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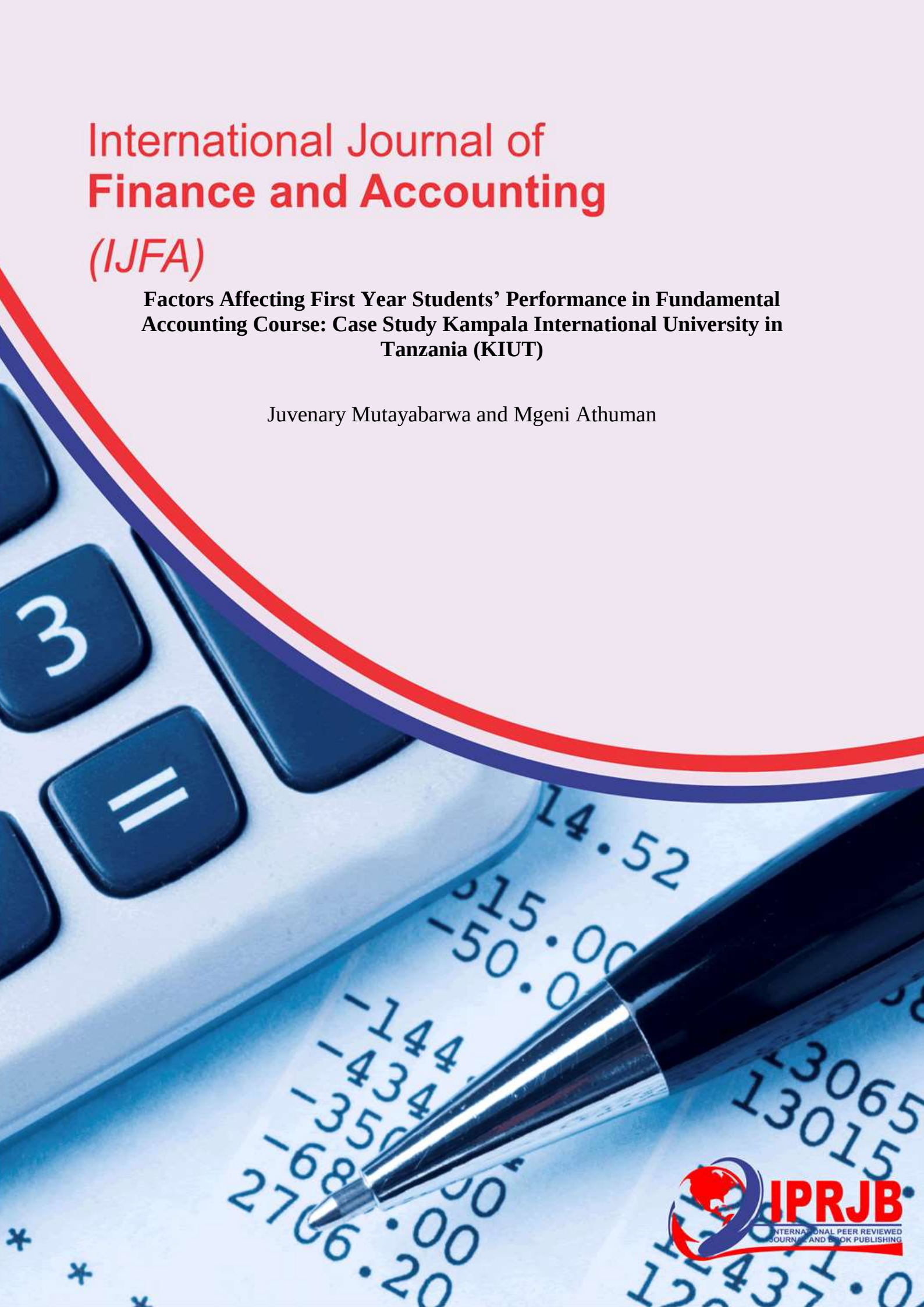

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Factors Affecting First Year Students' Performance in Fundamental Accounting Course: Case Study Kampala International University in Tanzania (KIUT)

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Abstract

Purpose: The purpose of this study was to determine factors that potentially influence students' academic performance in Fundamental Accounting course at Kampala International University in Tanzania (KIUT).

Methodology: The study adopted a quantitative research design. The sample of the study involved 134 first year students majoring in Bachelor of Business Administration at KIUT. Data was analyzed using the chi-square test at p=.05.

Findings: The results revealed that students' Mathematics Background, Accounting background, Combination, interest and study positioning had significant association with students' performance in fundamental accounting course while students' gender, English background, Weekly study hours, financial support, financial support rate, usage of hardcopies, school type, understanding level, had no significant with students' performance in fundamental accounting course. While several variables to examine factors affecting students' performance have been done; this study included students' positioning and students study style (by hard copies or soft copies) which have not been exhausted in the past.

Unique Contribution to Theory, Practice and Policy: On the basis of the findings this study recommended that KIUT should adjust its selection criteria by including previous academic performance particularly Mathematics and Accounting related subjects as among the metrics to be used in admitting students for programmers having fundamental accounting as one of its core course. However, to maintain stability, students with poor Mathematics and Accounting backgrounds could be provided with remedial programmes to cover up for their weakness.

Keywords: *Fundamental Accounting, KIUT, Performance, Students, Tanzania, University*

INTRODUCTION

Student performance has always been a key focus not only in educational institutions, but to other government bodies as well leading to several studies. Much of the previous research that seeks to examine factors affecting students' academic performance in accounting have suggested that personal factors such as gender, age, parental education level, family income and education as well as other factors such as early exposure in Accounting, English and Mathematics background, attitude towards attendance in classes, time allocation for studies, scientific and mathematical intelligence can cause difference in students' scores (Rossouw & Brink, 2021; Mohammad, 2020; Papageorgiou, 2019; Papageorgiou. & Carpenter, 2019; Rossouw, 2018; Sunday, 2017; Papageorgiou, 2017; Bosua, 2015).

Mohammad (2020) conducted a study to examine the factors that influence the performance of pre-diploma students in accounting subject. The factors examined were exposure, gender, interest and parental influence. The results revealed that exposure and interest had significant difference in the academic performance.

Papageorgiou (2019) did a study to investigate whether prior accounting knowledge of students entering higher education and lecture attendance have any influence in their academic performance. Results showed that a significant association existed between the two factors and academic performance.

Papageorgiou & Carpenter (2019) conducted a study to determine whether accounting knowledge background had a significant effect to academic performance of students registered for an accounting degree from two universities in South Africa. The findings indicated that a significant association existed between students' academic performances that had high school accounting compared to students that did not have accounting prior of registering for the accounting program.

Rossouw (2018) conducted a study to investigate language of instruction and the effect it had on the performance of undergraduate accounting students at a South African university. The study used Questionnaires to obtain students' and lecturers' opinions on matters affecting language of instruction. Results showed home-language instruction leading to slightly better results at tertiary level. The study concluded that the choice of language of instruction is not significant to student performance.

Papageorgiou (2017) conducted a five-year study on first year accounting students' demographics and pre-university knowledge versus academic performance in Accounting I at a South African university. The objectives of the study were to determine whether students' profile and pre-university knowledge consisting of age, gender, race, language, choice of Grade12 subjects and whether students had Accounting as a Grade12 subject had an effect on first-year accounting students' academic performance. The results indicated a statistically significant different in the accounting marks of the race groups; a significant difference between black Accounting I marks and both Indian and white students, and also between students' marks of white and colored students; a very strong correlation was found between the following languages as a Grade12 subject and Accounting I marks: English First Language, English First Additional Language, Afrikaans First Additional language. Furthermore, a significant correlation was found between the Sepedi First Language and Sesotho First Language, with Accounting I marks. Also, it was revealed that the higher the Grade12 marks obtained in the National Senior Certificate exams, the higher the Accounting I mark.

Fouché (2017) did a study to identify students' learning activities and time management at one of the Universities in South Africa. Good study habits, class participation, time management, being focused and working hard had a significant positive correlation with performance.

However, some of the mentioned studies did not take into consideration other important factors such as demographic details and attitudes (Papageorgiou, 2019; Papageorgiou, 2019; Rossouw, 2018). Furthermore, the mentioned studies among others, have been conducted in the field of accounting, but were conducted in Western countries and some few African countries such as South Africa and Nigeria where the educational system and culture are quite different from the educational system adopted Tanzania. The present study will recognize if accounting course is affected by students' background in accounting knowledge and their attitude towards the course among others.

KIUT Entry Requirements in Regard to Accounting Course

KIUT was established in 2008 initially as a college under Kampala International University then known as KIU Dar es salaam Constituent College (KIU-DCC). In 2017, the Tanzanian Commission of Universities (TCU) approved the college to be a full university under the new name KIUT. Table 1 shows the programme degrees offered and the admission requirements for students who take first year Fundamental Accounting.

Table 1: Admission Requirements of Various Programmes

S/N	Programme	Admission Requirements
1.	Bachelor of Business Administration (Accounting)	Two principal passes in any 17 subjects among them are Commerce, and Accountancy.
2.	Bachelor of Business Administration (Finance and Banking)	Two principal passes in any17subjects among them include Commerce and Accountancy.
3.	Bachelor of Business Administration (Human Resources Management)	Two principal passes in any 17 subjects among them include Commerce and
4.	Bachelor of Business Administration (Marketing)	Two principal passes in any 17subjects among them include Commerce and
5.	Bachelor of Business Administration (Procurement)	Two principal passes in any17subjects among them include Commerce and Accountancy.
6.	Bachelor of Business Administration (Commerce)	Two principal passes in any17subjects among them include Commerce and Accountancy.

Source: kiut.ac.tz/

The mentioned programmes offered do not require principal passes in specific subjects and a student can virtually pass any subject and be qualified to enroll in any programme. For instant, a student may have two passes in arts subjects only and be qualified to enroll in Business Administration related programs. Thus, students are not required to have qualification in Accounting or Commerce, even though the mentioned courses are included in the study plan structure of KIUT. This means that a candidate can apply for any degree program, whether they have an accounting background or not.

Learning accounting course requires students to understand the basic principles of accounting and to have appropriate learning approaches in order to have better understanding. However, effective understanding is influenced by several factors that will also influence student

achievement in the accounting course. While some students may perform well in the course despite having no prior knowledge or no prior exposure to accounting; there are still some students who may find it difficult to understand this course due to having no previous exposure.

This study intended to determine if prior accounting knowledge coupled with other factors have influence on students' final examination results.

Research Objectives

The purpose of the study is addressed by the following objectives:

i. To determine the factors affecting students' performance in accounting course.

ii. To determine if any association exist between the academic performance of accounting students and the determined factors.

Study Questions

i. What are the factors affecting students' performance in accounting course?

ii. What is the association level between each factor and students' accounting performance?

Area of Study

This study was conducted at the KIUT in Dare s Salaam region. The chosen region was chosen due to availability of potential participants.

Theoretical Framework

The theoretical framework guiding this study was based on the social cognitive theory proposed by Albert Bandura. The theory lays strong emphasis on a person's cognition. It strongly believes that learning is largely influenced by environmental, personal and behavioral factors thus impacting development.

In view of the theory, a student's academic performance is a result of interaction of his/her personality, his academic environment and his educational background.

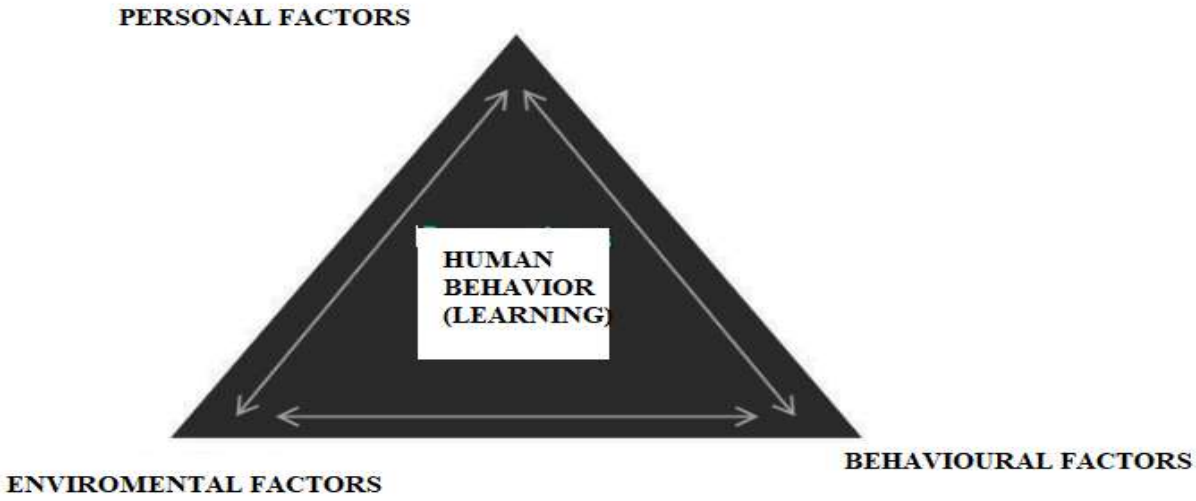

Figure 1: Theoretical Framework

Source: Devi, 2017

Model

This study used the chi-square test model to evaluate the relationship between each independent variable and the dependent variable. Thirteen (13) independent variables were extracted and the table below explains the expected outcome.

Table 2: List of Significant Independent Variables to Be Used

Variable	Expected relation	Explanation
Student's mathematics background	Significant	It is assumed that a student with good math background will not be concerned with computations arising from accounting
Accounting background	Significant	It is assumed that a student with good accounting background has a good foundation on accounting course.
Combination	Significant	It is assumed that students having marketing and science combination background can grasp accounting concepts quickly than those
Interest	Significant	It is assumed that students having interest in a course can overcome any obstacles with ease.
Study positioning	Significant	It is assumed that students sitting closer to the instructor are more serious in studies.
Gender	Significant	It is assumed that many female students specialize in arts thus experience difficulties to transform to accounting concepts.
English background	Significant	It is assumed that students having good English background can understand the instructor and materials better.
Weekly study hours	Significant	It is assumed that more study hours result in better performance
Financial support	Significant	It is assumed that more financial support results into more access to learning facilities such as books and internet.
Financial support rate	Significant	It is assumed that more financial support results into more access to learning facilities such as books and internet.
Usage of hardcopies	Significant	It is assumed that studying using hard copies is more beneficial than soft copies.
School type	Significant	It is assumed that non government schools are more competitive than government schools.
Understanding level	Significant	It is assumed that students with high-capacity understanding are more likely to pass.

The educational system and culture adopted in Tanzania are quite different from the educational system adopted in other African countries as well as Western countries. As such, a need arises to recognize the factors affecting students in fundamental accounting course based on the learning system adopted by Tanzania. While some factors may be similar to the ones

extracted from the literature, some of them do not apply to while some additions is also required. The present study will recognize if accounting course is affected by students' background in accounting knowledge and their attitude towards the course among others with addition of some factors and exclusion of some.

Study Population

Population for this study was first year students taking Bachelor of Business Administration.

Sample of the Study

This study administered 200 hard copies questionnaire to first year students. The final sample for analysis consisted of 134 questionnaires producing 67% response rate. Of these 134 responses, 80 (59.7%) were males and 54 (40.3%) were females.

Sampling Methods of Participants

Purposive sampling method was used to collect data from students. Purposive sampling was used so as to collect data from genuinely interested respondents and avoid non-serious respondents.

Data Collection Methods

The questionnaire was administrated to first year Bachelor of Business Administration students at the KIUT, Dar es Salaam with a request to fill the questionnaire voluntarily. The questionnaire was pilot tested for 50 third year Bachelor of Business Administration students to ensure the validity and reliability of the survey. Thereafter, the questionnaires were distributed to the first-year students who voluntarily were ready to participate. The whole exercise of filling the questionnaire took forty minutes. Also, the university's computerized database was used to collect data in a spreadsheet indicating test students' final written examination marks. This was the only assessment considered because it is the only assessment that covers most aspects of the course and it is done individually contrary to other assessments like assignments and projects.

Overview of Data Collected

Collected data contained the following attributes. Attributes marked with asterisk * are secondary data obtained from the Business and Management Department. However, students' identification numbers were not involved in the analysis as they do not contribute to their performance. With the exception of performance which is the output attribute, all the remaining attributes are input attributes.

Table 3: Overview of the Determined Factors

S/N	Attribute **name**	**Description**	**Data type**	**Possible values**
1	ID	Student's identification	Numerical	Integers from 1 to last number of
2	GENDER	Student's gender	Categorical	{male, female}
3	M_BG*	Student's mathematics	Categorical	{good, poor}
4	ACC_BG*	Student's accounting	Categorical	{good, poor}
5	E_BG*	Student's English	Categorical	{good, poor}
6	W_study	Student's weekly study hours.	Numerical	Integers from 1 to 5
7	F_support*	Student's financial	Categorical	{Yes, No}
8	F_support_rate*	Student's financial	Decimal	Decimal values between0.0 to 1.0
9	Combination*	Student's combination aftercompletion of form four	Categorical	{Marketing, ECA, HKL, CBG, HGK, HGL, KGL, PGM, PCB, HGE, CBG, PCM, Accountancy, EGM, B. ADMIN, Procurement,
10	S type*	School type astudent studies	Categorical	{government, private}
11	Interest	Student's rank in accounting	Numerical	Integers 0 -5
12	Understanding level	Student's opinion in his/her understanding of the course.	Categorical, ordinal	{strongly agree, agree, disagree, strongly disagree}
13	Study HC	Student studying using hard copies	Categorical, ordinal	{strongly agree, agree, disagree, strongly
14	Study positioning	Student's study position	Categorical, ordinal	{front, middle, mixture, back}
15	**PERFOMANCE***	Students' exam	Categorical	{pass, fail}

RESULTS AND ANALYSIS

Results of the questionnaire were analyzed. For each input attribute, a hypothesis was formulated and tested using Pearson Chi-Square at p-value=.05. Data was entered into a personal computer. The Statistical Package for Social Sciences (SPSS) software was used to describe the study findings using descriptive statistics. Cross tab tables were used to determine the association between each of the independent variables and the dependent variable using the chi-square method.

Gender vs Performance

H_0: There is no association between students' gender and performance in Fundamental Accounting course.

H_1: There is an association between students' gender and performance in fundamental accounting course.

Table 4: Gender Vs Performance Frequency Table

			Performance		Total counts
			Pass	Fail	
Gender	Male	Actual count	43	37	80
		Expected count	44.18	35.82	80.00
	Female	Actual count	31	23	54
		Expected count	29.82	24.18	54.00
Total actual/expected count			**74**	**60**	**134**

$\chi 2$ (degrees of freedom =1, N = 134) =0.1747; p=.676229.

Table 4 indicates that out of 80 males. 53.75% of them passed the course and out of 54 females, 57.41 of them passed the course. However, the chi square test indicated weak evidence against the null hypothesis with p-value> .05. Thus, we fail to reject the null hypothesis and conclude that gender is not associated with fundamental accounting course performance. Similar findings were obtained by (Mohammad, 2020; Papageorgiou, 2017; Alanzi,2015; Uyar,2011). However, Kutlu, (2018) found a significant relationship between the gender of the students and their having difficulty in accounting courses where female students faced a greater difficulty in accounting courses compared to males.

Mathematics Background (M_BG) vs Performance

H0: There is no association between students' M_BG and performance in fundamental accounting course.

H1: There is an association between students' M_BG and performance in fundamental accounting course.

Table 5: M_BG Vs Performance Frequency Table

			Performance		Total counts
			Pass	Fail	
M_BG	Good	Actual count	32	8	40
		Expected count	22.09	17.91	40.00
	Poor	Actual count	42	52	94
		Expected count	51.91	42.09	94.00
Total actual/expected count			**74**	**60**	**134**

$\chi 2$ (degrees of freedom =1, N = 134) = 14.154; p = .000168.

Table 5 indicates that out of 40 students who had a good M_BG, 80% of them passed the course and out of 94 students who had a poor M_BG, 44.68% of them passed the course. The chi-square test confirmed these results having strong evidence against the null hypothesis. Thus, we reject the null hypothesis and the alternative hypothesis is accepted. Hence, we conclude that a student's M_BG is associated with performance in Fundamental Accounting course.

Hence, a student with a good Mathematics background will have no difficulty in accounting course. Similar findings were obtained by Kutlu (2018) and Uyar, (2011).

Accounting Background (ACC_BG) vs Performances

H_0: There is no association between students' ACC_BG and performance in Fundamental Accounting course.

H_1: There is an association between students' ACC_BG and performance in Fundamental Accounting course.

Table 6: ACC_BG Vs Performance Frequency Table

			Performance		Total counts
			Pass	Fail	
ACC_BG	Good	Actual count	23	2	25
		Expected count	13.81	11.19	25.00
	Poor	Actual count	51	58	109
		Expected count	60.19	48.81	109.00
Total actual/expected count			**74**	**60**	**134**

$\chi 2$ (degrees of freedom =1, N = 134) =16.8103; p= .000041.

Table 6 indicates that out of 25 students who had a good ACC_BG background, 92% of them passed the course and out of 109 students who had a poor ACC_BG, 46.78% of them passed the course. The chi-square test confirmed these results having strong evidence against the null hypothesis. Thus, we reject the null hypothesis and the alternative hypothesis is accepted. Hence, we conclude that a student's ACC_BG is associated with performance in Fundamental Accounting course. Thus, students with good accounting background and learning experience on accounting are likely to do better in the Fundamental Accounting course. Similar findings were obtained by Khalid, Rauf, Fauzi, Shafiee, Khan &Rosmahadir, 2020, Papageorgiou. & Carpenter, 2019, Papageorgiou, 2017, Uyar, 2011.

English Background (E_BG) vs Performances

H_0: There is no association between students' E_BG and performance in Fundamental Accounting course.

H_1: There is an association between students' E_BG and performance in Fundamental Accounting course.

Table 7: E_BG VS Performance Frequency Table

			Performance		Total counts
			Pass	Fail	
E_BG	Good	Actual count	46	31	77
		Expected count	42.52	34.48	77.00
	Poor	Actual count	28	29	57
		Expected count	31.48	25.52	57.00
Total actual/expected count			**74**	**60**	**134**

$\chi 2$ (degrees of freedom =1, N = 134) =1.4952; p= .221715

Table 7 indicates that out of 77 students who had a good E_BG background, 59.74% of them passed the course and out of 57 students who had a poor E_BG, 50.88% of them passed the course. However, the chi-square test indicated weak evidence against the null hypothesis with

p-value>.05. Thus, we fail to reject the null hypothesis and conclude that E_BG is not associated with Fundamental Accounting course performance. However, Singh, 2016, Mushtaq, 2012 and Trine, 1999 found the two variables to be significant. The reason for this is likely due to the fact that though a student may have a poor English background after completion of form four, but still gets English experience once he/she enters high school or certificate and diploma level through other subjects and courses and that experience helps him/her during university entry thus cancelling out the poor background he/she had.

Weekly Study Hours (W_STUDY) vs Performances

H_0: There is no association between W_STUDY hours and performance in Fundamental Accounting course.

H_1: There is an association between W_STUDY and performance in Fundamental Accounting course.

Table 8: W_STUDY Vs Performance

			Performance		**Total counts**
			Pass	**Fail**	
W_STUDY	1	Actual count	14	18	32
		Expected count	17.67	14.33	32.00
	2	Actual count	25	17	32
		Expected count	23.19	18.81	42.00
	3	Actual count	12	10	22
		Expected count	12.15	9.85	22.00
	4	Actual count	10	6	16
		Expected count	8.84	7.16	16.00
	5	Actual count	13	9	22
		Expected count	12.15	9.85	22.00
Total actual/expected count			**74**	**60**	**134**

$\chi 2$ (degrees of freedom =4, N = 134) = 2.4948, p= .645.

Students whose weekly studies were around the one-hour mark had more fail rates (56.25%) and the remaining who had more than one-hour weekly studies had more pass rates. However, the chi-square test indicated weak evidence against the null hypothesis with p-value > 0.05. Thus, we fail to reject the null hypothesis and conclude that W_STUDY hours is not associated with Fundamental Accounting course performance. This is in contrast with Fouche (2017) and De Jager, (2014) who found out that time management showed a significant positive correlation with performance.

Financial Support vs Performances

H_0: There is no association between a student getting financial support and performance in fundamental accounting course.

H_1: There is an association between a student getting financial support and performance in fundamental accounting course.

Table 9: Financial Support Vs Performance

			Performance		
			Pass	**Fail**	**Total counts**
FINANCIAL SUPPORT	Yes	Actual count	45	41	86
		Expected count	47.49	38.51	86.00
	No	Actual count	29	19	48
		Expected count	26.51	21.49	48.00
Total actual/expected count			**74**	**60**	**134**

$\chi 2$ (degrees of freedom =1, N =134) = 0.814, p =.366471.

Table 9 indicates that sets of students, those who receive government financial support and those who do not receive financial support have higher pass rates than fail rates. Actually, those who do not receive the financial support have done better at 60.42% than those who receive financial support at 52.33%. The chi-square test confirmed these results having weak evidence against the null hypothesis. Thus, we fail to reject the null hypothesis and conclude that government financial support is not associated with fundamental accounting course performance. It is likely that parents of the students who do not receive government financial supports are well off and do not depend on other financial external support.

Financial Support (F_SUPPORT) Rate vs Performance

H_0: There is no association between F_SUPPORT rate and performance in fundamental accounting course.

H_1: There is an association between F_SUPPORT rate and performance in Fundamental Accounting course.

F_SUPPORT rate was a continuous integer comprising of values between 0.0–1.0. These values were grouped into three categories as follows:

Values between 0.0 inclusive to 0.3 inclusive were categorized as LOWSUPPORT; values between 0.3 exclusive to 0.6 inclusive were categorized as MIDSUPPORT; values between 0.6 exclusive to 1.0 inclusive were categorized as HIGHSUPPORT. The instance values would thus look as shown in the table below:

Table 10: Sample of F_Support Rate Grouped Values

31	LOW SUPPORT	FAIL
32	LOW SUPPORT	FAIL
33	LOW SUPPORT	FAIL
34	MID SUPPORT	FAIL
35	MID SUPPORT	FAIL
36	HIGH SUPPORT	FAIL
37	LOW SUPPORT	FAIL
38	LOW SUPPORT	PASS
39	LOW SUPPORT	PASS
40	LOW SUPPORT	PASS
41	MID SUPPORT	PASS

Table 11: Financial Support Rate Vs Performance Count Table

			Performance		Total Counts
			Pass	Fail	
F_SUPPORT_RATE	High Support	Count	10	3	13
		Expected Count	7.18	5.82	13.00
	Low Support	Count	52	44	96
		Expected Count	53.01	42.99	96.00
	Mid Support	Count	12	13	25
		Expected Count	13.81	11.19	25.00
Total actual/expected count		**Count**	**74**	**60**	**134**
		Expected Count	**74**	**60**	**134**

$\chi 2$ (degrees of freedom =2, N = 134) = 3.0465, p = .218006.

Since, the p-value is large (>0.05), it indicates weak evidence against the null hypothesis. Thus, we fail to reject the null hypothesis and conclude that a student's financial support rate is not associated with fundamental accounting course performance.

Combination vs Performance

H_0: There is no association between students' combination and performance in Fundamental Accounting course.

H_1: There is an association between students' combination and performance in Fundamental Accounting course.

There was a total of seventeen (17) combination took by the 134 students who participated in the study. These combinations were categorized into three groups. Those subjects related to science were categorized as science, those related to Arts were categorized as Arts and those related to Business subjects were categorized as Business. A summary of the seventeen combinations along with the three categories is shown below.

Table 12: Categorized Groups of Various Combinations

S/N	CATEGORY	RELATED SUBJECTS
1	Business	Accountancy, Marketing, ECA, Procurement, HR, Business Admin
2	Science	PGM, PCB, CBG, PCM
3	Arts	HGK, HKL, KGL, HGL, EGM, HGE

Table 13: Combination vs Performance Frequency Table

			Performance		Total counts
			Pass	Fail	
Combination	Arts	Count	27	48	75
		Expected Count	41.4	33.6	75.00
	Business	Count	13	4	17
		Expected Count	9.4	7.6	17.00
	Science	Count	34	8	42
		Expected Count	23.2	18.8	42.00
Total actual/expected count		**Count**	**74**	**60**	**134**
		Expected Count	**74**	**60**	**134**

$\chi 2$ (degrees of freedom = 2, N = 134) = 25.556, p= .000

Table 13 indicates that 36% of ARTS students passed the course, over 76% of BUSINESS students passed the course and over 80% of SCIENCE students passed the course. The chi-square test confirmed these results having strong evidence against the null hypothesis. Thus, we reject the null hypothesis and the alternative hypothesis is accepted. Hence, we conclude that a student with ARTS background is likely to fail in accounting course. However, Alanzi, (2015) found no significant influence of branch of study in secondary school on students' performance.

School Type (S-Type) vs Performance

H_0: There is no association between school type a student studied and performance in Fundamental Accounting course.

H_1: There is an association between school type a student studied and performance in Fundamental Accounting course.

Table 14: S-Type Vs Performance Count Table

			Performance		Total counts
			Pass	**Fail**	
S_Type	G	Count	41	41	82
		Expected Count	45.3	36.7	82.00
	P	Count	33	19	52
		Expected Count	28.7	23.3	52.00
Total actual/expected count		**Count**	**74**	**74**	**134**
		Expected Count	**74**	**74**	**134**

$\chi 2$ (degrees of freedom =1, N = 134) = 2.332, p =.127.

Table 14 indicates that 50% of government school students passed the course and over55% of private school students passed the course. The chi-square test confirmed these results having weak evidence against the null hypothesis. Thus, we fail to reject the null hypothesis and conclude that a student's study school whether its private or government is not associated with Fundamental Accounting course performance. The reason for this maybe that there are a number of private schools that are funded by the government and others are not funded by the government.

Interest vs Performance

H_0: There is no association between students' interest in Fundamental Accounting course and performance in Fundamental Accounting course.

H_1: There is an association between students' interest in Fundamental Accounting course and performance in Fundamental Accounting course

Students' interest towards the Fundamental Accounting course was grouped into two categories as follows: LOW INTEREST for students with 1–3 interest scores and HIGH INTEREST for students with 4 – 5 interest scores. Sample of the categories is shown below:

Table 15: Sample of Interest Grouped Values

26	LOW INTEREST	FAIL
27	LOW INTEREST	FAIL
28	LOW INTEREST	FAIL
29	HIGH INTEREST	FAIL
30	HIGH INTEREST	FAIL
31	HIGH INTEREST	FAIL
32	LOW INTEREST	FAIL
33	LOW INTEREST	FAIL
34	HIGH INTEREST	FAIL
35	LOW INTEREST	FAIL
36	LOW INTEREST	FAIL
37	HIGH INTEREST	FAIL
38	HIGH INTEREST	PASS
39	LOW INTEREST	PASS

Table 16: Interest Vs Performance Count Table

			Performance		
			Pass	**Fail**	**Total counts**
INTEREST	High Interest	Count	44	25	69
		Expected Count	38.1	30.9	69.00
	Low Interest	Count	30	35	65
		Expected Count	35.9	29.1	65.00
Total actual/expected count		**Count**	**74**	**60**	**134**
		Expected Count	**74**	**60**	**134**

$\chi 2$ (degrees of freedom =1, N = 134) = 4.200, p=.040.

Table 16 indicates that 63.77% of high interest students passed the course while 46.15% of low interest students passed the course. The chi-square test confirmed these results having strong evidence against the null hypothesis. Thus, we reject the null hypothesis and conclude that a student's Fundamental Accounting course interest is associated with Fundamental Accounting course performance. The association maybe due to the fact that interested students towards a course will motivate him/her to study the course in detail, and frequently ask questions. Garkaz, (2011) also found a positive association between course interest and student's performance in accounting.

Understanding Level vs Performance

H0: There is no association between students' understanding level in Fundamental Accounting course and performance in fundamental accounting course.

H1: There is an association between students' understanding level in Fundamental Accounting course and performance in fundamental accounting course.

Understanding level of students were categorized as strongly agree, agree, disagree and strongly disagree. These responses were ordered as 3, 2 0 and 1 respectively. Responses for strongly agree and agree were combined as AGREE and responses for disagree and strongly disagree were combines as DISAGREE. Sample of the categories is shown below:

Table 17: Sample of Understanding Level Grouped Values

78	AGREE	PASS
79	AGREE	PASS
80	AGREE	PASS
81	DISAGREE	FAIL
82	AGREE	FAIL
83	AGREE	FAIL
84	AGREE	FAIL
85	DISAGREE	FAIL
86	AGREE	FAIL
87	AGREE	FAIL

Table 18: Understanding Level Vs Performance Count Table

			Performance		**Total counts**
			Pass	**Fail**	
Understanding_Level	Agree	Count	68	49	117
		Expected	64.6	52.4	117.00
	Disagree	Count	6	11	17
		Expected	9.4	7.6	17.00
Total actual/expected count		**Count**	**74**	**60**	**134**
		Expected	**74**	**60**	**134**

$\chi 2$ (degrees of freedom =2, N = 134) = 3.128, p =.077.

Table 18 indicates 58.12% of students who agree to have a high understanding passed the course and 35.29% of students who disagree to have high understanding level passed the course. Since the p-value is large (>0.05), it indicates weak evidence against the null hypothesis. Thus, we fail to reject the null hypothesis and conclude that students' understanding level in Fundamental Accounting course is not associated with fundamental accounting course performance. The reason for this maybe that students misinterpret how they understand the course and at times students simply attempt to memorize and solve as many past papers as possible without much understanding in an attempt to avoid failure.

Study by Hard Copies vs Performance

H0: There is no association between students who study using hard copies in Fundamental Accounting course and performance in Fundamental Accounting course.

H1: There is an association between students who study using hard copies in Fundamental Accounting course and performance in Fundamental Accounting course

Students studying by the use of hard copies (H_C) were categorized as strongly agree, agree, disagree and strongly disagree. These responses were ordered as 3, 2 1 and 0 respectively. Responses for strongly agree and agree were combined as AGREE and responses for disagree and strongly disagree were combines as DISAGREE. Sample of the categories is shown below:

Table 19: Sample of Students' Study by Hard Copies Grouped Values

32	DISAGREE	FAIL
33	AGREE	FAIL
34	AGREE	FAIL
35	AGREE	FAIL
36	DISAGREE	FAIL
37	AGREE	FAIL
38	AGREE	PASS
39	DISAGREE	PASS
40	DISAGREE	PASS
41	AGREE	PASS
42	AGREE	PASS
43	DISAGREE	PASS
44	DISAGREE	PASS
45	AGREE	PASS
46	AGREE	PASS

Table 20: Study by H_C Vs Performance Count Table

			Performance		Total counts
			Pass	**Fail**	
STUDY_HC	Agree	Count	61	44	105
		Expected Count	58.0	47.0	105.00
	Disagree	Count	13	16	29
		Expected Count	16.0	13.0	29.00
Total actual/expected count		**Count**	**74**	**60**	**134**
		Expected Count	**74.0**	**60.0**	**134.00**

$\chi 2$ (degrees of freedom =2, N = 134) =1.168, p =.207.

Table 20 shows that 58% of students who study mostly using hard copies passed the course and 44% of those who do not utilize hard copies passed the course. However, the Chi-square indicates weak evidence against the null hypothesis. Thus, we fail to reject the null hypothesis and conclude that a student studying using hard copies method in Fundamental Accounting course is not associated with Fundamental Accounting course performance.

Study Positioning vs Performance

H0: There is no association between students' study positioning during Fundamental Accounting course sessions and performance in Fundamental Accounting course.

H1: There is an association between students' study positioning during Fundamental Accounting course sessions and performance in Fundamental Accounting course.

Students were asked about their study positions whether it is at the front, back or middle of the class and had to respond to each position as either strongly agree, agree, disagree or strongly disagree. Strongly disagree responses for students sitting at the back had the least scores while mid of the class and front of the class responses had the maximum score. Average score for each student was calculated and those who got above average were categorized as good position and those below were categorized as poor position. See, example below.

Table 21: Study Positioning Sample Answer

S/N	QUESTION	Strongly Agree	Agree	Disagree	Strongly Disagree
1	I usually sit at the back of the class seats during		√ (score = 1)		
2	I usually sit at mid of the class seats during			√ (score = 1)	
3	I usually sit at the front of the class seats during	√ (score = 3)			

Here total score=5 out of a maximum score of 9. Hence, category =good position.

Table 22: Study_Positioning Vs Perfomance Count Table

			Performance		Total counts
			Pass	Fail	
Study_Positioning	Good Position	Count	68	54	122
		Expected Count	67.4	54.6	122.00
	Poor Position	Count	6	6	12
		Expected Count	6.6	5.4	12.00
Total actual/expected count		**Count**	**74**	**60**	**134**
		Expected Count	**74**	**60**	**134**

$\chi 2$ (degrees of freedom =2, N = 134) = 4.03, p = .045

Table 22 shows a pass rate of 60.71% for students who are close to the instructor (good position) and 50% for those who are further from the instructor (poor position). Since the p-value is small (<0.05), it indicates strong evidence against the null hypothesis. Thus, we may reject the null hypothesis and conclude that a student's study positioning is associated with Fundamental Accounting course performance. Students closer to the instructor can hear better and avoid unnecessary distractions among themselves.

Recommendations

A similar study can be carried in the future using more sample size whose result is likely to improve. Also advanced techniques such as machine learning techniques/models may be considered.

This study was conducted on only one university. Including more educational institutions along with more relative factors affecting performance is likely to improve the findings.

Students with low accounting knowledge and Mathematics background, those with Arts background as well as those with low interest in accounting should be considered for crash programs before the start of academic year. Also, instructors are advised to be moving around every part of the classrooms so that they may monitor those students positioned at the back who are more likely to get poor results. To maintain stability, students with poor Mathematics and Accounting backgrounds could be provided with remedial programmes to cover up for their weakness.

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