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DETERMINANTS OF ACCOUNTING STUDENTS' ACADEMIC PERFORMANCE OF PUBLIC UNIVERSITIES IN KWARA STATE

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Abstract
Students' who were provided with the same facilities, taught by the same lecturers and used the same study modules differ in terms of academic performance the trend of which are subject of different factors which also vary from students to student. This study examines the factors that influence academic performance of accounting students in public Universities in Kwara state, Nigeria. Specifically, the study evaluates impact of lecturer's ability to impact knowledge, effect of personal factors, physical and environmental factors on academic performance of accounting students. The study employed Krejciean and Morgan's table to select 250 respondents from University of Ilorin and Kwara State University for 2014/2015 academic session. Structured open- ended questionnaire was used to obtained primary data used while ordered logistic regression analysis was used to analyze responses on core factors as specified in the model. The result revealed a significant positive relationship between lecturer's ability, class attendance, class size, study hour, course unit loading, accommodation and student academic performance while internet facility give a negative significant relationship with students' academic performance. Based on these findings, it was recommended that student should increase their study hour per day, University internet facility should be restricted from certain social sites so as to prevent student abuse, class attendance should be strictly taken into consideration when preparing students list for examination purpose. Frequent training, workshop and seminars should be continued for lecturers so as to increase their lecturing skill and professionalism.

Keywords: Academic, Accounting, Determinants, public Universities, Student performance

1.0 INTRODUCTION

Academic achievement is a crucial and the only acceptable parameter in measuring students' success. However, observations have shown that success or academic achievement has become a herculean task to be accomplished by students in recent times (Ushie, Emeka, Onenga & Owolabi, 2012). Nigerian Universities were established to pursue the goals of developing skilled and cultured citizens for societal management (Erero, 1996). However, realizing this objective was constrained by inadequate funding of facing the education institutions in the country. They contend with crises externally or internally imposed) which not only threaten their capacity to meet the challenges posed by the demands of the 21st century and beyond, but also impact on their ability to fulfill their roles of producing skilled manpower for national development (Sanda, 1991).

Soyinka (1999) opined that academic standard in Nigeria had fallen drastically and the quality of graduates being produced by the nation's Universities is questionable and subject to re-examination such that the system needs restructuring. Poor performance of students at all

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levels in educational institutions in Nigeria has attracted much criticisms from time to time and it has been of great concern to educationists, guidance and counselors and government in particular. Worse still, a number of governments strategies, guidance programmes and counseling strategies instituted to address the scenario have all failed to improve students' academic performances.(Soyinka,1999).

Students' academic performance generally reflects the quality of an education institution. Meanwhile, it is important for the students to achieve their own personal goals, ambitions and targets, since students with excellent academic performances are able to fulfill the demand in the employment market and indirectly help any nation to achieve its mission and vision. Students' who were provided with the same facilities, taught by the same lecturers and used the same study modules do have differences in their academic performance. These trends in students' performance are subjected to different determinants such as institutional factors, personal factors, demographic factors, commitment factor as well as family factors. Darling-Hammond, Berry and Thoreson (2001) posited that a moderate class-size could enhance learning, while availability of adequate research equipment, student study-time and lecturing method could also enhance students' performance and creative skills.

Accounting education is changing and these changes in accounting are likely to have vital consequences for the accounting practitioners as current and future accounting graduates join the accounting profession. For example, accounting reporting requirement has changed from Statement of Accounting Standard (SAS) to International Financial Reporting Standard (IFRS). Also, professional bodies in Nigeria had changed their syllabi to meet recent development in accounting profession and these had made a lot of Nigerian Universities to modify their curricula and accounting courses in the country's higher institutions. These changes also have the ability to alter the performance of accounting graduates that are being presented to the business world while accounting profession need to maintain a close ties with Universities that train its future members. Reviewing accounting courses in our Universities can keep accounting faculty and students abreast of changes in the skills and specialized areas of knowledge as demanded by the profession (Gibson & Schroeder, 1998).

Nigerian Universities are faced with adverse economic conditions, unhealthy intellectual and environmental factors that affect them from producing competent, skilled and employable graduates (Ogbogu, 2014). Though a number of personal and social factors such as family income, self-motivation, inability to manage school work and students' personal circumstances amongst others have contributed varying degrees of performance of among students (Park and Kerr, 1990). The economic depression, current global economic downturn, lecturers' ability as well as inability of Nigerian government to sufficiently fund her universities has attributed to the challenges which degrade students' academic performance.

Establishing and evaluating factors that affect student academic performance is vital due to the need to evolve ways of improving student performance and to motivate them for better performance. More so, academic performance is important because the level of success that students achieve from Universities has far – reaching implications on their personal and professional lives (Ogbogu, 2014). Due to non-encouraging performance of students' in Nigeria universities, accounting students inclusive, this study evaluates factors that influence academic

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performance of accounting students in public Universities in Kwara State (University of Ilorin and Kwara State University). Emphasis was on 2014/2015 and 2015/2016 academic session of these Universities.

Appreciable efforts have been made by researchers including Bonaci, Mustata and Mutiu (2011), Abbasi and Mir (2012); Poh-Sun, Gary and Joanne (2014) on determinant of accounting students' academic performance in higher institutions. In Nigeria as well, Ogbogu (2014), Bamiro and Adedeji (2010) also made their contributions. However, difference in opinion as regards the relevant variables vis-as-vis the study area and methodology variance, as well as effect of changes in accounting reporting standard on the academic performance of accounting student calls for more approaches to studies in these field.

Thus, this study is timely and appropriate due to the challenges posed by the demands of the 21st century to the education sector in terms of the need for more funding, economic recessing in the country as well as students attitude to studying which all impact on students' academic performance. This will enrich the literature in terms of currency and educate the students and all other stakeholders in the educational sector with respect to determinant of academic performance of accounting student in Nigerian Universities. This study is set out to answer the following research questions: What impact does lecturer ability to impact knowledge have with academic performance of accounting students? What impact does physical and environmental factors play on academic performance of accounting students? What influence do personal factors have on academic performance of accounting students?

2,0 LITERATURE REVIEW

2.1 Conceptual Clarifications

Don-Egler (2008) defined determinant as co-factors used in assessing the level of performance /developments of students who are studying one or more courses in academic domain. Accounting Students can be defined as students who under-study accounting professions (courses) in their various institutions. They may be undergraduate or postgraduate student and are future potential in accounting professions. They have obtained the required qualification to be a student of higher institution such as JAMB, Entry exams, school exam and so on (Poh-sun, Gary & Joanne , 2014).

Academic Performance is the outcome of education, the extent to which a student, lecturer or institution has achieved their educational goal. Although there is no general agreement on how it is best tested or which aspect are more crucial, in Nigeria achievement of students is measured by their academic performance through examination and/or continuous assessment results (Akenbor and Ibanichuka , 2014).

Accounting education is an arm of accounting that deals with education performance of students. It relates to how well students were able to cope with accounting as a profession and as a course (Don-Egler, 2008). It is a way of preparing and training students for career in public accounting, management accounting, financial accounting, corporate accounting, treasury management, financial analysis, internal auditing, accounting in government and other non-commercial organization.

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2.1.1 Factors affecting Academic Performance of Accounting Students

The studies of Gracia and Jenkins (2003), Paisey and Paisey (2004), Guney (2009) and Akenbor and Ibanichuka (2014) identified personal, socio-economic and physical/environmental factors as determinants of academic performance of student in higher institutions.

Academic Environment Factor Lecturer Ability (measured by qualification, experience, lecturing style/approach, lecturing materials) according to Guney, (2009) is perceived to play a vital role in students achievement. Thus, an effective teaching helps to develop a deep approach to study (conceptual learning) resulting in better learning outcomes whereas improper approach of teaching encourages surface learning in which student only attempt to memorize the content (Ramsden ,1992; Trigwell, Prosser & Waterhouse ,1999). In other to improve students learning behavior and satisfaction, Darling-Hammond, Berry and Thoreson (2001) and Lizzio, Wilson and Simons (2002) affirmed that effective teaching has a direct and strong impact in increasing students' quantitative academic outcomes. Hence improving teacher quality can be used as a tool in increasing students' achievements (Rockoff, 2004).

Physical Environment Factor (Institutional Resources) include infrastructure facilities, physical equipment's, teaching aids, class size, internet facilities and libraries among others (Engin-Demir, (2009) influences students performance depending on the their volume and maintenance (Woβmann, 2003). Additionally, availability of functional transportation systems and accommodation whether school hostels or off-campus also has a way of affecting student academic performance.

Social / Economic Factors (environment) refers to the interaction between students and their teachers as well as peers. An interactive environment encourages participation and discussion of the students in the course and enhances their creative skills. An environment in which students are appreciated to ask questions, given the freedom to choose tasks, supported for unusual ideas, taught to learn from failures and encouraged to participate in decision making process enhances their creative skills. Such a creative environment enhances leaning and students achievement (Feldhusen and Treffinger, 1980).

Creativity is found to be significantly related to student's performance as pointed by (McCabe, 1991). Ichado (1998) asserted that environment in which students come from can greatly influence their academic performance. Based on this, home environment and family structure has also been recognized as factors having a lot of influence on students' academic performance (Nzewuvawah, 1995; Ajila and Olutola, 2000).

How parents position themselves towards the educational success of their children is another factor. Expectations, competition among siblings, emotional environment and parent's evaluation criteria regarding the activities of children and in general to create a pleasant family atmosphere could bring successful educational performance (Nayebzadeh, Moein Aldin & Heirany, 2011).

With respect to personal factors, Singhapakdi and Vitell (1991) confirmed that students with strong work ethics are strongly committed to their work, more dedicated, focused and tend

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to perform better than their peers. Thus, the role of individual student's efforts towards enhanced performance cannot be over emphasized. Abbasi and Mir (2012) opined that students themselves play critical roles in getting good grades and must therefore explore all opportunities available within their academic environment. Student number of course per semester, lecturing hour per course for each day and student habits including number of study hour per day, practicing question time per week, class attendance among others are personal factors that affects students' academic performance (Romer, 1993). He specifically recognized the importance of class attendance in enhancing student's performance.

Other factors that can be considered critical to students' performance are students' health and safety which includes day lighting, ventilation, cleanliness and temperature and noise control etc. Institutes with such facilities provide comfort and better understanding of courses, hence affecting their learning and ultimate student achievement (Abbasi and Mir, 2012).

2.2 Theoretical Framework

This study is hinged on the theories of Performance and Self-enhancement theory. Theory of Performance can be used to explain performance as well as performance improvements. Performance is closely related to learning for understanding and when people learn and grow they are empowered to create results that make a difference (Wiske, 1998). Working and learning together in ways that will make the world better has been the primary goal of higher education throughout the ages. To perform is to take a complex series of actions that integrate skills and knowledge to produce a valuable result (Caine, Caine, McClintic, & Klimek, 2005). Performer could be an individual or a collection of people who are collaborating such as an academic department, research team, committee, student team, or a University.

Humans are capable of extra-ordinary accomplishment. People learned in the classrooms, workshops, and other venues that are associated with learning, others learn in contexts that are not traditionally conceptualized as learning environment. e.g. Academic advising self-development, departments, academic committee, professional research group, colleges and so on.

Three axioms are proposed by Don-Egler (2008) for effective performance improvements. These include a performers' mindset, immersion in an enriching environment, and engagement in reflective practice. Academic department do improves its level of performance, the members of the department are able to produce more effective student learning more effective research, and a more effective culture. As a lecturer advance his/her level of performance, he/she is able to produce deeper levels of learning, improves the levels of skill development, and more connection with the discipline for large classes while spending less time doing his/hers job.

One of the most visible areas of performance of universities is the extent to which they are able to educate their students whom on leaving their institution are transformed individuals capable of making a positive difference at state, national, regional and at global levels (Jennifer, Natalee & Alvin, 2006). On the other hand, self-enhancement theory postulates that self-concept variables are primary causes of academic achievement. Self-concept is a person's perception of himself formed through his experience with his environment (Shavelson, Hubner & Stanton, 1976). The study of Marsh and Craven (1997) also shows that higher level of self-concept are

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linked to various education outcomes such as academic effort, course work selections, educational aspiration's and academic achievement. Helmke and Van (1995) opined that a higher self-concept of ability may be a favourable pre-condition for the invitation and persistence of effect in learning and achievement situations. Contrarily, students with a low self–concept might avoid critical learning situation that could threaten their self-concept and this might show less effort in school and are prone to develop failure avoiding tactics which in the long run impair academic achievement.

This study employs both self-enhancement theory and performance theory. The two theories are linked to outcomes of students' education and performance and indicate how institutions have impacted its students. Besides the success of the educational process is usually measured by the quality of the student's academic performance while at the institution.

2.3 Empirical Evidence

Jill and Caviglia-harris (2006) investigate the impact of attendance policies and absentee rate on student performance in Salisbury University using secondary data available at Information and Technology Department from University records spanning from 2001 to 2002 for 201 students. The study made use of data from students who enrolled in four microeconomics principles courses taught by the same instructor in the 2001 and 2002 semesters while ordinary Least Squares method was used. The study finds that class attendance and class size have minimal impact on student performance such that number of absences do not impact exam grade.

Ali and Ali (2011) investigate the factors that associate with student performance in financial accounting courses in Turkey using secondary data on 167 students and lecturers who lectured the students between 2007 and 2008 academic calendar. The Spearman correlation and Step wise multiple regressions analysis reveals that class attendance contribute to student success /performance in accounting courses.

Khalid (2011) evaluates the determinants of student performance in principles of Accounting (II). Secondary data on student performance measured in term of the overall grades for 205 students were analysed using step-wise regression analysis and ANOVA. The study revealed that pre-requisite knowledge in accounting had the most significant influence on student academic performance followed by student Grade Point Average (GPA) and time lag.

Muzenda (2013) examined lecturers' competences and students' academic performance in a business school, South Africa. Primary data relating to students' level of agreement on the extent to which lecturers' abilities determine their academic performance on a sample of 115 students were used and anlysed via stepwise regression approach. The results indicate that subject knowledge, teaching skills, lecturer attendance and lecturer attitude have significant positive influence on students' academic performance.

Akenbor and Ibanichuka (2014) examined the institutional factors influencing the academic performance of students in principles of accounting. Primary data obtained from 71 students of Accounting & Finance and Economics /Development studies of the Federal University Otuoke, Nigeria, during the 2013/2014 academic session were analyzed using Pearson product moment co-efficient of correlation. The study finds that institutional factors such as class size, entry requirement, access to functional library, curriculum content, semester duration among others do affects student's performance in principle of accounting in the Universities.

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Ogbogu (2014) examined institutional factors affecting the academic performance of public sector administration students in Obafemi Awolowo University, Ile-Ife, Nigeria. Using primary data obtained through survey questionnaire from 131 respondents, the study employed Pearson correlation coefficient and regression analysis as statistical tools. The study finds that institutional factors including unfavourable learning environment, lecturer ability, interrupted water supply alone do not significantly affect student academic performance but other factor such as self-motivation, work ethics and class size also play a vital role in influencing student performance. The study concluded that institutional factor no matter how important they are cannot influence the academic performance of students in isolation of other factors.

Abiona, Fakoya and Adeogun (2014) evaluates the factor affecting academic performance among students of federal University of Agriculture in Abeokuta, Ogun state, Nigeria. Questionnaire was used to obtain primary data from 120 students selected from each college during the 2013/2014 academic session. Survey research design was used and data was analyzed using Pearson product moment co-efficient of correlation. Factors such as social factor, internet facility, class attendance, Age were considered in the study and the study revealed that social factor has significant influence on students' academic performance such that student waste their precious time attending social events and visiting social network sites like face book, twitter, what app among others.

Siti-Nabilah, Mazhani, Suryani and Aswani (2014) carried out a study on the determinant of accounting student academic performance in Malaysia. The study tests whether there is significant difference in academic performance between July intake student and December intake student of Diploma in accounting program of University Technology MARA. Bothe primary and secondary data were used while student performance was measured using Cumulative Grade Point Average (CGPA). Findings reveals that: (i) students from July intake significantly outperform students from December intake and (ii) parents who spend time monitoring and exerting penalty for student who perform badly have a positive impact on such student academic performance.

Wanasin (2015) revisit the determinants of student performance in international trade course at Thailand University, employed primary data for 79 respondents during 2013/2014 academic session. Logit and probit regression analysis result reveals that student with perfect attendance outperform student missing classes and that students attitude and personal factor have positive effect on students' performance.

This study differs in material matters to others as it considered the effect student number of course per semester (credit load/system) and accommodation exerts on students performance. More so, ordered logistic regression method of analysis was used while two Universities were sampled with a view to establish whether the impact of these factors were the same or varies from University to University.

3.0 METHODOLOGY

3.1 Model specification

In line with the established gap above, the relationship among the models is given as:

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$SAP = f \{\beta_0 + \beta_1 LA + \beta_2 CS + \beta_3 IT + \beta_4 SN + \beta_5 CA + \beta_6 SH + \beta_7 ACO + \ldots\ldots \mu_i\}$
Where:
SAP = Students' Academic Performance
LA = Lecturer Ability
CS = Class Size
IT = Internet Facility
SN = Student number of course per semester
CA = Class Attendance
SH = Study Hour
ACO = Accommodation (School hostel or Off campus)
β_0 = Constant
β_1- β_7 = Regression coefficients
μ_i = Stochastic term

A positive and significant relationship is expected between students' academic performance and the established determinants/variables. Mathematically, β_1- β_7>0. This study adopts survey research design to establish the state of affairs already existed in the field such that students' participation is totally voluntary.

The target population for this study consists of 750 undergraduate Accounting students in both Universities: 112, 105 and 95 students in 200, 300 and 400 levels respectively in Kwasu compared to Unilorin which has 187, 124 and 127 students respectively in 200, 300 and 400 levels respectively as well. A sample size of 250 on whom questionnaire was administered were selected using Krejciean and Morgan (1970) approach ($S = X^2NP(1-P) \div d^2(N-1) + X^2P(1-P)$).

Student's Cumulative Grade point Average (CGPA) was used for measuring student academic performance while the independent variables are lecturer's ability, physical environment factors and personal factors class size, internet facility, student number of course per semester, class attendance, study hour and suitable accommodation (school hostel or off campus). These data were analyzed using the Ordered Logistic regression, Z-statistic was used to test the study's hypotheses while Chi Square was used to measures the overall significance of the model.

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4.0 DISCUSSION AND FINDINGS

Table 4.1: Demographic Characteristics of Respondents

Variables	Frequency	Percent	Cum. Percent
Sex Distribution			
Female	121	48.5	48.5
Male	129	51.5	100.0
Total	**250**		
Age Distribution			
=>20yrs	65	26.0	26.0
21-23yrs	114	45.5	71.5
24-26yrs	42	17.0	88.5
27yrs-29yrs	26	10.5	99.0
30-Above	03	01.0	100.0
Total	**250**		
Current Level			
200L	82	33.0	33.0
300L	84	33.5	66.5
400L	64	33.5	100.0
Total	**250**		
University			
Kwasu	109	43.5	56.5
Unilorin	141	56.5	100.0
Total	**250**		

Source: Authors' Computation, (2016).

Respondents' demographic data are presented in Table 4.1 shows that 48.5% of the respondents were female while 51.5 of them are male. Furthermore, 33% of the sampled students are 200Level, 35.5% are 300Level while the remaining 35.5% are in 400Level of the accounting programme. The distribution of respondents by school indicates that 43.5% of the respondents are from Kwara State University whereas 56.5% are from University of Ilorin.

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Table 4.2:Lecturers' Ability and Students' Performance

B	**Operational Variables**	**SA(5)**	**AG (4)**	**U(3)**	**DS (2)**	**SD (1)**	**N**	**Mean**
1 *	Most lecturers in your department are chartered accountants.	88 (35.0)	125 (50.0)	24 (9.5)	11 (4.5)	2 (1.0)	250	4.14
2 *	Majority of lecturers in your department do have doctorate degree (Ph.d).	43 (17.0)	111 (44.5)	35 (14.0)	51 (20.5)	10 (4.0)	250	3.50
3	Lecturers' style of lecturing/ teaching does make students to attend lectures regularly.	75 (30.0)	130 (52.0)	21 (8.5)	15 (6.0)	9 (3.5)	250	3.99
4	Good lecturing and current materials are used for lecturing.	104 (41.5)	129 (51.5)	3 (1.5)	6 (2.5)	8 (3.0)	250	4.26
5	Students' ideas are always welcomed in the class.	90 (36.0)	108 (43.0)	18 (7.0)	23 (9.0)	11 (4.0)	250	3.97
6	There are assignments and continuous assessment to test the ability of student at the end of each week.	90 (36.0)	111 (44.5)	24 (9.5)	21 (8.5)	4 (1.5)	250	4.05
7	Lecturers always come to class and there is regular practice of questions as class work.	49 (19.5)	95 (38.0)	56 (22.5)	41 (16.5)	9 (3.5)	250	3.54
8	Lecturers are easily accessible to all students.	41 (16.5)	124 (49.5)	61 (24.5)	20 (8.0)	4 (1.5)	250	3.72
9 *	Majority of the lecturers have been lecturing for more than seven years.	73 (29.0)	116 (46.5)	30 (12.0)	21 (8.5)	10 (4.0)	250	3.88

Source: Authors' Computation, (2016).

Respondents views on factors influencing students' performance as contained in table 4.2 reveals that most lecturers in the Accounting Departments of both Universities are Chartered Accountants based on a mean response of 4.14 while the respondents also agreed that majority of lecturers in their departments do have doctorate degrees (Ph.D.) with a mean point of 3.5. Furthermore, with a mean response of 3.99, lecturers' style of lecturing/teaching can be said to influence lecture attendance. Average point f 3.97 indicates that students' ideas are always welcomed in the class while mean points of 4.05, 3.54 and 3.72, signify that students' ability in accounting is assessed regularly, lecturers come to class regularly and that they are accessible to

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students. The table also indicates that most of their lecturers have lengthy years of lecturing experience going by the mean response of 3.88.

Table 4.3: **Respondents' Views on Physical Environment Factor**

C	**Operational Variables**	**SA(5)**	**AG (4)**	**U(3)**	**DS (2)**	**SD (1)**	**N**	**Mean**
1 *	Your school library is well equipped with relevant and up to date text books	99 (39.5)	110 (44.0)	18 (7.0)	20 (8.0)	3 (1.5)	250	4.12
2	I am proud to tell others that our school E-library is effective.	74 (29.5)	114 (45.5)	55 (22.0)	7 (3.0)	- -	250	4.02
3 *	Your school accommodations (hostels) are well equipped and conducive.	41 (16.5)	69 (27.5)	50 (20.0)	78 (31.0)	12 (5.0)	250	3.20
4	Your school electricity supply is adequately and regularly available	90 (36.0)	128 (51.0)	24 (9.5)	8 (3.5)	- -	250	4.20
5	Transportation system is stress free in your school.	1 (0.5)	61 (24.5)	42 (16.5)	91 (36.5)	55 (22.0)	250	2.45
6	Security of life and property is in place in your school	49 (19.5)	123 (49.5)	58 (23.0)	19 (7.5)	1 (0.5)	250	3.80
7	There is availability of internet facility in your school	86 (34.5)	114 (45.5)	36 (14.5)	10 (4.0)	4 (1.5)	250	4.08
8 *	Your class size is moderate and not over populated	78 (31.0)	108 (43)	36 (14.5)	28 (11.5)	- -	250	3.94
10 *	There is accessible road and water in the school environment and hostels.	113 (45.0)	94 (37.5)	24 (9.5)	17 (7.0)	2 (1.0)	250	4.19

Source: Authors' Computation, (2016).

Evidence from Table 4.3 shows that the libraries in the study universities are well equipped with relevant and up to date text books/materials and their e-libraries are effective as revealed by response mean points of 4.12 and 4.02 and supported by 83.5 and 75.0% respectively. Similarly, the respondents' were undecided as regards whether their hostel

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accommodations are equipped and conducive while universities' transportation system was adjudged unfavorable (mean scores equals 3.20 and 2.45 respectively). Another result from the study shows that the school electricity supply is adequate and regularly available given an average value of 4.20 while security of life and property on campus was fair. Further results include availability of internet facility in the Universities and an average class size. (mean = 4.08 and 3.94 respectively) while the hostels are connected with assessable roads (82.5% of agreement).

Table 4.4: **Respondents' Views on Personal Factor**

D	**Operational Variables**	**SA(5)**	**AG (4)**	**U(3)**	**DS (2)**	**SD (1)**	**N**	**Mean**
2	One –on One, small and Large group tutorial do assist student to excel in exams.	58 (23.0)	118 (47.0)	59 (23.5)	15 (6.5)	- -	250	3.87
3 *	You never missed any class this session. .	111 (44.5)	94 (37.5)	14 (5.5)	24 (9.5)	7 (3.0)	250	4.11
4 *	Number of courses offered in a semester is convenient for you.	63 (25.0)	113 (45.0)	33 (13.0)	36 (14.5)	5 (2.5)	250	3.76
5. *	Cumulative number of study hours per day	3-4hrs 7 (3.0)	5-6hrs 33 (13.0)	7-8hrs 60 (24.0)	>8hrs 140 (56.0)	- 10 (4.0)	250	4.37

Source: Authors' Computation, (2016).

Assessment of the personal factors affecting academic performance of accounting students in public Universities in Kwara State in table 4.4 reveals that one-on-one, small and large group tutorials assist them in preparing for examinations. Further evidence shows that A whopping 82% of the respondents have never missed any class, 5.5% were neutral while 12.5% disagreed with the statement. Given an average value of 4.11, it can be deduced that students' attendance in class has been impressive.

In a related manner, 70% of the respondents agreed that the number of courses offered in a semester is convenient for them, 13.0% were uncertain while 17% expressed a contrary opinion. With a mean point of 3.76, it can be said that the statement is favoured by the respondents. It is evident from Table 4 that 56% of the respondents study for more than 8 hours a

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day, 24% spend between 7-8hours for study, 13.0% engage in study between 5-6hours , a paltry 3% of them study for 3-4hours a day while 4% of them study only during exam period.

Table 4.5: evaluation of Students' Academic Performance

E	**Operational Variables**	**FC (5)**	**SCU (4)**	**SCL(3)**	**TC (2)**	**P(1)**	**N**		**Mean**
1	Cumulative grade point presently	6 (2.5)	98 (39.0)	128 (51.0)	16 (6.5)	2 (1.0)	250		3.36

Source: Authors' Computation, (2016).

Descriptive results of the respondents as presented in table 4.5 shows that 2.5% of the students are in the First Class category, 39.0% obtain a Second Class Upper (2^1)and 51% of them are already in Second Class Lower (2^2) while 6.5% are in Third Class category, a paltry 1% are in a pass category. On the average, it can be inferred that many of the respondents are in Second Class Lower given a mean value of 3.36.

Table 4.6: Assessment of other Factor-Accommodation

Variables	**Frequency**	**Percent**	**Cum. Percent**
Off-Campus	133	53	53
School Hostel	117	47	100
Total	**250**	**100**	

Source: Authors' Computation, (2016).

Table 4.6 shows that 53% of the respondents live off-campus while 47% of them reside in the school hostels on campus. This means that students of both residential statuses are well represented in the study.

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4.1 Test of Hypotheses

Table 4.7: Determinants of Academic Performance of University Accounting Students

AcdPER	Coef.	Std. Err.	z stat	P>z	dy/dx
LecAbil	0.2847022	0.1426272	2.00	0.043	0.063
ClassSize	0.1440326	0.1598161	0.90	0.367	0.032
InterFact	-0.1680158	0.1522376	-1.10	0.270	0.037
NoCourse	0.2281879	0.1354634	1.68	0.092	0.050
ClassAtt	0.1053052	0.0327297	3.22	0.002	0.195
StudyHr	0.3564066	0.1697697	2.10	0.037	0.118
Accomm	0.5193548	0.2812341	1.85	0.065	0.114
Log likelihood	-298.94285				
LR chi2(2)	34.74				
Prob > chi^2	0.0086				
Pseudo R^2	0.5410				

Source: Authors' Computation, (2016).

The results of Ordered Logistic regression conducted to examine the factors affecting the academic performance of accounting students in public universities in Kwara State is presented in table 4.7. According to the results, students' academic performance is positively correlated with lecturers' ability, class size, course unit load per semester, class attendance, study hours per day and accommodation (coeff= 0.284, 0.144, 0.228,0.105, 0.356 and 0.519 respectively) but inversely related to internet facility (coeff= -0.168). The significance of this relationship is established by z-statistic of 2.0 at 5% level of significance for lecturers' ability and z-statistic of 1.68 at 10% level of significance for course unit loading while the coefficients of class attendance, study hours and accommodation are statistically significant at 1%, 5% and 10% level of significance respectively. The significance of these variables is buttressed by z-statistics of 3.22, 2.10 and 1.85 correspondingly.

By implication, therefore, if lecturers' ability improves by 1%, there is probability that students' performance would increase would be 0.063% provided that all other things being

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equal. The results also imply that a more convenient course unit loading would induce an increase of 0.05% in the probability of accounting students performing better in their study. Similarly, a rise of 1% in students' attendance in class would bring about 0.195% increase in the likelihood of students' better academic performance. The marginal effect of study hours shows the probability that students would obtain a better cumulative grade point average (CGPA) would increase by 0.118% if the study hours per day increase. In a related manner, the results indicate that an improved students' accommodation will increase students performance by 0.114%.

On the contrary, the coefficients of class size (0.14403) and internet facility (-0.1680) are not statistically significant given the z statistics of 0.90 and -1.10 respectively. This implies that accounting students' performance in public Universities operating in Kwara State might not be significantly affected by class size and availability of internet facility. The overall significance of the model relating students' academic performance to the predictor variables under consideration is clearly evidenced by log likelihood statistic of -298.94 and the associated LR Chi Square of 34.74. This implies that the null hypothesis that lecturers' ability, class size, internet facility, course unit loading, class attendance, study hours and accommodation status are not joint significant determinants of accounting students' academic performance could be rejected at 1% level of significance. Thus, the explanatory variables under consideration have significant influence on academic performance of accounting students in the sampled Universities.

A positive and significant relationship between accounting student performance and lecturers ability as revealed by this study is in line with our *a priori* expectation and the study of Muzenda (2010) who affirmed that instructor teaching style, lectures' ability and competence prove significant in improving student performance and enhances their understanding of the concept being taught. This same result contradicts the work of Ogbogu (2014) which stated that teachers' ability has no significant impact on academic performance of students.

In addition, the fact that class attendance have significant impacts on the academic performance of accounting students while class size might not significantly affect the academic performance of accounting students disagree with Wanasin (2015), Abiona ,Fakoya and Adeogun (2014) as well as with Ali and Ali (2014), It was revealed in their study that Class attendance contribute to student success and enhance good academic performance but a reduction in the class size could enhance learning and improved student academic performance. i.e the larger the class size the poorer the performance of students' will be.

Exclusively, the study observed a positive and significant relationship between course unit loading per semester, study hour per day and accounting student academic performance. This is consistent with the work of Siti, Mazhani, Suryani and Aswani **(**2014) finds that the more hours student put to their personal study the better will be their performance and the less course unit loading per semester the higher will be their academic performance. Furthermore, it was deduced from the study that Internet facility has negative significant relationship with academic performance which is against our *a prior expectation* but in line with the study of Abiona ,Fakoya and Adeogun (2014).They affirmed that internet facility do have negative impact on student performance because majority of them usually visit social cites instead of academic cites

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that can increase their knowledge. While good accommodation has a way of influencing student academic performance, this agrees with the finding of Abiona ,Fakoya and Adeogun (2014).

Finally, It is obvious from the Chi Square result that lecturers' ability, class size, internet facility, course unit loading, class attendance, study hours and accommodation status are not collectively significant determinants of accounting students' academic performance even though the result of the sample University proves positives. This contradicts the conclusion of Ogbogu (2014) that says it is impossible to predict factors that will influence student performance.

5.0 CONCLUSION

Based on the findings of this study, it was concluded that lecturer ability and competence, student study hour, class attendance, accommodation status, class size, student number of course per semester, contact hours all have positive significant relationship with student academic performance. This affirmed that lecturer competence has a way of influencing their student academic performance by enhancing their understanding of the concept being taught in lecture rooms. Moderate class size, regular class attendance, increase in the student study hour per day, minimum course unit loading per semester, good accommodation both within campus and off-campus have a way of improving learning and increase student academic performance.

However, internet facility has negative significant relationship on student academic performance because majority of the students do visit social media instead of education sites that can increase their knowledge and academic performance. Summarily, all the independent variables do not collectively affect student academic performance.

5.1 RECOMMENDATIONS

In line with the conclusions reached, the following are hereby recommended for students performance enhancement and policy direction by Nigerian Universities:

(i) Lecturers' should ensure that class attendance is strictly taken into consideration when compiling student examination attendance so that student will take their attendance serious.

(ii) Student should increase their study hour per day to improve their performance. Also, where the student is allowed to choose the number of course to be taken per semester, student should take the number of courses they can cope with in a semester.

(iii) University academic committee should ensure that visible numbers of course per semester are given to students and the contact hour (lecture hours) should commensurate with the number of course per semester. University internet facility should be guided and restricted from certain social network so as to prevent student from abusing the usage.

(iv) Frequent training, workshop and seminars should be organized for lecturers so as to increase their professionalism and outstanding performance should be rewarded.

(v) Universities should provide conducive hostel facilities with inbuilt study rooms and career centres designed to provide career counseling activities to enhance student academic performance.

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