INFLUENCE OF PRIOR KNOWLEDGE OF ACCOUNTING ON THE ACADEMIC ACHIEVEMENT OF STUDENTS STUDYING ACCOUNTING IN NIGERIAN UNIVERSITIES

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ABSTRACT
In recent years, the number of students offering book-keeping and Accounts in the senior secondary school level have witnessed a downward trend as compared with the increasing number of candidates seeking to study Accounting in the university. This study was designed to investigate the influence of prior knowledge of Accounting on the academic achievement of students studying Accounting in Nigerian universities. Ninety students (comprising 45 students with prior knowledge and 45 students without prior knowledge) were randomly selected from the department of Accounting in the three universities in Rivers State as samples for the study. Data was collected from the students' academic records. Mean, standard deviation, chi-square and t-tests at SPSS were used for the analysis. Results showed that

Students with prior Accounting background performed significantly higher in the core Accounting courses but there is no significant difference in the performance of both students in the General courses. The researcher recommends that students seeking to study Accounting in the university level should be encouraged to offer bookkeeping/Accounts subject in the senior secondary school. A pass in Book-keeping/Accounts subject in SSCE should be made compulsory admission requirement for students seeking to study Accounting in   university as this will enhance the overall performance of accounting graduates.
Keywords: Prior Knowledge, Academic Performance and Accounting Studies

INTRODUCTION

Schools, colleges and universities have no worth without student. Students are most essential asset for any educational institution. The social, economic and human capital development of the country is directly linked with student academic performance. The students' performance (academic achievement) plays an important role in producing the best quality graduates who will become great leaders and manpower for the country thus, responsible for the country's economic and social development (Au et.al, 2009). Students' academic performance has received considerable attention in research, thus it is a challenging aspect of academic literature.

STATEMENT OF PROBLEM

It is quite disturbing when going through the final result of students in the universities convocation brochure only to find 50% of the grandaunts in Accounting passing with third (3rd) class degree, 40% passing with second (2nd) lower division while only about 10% passing with second (2nd) upper division and in most cases no first class division. This performance many have attributed to some factors.   Most students who apply to study accounting in the universities do not have idea of the course at all and upon their admission into the university the student is grappled with challenge of how to cope with understanding of the course. Some of these students begin to have a grip of the course in third year when their CGPA is already poor. Different researchers researched on various variables/factors that influence students' academic performance, this research specifically focused on the influence of prior knowledge of accounting on the academic performance of students studying accounting in Nigerian universities.

Hypotheses

Ho1: There is no significant difference in the mean rating of Students with Prior Knowledge in Accounting and Students without Prior Knowledge in accounting in their Performance in General Courses.

Ho2: There is no significant difference in the mean rating of Students with Prior Knowledge in Accounting and Students without Prior Knowledge in Accounting in their Performance in Core Accounting Courses.

SIGNIFICANCE OF THE STUDY

The study will help university administration to design and implement policies that will improve the students' performance and the quality of education by changing the attitude of students towards learning and improving the teaching procedures in Nigerian

Schools/Universities. The outcome of the study will help parents to ensure that they give their wards good educational background in line with the course they intend to study in the university as well as motivate them adequately to carry on their studies. Finally it will enable student to be aware of the need to achieve quality education by building solid background in their chosen course of study.

MEANING AND NATURE OF ACCOUNTING

Igbeni (2009) defined accounting as the process of collecting, recording, presenting, analyzing and interpreting financial information for the users of financial statements.

From this definition, accounting involves a systematic methodology of enquiry as financial information must be carefully and accurately generated and presented in line with relevant standards. As a scientific process accounting involves the following procedures:

(i)   Data Collection: This involves the collecting of relevant details relating to financial transactions of an organization as they occur. This detail are captured in the source documents such as receipts, vouchers etc.

   A typical source document will have the following key information.
   a) Date of the transaction(s)
   b) Brief details about or description
   c) Monetary value of the transaction (for example N100,000, €500, $700 etc.)
   d) Signature of the authorizing/approving office

(ii)   Recording – this involves entering of the information on the source documents in the books of accounts. The recording process begins from the ledger and the subsidiary books.

(iii)   Classification – it involves segregating of information in line with the purpose for which they are need or required. From this, information can be categorized as assets, liabilities, personal accounts or impersonal accounts, revenue or expenses accounts etc.

(iv)   Analyzing and Interpretation – it involves a breakdown of financial information to establish trend, for comparisons and evaluate performance of the organization and drawing conclusion from the results of the analyses.

(v)   Presentation – After a financial data has gone through the process of collection, recording, classification, summarizing and analyzing, there is need to present the information in acceptable manner that is meaningful to the users of the financial information.

HISTORICAL DEVELOPMENT OF ACCOUNTING

The recording of transactions in books of accounts (book keeping) in line with double entry principle dates back to the 14th century when Italian merchants began to use the double entry system to record their transactions. The earliest known double entry records are the accounts of stewards of the commune of Genoa from the year 1340. An Italian Monk, Luca Pacioli, published the first known text on double entry accounting. In his book Summa di Arithetica Geoma etria proportioni et proportionalita (meaning Everything about Arithmetic, Geometry and Proportion) published in 1324. He included a section on double entry entitled

De computis et scripture. This section was later separately published in 1504 under the title La Scuola Perfetta dei Mercant, which in English, means The Perfect School of Merchants. The double entry system quickly spread across Europe, particularly after the publication of Luca Pacroli's summa.

Adebisi, (2014) noted that, development in Accounting today has gone beyond the double entry system, organizations whether business or non-business prepare and render report of their financial activities in a given financial year. These includes; the statement of financial position, statement of profit or loss and other comprehensive income, the statement of cash flow and value added statement, just to mention a few. Accounting practice and financial reporting is guided by well-articulated standards. In the international scene we had the International Accounting Standard (IAS) which was issued by the International Accounting Standard Board (IASB). In various country, there is standards also issued to regulate the practice, like in Nigeria we have the Nigerian Accounting Standard Board (NASB). This body (NASB) issues the Statement of Accounting Standard (SAS).

Currently, with the recent harmonization in the system, accountancy practice is regulated by the International Financial Reporting Standard (IFRS) and the local accounting standard Board are enjoined to adopt the IFRS as global financial reporting standard has been harmonized.

PRIOR KNOWLEDGE IN THEORIES OF LEARNING

According to Hilazi & Naqvi (2006), the human brain is embedded with the ability of accumulating knowledge from its daily experience. This knowledge tends to change and grow over time. Our concern in this study influence the prior knowledge of accounting on the academic achievement of students, studying accounting in Nigerian University, how does knowledge change and grow as this lays the potentials for achievement in any field of study or endeavour.

Philosophically, the issue of prior knowledge arises in Epistemology, Kant (1984) in Noble, Roberts & Sawyer (2006) noted that "A prior" schemata consist of basic structures that enable us detect regularities in the environment. To Kant, most other knowledge comes from synthetic combination of schemata with experience. Most theories of conceptual change stick with this framework of "a prior" structure combining synthetically with new experience though they vary the notions of schemata, experience and the construction process in which schemata and experience come together, we shall thus take a look on how the following theories treat the issue of prior knowledge

PIAGET DEVELOPMENT GROWTH OF SCHEMATA THEORY

Piaget's theory (In helder and Piaget, 1958; Ginsburg & Opper 1979, Gruber & Voneche, 1979) concerns the development of schemata in relation to new experience. Piaget provides a characterization of children's knowledge at four stages of maturity, termed sensi-motor, pre-operational, concrete operational and formal operational (Poropt, 2011). At each successive

Stage, more encompassing structures become available to children to make sense of experience.

In Piaget's account of conceptual change, knowledge grows by reformation. Piaget identifies a set of invariant changes functions. These are assimilation, accommodation and equilibration. Assimilation increases knowledge while accommodation increases knowledge by modifying structure to account for new experiences.

Equilibration coordinates assimilation and accommodation, allowing the learner to craft a new, more coherent balance between schemata and sensory evidence. Reformulation does not replace prior knowledge but rather differentiates and integrates prior knowledge into a more coherent whole.

DEWEY'S CONDITIONS FOR REFLECTIVE EXPERIENCE THEORY

Dewey in this theory elaborates the experimental side of learning (Dewey 1938b). In Dewey's account of learning (Dewey, 1906; Dewey, 1938a; McDermott 1981), problematic experience comes to the fore. He believes that in most of life, we proceed smoothly from one transaction to the next. But sometimes, experience has the quality of being problematic. By this, Dewey means that we feel confused, uncertain, incoherent, unable to act. We are variable to coordinate prior knowledge and prior habit to cope with the exigencies of the moment. In the situation of problematic experience, we can engage a different mode of life from use and enjoying which Dewey calls inquiry.

According to Dewey (1938a) inquiry is the reflective action, re-unifies experience into a more satisfactory whole. The process of inquiry involves reflection on experiences; we apply tools like concepts, drawings and gestures to point to features of experience that are troublesome. At the same time, we apply tools to project possible solutions, through experiment and reflection, both schemata and perception are slowly transformed to bring coherence, coordination and meaning to our transactions. Dewey believes that the following conditions will enable inquiry to proceed.

i)   Attend to that which is problematic in an experiential transaction from the point of view of the learner and allow time and space for inquiry to occur as an activity in its own right.

ii)   Provide tools that enable inquiry to be effective

iii)   Learners need ways to sketch and explore ideas and phenomena and to test alternatives experimentally.

VYGOTSKY'S SOCIAL RECONSTRUCTION OF PRIOR KNOWLEDGE THEORY

Vygotsky developed his work partially in response to Piaget's neglect of social interaction while, Piaget emphasizes the maturation of schemata within the individual concept. Vygotsky (1986) argued that advanced concepts appear first in social interaction and only gradually become accessible to an individual. Thus, Vygotsky primarily elaborated the role of social interaction in transformation of prior knowledge.

In one of his studies, Vygotsky (1986) specifically examined the role of prior knowledge in science learning. He argued that children have spontaneous concepts and scientific concepts, and that of a unitary process. In the process, Vygotsky sees spontaneous concepts growing

Upwards in generality, preparing the ground for more systematic reasoning. Simultaneously scientific concepts, which are introduced by instruction, grow downwards to organized and utilize the spontaneous concepts. Upon twining, the learner gains both the power of the abstract (maximum substitutability) and of the concrete (maximum applicability).

PRIOR KNOWLEDGE IN ACCOUNTING AND THE STUDY OF ACCOUNTING IN UNIVERSITY

Accounting as it is been described is a field of study that follows a systematic procedure or methodology. The discipline accounting is very wide and its syllabus (course contents) covers financial accounting, cost accounting, management accounting, auditing and investigation, public sector accounting, accounting information system, quantitative research in accounting (Business), financial management, accounting theory and taxation etc.

Each of these branches of accounting is rich in content so much that it provides adequate knowledge necessary for the graduate of accounting to function as an accountant. Most students who apply to study accounting in the universities do not have ideal of the course at all and upon their admission into the university the student is grappled with challenge of how to cope with understanding of the course.

AL-Mutairi (2011) noted that educational curriculums are designed by experts in this field to mode the child and develop the talents in him/her as well as direct their talent and innate qualities. Curriculum designers are of the view that subjects should have a pre-requisite i.e junior secondary school subject such as integrated science have a pre-requisite subject(s) in the primary school such as basic science and mathematics. By implication this means that the students' knowledge of basic science gives the student background knowledge. With this, pupils quickly appreciate and grasps the contents of the subject integrated science. Kirmani & Siddiquah (2008) opine that prior knowledge play enormous role in students' understanding of present level courses and educational curriculum are designed in the form of building blocks as the earlier knowledge acquired serve as a spring board for undertaking and understanding the higher level course content.

In the junior secondary schools, students undertake the business studies subject which is a compendium of several courses such as marketing, office information, business management, short hand and book keeping. The knowledge of this course gives the students' who intends to offer such courses as economics, marketing, book keeping and accounts, and short hand etc in the senior secondary school a background knowledge. The subject book keeping and accounts being offered in the senior secondary school provides a background (prior) knowledge for the studying of the course accounting in the university. Saenz, Marcoulides, & Young (1999) observed that this explicates piaget theory which advocates conceptual change that focus on the development of schemata from childhood to maturity.

METHODOLOGY

The study covered the three universities in Rivers State Nigeria. All the Accounting students constituted the population of the study. We measured the student academic performance through the students CGPA. Ninety students (comprising 45 students with prior

Knowledge and 45 students without prior knowledge) were randomly selected from the department of Accounting in the three universities in Rivers State as samples for the study. Data was also collected from the students' academic records. Means, standard deviation, chi-square and t-tests at SPSS were used for the analysis.

DATA ANALYSIS

Hypothesis One: Ho1: There is no significant difference in the mean rating of Students with Prior Knowledge in Accounting and Students without Prior Knowledge in accounting in their Performance in General Courses.

DESCRIPTIVE STATISTICS

	N	Minimum	Maximum	Mean	Std. Deviation
B1	45	1.00	4.00	2.5556	.58603
B2	45	2.00	4.00	2.5556	.62361
B3	45	1.00	4.00	2.4889	.62603
B4	45	2.00	4.00	3.2667	.57997
B5	45	2.00	4.00	3.0667	.61791
B6	45	2.00	4.00 4.00	3.1111	.57296
B7	45	2.00		3.2444	.60886
Valid N (listwise)	45				

GROUP STATISTICS

Classification	N	Mean	Std. Deviation	Std. Error Mean
Score Students with Previous knowledge of Accounting	45	3.2944	.25722	.03834
Students without previous knowledge of Accounting	45	3.3444	.30752	.0584

INDEPENDENT SAMPLES TEST

	Levene's Test for Equality of Variances		T-test for Equality of Means	
Score Equal variance Assumed	1.360	.247	.837	88
Equal variances not Assumed				85.334

INDEPENDENT SAMPLES TEST

		t-test for Equality of Means	
		95% Confidence Interval of the Difference	
		Lower	Upper
Score Equal variance Assumed		.16877	.6877
Equal variances not Assumed		.16882	.6882

T-Test analysis of significance difference in the mean ratings of students with and without prior knowledge of accounting and their performance in general courses.

Category	No of Students	$\overline{X}$	SD	Df	t- Cal	T –Crit.	Decision
Students with accounting knowledge	45	3.29	.2572				
Students without accounting background	45	3.34	.3075	88	-0.84	1.98	Accepted

Table shows that t-cal (-0.84) < t-crit (1.98) at .05 level of significance and df (88), hence the acceptance of the null hypothesis. This means that the null hypotheses which states that there is no significance difference in the mean ratings of students with and without accounting background in their performance in general courses in tertiary institution is hereby up held.

Hypothesis Two:

Ho2: There is no significant difference in the mean rating of Students with Prior Knowledge in Accounting and Students without Prior Knowledge in Accounting in their Performance in Core Accounting Courses.

DESCRIPTIVE STATISTICS

	N	Minimum	Maximum	Mean	Std. Deviation
Score	45	2.00	4.00	3.4444	.54588
B2	45	2.00	4.00	3.2444	.57031
B3	45	2.00	4.00	3.3333	.47673
B4	45	2.00	4.00	3.1333	.58775
B5	45	2.00	4.00	3.0889	.59628
B6	45	2.00	4.00	3.1556	.67270
B7	45	2.00	4.00	3.0889	.70137
Valid N (listwise)	45				

GROUP STATISTICS

Classification	N	Mean	Std. Deviation	Std. Error Mean
Score Students with Previous knowledge of Accounting	45	3.5630	.24435	.03643
Students without previous knowledge of Accounting	45	2.7037	.30337	.04522

INDEPENDENT SAMPLES TEST

	Levene's Test for Equality of Variances		T-test for Equality of Means	
	F	Sig.	t	df
Score Equal variance assumed	.338	.562	14.797	88
Equal variances not Assumed			14.797	84.180

INDEPENDENT SAMPLES TEST

	t-test for Equality of Means	
	95% Confidence Interval of the Difference	
Score Equal variance assumed	.74386	.97466
Equal variances not Assumed	.74379	.97473

T-Test analysis of significance difference in the mean rates of students with and without prior knowledge of accounting in core accounting courses in Nigerian Universities.

Category	No of Students	$\overline{X}$	SD	Df	t- Cal	T –Crit.	Decision
Students with accounting knowledge	45	3.56	.2444				
Students without accounting background	45	2.70	.3034	88	14.80	1.98	Reject

Data in the above showed that the calculated t-value (14.80) is greater than the critical t-value (1.98) at 005 level of significance and df (88), hence the rejection of the null hypothesis. This implies that significance difference was found in the mean ratings of students with and without prior knowledge in accounting in their performance on core accounting courses in Nigerian Universities.

DISCUSSION

The findings of the study show that there is no significant difference in the mean score of students' with prior accounting knowledge and students without prior accounting knowledge in the general courses offered in the year of study. Supporting this finding Harb and El-shaarawi (2006) found that students' performance in communicating skills correlated with there strong grip on English language in previous classes. It was also founded that there is significant difference between mean prior accounting knowledge and students without prior accounting knowledge.

CONCLUSION

There is need to encourage every effort that will lead to students' good academic performance. Some field of study are specialized and need background development hence the need to build good and adequate background which serves as a spring board for student to achieve a successful performance academically. That prior knowledge of accounting enhances the academic performance of students' studying accounting in Nigeria universities.

RECOMMENDATIONS

1. Students seeking to study accounting in the university should be encouraged to offer book keeping/accounts in senior secondary schools.
2. A credit pass in bookkeeping/accountings subject in the Senior Secondary Certificate Examination (SSCE) should be made compulsory admission requirement to for student seeking to study accounting in the university as this will enhance the overall performance of accounting graduates.
3. Parents should ensure that they give their wards good educational background in line with the course they intend to study in the university as well as motivate them adequately to carry on their studies.
4. Students should be sensitized on the need to achieve quality education by building solid background in their chosen course of study.

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