



FACTORS ASSOCIATED WITH UNDER-PERFORMANCE OF ACCOUNTING STUDENTS: EVIDENCE FROM A NIGERIAN PUBLIC UNIVERSITY

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ABSTRACT

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There is a need to introduce corrective measures for accountants to improve their performance. Due to technical incompetence of accounting graduates, most industries are reluctant to hire fresh accounting graduates, because the anticipated practical knowledge is apparently missing and performance does not correlate with the degree they possess. The fundamental reason behind this challenge is students' ineptness to cope with the rigorous activities associated with accounting courses while undergoing their training. This study examines the underlying factors connected with students' failing to acquire accounting competencies. The study used a survey approach to sample the opinion of 217 final year accounting students of 2019-2020 session of a Nigerian public university who had failed an accounting course at least once. The same approach was applied while collecting information from the lecturers whose courses were repeated by the students at any level of this program. The structured questionnaire helped to capture the psychological issues connected with information processing challenges and other encounters linked with procrastination. The study finds evidence that class absenteeism, lack of commitment to studies, phone and social media addiction, choice of career by parents, lack of team work, lack of study materials, poor mathematical and accounting background, failure to do assignments, short duration of learning period, poor rate of assimilation, lack of retentive memory, and family and personal challenges contribute immensely to the students underperformance in accounting courses. The study recommends extra classes for students at risk of failure and government support for improved educational system in the country.

Contribution/Originality: This study is a first of its kind to study the causes of failure of the accounting students in a school of higher learning in a Nigerian Public University. While focusing on students that experienced the failure and on the lecturers whose courses were repeated, this experienced based study makes a pioneering effort to offer solutions in order to minimize repeated future occurrence.

1. INTRODUCTION

Education is generally a medium which aids a learning process that later helps people to acquire special skills and become more useful to the society. "Investments in education are not limited to the monetary values transmitted by the government or paid in monthly installments, but represents the dissemination of knowledge, moving beyond frontiers, time and generations" (Borges, Santos, Abbas, Marques, & Tonin, 2014). As postulated by Omodero and Nwangwa (2020) lack of investment in education can result in putting a nation in the danger of having uneducated, uninformed and incompetent future generation which will consequently lead to lack of skilled

workforce. Education helps a nation to be wealthy of sufficient and productive skilled laborers who can help to maximize the economic potentials of a country (Omodero, 2019). On a similar note, accounting education is defined by Uçma and Beycan (2009) as a means to “inform students about determining, gathering, measuring, processing, saving, checking validity of information that is useful for business decisions, and summarizing them as reports in an easily understandable way, using the result of examination of information and developing skills to use that information.” The aim of accounting education is to provide students a more advanced professional training which equips them for business in future and also to make them real graduates.

The duration of an Accounting program is four years for completion in every Nigerian university (both privately and publicly owned), but due to high failure rate, most students spend a longer period to complete this program. This high rate of failure in accounting courses is not only peculiar to the Nigerian public universities but has also been witnessed in some public universities across the globe. For instance, a study by Shaffee, Ahmad, Idris, Ismail, and Ghani (2019) in a Malaysian public university and Fakoya (2014) in a South African University provide evidence that there is alarming increase in failure of accounting courses due to certain underlying reasons. In Nigeria, the worse situation is the inability of accounting students to apply in practice what they have been trained for during graduation. The high level of technical incompetence and abuse of certificate amongst accounting graduates is a cause of great concern. It is also the evidence that anticipated learning did not take place during their period of study in the university. It also suggests that many students graduate with make-up results and cannot defend the certificates given to them. However, this study examines the underlying factors responsible for the alarming and recurring rate of failure in accounting courses particularly in the publicly owned institution of higher learning in Nigeria. This empirical evidence is sought to enable educators and the government to have the right academic approach to remedy the situation. It is also aimed in this study that universities should not just turnout accounting graduates, but graduates who can serve with full capacity in the industry and fill the gap in financial industry and businesses. One of the reasons is that many individuals opt to become accountants for monetary counsel and not to pursue a serious, consistent profession. It is therefore now more imperative for professionals to have a solid ground in accounting education in order to perform better work for their clientele (Rakow, 2019).

This study is in line with other studies that have portrayed causes of failure in accounting courses, and identified factors responsible for high rate of failure in accounting courses in Nigeria. This study offers insights to the core factors of failure which invariably will change the orientation of parents who wish to impose career choice on their children as well as the mind set of educators who do not make any efforts to maintain teacher-student relationship in order to foster an increasing high rate of performance of accounting students.

2. LITERATURE REVIEW

2.1. Theoretical Review

2.1.1. Procrastination Theory

The term procrastination is synonymous with terminologies such as postponement, deferment or putting off action for another time. Thus, a student's lack of interest and commitment to studies, followed by some addictions such as parties, unnecessary phone and internet usage are obvious symptoms of existence of procrastination. Procrastination theory was initially established by Lloyd and Knutzen (1969); Henneberry (1976); Schwartz (1976); Semb, Glick, and Spencer (1977) and has also been supported by other scholars (Ackerman & Gross, 2005; Enumo & Kerbauy, 1999; Fontes, 2012; Knaus, 2000). Recent studies have discovered that postponement of academic work for a future date has a negative correlation with academic success (Fontes, 2012; Sampaio & Bariani, 2011). This finding also applies on the accounting undergraduates who might want to suspend academic activities for a future date but will ultimately realize it is too late to recover the time wasted (Borges et al., 2014; Ribeiro, Avelino, Colauto, & Casa, 2014; Rotenstein, Davis, & Tatum, 2009). According to Michaelis (2020) procrastination implies “Leaving for another day or future time, for reprehensible reasons, postponing.” Agreeing with Fontes (2012)

procrastination comprises two elements which include: ineffective usage of time and excessive social influence. On the ineffective usage of time, many student fall victim here due to the struggle to deal with their accumulated academic load occasioned by lack of proper planning and time management. These academic loads heighten, especially when a student postpones assignments, test and exam preparations for a future date while deliberately ignoring the fact that there is time limit for compliance on each of them. When there is no consistent early preparation on the side of the student, the university authority also ensures the scheduled periods for submission of assignments, writing of test and exams remain unchanged.

The excessive influence from the society is another issue to deal with. When a student actively gets involved in social events such as parties, it threatens a student's academic performance by giving more room for procrastination. According to [Enumo and Kerbauy \(1999\)](#) academic procrastination is seen in diverse ways such as: deferring the execution of responsibilities, discrepancy amid the stated intent to complete the assignment and its real completion, substituting academic work with other activities, and failure to complete it due to fear of underperformance. The unique feature of procrastination is the unplanned manner of committing themselves to the execution of their academic responsibilities particularly when the time limit for compliance is approaching [Fontes \(2012\)](#) thus, giving room for academic underperformance.

2.1.2. Information Processing Theory

Information processing theory stresses on anxiety which comprises two major elements: 'interference' and 'deficit' ([Borges et al., 2014](#)). This theory holds that learning could occur in a student but due to anxiety, the said student will be unable to perform as expected. An anxious student's underperformance is attributed to interference ([Wigfield & Eccles, 1989](#); [Wine, 1971](#)) and deficit ([Naveh-Benjamin, McKeachie, Lin, & Holinger, 1981](#)). Interference includes personal challenges and family challenges a student is overwhelmed with, which also interfere with his/her studies. Interference takes the form of inner distraction and a burden that takes one's mind away from focusing on something very critical. Once a student is in this emotional state, he/she faces depression, loses concentration and also the mental capacity to focus on what he/she is learning. From the research results of [Borges et al. \(2014\)](#) it is evident that nervousness is an obstacle on the road to recovery of what is learnt during normal class activities and exercises. Regarding underperformance, two characteristics can be elucidated: first, the stumpy productivity of extremely nervous students; second, the shortfall in learning lifestyles and studying approaches employed in getting ready for examination. According to [Costa and Boruchovitch \(2004\)](#) the deficiencies in the student usually take place during the knowledge acquirement and loading stage. Deficit includes a student's low rate of assimilation and lack of retentive memory. Deficit stands as a major obstacle to learning and knowledge retention. These factors affect information processing and the ability of a student to store knowledge. It becomes worse in students engaged in accounting courses which have a lot to do with calculation and concentration.

2.2. Factors Causing Underperformance of Students

The various factors that cause underperformance of students as identified by studies reviewed in the section on Empirical Reviews include: students' absenteeism in classes, failure to do assignment, poor background and failure to understand mathematics. Others factors include psychological issues and lack of commitment to studies which is associated with procrastination. Failure of students caused by family challenges such as parents' divorce was also noticed in previous studies.

2.3. Empirical Review

[Ay \(2011\)](#) conducted a study which endeavored to outline the twiggling problems in accounting courses and their causes using a survey technique involving undergraduates of professional institutes. The principal factors identified included: the difficulty of applying accounting theory in practice, calculation complexity, absence of case

studies, lack of passion for accounting, instructors' incompetence, absence of adequate teaching aids, inability to commit to memory, lack of practice exercises, lack of team work, absence of study materials, failure to strike the difference between theory and the practical aspects of the course and so on. In the study of [Sampaio and Bariani \(2011\)](#) it was disclosed that emotional state such as nervousness, worry and self-devaluation existed in students who postponed academic activities, thus have a devastating effect on their personal wellbeing and academic performance. [Garkaz, Banimahd, and Esmaeili \(2011\)](#) examined the factors affecting accounting students' performance using Islamic Azad University as a case study. The study employed stratified random sampling technique where 450 accounting students of Islamic Azad University in 2011 were randomly chosen and data obtained was evaluated using T-test. The major findings of the study stated that academic performance significantly accounted for factors like gender, type of diploma, interest and employment status significantly.

[Raba, Mehmet, Haluk, and Apak \(2013\)](#) modelled the underlying reasons for students' success or failure in accounting subjects using KMU-ASU as the case study. The study identified the ability of educators to communicate the theoretical information to students in a comprehensible practical form as one of the factors that determined success or failure. The study also found that accounting laboratories, conducive learning and working environment (classes and offices) including counselling services for students are also factors that can enhance students' success rate. [Fakoya \(2014\)](#) used Failure Mode and Effects Analysis (FMEA) to analyze the failure patterns of repeating accounting students in a University in South Africa. The causes for the students' failure as identified by the study included: family challenges such as divorce of a student's parents, lack of participation in the class, a student's lack of self-confidence and equanimity, nonattendance in class, personal problems due to broken relationships, unconducive learning environment for students staying outside the campus and the difficulty of the accounting courses. The study analyzed these factors and found them considerably related, more consistent and noticeable in the risk of the repeated failures and thus suggested early detection of students who are grossly at risk for quick remedial actions to be initiated. [Ribeiro et al. \(2014\)](#) examined the nexus between action postponement and academic success of undergraduate Accounting students at the Universidade Federal do Parana in Brazil. This study revealed that the highest failure rate could be attributed to students with a greater measure of postponement of academic activities. [Borges et al. \(2014\)](#) identified the potential reasons for the increasing degree of underperformance in the cost accounting course offered at undergraduate level. The study assessed accounting students of Universidade Estadual de Maringa (UEM) which had reported 42% failure rate for the period covering 2008 to 2013. A questionnaire was used to collect the primary data employed in the study. The survey questions were structured based on the theories of procrastination and information processing. From the responses, it was revealed that complexity of the accounting courses and their computational nature posed a lot of challenges to students and caused the failure. Other factors that can be attributed to such failure and caused underperformance of accounting students include lack of dedication to learning, class absenteeism, poor rate of assimilation, failure to do exercises, shortage of knowledge storage capacity, lack of interest and anxiety. [Shaban \(2015\)](#) assessed the relationship between mathematics subjects and academic performance of the accounting students of AL-Zaytoonah University of Jordan. The relationship was tested using Pearson Product Moment Correlation Coefficient and the study discovered that mathematics subjects' grades also had a significant positive impact on the academic performance of the students in the department of accounting.

[Temelli \(2018\)](#) carried out a research to determine the reasons behind the complexities encountered for comprehending accounting courses by students of 'Ağrı İbrahim Çeçen University in the Faculty of Economics and Administrative Sciences Department of Business Administration. The findings emphatically revealed that the reasons for lack of comprehension of accounting subjects experienced by students included: lack of interest in the course, complex course content, problem of understanding textbooks, insufficient practical examples, incompetence of a lecturer and the difference between accounting theory and its practice. [Christensen, Harrison, Hollindale, and Wood \(2018\)](#), too, assessed students' performance in a team based learning approach and found that students team

work improved their performance, not just in accounting courses but equally enhanced their ability in performing the roles like task leading, socio-emotional leading and information providing.

Faidley (2018) compared students' performances in principles of accounting course using traditional face-to-face (F2F) and online platform teaching methods. The study found that students performed significantly higher under face-to-face teaching technique than under the online platform approach. Fortin, Viger, Deslandes, Callimaci, and Desforges (2019) also investigated the success rate and level of course satisfaction of accounting students in a blended teaching format which included traditional face-to-face teaching and online platforms. The results indicated that both methods of delivering course content produced the same result as postulated by the equivalency theory. Onay and Benligiray (2018) employed multiple regression model to test seven factors assumed to be affecting the performance of students in accounting courses. The study was carried out on students graduated during 2011 to 2017. The result of the study showed that high school education is a noteworthy influence on students' performance in accounting courses.

Shaffee et al. (2019) conducted a study on the causes of under-performance of accounting students in a Malaysian Public University. The study administered a structured questionnaire to 83 final year accounting students who had failed in the advanced financial reporting course at least once. From the findings, English Language adeptness was insignificant but class attendance, curricular activities and internship experience were the major factors that caused failure in the Advanced Financial Reporting Course. Velasco (2019) also considered factors that were responsible for the failure of students in accounting courses as experienced by a college in the Sultanate of Oman. The study assessed the causes of accounting courses failure from 'students' viewpoint and 'instructors' perspectives. Taking from the students' angle, the factors identified were: complex accounting terminologies, dearth of time, the large size of the class, lack of basic accounting knowledge, and instructors lacking proper communication skill. The teachers believed that poor class attendance, late resumption of a student, large class size and lack of accounting background among other issues were the responsible factors for students failure in accounting courses.

3. RESEARCH METHODS

3.1. Choice of Sample and Data Gathering

This study evaluated the factors contributing to the underperformance of accounting students of a public university in Nigeria using a sample of final year students from 2019-2020 session. These students were selected because they had gone through the process of learning for eight semesters and had repeated a few accounting courses. Their responses were based on their experience over the last few years and this study found them as the most suitable sample for this study. This study also involved lecturers whose courses were repeated during this period of study and their responses were necessary to corroborate the empirical evidence that this research would provide. This data collection method which involves both students and teachers has been adopted from Velasco (2019). It helps to establish the diverse factors that cause failure in accounting courses both from students' angle and the lecturers' perspectives. The questionnaires were administered to 217 students who had repeated at least one course during their study of eight semesters. The responses of 27 lecturers whose courses were repeated by students were also sought.

3.2. Investigation Tool

The investigative tool used in this study was a questionnaire survey instrument structured to evaluate the causes of students' underperformance. This instrument used the procrastination and information processing theories adopted from Borges et al. (2014) with some modifications. The questionnaire expected respondents to provide 'yes' or 'no' answers; if yes, they were required to provide the reasons why the mentioned factor contributed to their underperformance (Borges et al., 2014; Temelli, 2018). It was assumed that students provided accurate

answers based on their perceptions and experience without any form of coercion or undue influence (Temelli, 2018). The questions directed to the lecturers also allowed them to record their responses based on their perception of what caused students' failure in their accounting courses. The lecturers' questionnaire contained 17 structured questions on common issues that have led to failure in accounting courses over past few years. These issues were based on the theories of procrastination and information processing which better explained the reasons why students failed to achieve the anticipated targets in the course of their study thereby leading to underperformance.

4. RESEARCH FINDINGS AND COMMENTS

The gender distribution of students and lecturers participating in the survey is shown in Table 1 and Table 2.

Table-1. Distribution of students by gender.

Gender	Number	Percentage (%)
Male	112	52
Female	105	48
Total	217	100

The students that participated in this survey included 112 male students representing 52 percent of the respondents, while the remaining 48 percent accounted for 105 female students.

Table-2. Distribution of lecturers by gender.

Gender	Number	Percentage (%)
Male	15	55.6
Female	12	44.4
Total	27	100

Table-3. Students and Lecturers perceived causes of underperformance in the accounting courses.

S/N	Causes of underperformance	Number of respondents (Students)	%	Number of respondents (Lecturers)	%
1	Choice of course made by parents	13	6.0	0	0
2	Complexity of the course content	24	11.1	0	0
3	Calculation challenges	22	10.1	0	0
4	Poor mathematical and basic accounting knowledge	16	7.4	2	7.4
5	Short duration of the learning period	14	6.5	1	3.7
6	Shortage of study materials	12	5.5	0	0
7	Incompetence of a Lecturer	6	2.8	0	0
8	Regular absenteeism from classes	7	3.2	3	11.1
9	Failure to do assignments	9	4.1	5	18.5
10	Absence of personal dedication to learning	24	11.1	6	22.2
11	Lack of team work	8	3.7	3	11.1
12	Poor rate of assimilation	9	4.1	0	0
13	Lack of retentive memory	11	5.1	0	0
14	Family and personal challenges	7	3.2	0	0
15	Lack of active participation in class	8	3.7	3	11.1
16	Excess and unnecessary usage of phone and social media	12	5.5	2	7.4
17	Absolute lack of interest in the course	15	6.9	2	7.4
	Total	217	100	27	100

Table 2 shows the number of accounting lecturers from the department of accounting of a public university who participated in this study. Among them are 15 males representing 55.6% of the total number while 12 females represent 44.4% of the sample size. These lecturers were selected because the final year students who were participating for this study had failed in one of their courses at least once before getting to the final stage of their

study. Table 3 highlights the responses of the participants about factors that cause underperformance in the accounting courses.

From Table 3, the total number of students who believed that the choice of studying accounting as a career was made by their parents' was 13. In the course of the interview, they disclosed that they had something else in mind to study but because their parents needed someone to succeed them in their accounting profession, they had to impose it on them. Other factors were based on the ingredients of procrastination theory and information processing theory were well responded to by both students and the lecturers. On the procrastination theory issues, most students confirmed that they lacked personal dedication to learning; there was also a lack of interest or absence of passion for the accounting courses and that they hardly actively participated in the class. They also maintained regular absenteeism and were more addicted to their phones and social media activities. The information processing theory elements such as poor rate of assimilation, family and personal challenges, loss of memory leading to poor storage capacity after reading were also confirmed. The lecturers confirmed that the majority of the students who failed did not attend classes regularly and could not meet up with the practice exercises given to them as assignments. The lecturers also affirmed that the students never showed commitments to their studies and avoided team work which could have availed them the opportunity of learning together.

To sum it up, the lecturers admitted that majority of the students did not have good mathematical and accounting background. As a result it was difficult coping up with a complex mathematical course like accounting. To buttress this point, about 16 students expressed that they had poor mathematical and accounting background and could hardly understand the technical and practical aspects of the accounting courses which were complex in calculation. These findings agree with Shaban (2015) whose study also found that mathematics subjects' grades determine to a very large extent the students' understanding of accounting courses. This suggests that if students can comprehend mathematics, they can obviously grasp the intricacies of accounting courses.

5. STUDY RECOMMENDATIONS

From the findings and all issues disclosed in this study, it is important for parents to allow their children make their choice of career. Universities should consider assigning a career adviser to every student from the point of gaining admission into the university and completion of admission and registration. The career adviser should be able to have an interface with the student and his/her parents in order to suggest the best course of action for the young mind (student), whether a change of course to a more suitable one or some other possible ways of coping with the study. Parents should endeavor to build a solid mathematical foundation for their children. In Nigeria mathematics is one of the compulsory subjects for entry into the university. The emphasis is so much that a student who has 7 credit passes without mathematics cannot be given admission to read courses that involve mathematics. On that note, parents should do their best to assist their children with private teaching aids to ensure that they have a good foundation in mathematics. Effective teaching approach which includes students' role playing, lecturers' use of high intelligence approach and psychological tools to address odd issues and gain the students' attention is very much ideal. This technique helps to check and control psychological issues in students such as: absent mindedness, anxiety and loss of memory. Storytelling, jokes and repetition of important topics can be good teaching strategies. It depends on lecturers to devise the best means of communicating properly to their students and finding a way to ensure that learning has taken place. Maintaining a good and healthy student and teacher relationship can help in early corrective measures. Special classes can be recommended for the vulnerable students who are more at risk of failure. This is possible when the educators get closely involved with the students at risk, however unnecessary school regulations might impose some level of restriction to this measure. The government and the university authorities should provide necessary teaching aids such as free internet access, accounting laboratories and other modern technologies that aid communication and learning. This also includes establishing a public address system, standard university library and reducing the number of students to a lecturer. The teacher student ratio in

Nigerian public universities is really frightening; at the end labor efficiency is not achieved due to the large number of students assigned to one teacher. This situation does not help educational system in the country and should be discouraged.

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