

Influence of Parental Occupation and Level of Education on Academic Performance of Accounting Students in Nigeria

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Abstract

THE study examined the influence of parental occupation and level of education on academic performance of accounting students in Nigeria. It was informed by the fact that the proper functioning of every country's financial system and extent of viability of her economy is a function of the quality of accountants produced by her tertiary institutions. The specific objectives were to determine the relationship between parental occupation and level of education on academic performance of accounting students in Nigeria. The scope embraced accounting students in the Department of Accountancy, University of Nigeria, Nsukka. Descriptive survey design was adopted for the study. The main instrument for data collection was structured questionnaire. The population of the study comprised 150 final year students of accounting in the University. Purposive sampling technique was employed in selecting 60 as sample size and in the administration. Data analysis were done with the statistical tools of Chi-square (X^2) and t-test statistics. Results obtained indicate that parental occupational level significantly influenced students' academic performance in accounting studies in Nigeria, and that parental educational levels have strong positive relationship with students' academic performance in accounting studies in Nigeria. It was recommended among other things that the three tiers of government should help to improve academic achievement of students in Nigeria, by extending educational support in form of adult literacy programmes to uneducated parents in the country.

Keywords: Parents, Occupation, Educational Levels, Accounting Students, Academic Performance.

1. Introduction

Accounting as one of the core courses studied in University of Nigeria is generally viewed as the language of all business. It is unique in all perspective largely because those who choose to study it and possibly take it up as a profession must be proficient in figures, sound in character, emotionally stable and lover of quantitative approach to economic reasoning. Hence, accounting is very vital for national development. Both the government, private sector businesses, local and international investors, need the services of accountants and financial analysts to help the country's financial system, possible areas of investments, budget and budget implementations and the general global economic trends. The development of a country is measured with statistical indexes such as income per capita (per person) (GDP), life expectancy, the rate of literacy, et cetera (Zehri & Abdelbaki, 2013). Accounting information are used in national income accounting and for assessing the effectiveness of national development policies and the performance of the economy as a whole (Rahaman, 2010). However, the problem with some developing countries is most of the citizens are illiterates and this also reflects in the area of accounting knowledge.

In developing countries like Nigeria, not much has been reported on the influence of socio-economic background on students' academic performance in Nigerian universities. Due to high level of illiteracy, some Nigerian families view an undergraduate student in the university as an adult that can fend for him or herself and who should demand less of financial support from his or her family. This is largely a consequent of the parents' poor occupational backgrounds and low level of education. Also, an average Nigerian university undergraduate is generally expected in this harsh economic condition to partake in full or part in offsetting the socio-economic cost of university training by finding alternative ways of taking care of his or her educational needs and still graduate with excellent performance. Thus, the influence of parental occupation and level of education on students' academic performance is an issue that calls for concern among all stakeholders in academics largely because, today more than ever before, tremendous pressure is on students to earn good grades because academic achievement is assumed to possess predictive value and used to bar or open the gate between the university and successful careers in life (Rahaman, 2010).

All these informed the need to appraise the relationship between parental occupation and educational levels on students' academic performance in Nigeria, with special emphasis on accounting education. Occupational level measures social position by describing job characteristics, decision-making ability, control and psychological demands on the job (Akujeze, 2003), while level of education emphasizes a person's highest academic attainment. Thus, the type and level of education acquired by the parent of a student.

2. Statement of the problem

The proper functioning of every country's financial system and extent of viability of her economy is a function of the quality of accountants produced by her tertiary institutions. In democratic countries like Nigeria, steps toward the democratization of access to higher education have been structured in a way that all students should indeed have equal chances to achieve their goal of high academic performance once admitted to read a course of their choice in the university. Unfortunately, in most Nigerian tertiary institutions, academic performance is still not at its best which is evident from the grades that most students get at the end of a course of study which has continued to be on a steady decline. This manifests in poor academic standards of most university graduates, including accountants from Nigerian universities.

This problem is being fingered in the high level corruption and poor accountability culture in the country's public service. In various social circles, therefore, questions are being raised regarding the remote and immediate causes of the poor quality of these accounting graduates, which calls for concern among all stakeholders in education in the country. In the light of the above problem, this study was focused on the influence of parental occupation and level of education on students' academic performance, with special emphasis on final year undergraduate students in the Department of Accountancy, University of Nigeria.

3. Objectives of the study

The general objective of this study is to examine the influence of parental occupation and level of education on academic performance of accounting students in Nigeria, with focus on accountancy students in University of Nigeria, Nsukka. The specific objectives were:

- i) To determine the relationship between parental occupation and academic performance of accounting students in Nigeria.
- ii) To examine the relationship between parental level of education and the academic performance of accounting students in Nigeria.

4. Research Questions

The following research questions guided the study:

- i) Is there a significant relationship between parental occupation and academic performance of accounting students in Nigeria?
- ii) Does parental level of education have significant influence on academic performance of accounting students in Nigeria?

5. Research Hypotheses

The following null-hypothesis were formulated and tested in the study:

- H₀₁: There is no significant relationship between parental occupation and academic performance of accounting students in Nigeria.
- H₀₂: Parental level of education have significant influence on academic performance of accounting students in Nigeria.

6. Scope of the study

The subject scope of the study embraced a critical examination of the influence of parental occupation and level of education on academic performance of accounting students in Nigeria. The geographical scope of the study was limited to parents of final year students of accounting in the University of Nigeria, Nsukka, spread across the country. The parental occupation and level of education background was captured through the students' respondents. The independent variables were parental occupation and level of education, while the dependent variable was students' academic performance.

7. REVIEW OF LITERATURE

7.1 Education and Parental Level of Education

Education is a process of instructions aimed at gaining information and knowledge for an all-round development of the individual. It helps in the facilitation and realization of the individuals' self-potentials and latent talents (Anderman, Maehr and Midgley, 1999). Education makes man a right thinker and a correct decision maker. It is through education that knowledge and information is received and spread throughout the world.

Parental level of educational on the other hand basically means the type of education acquired by parents who the sponsors, guardians and care-givers of students or children in schools. It can be western or religious, depending on the environment and geographical location. Educational background may be the number of schools attended and the type of certificates obtained right from primary to tertiary levels. Education not only gives insight, it also grooms the personality, inculcates moral values, add knowledge and give skills.

In every field of endeavor, highly qualified people are needed (Musarat et al, 2013). There is arguments that parents' education affect students' academic performance in schools. Swart (1999) parents' level of education is the most important factor affecting students' academic performance. Zehri and Abdelbaki (2013) submit that parents' educational background influences the academic achievement of students. This is because the parents would be in a good position to be second teachers to the child; and even guide and counsel the child on the best way to perform well in education and provide the necessary materials needed by the child. This point of view was supported by Saila and Chamundeswari (2013), that a child that comes from an educated home would like to follow the steps of his or her family and by this, work actively in his or her studies.

Akujize (2003) stated that the educational level of parents affect how well children perform in school. However, in some cases, parents who had little or no education usually ensure that their children receive school education. It is believed that a child from a well-educated family with high socio-economic status is more likely to perform better than a child from an illiterate family (Rothstein, 2004). This is because the child from an educated family has a lot of support such as a decent and good environment for academic work, parental support and guidance, enough textual and academic materials and decent feeding. Saila and Chamundeswari (2014) also posit that better educated parents contribute better to the learning of their children through their day-to-day interactions.

7.2 Parental Occupational Status

Akujize (2003) asserted that occupational status measures social position by describing job characteristics, decision making ability and control, psychological demands on the job. Parent's occupation determines the type of education a child receives from his/her parents. Fajuyitan (1998) reported that the occupational type of a parent tends to exert a considerable influence on their children's education or academic performance in school. Ononuga (2005) stated that the kind of occupation a parent engages-in would determine his income as well as his social status. According to Ogunshola and Adewale (2012), parents of different occupation classes often have different styles of child rearing, different ways of disciplining their children and different ways of reacting to their children. These differences do not express themselves consistently as expected in the case of every family; rather they influence the average tendencies of families for different occupational classes (Rothstein, 2004) largely because a high occupational class or prestigious occupations tend to promote economic reserves or assets, presents a source of security by providing a measure of a household's ability to meet emergencies, absorb economic shocks, or provide the means to live comfortably. Therefore, Saila and Chamundeswari (2014) expressed that family financial resources, which are mostly associated with parent's occupation and educational attainment, often influence learning opportunities both at home and in school and concluded that there is a positive relationship between parental level of occupation and socio economic background of a student.

7.3 Academic Performance Concept

Academic performance according to the Cambridge University Reporter (2003) is frequently defined in terms of examination performance. Academic performance is often characterized by performance in tests, in course work and performance in examinations of undergraduate students. According to Busari (2000) academic performance is also broad name for academic achievement and is generally regarded as the display of knowledge attained or skills developed in the school subject. Iregbu (1992) stated that academic performance is the level of performance in school subject as exhibited by an individual. Alkhubata (2013) posit that in the school setting, academic performance is referred to as the exhibition of knowledge attained or skills developed in school subject. In the university, the student academic performance is measured through several ways like CGPA, GPA and their test result. Universities use GPA to measure student performance in particular semester. However, Geiser and Santelices (2007) and Acato (2006) reported that academic performance is affected by a number of factors including admission points, social economic status and school background. Swart (1999) in his earlier research pointed out that admission points or university entrance examination score are a reflection of the previous performance which no doubt influence future academic performance. These views tend to portray that academic performance to a large extent emanate from the socio economic background of the student.

7.4 Theoretical Framework

The theoretical underpinning of this study is founded on the conceptions of the social cognitive theory propounded by Albert Bandura in the 1960s. The theory strongly lays emphasis on one's cognition. It contends that human development is influenced, in part, by environmental agents. It suggests that the mind is an active

force that constructs one's reality selectively, encodes information, performs behavior on the basis of values and expectations and impose structure on its own actions. It is through an understanding of the processes involved in one's construction of reality that enables reality that enables human behavior to be understood, predicted and changed. Family socio economic background or structure is an environmental agent that impacts human development and therefore student performance. In view of the theory, the student's academic performance is a product of interaction of his personality, his academic environment and his socio economic background.

7.5 Empirical Review

Fan and Chen (2001) conducted a meta-analysis to synthesize the quantitative literature concerning the relationship between parental involvement and children's academic achievement. Their findings revealed a moderate and practically meaningful relationship between parental involvement and academic achievement. Parental aspiration/expectation for children's educational achievement was the strongest relationship, while parental home supervision was the weakest. Jeynes (2002) reported that the socio-economic status affects students' outcome.

Alkhubata (2013) examined the impact of the economic and social factors on the academic achievement of secondary school students in Jordan. 250 students were selected for the study by employing random sampling technique. Results of the study showed that there was significant effect of socio-economic factors on students' academic achievements in their branch of education and effect was more in case of females

8. Methodology

Descriptive survey design was adopted in the study. This is based on the justification that this design allows for effective sourcing of data on people's thoughts, feelings and opinions, and generalizable information from a population. The main instrument for data collection was structured questionnaire. The population of the study comprised 150 final year students of Accounting in the Department of Accountancy at the University of Nigeria. Purposive sampling technique was employed in selecting 60 out of the 150 final year accounting students in the University, based on their demographic differences and in order to achieve a truly national spread/representation. Content validity method was used to validate the instrument, while the reliability was determined through Cronbach Alpha, which gave alpha of 0.85. Data analysis were done with the statistical tools of Chi-square (X^2) and t-test statistics.

9. Data Presentation and Analysis

All the 60 students selected for the study participated fully, due the researchers' control over them, as their lecturers. Hence, the 60 copies of questionnaire they correctly filled and returned were used for data analysis.

Table 1: Respondents' gender distribution

Gender	Frequency	Percent (%)
Male	45	75
Female	15	25
Total	60	100

Source: Field survey, 2016

Data displayed on table 1 reveals that out of the 60 respondents, male students were 45 representing 75%, while the female respondents were 15, representing 25%. This was because of the dominance of male students in the Department, who out-number the females by a ratio of 3:1. The male respondents were also more cooperative than their female counterparts in the study.

Table 2: Distribution of respondents according to age

Age	Frequency	Percent (%)	Cumulative Percent
Less than 20 years	1	1.67	1.67
Between 21-25 years	38	63.33	65.34
Between 26-30 years	21	35.00	36.67
Total	60	100	

Source: Field survey, 2016

From table 2 above it could be seen that 1.67% of the respondents were below 20 years of age. 63.33% of the respondents were aged between 21 to 25years, while 35.00% the respondents were between 26years and 30 years.

Table 3 Influence of Parents' Socio-economic status

Responses	Q ₁	Q ₂	Q ₃	Frequency	Percentage (%)
Strongly Agree	35	41	40	116	64.44
Agree	15	12	10	37	20.56
Neutral	3	1	0	4	2.22
Strongly Disagree	4	4	7	15	8.33
Disagree	3	2	3	8	4.44
Total	60	60	60	180	100

Source: Field survey, 2016

The table 3 responses above shows that 85% of the respondents are in agreement that socio economic status of parents influence student's academic performance, 2% neither agreed nor disagreed and 13% did not agree. The above responses indicate that parental socio economic status is an essential factor that impact significantly positive on student's academic performance.

Table 4 Influence of Parents' Occupational Levels

Responses	Q ₁	Q ₂	Q ₃	Frequency	Percentage (%)
Strongly Agree	44	38	40	122	67.78
Agree	14	22	20	56	31.11
Neutral	0	0	0	0	0.00
Strongly Disagree	1	0	0	1	0.56
Disagree	1	0	0	1	0.56
Total	60	60	60	180	100

Source: Field survey, 2016

The table 4 above shows that, 99% of the respondents are in agreement that parental occupational level influence student's academic performance, only 1% did not agree. The above responses strongly indicate that parental occupational level impact significantly positive on student's academic performance.

Table 5: Influence of Parents' Educational Levels

Responses	Q ₁	Q ₂	Q ₃	Frequency	Percentage (%)
Strongly Agree	25	20	31	76	42.22
Agree	20	15	18	53	29.44
Neutral	2	10	4	16	8.89
Strongly Disagree	8	5	4	17	9.44
Disagree	5	10	3	18	10.00
Total	60	60	60	180	100

Source: Field survey, 2016

The responses from table 5 above shows that 72% of the respondents are in agreement that parental educational level influence student's academic performance, 9% neither agreed nor disagreed and 19% did not agree. The above responses indicate that parental educational level is an essential factor that impact significantly on student's academic performance in Accountancy Department.

9. Data Analysis

Test of hypothesis one: There is relationship between parental occupational level and Accountancy students' academic performance.

Table 6: Chi-Square of relationship between parental occupational level and students' academic performance

Parental Occupational level	Academic Performance				df	Cal X ²	Critical X ²	P
	low	average	high	total				
High	2.30	0.26	13.00	42.00	2.00	15.72	5.99	0.05
Low	4.30	10.00	5.00	18.00				
Total	6.00	36.00	18.00	60.00				

Source: Field Survey, 2016

From the table 8 above, it shows a calculated chi-square of 15.72 higher than table value of 5.99 of 2 degree of freedom at significance level of 0.05. The result clearly shows that parental occupation was significantly related to student's academic performance in Accountancy Department.

Test of Hypothesis Two: There is a relationship between parental level of education and accountancy student's academic performance

Table 7: A t-test result summary of parental level of education and accountancy students' academic performance

Educational level	Sample	Mean	df	t-cal	t-table	p
High	30	3.4	58	6.324	2.00	0.05
Low	30	3.5				
Total	60					

Source: Field Survey, 2016

The table 9 above shows a t-calculated value of 6.324 which was higher than the t-table value of 2.00 at significance level of 0.05. This result indicates that parental educational level was significantly related to student's academic performance in Accountancy department.

10. Summary of Findings

After the data analysis, the following results were obtained:

- 1) That parental occupational level significantly influenced students' academic performance in Accounting studies in Nigeria.
- 2) That parental educational levels have strong positive relationship with students' academic performance in Accounting studies in Nigeria.

11. Discussion of Findings

The result number 1 which revealed that parental occupational level significantly influenced students' academic performance in Accounting studies in Nigeria is in agreement with the findings of previous researchers in the similar area; like Fajuyitan (1998), Ononuga (2005) and Ogunshola and Adewale (2012). All these studies revealed that parental occupation not only determines the level of financial support and motivation available to a student but equips the student with basic educational materials necessary for high academic performance.

The result number 2 which indicated that parental educational levels have strong positive relationship with students' academic performance in Accounting studies in Nigeria finds support in earlier researches by Akujjeze (2003); Farooq, et al (2011) and Saila and Chamundeswari (2014). These studies showed that students who came from educated homes were influenced by their families to work actively in their studies. They were also found to be more focused in their studies, had better reading materials and enjoyed better family support in both academic and social welfare which consequently had positive impact on their academic performance.

12. Conclusion

Unarguably, this study has confirmed that a student's socio economic status, parental occupation, parental educational level and parental income level are major factors that determine his/her academic performance. This is true for students of Accounting as may be true for all other university students in Nigeria, if not the world over.

13. Recommendations

Consequent upon the results of this study, the following recommendations are offered:

- i. The three tiers of government should help to improve academic achievement of students in Nigeria, by extending educational support in form of adult literacy programmes to uneducated parents in the country.
- ii. The government should also embark on a mass enlightenment campaign to educate the parents more on the importance of education.
- iii. Relevant stakeholders like traditional rulers, religious leaders, town union leaders and opinion leaders should be enlisted in the education mass enlightenment campaign.
- iv. The government should also try to offer occupational supports to parents of students in institutions of higher learnings in the country, through its employment policies.
- v. An educational loan advancement programmes should also be established for parents, in order to assist them train their children in schools.
- vi. Government and all the relevant agencies should increase the bursary allocation to students from poor families so as to retain them in schools and enhance their academic performance.
- vii. Government should also improve on the socio-economic welfare of her citizenry as this will go a long way in raising the living standards of its people which will to a large extent impact on the income level of parents who will earn more in order to support the welfare of their children in schools.

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