



Influence of School Location and Gender on Academic Achievement of Secondary School Students in Financial Accounting in Bonny and Degema Local Government Areas, Rivers State

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ABSTRACT

Influence of school location and gender on academic achievement of secondary school students in financial accounting in Bonny and Degema Local Government Areas of Rivers State was researched to determine students' academic achievement in financial accounting and possibility of the influence of school location and gender on students' academic achievement. Two research questions were posed to guide the study and two hypotheses were tested at 0.05 level of significance. The design of the study was ex post facto and the population was 501 candidates whose results for WAEC-SSCE May-June 2016, 2017 and 2018 were purposively chosen for the study from the schools which presented candidates for financial accounting in Bonny and Degema Local Government Areas of Rivers State. This documented record of results was analysed to answer the research questions using descriptive statistics of frequency counts, mean and percentages while Chi-square was used to test the hypotheses. Findings revealed excellent academic achievement of students in financial accounting in the two local government areas and across the two genders though Bonny students slightly outperformed Degema students and female students slightly outperformed male students relative to achievement in financial accounting. Hypothesis one and two showed that there was no significant difference between the mean academic achievements of Bonny and Degema local government students and also no significant difference between the mean academic achievements of male and female students in financial accounting. Based on the findings, recommendations were made amongst which included the coverage of the financial accounting syllabus by teachers and provision of teaching and learning resources by government and supporting stakeholders like NLNG to sustain the commendable academic achievements in financial accounting. These will encourage more students to offer and excel in financial accounting irrespective of school location and gender.

Keywords: Academic Achievement, School Location, Gender, Financial Accounting

INTRODUCTION

Academic achievement has been seen as one of the important goals of education all over the world, it has been observed that learners may vary in their scholastic achievement due to various factors which may be within or outside the individual learner (Falaye, 2009). Falaye (2009) opined that academic achievement is a function of success in learning and therefore identified hereditary factors, achievement factors (family socio-economic background, the school, the home, the society and peer groups), personality factors which include learner's self-concept, self-efficacy, anxiety, locus of control, maturation, readiness for learning, study habit, qualification of teacher, teacher's experience, teaching strategies and management style in addition to the school management style.

Koko (2015) corroborated Falaye's position by submitting that for good academic achievement, success in learning would emanate from good teaching based on sound knowledge of psychology of learning. Thus, effective learning is influenced by relevance of the learning task to learner's aspirations, good learning environment and the urge to learn. Love To Know Corporation (2018) submitted that academic achievement refers to the level of schooling you have successfully completed and the ability to attain success in your studies. Examples of academic achievement include when you receive great grades and when you attend college and graduate from school.

It would be appropriate to expose the definition of financial accounting for the purpose of this study. Ofurum (2002) submitted that accounting is the process by which data relating to the economic activities of an organization are identified, recorded, measured and communicated to interested parties for analysis and interpretation. Lucey (2009) standardized the definition thus:

Financial accounting is the classification and recording of the monetary transactions of an entity with established concepts, principles, accounting standards and legal requirements and their presentation by means of income statements, balance sheets and cash flow statements during and at the end of an accounting period (p.5).

American Accounting Association cited in Ibrahim and Kazeem (2015) did an objectified standardization of the definition by further defining accounting as "the process of recording, identifying, measuring and communicating economic information to permit informed judgment and decisions by the users of the information". Deductively speaking, all of the above definitions confirm that financial accounting is the language of business and that knowledge of accounting would aid and ease the operationalization of business and the proper monitoring of same at a vantage position of informed decision making for all stakeholders in business.

Financial accounting as a subject is categorized by the West African Examination Council, WAEC (2013) as a vocational elective subject. Accounting has the aim of equipping learners in understanding of accounting principles and the role of accounting in recording business transaction, appreciation and application of the rules and function of accounting as they apply to organizations and foundation for further studies in accounting.

In the National Policy of Education in Nigeria, from the list of basic or core subject a student must offer, a vocational subject must be added as the sixth subject (Federal Republic of Nigeria, 2013). Among the vocational subjects listed, financial accounting is included. The National Policy on Education further stipulated that all secondary schools ought to gear their programmes to meet the requirements of examinations being conducted for the senior secondary school certificate. The pattern of grading candidates in the examinations was such that the distinction grades were represented by A1 to B3. The credit grades by C4 to C6. The ordinary pass grades were represented by D7 and E8 while the failure grade was represented by F9 (WAEC, 2013). Relevant is the May/June WASSCE statistics on academic achievement in financial accounting according to WAEC. WAEC online report indicates that pass rate for male and female students in 2011 was 79.2 percent and 77.4percent respectively, 2012 has 69.2percent and 67.2percent for male and female student while 2013 has 54.9percent and 57.3percent pass rate for male and female students respectively.

WAEC on-line report on students' achievement in financial accounting showed generally good achievement for 2013, 2014 and 2015 with progressively marginal improvement from one year to the other (WAEC On-line, 2013, 2014, and 2015). The same source reported a generally very good achievement in financial accounting in Nigeria with progressive improvement in achievement from 2016 to 2017 and even to 2018. This study sought to answer the question of gender and geographical distribution of these academic achievements relative to Bonny and Degema Local Government Areas of Rivers State. This is because Bonny and Degema Local Government Areas constitute the Degema – Bonny Federal Constituency receiving federal allocation and projects in education which ought to be justified as yielding result.

Academic Achievement and Academic Performance

Academic achievement is the extent to which a student, teacher or institution has achieved her educational goals. It is commonly measured by examination or continuous assessment (Annie & Murray-Ward in Oyeyemi, 2017). Though academic performance and academic achievement are used interchangeably based on the submissions of some authors, Yusuf (2016) opined that academic performance of a student can be regarded as the observable and measurable behaviour of a student in a particular situation while academic achievement is defined as measureable behaviour in a standardized series of tests, learning outcomes performance or achievement and attitude. However, Yusuf submitted that there seem to be no agreement and conformity in the terminology being used and the terms “academic performance”, “academic achievement” and outcomes are commonly used differently by researchers and sometimes used interchangeably. Addressing the above mentioned confusion, Steinmayr, Meibner, Weidinger and Wirthwein (2017) opined that academic achievement represents performance outcomes that indicates the extent to which a person has accomplished specific goals that were the focus of activities in instructional environments, specifically in school, college and university. The authors submitted further that academic achievement mirrors the intellectual capacity of a person and it is measured by GPA (grade point Average), scholastic assessment test (SAT) and other standardized assessments designed for selection purpose. Academic achievement thus defines a student’s capacity for higher education. Deductively speaking, performance is more short term with focus on how well a student did while academic achievement is more long term with a focus on reaching specific academic goals. Germane to this conclusion is the submission of the National Examination Council- NECO (2017) that academic achievement of students can be measured by taking records of their grades after an evaluation or final examinations. NECO submitted further that when a student scores an ‘A’, such a student is performing well or better than when he or she scores ‘E’ or ‘F’; any score below the ‘C’ grade according to NECO (2017) is a poor academic achievement.

Asuru in Oyeyemi (2017) supported this position as he opined that achievement test is the measure of the extent to which a learner has acquired certain information or master certain skills based on planned programme of training or instruction. Asuru identified the achievement test as very relevant. Awotua-Efebo in Oyeyemi (2017) observed that most school syllabuses are biased toward the cognitive domain and the assessment and performance measure thereof, nevertheless the teaching and assessing of performance in the affective and psycho-motive domain of learning ought not to be ignored. Falaye (2009) depicts that summative tests are used to assess learner’s performance in an education programme to enable final judgment to be passed whether the learner has passed or failed. The definition attempts above confirmed that academic achievement is a reflection or practical demonstration of learning outcomes in the learner based on set objectives in the cognitive, affective and psycho-motive domain of education. However, as far as academic achievement in accounting is concerned, the focal domain for the purpose of this study is the cognitive domain of education.

Bloom in Oyeyemi (2017) listed six taxonomies of educational objectives in the cognitive domain as knowledge, comprehension, application, analysis, synthesis and evaluation. Since academic achievement is a function of meeting set objectives at the point of summative evaluation, these six taxonomies become relevant relative to measuring achievement in accounting. Academic performance (as earlier defined in this study) is the outcome of education measured by examinations or continuous assessment. Falaye (2009) supported this position as he defines an achievement test as that which measures what a person has learnt to do or the extent to which a person has acquired certain information or mastered certain skills based on planned programme of training or instruction.

Influence of School Location on Academic Achievement in Financial Accounting

The early literature on school effectiveness placed an emphasis on the ability and social backgrounds of students as factors that shape academic performance and suggested that schools with their location has little direct effect on student achievement (Ojimba, 2010). In a major study of US schools, findings seemed to cast doubt on the possibility of improving school achievement through reforms to schools. Coleman in Ojimba (2010) found that differences in school achievement reflected variations in family background and the family backgrounds of student peers, and concluded that schools bring little influence to bear on a child’s achievement that is independent of his background and general social context. The meta-analysis of school effectiveness research

undertaken by Bosker and Witziers in Ojimba (2010) found that school effects account for approximately 8 to 10 percent of the variation in achievement, and that the effects are greater for quantitative subjects than for language. Thus, financial accounting as a subject may be affected by this position.

Earlier studies by Obioma and Ohuce in Ojimba (2010) found difference in achievement in mathematics due to school location. Similar studies like Ahiaekwem in Ojimba (2010) showed that school location as a variable could not affect achievement in secondary school physics. Ogu in Ojimba (2010) found that school location and gender have significant effects on the performance of students in the senior school certificate chemistry. Invariably, Inomesa in Ojimba (2010) argued that differences in achievement between urban and rural pupils are due to differential environmental stimulation. That the urban school pupils are taught to be exposed to the modernizing effects of science and technology and so perform better. Earlier studies like that of Agbaje and Awodun (2014) examining achievements in physics, chemistry and biology found no statistically significant difference in the achievement mean score of male and female students, however there was statistically significant difference in the achievement means scores of rural and urban school located areas. Recent studies like that of Ntibi & Edoho (2017) found no significant difference in the mean achievements of urban and rural school students in mathematics and basic science. The NLNG educational support for Bonny Local Government has had an urbanization impact in Bonny Local Government Area to address lingering poor academic achievements in WAEC-SSCE while the same is not the case in Degema Local Government Area. It may not be a surprise that most schools in the rural settings may not have such experiences on which to build. The question now comes-is there any influence of school environment or location on students' achievement in accounting? Bonny and Degema Local Government Areas became the focus of investigation because they both constitute the Degema-Bonny Federal Constituency enjoying federal allocation and projects in education which ought to be justified as yield result.

Influence of Gender on Academic Achievement in Financial Accounting

Pontificating on the influence of gender on academic achievement, Falaye (2009) submitted that gender is a major physical difference in human beings. It is a purely natural difference. Falaye identified other differences between male and female such as girls maturing earlier than boys, while on the average, boys are heavier and taller than girls of the same age. For the purpose of academic achievement comparison relative to learning and gender, Falaye posited that girls are known to perform better than boys in verbal ability tests especially in language and arts related subjects while boys do better than girls in numerical and spatial abilities. It suffices therefore to infer from the position of Falaye (2009) that boys would do better than girls in financial accounting which is a numerical subject. This position was supported by Awofala (2011) and Oluwagbohunmi (2014) with statistically significant findings of male students' capacity to show better academic achievement than their female counterparts. Nevertheless, this inference has been challenged by the few empirical work on gender-based achievement in financial accounting and the influx of women into the accounting profession with outstanding capacity for professionalism (Okafor, 2011). Influx of females into accounting discipline in recent times has increased the number of females seeking accounting education in colleges and universities (Williams, 2011). Williams' study focuses on whether differences exist between male and female classroom performance. However, the work was not an empirical paper but a review of findings of previous studies on this topic which highlighted existence of mixed results. Findings from many gender-based studies reveal that female students outperformed their male counterparts (Okafor, 2011; Voyer & Voyer, 2014). Sheard (2009) finds that female students outperform their male counterparts and show more commitment and control over challenges they face during their study. One importance of Sheard's study is that it monitors the students' performance and progress from first year to the final year to track trend.

Empirical facts revealed that males have not dominated their female counterparts in performance over time in a profession that had hitherto been assumed as male-oriented. This might in part be inextricably linked to the reason why more females are increasingly entering the profession. Further studies may be required in this regard if the performance of females in the profession is a motivating factor surging further female enrollment in accounting. Evidence exists that female enrollment and pass rate have been surging even at the professional body level (Okafor, 2011). From the foregoing,

the empirical exploration of this paper sought to establish the current position on which of the two genders has supremacy relative to academic achievement in financial accounting or if there exist parity in academic achievement.

It seems obvious that academic achievement in financial accounting may be dependent upon a host of factors like government funding on education in different geographical locations and environment, gender, prior knowledge in accounting, mathematical skill, student's age and maturity, quality of instruction, student's household environment, education of parents, student's personal commitment to learning and availability of learning resources amongst others. Despite dearth of research on factors identified, the gender and geographical distribution of secondary school students in financial accounting have not been investigated (Okafor, 2011; Sam, 2016). This justifies gender and geographical distribution and the influence thereof as subjects of investigation in students' academic achievement in financial accounting in Bonny and Degema Local Government Areas of Rivers. Falaye (2009) posits that personality development impacts on learning and achievement. Falaye identified heredity, genders the home, the society, the school, culture and life experiences as factors that shape the personality of individuals. Thus, the achievement of students in financial accounting may be affected by the nature of the Bonny Local Government Area society and environment and the Degema Local Government Area society and environment: that is, the possible influence of school location on academic achievement. Since there is no such investigation done previously, it is justifiable to conduct such for empirical information and needful decision making by relevant stakeholders.

Bonny Local Government Area and Degema Local Government Area form the Degema/Bonny Federal Constituency which is one of the thirteen constituencies in Rivers State. The rest are Okrika/Ogu-Bolo, Asalga/Akulga, Ahoada West/Ogba-Egbema-Ndoni, Port Harcourt 1, Ikwerre/Emohua, Khana/Gokana, Etche/Omuma, Tai/Elemo/Oyigbo, Abua-Odual/Ahoada East, Obio/Akpor, Port Harcourt 2, Andoni/Opobo/Nkoro Federal Constituencies (Wikipedia, 2019).

Field information showed that government secondary schools in Bonny Local Government Area are four (4) in number. They include:-

1. Bonny National Grammar School, Bonny.
2. Government Girls Secondary School Finima.
3. Community Secondary School Abalamabie, Bonny.
4. Community Secondary School Burukiri, Bonny.

On the other hand, there are ten (10) government secondary schools in Degema Local Government Area. They are:

1. Community Secondary School Tombia
2. Community Secondary School Bukuma.
3. Government Girls Secondary School Usokun.
4. National High School Degema.
5. Baptist MSS DID Bakama.
6. Oba-Ama High School, Oba-Ama.
7. Community Secondary School Obuama
8. Government Technical College Tombia
9. Community Secondary School Bille.
10. Government Secondary School Ke.

Field observation revealed that only two schools offer financial accounting in WAEC in Bonny LGA. These are GGSS Finima, Bonny and CSS Burukiri, Bonny. In Degema LGA, only four (4) schools offer financial accounting in WAEC. These are: CSS Tombia, National High School Degema, GTC Tombia and CSS Bille. There was no existing research work combining students' academic achievement in financial accounting in Bonny LGA and Degema LGA of Rivers State.

Oyeyemi (2017) found that achievement in financial accounting in Bonny Local Government Area was good and very good across the years investigated. Okolocha and Bolarinwa (2016) submitted that many students recorded low achievement in financial accounting not because they do not have intellectual capacity to perform but due to environmental (societal) factors. These two conflicting positions on student's achievement in financial accounting have further justified the relevance of this investigation. The sustained dearth and conflict of the few research findings as far as students'

academic achievement in financial accounting is concerned have necessitated this study to ascertain academic achievement of students in Degema and Bonny Local Government Areas in financial accounting.

Statement of the Problem

It has been observed by the researcher that a lot of studies have been carried out on academic achievement in subject areas like mathematics, science, agricultural science, social studies among others while a dearth of such studies exist in financial accounting where it seems to be common knowledge that students struggle. At the WAEC/SSCE level in Bonny Local Government and Degema Local Government Areas of Rivers State, this dearth of empirical work in student achievement relative to location and gender in financial accounting also subsists. Bonny Local Government and Degema Local Government constitute the Degema-Bonny Federal constituency with allocation and projects in education to enhance students' academic achievement. Bonny Local Government Area has enjoyed support from the Nigeria Liquefied Natural Gas Company (NLNG) Bonny in attracting teachers to Bonny Local Government Area, providing and enhancing educational facilities and materials with focus on improving students' achievement in external examinations particularly at the senior secondary school level given the lingering poor academic achievement by students in WAEC-SSCE (NLNG, 2018). This NLNG support does not extend to Degema Local Government Area since it is not a host community to NLNG. Only the government investment in education, which Bonny Local Government Area also enjoys, is available for educational development in Degema Local Government Area. The researcher's observation of the uneven support for education in the Degema-Bonny Federal Constituency and the dearth of empirical work on student's achievement in financial accounting set the stage for empirical exploration of students' achievement in financial accounting in Bonny Local Government and Degema Local Government Area. What is the current state of students' achievement in financial accounting in the locations of study? And what is the influence of gender on this achievement if any? This study was therefore conducted to answer these questions, close the gap of dearth of empirical work in this area and investigate if there really exist difference in students' achievement in financial accounting considering possible influence of gender and school location in Bonny and Degema Local Government Areas of Rivers State.

Purpose of the Study

The main aim of this study was to determine the academic achievement of secondary school students in Financial Accounting in Bonny and Degema Local Government Areas of Rivers State. The specific objectives were to:

1. Determine the mean achievement of students located in schools in Bonny Local Government Area and Degema Local Government Area in financial accounting.
2. Determine the mean achievement of male and female students in financial accounting in Bonny and Degema Local Government Areas.

Research Questions

The following research questions guided the study:

1. What is the mean academic achievement of students located in schools in Bonny Local Government Area and Degema Local Government Area in financial accounting?
2. What is the mean academic achievement of male and female students of Bonny and Degema Local Government Area in financial accounting?

Hypotheses

Two basic hypotheses were tested at 0.05 level of significance:

1. There is no significant difference in the mean ratings of students located in Bonny and Degema local government areas on their academic achievement in financial accounting.
2. There is no significant difference in the mean ratings of male and female students in Bonny and Degema local government areas on their academic achievement in financial accounting.

METHODS

The study area was Rivers State with the specific locale of empirical exploration being Degema and Bonny Local Government Areas. The design of the study was ex post facto and the population was 1224 candidates who sat for the WAEC/SSCE May/June for the three years targeted for the study

.that is 2016, 2017 and 2018. (See Table 1). Nwankwo (2013) justified the application of the ex post factor design for this kind of study and described the ex post facto study as after-the-fact research in which the investigation starts after the fact has occurred without interference from the researcher. The result of these 1224 candidates who sat for the financial accounting paper from 2016 to 2018 was purposively chosen sample for this study from the few schools which offer financial accounting in SSCE in Bonny and Degema Local Government Areas. These WAEC results and documented records collected from the principals of the schools that fielded students/candidates for the financial accounting examination were used for analysis. No reliability test was conducted for the instrument (documented record of WAEC results) because it possessed in built reliability and validity since it emanated from a standardized achievement test (Alonge in Oyeyemi, 2017 and Asuru in Oyeyemi, 2017). The data was analyzed using descriptive statistics of frequency counts, mean and percentages while Chi-square was applied to test the hypotheses at 0.05 level of significant. In testing the hypotheses formulated, the decision rule was summarized thus: reject H_0 (null hypothesis) and accept H_1 (alternate hypothesis) if the calculated X_0^2 exceeds the tabulated X_e^2 value. Otherwise, accept H_0 . The WAEC/SSCE results grading of 'A1', 'B2-B3', 'C4-C6', 'D7-E8', and 'F9' were, rated and interpreted thus: A1-distinction, B2 to B3- merit, C4 to C6- credit, D7 to E8-pass and F9-fail respectively.

Table 1: Distribution of Population

S/N	School	Location	Male	Female	Total
1.	Government Girls Sec. School Finima (GGSS)	Bonny	0	131	131
2.	Community Secondary School Burukiri (CSSB)	Bonny	59	38	97
3.	Community Secondary School Tombia	Degema	29	23	52
4.	National High School Degema	Degema	38	17	55
5.	Government Technical College Tombia	Degema	47	10	57
6.	Community Secondary School Bille	Degema	48	41	109
Total Population			241	260	501

Source: WAEC Results for May/June 2016-2018 from the office the principals of selected schools in Bonny and Degema Local Government Area.

RESULTS

The results of the study were presented and analysed in the following tables.

Research Question 1: *What is the mean academic achievement of students located in schools in Bonny and Degema Local Government in financial accounting?*

Table 2: Achievement of Students in Financial Accounting in 2016, 2017 and 2018 in Bonny and Degema LGAs.

Achievement Rating	Year	Distinction A1 (%)	Merit B2-3(%)	Credit C4-6 (%)	Pass D7-8 (%)	Fail F9 (%)	ΣN
Bonny	2016	27	38	20	9	6	56
Bonny	2017	17	32	36	6	9	78
Bonny	2018	24	33	29	9	5	94
Mean	\bar{X}	13	34	28	8	7	228
Degema	2016	17	27	27	19	10	90
Degema	2017	21	25	27	19	8	85
Degema	2018	14	34	37	8	7	98
Mean	\bar{X}	17	29	30	15.5	8.5	273

Source: Research Data, 2019.

ΣN = Summation of all candidates/results.

NB: All achievement ratings are expressed as percentage of ΣN

Table 2 shows an excellent achievement of 85 percent for Bonny students within the ratings of A1 to C6; 15 percent fell below the credit achievement level i.e. 8 percent pass and 7 percent failure. The table also shows an excellent mean achievement of 76 percent for Degema students within the ratings of A1 to C6, 24 percent fell below the credit achievement level with 15.5 percent pass and 8.5 percent failure. This is generally an excellent result for both local government areas except that Bonny performed slightly better than Degema. This may be due to the additional NLNG educational support to Bonny local government area of Rivers State.

Research Question 2: *What is the mean academic achievement of male and female students of Bonny and Degema Local Government Area in Financial accounting?*

Table 3: Achievement of Male and Female Students of Bonny and Degema Local Government Areas in Financial Accounting.

Achievement Rating	Year	Distinction A1 (%)	Merit B2-3(%)	Credit C4-6 (%)	Pass D7-8 (%)	Fail F9 (%)	ΣN
Male	2016	20	21	27	18	14	66
Male	2017	23	16	29	22	10	79
Male	2018	15	32	34	11	8	96
Mean	\bar{X}	19	23	30	17	11	241
Female	2016	21	38	21	12.5	7.5	80
Female	2017	15	39	33	5	7	84
Female	2018	24	34.5	31.5	7	3	96
Mean	\bar{X}	20	37	29	8	6	260

Source: Research Data, 2019, ΣN= summation of all candidates/results

NB: All achievement ratings are expressed as percentage of ΣN

Table 3 show an excellent mean achievement of 72 percent for male students within the rating of A1 to C6; 28 percent fell below credit achievement level with 17 percent pass and 11 percent failure. On the other hand the table shows a better excellent mean achievement of 84 percent for female students within the ratings of A1 to C6; 14 percent fell below the credit achievement level with 8 percent pass and 6 percent failure. Generally, female students slightly performed better than boys in financial accounting in Bonny and Degema Local Government Areas of Rivers State.

Hypothesis 1: There is no significant difference in the mean ratings of students located in Bonny and Degema local government areas on their academic achievement in financial accounting.

Table 4: Computation of Value of Chi-square (X²) for Bonny and Degema Students' Mean Academic Achievements in Financial Accounting. Observed and Expected Frequencies for 2016 to 2018 in Percentage (%)

Location/ LGA	Frequency	Distinction A1 (%)	Merit B2-3(%)	Credit C4-6 (%)	Pass D7-8 (%)	Fail F9 (%)	Total
Bonny	O _f	23	34	28	8	7	100
	E _f	(20)	(31.5)	(29)	(11.75)	(7.75)	
	$\frac{(O_f - E_f)^2}{E_f}$	0.45	0.20	0.03	1.20	0.07	
Degema	O _f	17	29	30	15.5	8.5	100
	E _f	(20)	(31.5)	(29)	(11.75)	(7.75)	
	$\frac{(O_f - E_f)^2}{E_f}$	0.45	0.20	0.03	1.20	0.07	
Total		40	63	58	23.5	15.5	200
							X²₀=3.9

X²_e = 9.49 at 0.05 level df = (r-1) (c-1) = (2-1) (5-1) = 4

The result on Table 4 shows that chi-square calculated $X^2_e = 9.49$ at $df = 4$ and $p=0.05$. The null hypothesis was therefore accepted. We therefore state that there is no significant difference between the mean academic achievements of Bonny and Degema students in financial accounting.

Hypothesis 2: There is no significant difference in the mean ratings of male and female students on Bonny and Degema local government areas on their academic achievement in financial accounting.

Table 5: Computation of Value of Chi-square X^2 for Male and Female Students Mean Academic Achievement in Financial Accounting for Bonny and Degema Local Government Areas. Observed and Expected Frequencies for 2016 to 2018 in Percentage (%).

Location/ LGA	Frequency	Distinction A1 (%)	Merit B2-3(%)	Credit C4-6 (%)	Pass D7-8 (%)	Fail F9 (%)	Total
Bonny	O_f	19	23	30	17	11	100
	E_f	(19.5)	(30)	(29.5)	(12.5)	(8.5)	
	$\frac{(O_f - E_f)^2}{E_f}$	0.01	1.63	0.01	1.62	0.74	
Degema	O_f	20	37	29	8	6	100
	E_f	(19.5)	(30)	(29.5)	(12.5)	(8.6)	
	$\frac{(O_f - E_f)^2}{E_f}$	0.01	1.63	0.01	1.62	0.74	
Total		39	60	59	25	17	200
							$X^2_0=8.02$

$X^2_{ee} = 9.49$ at 0.05 level . $df = (r-1) (c-1) = (2-1) (5-1) = 4$

The result on Table 5 shows that chi-square calculated $X^2_0 = 8.02$ is less than chi-square tabulated $X^2_e = 9.49$ at $df = 4$ and $p = 0.05$. The null hypothesis was therefore upheld that there is no significant difference between the mean academic achievements of male and female students of Bonny and Degema LGAs in financial accounting.

DISCUSSION

Academic Achievement of Students Located in Bonny and Degema Local Government Areas in Financial Accounting

Findings from research question one proved that there exist an excellent academic achievement for both Bonny Local Government Students and Degema Local Government Students in financial accounting though Bonny Students performed slightly better than Degema Students. This established the fact that location of school does not affect academic achievement in financial accounting. It may also indicate that though Bonny Local Government Area has additional educational support from the NLNG, the government support for education in Degema Local Government Area is impactful. This finding disagreed with the finding of Okolocha and Bolarinwa (2016) who found low academic achievement of Secondary School Students in financial accounting. This latest finding has further upheld the findings of Oyeyemi (2017) who found very good students' academic performance in financial accounting with commendable improvement across the years studied. The result of hypothesis one shows that there is no significant difference between the mean academic achievements of Bonny and Degema Local Government Areas students in financial accounting. This proved that location of school as a factor does not influence academic achievement in financial accounting. This is in tandem with similar findings relative to other subjects like the findings of Obioma and Ohuche in Ojimba (2010) that school location as a variable could not affect achievement in secondary school physics. Agbaje and Awodun (2014) and Ntibi and Edoho (2017) in their separate research findings upheld the position that there is no statistically significant difference in the mean achievements of rural and urban schools thus nullifying the capacity of school location as a factor of influence on students' academic achievement. It is instructive therefore to submit that students' location does not constitute a factor of influence when considering academic achievement of students in financial accounting. Given sufficient pedagogical resources and the

right level of motivation, students can excel in financial accounting from any school location whether rural or urban.

Academic Achievement of Male and Female Students in Financial Accounting

Findings from research question two proved that both male and female students are capable of excellent academic achievement in financial accounting, though female students performed better than male students in financial accounting. This finding contradicts the findings of Falaye (2009), Awofala (2011) and Oluwagbohunmi (2014) that male students perform better in numerical subjects. However, this finding is in tandem with the findings of Sheard (2009) and Okafor (2011) that female students outperform their male counterparts in accounting. The male dominance in the accounting profession is gradually becoming a thing of the past. Result on hypothesis two proved that there is no significant difference between the mean academic achievements of male and female students of Bonny and Degema Local Government Areas in financial accounting. This confirms the affirmation that gender as a variable cannot significantly affect academic achievement in financial accounting. This finding also disagreed with the findings of Awofala (2011) and Oluwagbohunmi (2014) who found statistically significant differences in male and female students' academic achievement with proof that male students outperformed female students. This finding however agreed with the findings of Okafor (2011) and Oyeyemi (2017) who found that there is no significant difference between male and female academic performance in accounting though girls marginally performed better than boys. It is therefore empirically justifiable to submit that gender, which used to determine academic achievement in financial accounting, does not constitute a factor of influence when considering academic achievement of students in financial accounting any more. In fact, the male dominance in the accounting profession is gradually becoming extinct and female dominance is gradually building up. It is good news that both men and women can do well in financial accounting and that achievement in accounting is no longer gender-sensitive.

CONCLUSION

This study has actually established the fact that school location and gender do not affect students' academic achievement in financial accounting. One can therefore conclude that with good pedagogy and the right motivation for learning, students in any school location irrespective of gender can have good and excellent achievement in financial accounting.

Educational Implications

1. The first finding showed an excellent achievement in financial accounting for both Bonny and Degema Local Government Areas in the 3 years studied. The implication of this excellent achievement is that more students will pursue a career in accounting and do well there; the second implication is that achievement in accounting is possible anywhere irrespective of school location.
2. The implication of the girl child achieving slightly better than the boy child in secondary school financial accounting though with insignificant difference is that the male dominance in the accounting profession is now a thing of the past and more female accountant will soon emerge. The myth that boys do better than girls in numerical subjects is now refuted. The girl child is no longer disadvantaged in accounting.
3. Other factors that influence achievement in financial accounting like previous knowledge in accounting, mathematical ability, student's maturation, quality of instruction, student's personal commitment, availability of learning resources amongst others should be provided for since gender and school location do not have significant influence on students achievement in financial accounting.

RECOMMENDATIONS

Based on the findings of the study and conclusion, the following recommendations were made:

1. Teachers and parents should encourage accounting students to pursue career in accounting irrespective of their school location and gender. Also, all stakeholders in education (the government, NLNG, and other sponsors of education) should do the needful in providing qualified teachers and teaching/learning materials to reinforce and sustain improved performance in financial accounting.

2. Accounting teachers should harness the latent potential of the girl child and male students in financial accounting achievement by providing opportunities to learn and cover the syllabus.
3. The girl child education promotion advocacy should be reinforced by government to reap more academic achievement benefits thereof. However, the boy-child education should also be promoted.

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APPENDIX A

SUMMARY OF WAEC/SSCE MAY/JUNE ACHIEVEMENT FREQUENCY COUNT IN FINANCIAL ACCOUNTING IN BONNY AND DEGEMA LOCAL GOVERNMENT AREAS OF RIVERS STATE FOR 2016 TO 2018

Table 6: 2016 Achievement frequency counts.

ACHIEVEMENT RATINGS							
School	Gender	A1	B2-3	C4-6	D7-8	F9	Total
Bonny LGA							
GGSS Bonny	Male	-	-	-	-	-	-
	Female	9	15	5	0	0	29
CSSB Bonny	Male	2	1	3	2	3	11
	Female	4	4	3	3	2	16
Degema LGA							
CSS Tombia	Male	3	2	3	1	1	10
	Female	2	2	2	1	1	8
NHS Degema	Male	2	3	3	3	1	12
	Female	1	3	1	1	-	6
GTC Tombia	Male	2	3	4	2	2	13
	Female	-	2	2	1	-	5
CSS Bille	Male	4	5	5	4	2	20
	Female	1	4	4	4	3	16

Table 7: 2017 achievement frequency counts.

ACHIEVEMENT RATINGS							
School	Gender	A1	B2-3	C4-6	D7-8	F9	Total
Bonny LGA							
GGSS Bonny	Male	-	-	-	-	-	-
	Female	8	18	20	0	2	48
CSSB Bonny	Male	4	3	5	4	4	20
	Female	1	4	3	1	1	10
Degema LGA							
CSS Tombia	Male	4	2	3	2	-	11
	Female	1	2	2	1	-	6
NHS Degema	Male	2	2	5	2	1	12
	Female	2	2	-	1	-	5
GTC Tombia	Male	2	2	4	5	1	14
	Female	-	2	1	-	-	3
CSS Bille	Male	6	4	6	4	2	22
	Female	1	5	2	1	3	12

Table 8: 2018 Achievement frequency counts.

ACHIEVEMENT RATINGS

School	Gender	A1	B2-3	C4-6	D7-8	F9	Total
Bonny LGA							
GGSS Bonny	Male	-	-	-	-	-	-
	Female	16	20	14	4	0	54
CSSB Bonny	Male	4	8	10	4	2	28
	Female	3	3	3	1	2	12
Degema LGA							
CSS Tombia	Male	4	3	1	0	0	8
	Female	0	2	6	1	0	9
NHS Degema	Male	3	8	3	0	0	14
	Female	0	2	2	1	1	6
GTC Tombia	Male	1	4	9	3	3	20
	Female	1	1	0	0	0	2
CSS Bille	Male	2	8	10	3	3	26
	Female	3	5	5	0	0	13

NB: GGSS = Government Girls secondary school finima, Bonny local Government.
 CSSB = Community Secondary School Burukiri, Bonny Local Government.
 CSS = Community Secondary school Tombia, Degema Local Government.
 NHS Degema = National High School Degema, Degema Local Government
 GTC Tombia = Government Technical College, TombiaDegema Local Government
 CSS Bille = Community Secondary school Bille, Degema Local Government

RATING USAGE / INTERPRETATION:

A1 = Distinction, B2-3 = Merit, C4-6 = Credit
 D7-8 = Pass, F9 = Failure.

APPENDIX B

Abridged Table of Critical Values for Chi-square (X^2)

df	Level of Significance	
	0.05	0.01
1	3.84	6.64
2	5.99	9.21
3	7.82	11.34
4	9.49	13.28
5	11.07	15.09
6	12.59	16.81
7	14.09	18.48
8	15.51	20.09
9	16.92	21.67
10	18.31	23.21
11	19.68	24.72
12	21.03	26.22
13	22.36	27.69
14	23.68	29.14
15	25.00	30.58
16	26.30	32.00
17	27.59	33.41
18	28.87	34.80
19	30.14	36.19
20	31.41	37.57
21	32.67	38.93
22	33.92	40.29
23	35.17	41.64
24	36.42	42.98
25	37.65	44.31
26	38.88	45.64
27	40.11	46.96
28	41.34	48.28
29	42.56	49.59
30	43.77	50.89

Source: Maduabum M.A. (2007)