ACCOUNTING STUDENTS'PERCEPTIONON ADOPTION OF SELF-EVALUATION LEARNING STRATEGIES FOR ENHANCED ACADEMIC PERFORMANCE IN COLLEGES OF EDUCATION IN SOUTH -EAST NIGERIA

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Abstract

Adoption of innovative pedagogical practicesto improve students' learning and academic performance has remained a crucial factor in educational programmes. The study ascertained the perception of accounting students on the adoption of self-evaluation learning strategies for enhanced academic performance in colleges of education in South East Nigeria. The design of the study was a descriptive survey conducted with 520final year accounting studentin colleges of education in South East Nigeria. A sample size of 226 (77 males and 149 females) was drawn for the study using Taro Yamane formula. One research question guided the study and one null hypothesis was tested at 0.05 level of significance. A validated structured questionnaire was used for data collection. Cronbach alpha method was used to establish the internal consistency of the instrument. Data collected were analyzed using arithmetic mean and t-test statistic. The findings of the study revealed that students agreedthey adopt eight out of the nine listed self-evaluation learning strategies for enhancing their academic performance in financial accounting.They disagreed that they prepare a short quiz at the end of each financial accounting lecture to evaluate their understanding of the course content. Gender did not significantly influence respondents' mean ratings of self-evaluation learning strategies they adopt for enhanced academic performance in financial accounting. Based on the findings, the researchers recommended among others that accounting educators should emphasize the teaching of all the self-evaluation learning strategies such as students assessing themselves at the end of each accounting lecture to evaluate their understanding of the course content, to improve their academic performance in financial accounting.

Key Words: Self-evaluation Learning Strategy, Financial Accounting, Academic Performance

Introduction

Education is an instrument for economic and social transformation, technological development and economic sustainability of nations.Federal Republic of Nigeria FRN, (2013) noted education as an instrument "par excellence" for effecting national development. It is a tool for adequate manpower development, economic growth and enhancement for democratic awareness. The need to equip individuals with functional education for national development led to the institution of business education,at all levels of Nigeria educational system from secondary to tertiary levels.

Business education is a programme of study that equip individuals with skills, competencies, attitudes and valuesin different specialty areas as accounting education, office technology management,marketing and cooperative economics management and education.Majorly, business education aims at empowering its graduates with desirable skills,

knowledge and values to become gainfully employed, paid or self upon graduation (Okoli &Ibeh, 2017). Business education consists of two parts, office education and general education. General business courses consist of skill and non-skill courses. Skill courses transients bookkeeping, accounting, shorthand, typewriting, office practice, computer education, marketing, to recordkeeping. Non-skill general business courses include economics, business mathematics and business communications among others.

Accounting education as an aspect of business education programme offered in colleges of education provides financial information about the financial transactions of organizations to enable users make informed decisions. It equips graduates of business education programme with skills and knowledge for gainful employment as accounting teachers and as office workers. Accounting courses taught in the colleges of education include principles of accounting, financial accounting, advanced financial accounting, cost accounting, taxation and auditing among others. These courses lead to the award of Nigerian Certificate in Education (NCE) in accounting on completion of the programme (Nigerian Commission for Colleges of Education NCCE, 2012).

Eze, Ezenwafor and Obidile (2016) highlighted that financial accounting is classification and recording of monetary transactions and presentation of financial results of the activities of an entity for decision making. Annand (2015) also viewed financial accounting as the field of study concerned with the summary, analysis and reporting of financial transactions to external users for decision making purposes. The topics covered in financial accounting courses from NCE I to NCE III classes include: evolution of bookkeeping, importance of bookkeeping, distinction between bookkeeping and accounts, subsidiary books and methods of keeping them, the ledger and its classifications, records in the ledger/principles of double entry, balancing of accounts and extraction of trial balance, the cash book (including simple, double and three column entries petty cash book), and preparation of elementary final account.(i.e. trading and profit and loss Accounts and balance sheet, year- end adjustments).

Financial accounting at colleges of education has been plagued by high failure rates. Agboh (2015) reported that many NCE students in the seven South East colleges of education perform poorly in financial accounting compared with their performance in other business education courses especially within the first and second years of the three year Nigerian Certificate in Education programme. Eze (2014) observed that the NCE business education students' performance in financial accounting is poor when compared with their performance in other business education courses especially within the first two years of the three year Nigerian Certificate in Education programme. Eze also noted that between 20 and 30 percent of the students in each first year and second year financial accounting course failed financial accounting in colleges of education in South East, Nigeria.

This persistent poor performance of students in financial accounting is very worrisome as it affects the quality of NCE business education graduates in Nigeria. It worsens their employability status and increases the current unemployment rate among Nigeria graduates.This poor academic performance could be attributed to a lot of factors including poor learning strategy. De Zoysa, Chandrakumara and Rudkin (2014) emphasized that the learning strategies adopted by most accounting students in learning accounting courses are the cause of high failure rates in the course asthey do not allow students to meet their diverse learning needs.Financial accounting is a skill-based course and requires activity-related learning strategies instead of

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traditional rule-based, textbook bound and mechanical approach in learning it. Oparaji and Nwaukwa (2019) called for theadoption of innovative learning strategies such as self-regulated learning strategies to make the teaching and learning of accounting courses more attractive and which will motivate students and improvetheir academic performance as accounting majors. There is alsoneed for this new learning strategies to reduce stress for both the teachers and students.

Self-regulated learning refers to learning that is guided by meta-cognition and motivation to learn. Zimmerman (2008) described self-regulated learning as individuals' self-generated thoughts, and actions that are systematically designed to affect learning of knowledge and skills. It is critical for success in teaching and learning in academic life and beyond. Self-regulated learning strategies include self-evaluation learning strategies among others (Zimmerman, 2008). Self-evaluation is a process in which individuals make judgment about the adequacy and effectiveness of their own knowledge, performance, beliefs, or effects for the purpose of self-improvement (Morgan, 2010). It is the student who frames the criteria and standards to judge the adequacy of his beliefs, knowledge and skills in self-evaluation process. It is also the student that decides on the nature of learning activities to be undertaken. The student is at the center of his self-evaluation process and responsible for examining and improving his learning.Students are more likely to become self-regulated learners when they are able to evaluate their own learning, independent of teacher-issued summative assessments. This practice enables students to evaluate their learning strategies and make adjustments for similar tasks in their future (Chatzistamatiou&Dermitzaki, 2013).

Teachers can promote self-evaluation in the classroom by helping students monitor their learning goals and strategy use, and then make changes to those goals and strategies based upon learning outcomes (Zimmerman, 2008). Self-regulated learners are able to employ multiple learning strategies and adjust those strategies as needed. However, low self-regulated students usually have difficulties adapting to this kind of learning required in problem based instruction as a result of lack of self-regulation skills. When they have low perceived ability, it influences the process of regulation as well as the motivation to learn, and as a result have detrimental consequences for their performance. Students therefore need to be assisted by their teachers to developself-evaluation learning strategies which involve a level of engagement that is often more demanding in terms of time and effort than their normal study approach. Moreover, teacher's ability to cultivate self-regulated learning skills among learners is subject to the teachers own use of self-learning strategies in instruction. By doing this student are encouraged and motivated to improve in their academic performance.

Academic performance as used in this study refers to the performance of individuals in the objectives related to various types of knowledge and skills, characterized by performance in tests, course works and examinations of undergraduates. It is the extent of an individuals' educational outcomes accomplished successfully, as a result of learning at school. Individual differences in academic performance have been linked to differences in intelligence and personality. Students with higher mental ability as demonstrated by IQ tests and those who are higher in conscientiousness as linked to effort and achievement motivation such as in application of self-evaluation learning strategies tend to achieve highly in academic settings(Rada, 2017).

Bandura (1977) in his social cognitive theory believes that social and cognitive factors, as well as behavior, play important roles in learning.The adoption of self-evaluation learning strategy by students is in line with this theory as learners set goals for themselves, direct their behaviours accordingly and regulate their own learning behavior for improved academic

performance.Airasian and Gullickson (2009) discovered that self-evaluation makes students aware of the strengths and weakness of their learning, gives students voice that is a stake and control over their own learning, encourages ongoing students' development and can improve students' moral and motivation. It encourages student interaction and discussions about learning.

Magdeleine and Schmidt (2011) revealed that students self-regulate in three general categories related to their learning: critical review, learning strategies, and summaries of what have been learned. Elias (2010)also reported that students identified self-evaluation as one of the top six activities to promote their learning and academic performance. Elias further pointed out that students' adoption of self-evaluation strategy helps to create a culture of intrinsic motivation to succeed as well as promotes their approaches to completing assignments for the sake of growth and learning.Donald and David (2010) revealed a significant difference between the performance of high school studentstrained on how to develop self-evaluation skills and their counterpart not giving self-evaluation skill training. The finding was in favour of those trained in self-evaluation skill in each curriculum area. However, Brownand Harris (2013) reported that students' lack of adoption of self-evaluation strategy was acommon issue.Guillory and Blankson (2017) agreed that students struggle with the task of self-evaluating of their learning progress.

Adoption of self-evaluation learning strategies by students for enhancing their academic performance could be influenced by gender (Remali, Ghazali, Kamaruddin, &Kee, 2013). Yukselturk and Bulut (2009) reported that gender effect can be a factor in determining the adoption of self-evaluation learning strategies. It could be possible that male students adopt self-regulated learning strategies more than their female counterparts in the learning process or vice versa.Research evidence from international context shows that self-evaluation learning strategies havebeen effective in improving students' academic achievement in most subjects (Wiginton, 2013). However, there is dearth of research on its effect on colleges of education students' performance in accounting in Nigeria especially in South East Nigeria. This study therefore ascertained students' adoption of self-evaluation learning strategies for enhanced academic performance in financial accounting in colleges of education in South East Nigeria.

Research Question

The study is guided by this research question:

1. What are the self-evaluation learning strategies adopted by students for enhanced academic performance in financial accounting in colleges of education in South East Nigeria?

Hypothesis

One null hypothesis was tested at 0.05 level of significance:

1. There is no significant difference in the mean ratings of male and female students on the self-evaluation learning strategies they adopt for enhanced academic performance in financial accounting.

Method

This study was a descriptive survey research design and was carried out in South East Nigeria. The population of the study consisted of 520 accounting students in the seven public colleges of education offering accounting education in south East Nigeria. A sample size of 226 (77 males and 148 females) 2017/2018 final year accounting education students was used for the

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study. The sample size was determined using the Taro Yamane formula. The proportionate random sampling technique was employed in selecting the sample. The instrument for data collection was a structured questionnaire titled "Questionnaire on Self-evaluation Learning Strategies for Enhanced Academic Performance (QSLSEAP)". The instrument was structured on a four-point rating scale of: Strongly Agreed (SA) = 4, Agreed (A) = 3, Disagreed (D) = 2, and Strongly Disagreed (SD) = 1.

The face validity of the instrument was established using two experts in the field of business education and one in measurement and evaluation unit of Education Foundations Departments in NnamdiAzikiwe University Awka. The internal consistency of the instrument was ascertained with Cronbach Alpha method which yielded coefficient value of 0.91and which was adjudged reliable. Data collected were analyzed using arithmetic mean and t-test.

A null hypothesis was rejected where the P-value associated with the t-cal is less than or equal to 0.05 level of significance. Whereas the null hypothesis was not rejected where the calculated P-value associated with the t-cal is greater than 0.05 level of significance.

Results

Research Question: What are the self-evaluation learning strategies adopted by students for enhanced academic performance in financial accounting in colleges of education in South East Nigeria?

Table 1: Mean ratings and standard deviation on the self-evaluation learning strategies adopted by students for enhanced academic performance in financial accounting

S/N	Self-evaluation strategy	$\bar{X}$	SD	Remarks
1	I always examine my work to know if the objectives I have set in financial accounting course objective are met	3.25	.63	Agreed
2	I self-assess my capacity to solve financial accounting problem	3.06	.74	Agreed
3	I seek for feedback from my fellow students to know my level of progress in financial accounting	3.00	.64	Agreed
4	I compare my progress against required learning	3.04	.65	Agreed
5	I using feedback from my financial accounting lecturers to know my level of progress in financial accounting	2.98	.70	Agreed
6	I check my ability to prepare trial balance at the end of teaching the course	2.85	.80	Agreed
7	I check my ability to prepare bank reconciliation account at the end of the course	2.98	.77	Agreed
8	I seek for prompt feedback from my course mates on the progress on financial accounting	2.70	.77	Agreed
9	I prepare a short quiz at the end of each financial accounting lecture to evaluate my understanding of the course content	1.85	.82	Disagree
	Cluster Mean 2.86			Agree

Table 1 shows that the respondents agree to eight items (27, 28, 29, 30, 31, 32, 33 and 34) out of nine listed items as the self-evaluation learning strategies adopted by students for enhanced academic performance in financial accounting. Their mean ratings for the eight items ranged between 2.85 and 3.25. The respondents however disagree with the remaining item (item

25) as being part of the self-evaluation strategies they adopt for enhanced academic performance in financial accounting with mean rating of 1.85. The standard deviation scores for all the items fell within .63 to .82. This shows that the respondents are not wide apart in their ratings. With 2.86 it was confirmed that accounting education students in colleges of education in South East Nigeria agreed they adoptself-evaluation learningstrategies for enhanced academic performance.

Hypothesis: There is no significant difference in the mean ratings of male and female students in colleges of education in South East Nigeria on the adoption of self-evaluation learning strategy for enhanced academic performance in financial accounting.

Table 2: Summary of t-test analysis of mean ratings of respondents on their adoption of self-evaluation learning strategies for enhanced academic performance in financial accounting based on gender

Gender	N	$\bar{X}$	SD	df	t-cal	P-value	Decision
Male	75	26.05	2.97				
				218	1.15	.22	Significant
Female	145	25.20	3.41				

Table 2 reveals the mean ratings of male students ($\bar{X}$= 26.05, SD = 2.97) and female students **(**$\bar{X}$= 25.20**,** SD = 3.41) t (218) = 1.15, P = .22.This means that there is no significant difference in the mean ratings of male and female students in colleges of education in South East Nigeria on their adoption of self-evaluation learning strategies for enhanced academic performance in financial accounting. Therefore, the null hypothesis was not rejected.

Discussion of Findings

Findings of the study revealed that accounting education students in colleges of education in South East Nigeria agreed that they adopt the following self-evaluation learning strategies: Always examining their work to know if the objectives they have set in financial accounting course objective are met, self-assess their capacity to solve financial accounting problems, seek for feedback from fellow students to know their level of progress in financial accounting, compare their progress against required learning, using feedback from their financial accounting lecturers to know their level of progress in financial accounting. Others are checking their ability to prepare trial balance at the end of teaching the course, checking their ability to prepare bank reconciliation account at the end of the course and seeking for prompt feedback from course mates on their progress in financial accounting. They however disagreedthat they prepare a short quiz at the end of each financial accounting lecture to evaluate their understanding of the course content.

The finding of this study corroborates with Magdeleine and Schmidt (2011) who revealed that students self-regulate in three general categories related to their learning: critical review, learning strategies, and summaries of what have been learned. Elias (2010) reported that students identified self-evaluation as one of the top six activities to promote their learning and academic performance. Elias also pointed out that students' adoption of self-evaluation strategy helps to create a culture of intrinsic motivation to succeed as well as promotes their approaches to completing assignments for the sake of growth and learning. However, in contrast, Brownand

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Harris (2013) reported that students' adoption of self-evaluation strategy is doubtful and that students' lack of adoption of self-evaluation strategy was common issue. Similarly, Guillory and Blankson (2017) agreed that students struggle with the task of self-evaluating their learning progress making it an issue in students learning. This is equally in line with the findings of this study of students not preparing a short quiz at the end of each financial accounting lecture to evaluate their understanding of the course content which could be a more serious issue among others. Students after the other self-evaluation learning activities may think they understand the lesson without confirming with an assessment to determine their level of understanding.

The findings of the study also discovered that gender did not significantly influence respondents' mean ratings on students' adoption of self-evaluation strategy for enhanced academic performance in financial accounting.

Conclusion

Based on these findings, the researchers conclude that students in colleges of education in South east Nigeria adopt most of the self-evaluation learning strategies for enhanced academic performance in financial accounting. The high rate of failures among accounting education students in colleges of education in South East Nigeria therefore could not be solely attributed to non-adoption of self-evaluation learning strategies. There are other self-regulated learning strategies as goal-setting, planning and self-monitoring which the students should also adopt for better academic performance.

Recommendations

Based on the findings of this study, the researchers recommended that

1. Accounting educators should emphasize the teaching of all the self-evaluation learning strategies such as students assessing themselves at the end of each accounting lectureto evaluate their understanding of the course content, to improve their academic performance in financial accounting.
2. Accounting educators should look at other factors and other self-regulated learning strategiessuch as goal-setting, planning and self-monitoring which the students should also adopt for better academic performance. Efforts should also be directed to remedy these areas that could be responsible to NCE students' poor academic performance in financial accounting and address them.
3. Administrators of colleges of education should organize in-service programmes such as workshops for accounting educators in their institutions to enable them up-date their skills for effective teaching of self-evaluation learning skills to students.
4. Federal and state governments should develop and provide enabling teaching and learning environment which can engage students to learn and support their progress in financial accounting.

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