Research Question 1

What is the impact of students' attitudes on teaching and learning of financial accounting in public and private secondary schools in Alimosho Local Government Area of Lagos State?

Table 4.1: Students' Rating of the Attitudinal Scale

S/N	ITEMS	SA	A	SD	D
1.	I listen attentively during financial accounting classes.	40 (16.7%)	170 (70.8%)	30 (12.5%)	-
2.	I am eager to learn financial accounting.	44 (18.7%)	172(71.7%)	24 (10%)	-
3.	Financial accounting is my favourite subject.	84 (35%)	128 (53.3%)	8 (3.3%)	-
4.	I aspire to study financial accounting.	38(15.8%)	130 (54.2%)	64 (26.7%)	8 (3.3%)
5.	I prepare adequately for financial accounting classes.	68(28.3%)	144 (60%)	28 (11.7%)	-
6.	Financial accounting textbooks are available.	96 (40%)	106 (44.2%)	30 (12.5%)	8 (3.3%)
7.	My financial accounting teacher has mastery of the subject.	78 (32.5%)	124 (51.7%)	28 (11.7%)	10 (4.2%)
8.	Home works given regularly.	78 (30.5%)	136(56.7%)	20 (8.3%)	6 (2.5%)
9.	Objectives of topics in financial accounting are always clearly stated.	78 (32.5%)	128 (53.3%)	18 (7.5%)	16 (6.7%)
10.	Appropriate teaching materials are always presented in the lesson.	70 (29.2%)	144 (60%)	12 (5%)	7 (5.8%)
11.	My financial accounting teacher is competent.	68 (28.3%)	164 (68.3%)	8 (3.3%)	-
12.	Assignments are rarely given.	8 (3.3%)	20 (8.3%)	156 (65%)	68 (28.3%)
13.	Financial accounting knowledge influences my personal life.	78 (32.5%)	136 (56.7%)	20 (8.3%)	17 (2.9%)
14.	My parents motivate me to learn financial accounting.	24 (10%)	190 (79.2%)	6 (2.5%)	20 (8.3%)
15.	My financial accounting teacher is always available to assist.	106 (44.2%)	128 (53.3%)	6 (2.5%)	-

Results from Table 4.1 reveal a significant impact of students' attitudes on teaching and learning financial accounting in public and private secondary schools. 87.5% of the respondents agreed that they listen attentively during financial accounting classes. 90% of the correspondents agreed that they are eager to learn f financial accounting. 88% of them agreed that financial accounting is their

favourite subject while 70% agreed that they aspire to study financial accounting. 88.35 of the respondents agreed that they prepare adequately for financial accounting classes while 84.25 of the respondents agreed that financial accounting textbooks are available. Most of the respondents responded positively to the level of preparedness, and mastery competency of their teachers and agreed that appropriate teaching materials are used.

Research Question 2

Will there be any effect of age on students' academic performance in public and private secondary schools in Alimosho Local Government Area of Lagos State?

Table 4.2: Distribution of students' scores by age

Score Range	Age Range	
	13-16 yrs	17-20 yrs
31-40	124	6
21-30	86	14
11-20	4	6
1-10	-	-
Total	214	26

Source: Field Work, 2022

The table of score distribution of students by age reveals that 210 students in the age range of 13 and 16 years scored above 20 marks out of 40 marks while only 4 students scored below 20 marks, and out of the 26 students in the age range of 17 and 20 years, 20 scored above 20 marks while 6 scored below 20 marks out of 40 marks. This result implies that 95.8% of all the students scored above 20% which is above average. It implies that the age distribution of students does not affect students' performance.

Research Question 3

Is there any difference in the performance of male and female students in financial accounting in public and private secondary schools in Alimosho Local Government Area of Lagos State?

Table 4.3: Distribution of students' scores by gender and types of school

Score Range	Public Secondary		Private Secondary	
	Male	Female	Male	Female
31-40	30	42	34	28
21-30	24	16	24	26
11-20	2	6	2	6
1-10	-	-	-	-
Total	56	64	60	60

Source: Field Work, 2023

The results in Table 4.3 reveal that there is no significant difference in the performance of males and females in public and private secondary schools. 112 out of the 120 public secondary school students who participated in the test scored above 20 marks out of the 40 marks and 114 out of the 120 private secondary school students who participated in the test also scored above 20 marks out of the 40 marks. The results did not indicate any significant difference in the performance of male and female students in financial accounting in public and private secondary schools.

Discussion of Findings

The findings of this study reveal that students' attitude has a significant impact on the teaching and learning of financial accounting in public and private secondary schools. The age and sex of students do not have a significant effect on the academic performance of students in financial accounting in secondary schools. The result did not indicate any significant difference in the performance of male and female students in financial accounting in public and private secondary schools. In a study conducted by Chaula et al (2013) titled, students' attitude toward Accountancy at senior secondary school level – with reference to Moradabad City, they found that student's attitude towards the teacher of accountancy and methodology of the subject teacher is positive and their thinking towards the subject is negative. The majority of the students mainly boys thought that they like the subject. The girl students feel that the subject is not quite up to them and the problems were lengthy and always confusing.

Van (2012) made a study "Measuring Students' Attitude to Economics Education: A factorial analysis". He stated that economics attitudes and opinions should be a topic of interest to teachers of Economics, whether they teach it as a separate course or integrate it into the existing curriculum. The study explored students' perceptions of Economic education by using explanatory factor analysis.

The study reveals that the age and sex of students do not have a significant effect on their academic performance. In support of this study, Wilkinson (1994) argued that remarkable improvement in females' educational performance was attributed to what is termed the "gender quake" which brought fundamental changes in attitudes towards a female role in society.

The results also reveal that there is no significant difference in the performance of male and female students in financial accounting in public and private secondary schools. Studies on the gender dimension of academic performance of studies are increasingly featuring across disciplines. Deepak et al (2011) study shows that female medical students outperform male students in overall best assessment. Although Deepak et al's study suggest evidence of male dominance in enrolment proportion, female students were dominant in performance. The influx of females into the accounting discipline in recent times has increased the number of females seeking accounting education in colleges and universities (Williams, 1991).

Conclusion

Students' perception of the teachers' characteristics could influence their attitudes towards financial accounting. Students often judge their teachers in such areas as the teacher's knowledge of the subject matter, communication ability, teaching method, and general classroom management skills. A person's attitude to an idea or object determines what the person thinks, feels and how the person would like to behave towards that idea or subject.

Recommendations

It was recommended that:

- Teachers should demonstrate confidence, communication ability, good teaching method and general classroom management skill to endear the students to him or them and make them develop an interest in the lesson.
- Adequate teaching and learning facilities should be provided to make teaching and learning financial accounting easy.
- Parents should also assist their children by buying financial accounting textbooks and other materials for them as the subject involves mathematics, calculations, money theories, statistical evaluation and so on.

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