Impact of Fuel Subsidy Removal on Learning Activities of Business Education Undergraduate Students' Performance at Saadatu Rimi University of Education, Kumbotso Kano State

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Abstract

This study investigates the Impact of Fuel subsidy removal on the learning activities of Business Education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso, Kano State. Three research objectives, research questions and null hypotheses guided the study. The design was a descriptive survey. The population of the study was 97 undergraduate business education students of the 2024/2025 session. The whole population was used because the population was manageable. The instrument used for data collection was the Impact of Fuel Subsidy Removal on Learning Activities of Business Education Undergraduate Students (IFSRLABEUS Instrument was designed by the researchers. The instrument was run into face and content validity by three experts in the field of business education. The reliability of the instrument was established using a pilot test and Cronbach's alpha, which yielded a correlation coefficient of 0.89. Regression analysis was used to analyse the data at a 0.05 level of significance. The findings, among others that there was a significant impact of the removal of fuel subsidy on the transportation cost of business education undergraduate students at the School of Undergraduate Studies Sa'adatu Rimi University of Education (P-value, 0.000).

There was a significant impact of the removal of fuel subsidy on access to educational resources of business education undergraduate students at the School of Undergraduate Studies Sa'adatu Rimi University of Education (P-value, 0.000). Based on the findings, it was concluded that the removal of fuel subsidy is the most appropriate strategy to be used in guiding students' transportation cost, access to educational resources, and psychological and emotional especially at the Sa'adatu Rimi University of Education. The study recommended, among others, that the removal of fuel subsidy should be considered by the students in transportation cost, especially at the Sa'adatu Rimi University of Education due to choose the best according to their capability for performing better in their educational activities.

Keywords: Business Education, Fuel Subsidy Removal, Learning Activities, Undergraduate Students

Introduction

Fuel subsidy removal is a significant economic policy shift that affects education sectors, particularly students in developing nations. This in line with the opinion of Fodio and Saidu (2024) who revealed that the removal of fuel subsidies led to a significant shift of students' academic performance. The increase cost of transportation and living expenses forced many students to reduce their time and financial constraints for their knowledge of business education. Business education undergraduates, who rely on stable economic conditions for effective learning, face disruptions due to increased costs of transportation, learning materials, and reduced family financial support for removal of subsidies. Subsidies are financial support or incentives provided by the government or other organizations to individuals, businesses, or specific industries to reduce the cost of certain goods or services (Emeka et al 2024). To promote economic growth or achieve specific policy objectives, subsidies can take forms, and their purpose can vary widely, such as: Consumers subsidies, food, fuel, and transportation, producer subsidies, agricultural, renewable energy, and export, social subsidies housing, education, and health care; infrastructural subsidies, research, and development; environmental subsidies, trade subsidies and cultural and art subsidies (Owoeye and Sunusi 2020). Subsidies can have positive effects. It can be a useful tool for achieving various economic and social goals, such as reducing poverty, supporting industries during economic downturns, and promoting innovations among scholars and international organisations.

Scholars and international organisations have long advocated the reasons for the elimination of gasoline subsidies due to the market distortions that resulted the overconsumption and waste of government resources. In 2012, the Goodluck Ebele Jonathan administration began a partial deregulation of the Nigerian downstream oil sector, or the partial removal of fuel subsidies in Nigeria, but it was unsuccessful due to a few strong political tycoons in the country who insisted that the removal of subsidies would cause a lot of difficulties for Nigerian citizens even for students under study (Project clue 2023). Also, in 2019, the Buhari administration attempted to eliminate subsidies, but the arrival of the Corona Virus in 2019 (COVID-19) made it impossible. At the time, the Nigerian government was grappling not only with levelling the curve of COVID-19 but also with a drop in revenue at a critical period when funds were needed to

combat the spread of the coronavirus in the country. The falling in government revenue was caused by the international market collapse of crude oil prices because of several countries' efforts to halt the worldwide spread of the coronavirus. As a result, more emphasis was placed on making citizens' lives easier and more worthwhile, hence sustaining the payment of the fuel subsidy (Project clue 2023).

Thus, in 2023 when President Bola Ahmed Tinubu takes over the leadership of the Nigeria country, He pledged full liberalization of the downstream oil sector or the abolition of all gasoline subsidies in the country. Within 30 minutes of the president's address, not only do fuel prices rise automatically, the costs of transportation, food, and manufacturing increased. The removal of fuel subsidies also affects small businesses, employees, and students in various ways. The impact was felt across different sectors of the economy, regardless of location, and depend on individuals' ability to adapt to the changing economic landscape. The elimination of fuel subsidies in Nigeria represents a significant shift in the country's economic policy. While the intention may be to address fiscal challenges and encourage market-driven pricing, the decision's impact on inflation, transportation costs, and individuals' livelihoods cannot be overlooked (Ukozor & Ogunode 2023). The removal of subsidies has affected both public and private institutions. Financial institutions, health institutions, religion institutions, political institutions, tourism sector, judiciary and educational institutions have been affected. This paper is to examine the impact of fuel subsidy removal on learning activities of business education undergraduate students at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Fuel subsidy means that a fraction of the price that consumers are supposed to pay to enjoy the use of petroleum products is paid by government to ease the price burden (Onyeizugbe & Onwuka 2012). A subsidy as defined by OCED in a study is basically government action that decreases the consumption. Energy subsidies and specifically fuel subsidies, which are the subject of this review, have a long-time history and have been applied in different forms with differing outcomes internationally. A subsidy is any government programme that lowers the price of goods or services that is consumed by citizens compared to what the price would have been without the existence of the policy (Project clue 2023). According to Project Clue (2023) subsidy is a decrease in the market price of products and services by the government so that people with limited purchasing power can obtain such goods and services. It is any government programme that lowers the price of a good or service that is consumed by citizens compared to what the price would have been without the existence of the policy (Project Clue 2023). According to Project Clue (2023) subsidy is a decrease in the market price of products and services by the government so that people with limited purchasing power can obtain such goods and services. It occurs when the government assists customers in paying a price that is lower than the market price for consumer products. A subsidy is any measure that keeps prices consumers pay for goods or products below market levels for consumers or for producers above market. Subsidies take different forms. Some subsidies have a direct impact on price. These include grants, tax reductions and exemptions or price controls (Adebiyi, 2011).

A subsidy is policy adopts by an institutions or government to reduce prices of goods for an individual's or a firm by paying part of the production cost. A subsidy is an official payment on goods for an individual or a firm, usually in the form of a cash payment from the government to reduce to prices of goods. In economic theory, subsidies can be used to offset market failures and externalities to achieve greater economic efficiency. Subsidy removal is an official elimination of subsidy on products formerly subsidized. Subsidy removal is the decision of government or institutions to stop payment of subsidy on products or services previously

subsidised. Subsidy removal is the stoppage of subsidy regime in an institutions or country. Subsidy removal is the policy of liberating the prices of goods and services to be regulated by forces of demand and supply (Ajuzie, 2024).

The removal of subsidies, such as fuel subsidies, in Nigeria has been a topic of significant debate among scholars and policymakers. The impact of subsidy removal can be multifaceted, with potential positive effects including Economic Efficiency**.** Removing subsidies can lead to a more efficient allocation of resources. Subsidies often distort market prices, leading to inefficiencies and misallocation. By removing them, market forces can better reflect the true cost of goods and services, encouraging more prudent consumption and investment. Subsidy removal can free up government funds that were previously spent on subsidies. This additional revenue can be redirected towards critical sectors such as education, healthcare, and infrastructure, potentially fostering long-term economic development. With subsidies removed, there may be greater incentives for private sector investment. Businesses might see opportunities to enter sectors that were previously dominated or distorted by subsidised prices, fostering competition and innovation. Subsidies can be a significant burden on national budgets, especially in developing countries like Nigeria. Removing them can help reduce fiscal deficits and debt levels, contributing to more stable and sustainable public finances (Ayinde & Olanrewaju, 2020).

In the case of fuel subsidies, their removal can lead to reduced consumption of fossil fuels, which may help decrease pollution and greenhouse gas emissions. This can contribute to environmental sustainability and align with global climate goals. With the removal of fuel subsidies, energy prices may rise, prompting individuals and businesses to adopt more energy-efficient technologies and practices. This can lead to long-term cost savings and a reduction in overall energy consumption. The funds saved from subsidy removal can be reinvested in improving the quality and accessibility of public services. For example, increased investment in healthcare and education can enhance the overall well-being and skills of the population. The government can use the additional revenue from subsidy removal to fund targeted social welfare programmes. These programmes can be designed to assist the most vulnerable populations and mitigate any adverse impacts of the subsidy removal. The removal of subsidies can be part of broader economic reforms aimed at creating a more resilient and competitive economy. It can signal a commitment to structural changes that improve the overall business environment.: By allowing market forces to determine prices without the distortion of subsidies, businesses and consumers can make decisions based on true costs. This can lead to more balanced and realistic economic planning and decision-making. While these positive impacts are recognised, it is also important to consider the potential challenges and negative consequences of subsidy removal, such as increased living costs and the need for effective measures to protect vulnerable populations. Balancing these factors is crucial for successful policy implementation (Ajuzie, 2024). The removal of fuel subsidies in Nigeria is aimed at reducing government expenditure and promoting economic efficiency, it can lead to significant economic hardship, particularly for low-income households. Addressing these challenges requires a combination of targeted social welfare programmes, investments in alternative infrastructure, inflation control measures, and transparent communication strategies for the improvement of learning activities among the business education students.

Learning activities refer to the activities of physically, socially, emotionally and spiritually at the classroom or at playground in order to boost the students' performance and understanding. Students' learning activities during learning reflect the motivation or desire to learn. Therefore, students learning activities will determine the students' performance and learning outcome of

students (Helendra & Chairani, 2019). The Authors pointed out that learning activities such as Visual activities, namely reading, and seeing pictures. Oral activities, by expressing opinions, discussing interviews and interruption. Listening activities, listening to the presentation of materials, listening to conversations or group discussions Writing activities, writing stories, writing reports, checking essays, copying materials, making outlines or summary, and do tests and fill out questionnaires. Drawing activities, making graphics, diagrams, and maps. The motor activities, i.e. conducting experiments, selecting tools, conducting exhibitions, making models, organizing games, and dancing and gardening, Mental activities, which are contemplating remembering, solving problems, analysing factors, looking at relationships, and making decisions, and Emotional activities, namely interests, differentiating, brave, calm, feeling bored and nervous.

The activeness of students in the learning process can stimulate and develop their talents, think critically and solve problems in daily life to improve their performance. The activities given to the students in their day-to-day learning enhance their faculty of reasoning, and strange their initiative and creativity. There are many ways that teachers can do to improve student learning activities, including by applying active learning models. Active learning is intended to optimize the use of all the potential possessed by students, in this case students are required to use the brain in thinking so that all students can achieve satisfying learning outcomes in accordance with the personal characteristics they have. In addition, active learning is also intended to keep students' attention focused on the learning process. In active learning, students get challenges that require hard work because they have to be more active and independent to raise, explain, and ask about the subject matter being taught them so as to improve students' performance (Helendra & Chairani, 2019).

The ability of students to score high grades in a test or examination after the teaching process has taken place by lecturers for giving the students a test or examination, which they pass very well, is referred to as students' performance. Students' Performance refers to a successful achievement of students in a specific subject area of study in each school by professional lecturers. He added that it also deals with students' studies and how they cope with, or complete various tasks assigned to them by their lecturers over a set period or year. Furthermore, students' performance as their ability to study and remember facts as well as communicate skills, knowledge and attitudes verbally or on paper. This is consistent with the findings of Mahmoud (2022), who examined the factors that contribute to students' success in business education. Mahmoud wanted ahead to know if factors like students' performance in other courses, age, gender, and primary language of communication influenced business education students' success. He added that the males' gender did not perform better than the females' counterparts. Mahmoud (2022) further argued that the primary language of communication was a significant factor in the students' performance in learning business education. Instructional design is the process of arranging resources and teaching methods in order to affect changes in learning outcomes. The most important information on improving the performance of business education students indicates that two environmental influences, such as a conducive environment and lecturing tactics, are linked to student performance levels as well as theory of performance (Gouch, 2014).

Theory of Performance

Elger developed the theory of performance. The theory emphasizes six foundational concepts to form a framework that can be used to explain performance as well as performance improvements. To perform is to produce valuable results. A performer can be an individual or a group of people who work together and use effective teaching methods to improve students'

performance in a specific location and time. Developing performance is a journey, and performance level describes where you are on that journey. The current level of performance is determined by six factors in total: context, level of knowledge, level of skills, level of identity, personal factors, and fixed factors. Three axioms are proposed for effective performance enhancement. These include a performer's mindset, immersion in an enriching environment, and participation in reflective practice. The theory of performance poses a challenge to educators: by improving our own performance, we empower ourselves to help others learn and grow. According to Harvard's Project Zero, performance is closely related to learning-for-understanding (Mahmoud, 2022). People are empowered to make a difference when they learn and grow. Working and learning together to make the world a better place has been a primary goal of higher education throughout history; this is related to the rationale for this theory.

Review of Empirical Studies

Oladimeji (2013) on his research work titled: "The impact of the fuel subsidy removal on Nigerians, and how it affects school attendance." The objectives of this study were to investigate how the fuel subsidy removal impacted Nigerians, with a focus on its effects on school attendance. The research design was a descriptive survey. Data was collected through interviews, and the results showed that the fuel subsidy removal led to a significant decrease in school attendance due to the increased cost of transportation. This study supports the finding that fuel subsidy removal can lead to decreased school attendance due to increased transportation costs. The population for this study was all Nigerians, and the sample was a group of 1,000 Nigerians who were surveyed about their experiences with fuel subsidy removal and school attendance. The sampling technique was stratified random sampling. The conclusion was that fuel subsidy removal had a negative impact on school attendance in Nigeria, as many families were unable to afford the increased cost of transportation.

Eshadokum, (2015) researched on; "The impact of fuel subsidy removal on the cost of education in Nigeria." The objectives of this study were to examine the impact of fuel subsidy removal on the cost of school fees, textbooks, and transportation. The research design was a case study, and data were collected through interviews and a review of relevant literature. The results showed that the removal of fuel subsidy led to an increase in the cost of education, which disproportionately affected low-income families. The findings of this study support our work by showing that the removal of fuel subsidy can increase the cost of education and negatively affect low-income families. In addition, this study highlights the importance of providing financial support for low-income families to ensure that all students have an equal access to education. The population for this study was all Nigerians, and the sample was 200 Nigerians who were surveyed about the impact of fuel subsidy removal on the cost of education. The sampling technique was convenience sampling. The conclusion was that fuel subsidy removal led to a significant increase in the cost of education, especially for students from low-income families.

Dada, (2016) conducted a study titled "The impact of fuel subsidy removal on the academic performance of secondary school students." The objectives of this study were to investigate the impact of fuel subsidy removal on secondary school students' academic performance, attendance, and concentration. The research design was a descriptive survey, and data were collected through questionnaires. The results showed that the removal of fuel subsidy had a negative impact on students' academic performance, as well as their ability to concentrate

and attend school. This study is relevant to our work because it supports the finding that the removal of fuel subsidy can negatively affect students' academic performance. In addition, this study suggests that the negative effects of fuel subsidy removal on academic performance can be mitigated by providing students with financial support and increasing the availability of educational resources. The population for this study was all secondary school students in Nigeria, and the sample was 400 students from eight secondary schools in Lagos. The sampling technique was systematic random sampling. The conclusion was that fuel subsidy removal had a negative impact on students' academic performance, as they were unable to access the educational resources they needed to succeed in school.

Muhammad, (2019) on his work titled: “The impact of fuel subsidy removal on Nigerian education system: The case of Yobe State." The objectives of this study were to examine the effects of fuel subsidy removal on the cost of transportation, the cost of learning materials, and students' ability to attend school. The research design was a cross-sectional survey. Data were collected through questionnaires, and the results showed that the removal of fuel subsidy led to a significant increase in the cost of transportation and learning materials, which made it difficult for students to attend school. The population for this study was all students, teachers, and administrators in Nigeria. The sample was 200 students, 50 teachers, and 10 administrators from five secondary schools in Nassarawa Local Government Area. The sampling technique was stratified random sampling, and the conclusion was that fuel subsidy removal had a negative impact on the education system in Nigeria. This was because the increased cost of transportation and learning materials made it difficult for students and teachers to get to school and access the resources they needed.

Oparaku, (2019) published a research study on "The impact of fuel subsidy removal on the education of Nigerian students." This is a straightforward title that accurately describes the focus of the study. The most important implication of this study is that the removal of fuel subsidy can have a negative impact on the educational opportunities of students from low-income families. This is because these students may not be able to afford the increased cost of transportation, leading to decreased school attendance. The study suggests that the government should take measures to mitigate the negative effects of fuel subsidy removal on school attendance, such as providing financial support to low-income families and increasing the availability of public transportation. This study is relevant to our work because it highlights the importance of considering the effects of fuel subsidy removal on low-income families and suggests that the government should take steps to mitigate these effects. The implications of this study suggest that policies that have a negative impact on the educational opportunities of low-income families should be carefully considered and designed to ensure that they do not exacerbate existing inequalities. The population for this study was all students in Nigeria, and the sample was 200 students from 10 secondary schools in Lagos. The sampling technique was stratified random sampling. The conclusion was that fuel subsidy removal had a negative impact on students' education, as it led to a decrease in educational quality and an increase in school dropout rates.

Nigerians did not embrace the new policy of fuel subsidy removal by the federal government. On 29th May 2023 when President Bola Ahmad Tinubu announced the fuel subsidy removal. Nigerians reacted negatively towards such policy. The Nigerian labour congress and government workers went on strike which made the nation (Nigeria) to lose a huge amount of money. Emeh (2023). The removal of subsidies on fuel in Nigeria has led to increment in prices of goods and services which had impacted negatively on every institution in the country. The abrupt increase in fuel prices resulting from the subsidy removal has further compounded the economic

hardships faced by the already struggling Nigerian masses that are grappling with high unemployment rates and pervasive economic challenges (Darlington & Monday, 2023). In the same context Emeka (2024) from Nnamdi Azikiwe University revealed that the removal of fuel subsidies led to a significant negative impact on Nigerian's transportation system. The study found that the increased fuel prices reduced the revenue rate, decreased the number of long-distance transport vehicles, and affected the maintenance schedules of vehicles, thereby increasing transportation costs for commuters, including students.

Fodio and Saidu (2024) conducted a study at Usmanu Danfodiy University, Sokoto revealed that the removal of fuel subsidies led to a significant decline in students' academic performance. The increased cost of transportation and living expenses forced many students to reduce their time or consider dropping out due to financial constraints. Anthony et al (2024) at the university of Calabar indicated that the abrupt increase in fuel prices adversely affected students' attitudes towards their studies. Economic hardships resulting from subsidy removal led to diminished motivation and increased absenteeism among students. Offor and Ego (2024) stated their study highlighted that the removal of fuel subsidies led to significant psychological challenges for students, including depression, anxiety, and in extreme cases, suicidal thoughts. The financial burden forced many students to seek additional income sources, detracting from their academic focus. Bakare et al (2024). The study focused on students, this cross-sectional study reported a substantial rise in depression and anxiety levels among younger adults following the subsidy removal. The finding suggested that students, as part of this demographic, are likely experiencing similar mental health challenges

Educational institutions have been affected. School administrators, teachers and students are not exempted. Since the removal of the subsidy school administration and teaching and learning have not been the same again. Despite the relevance of this issue, limited empirical studies have been conducted to explore how fuel subsidy removal has affected students in this field. Therefore, this study seeks to investigate the practical impact of the fuel subsidy removal on the learning activities and academic performance of business education students at Sa'adatu Rimi University of Education.

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Statement of Problem

In recent times, the Nigerian government's decision to remove the fuel subsidy has sparked widespread economic consequences that have trickled down to various sectors, including education. The immediate aftermath has been a significant rise in the cost of transportation, goods, and services. Business education students, particularly those in tertiary institutions are now grappling with financial pressures that directly and indirectly affect their learning activities and academic performance. Many students who commute daily to school face increased transportation costs, making regular class attendance a challenge. Additionally, the higher costs of living have forced some students to take on part-time jobs to meet basic needs, thereby reducing the time and energy available for academic work. The inability to afford essential learning materials and internet access has further widened the learning gap among students, especially those from low-income backgrounds. These challenges raise important concerns thus: to what extent has the removal of fuel subsidy disrupted the academic routine and performance of business education students? Are there specific areas of their learning activities most affected such as class attendance, study habits, access to instructional materials, or participation in school projects?

Objective of the Study

The broad objective of this study is to investigate the impact of fuel subsidy removal on learning activities of business education undergraduate students at Sa'adatu Rimi University of education, Kumbotso Kano State. The following are specific objectives of the study;

1. assess the impact of fuel subsidy removal on the transportation costs of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.
2. investigate the impact of fuel subsidy removal on students' access to educational resources of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.
3. explore the impact psychological and emotional effects of fuel subsidy removal on business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Research Questions

1. What was the average transportation cost per day before and after the removal of fuel subsidy the transportation costs of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State?
2. What is the impact of fuel subsidy removal on students' access to educational resources of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State?
3. What is the psychological and emotional effects of fuel subsidy removal on business education undergraduate students at Sa'adatu Rimi University of Education, Kumbotso Kano State?

Research Hypotheses

1. There is no significant average transportation cost per day before and after the removal of fuel subsidy the transportation costs of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.
2. There is no significant impact of fuel subsidy removal on students' access to educational resources of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.
3. There are no significant psychological and emotional effects of fuel subsidy removal on business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Methodology

The study adopted the survey descriptive design, and data was sourced using questionnaires. The population of the study was ninety-seven (97) respondents which include undergraduate business education students at Sa'adatu Rimi University of Education, Kumbosto, Kano State. This study does not have the sampling. The whole population was used and served as a sample size of the study in which they are manageable by the researchers to handle while carrying out the study. The questionnaire had fifteen items titled "Impact of Fuel Subsidy Removal on Learning Activities of Business Education Undergraduate Students (IFSRLABEUS)" this questionnaire was designed for data collection. The respondents are rated with 4 rating scale strongly agree 4, agree 3, disagree 2 and strongly disagree 1. The instrument was run into face and content validity by three experts in the field of business education. The reliability of the

instrument was established after a pilot-test using Cronbach Alpha which yielded correlation coefficient of 0.89. The researchers administered the questionnaire with the help of class rep and served as research assistants from each class who were briefed on how to answer the questionnaire by the respondents, to assist them in the process of collecting the data within 1 week of administration. 85 copies of questionnaire were collected and analysed using both descriptive such as mean and standard deviation to answer the research questions and inferential statistics such as regression to test the null hypotheses at 0.05 level of significance. The decision rules for research questions were 2.5 and above as agree and below that is considered as disagree. In the hypothesis, if the p-value is less than the alpha value the null hypothesis is rejected and concluded the is significant whereas, if the p-value is greater than the alpha the null hypothesis is retained and concluded there is no significant.

Research Question One:

What is the average transportation cost per day before and after the removal of fuel subsidy on the transportation costs of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State?

Table 1 Mean and Standard Deviation Impact of Removal of Fuel Subsidy on the Transportation Cost of Business Education Undergraduate Students

Undergraduate Business Education Students	N	$\bar{x}$	SD	Mean Difference
Students Transportation Cost	85	05.12	1.32	6.20
Impact of Removal of Fuel Subsidy	85	11.32	1.76	

Table 1 shows that the mean for the impact of removal of fuel subsidy was 11.32 and the standard deviation was 1.76 (x = 11.32; SD =1.76), whereas the students' transportation cost had a mean score of 5.12 and the standard deviation was .1.32 (x = 5.12; SD = 1.32). The students at the transportation cost had a mean difference of 6.2.

Research Question Two:

What is the impact of fuel subsidy removal on students' access to educational resources of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State?

Table 2 Mean and Standard Deviation Impact of Removal of Fuel Subsidy on the Access to Educational Resources of Business Education Undergraduate Students' Performance

Undergraduate Business Education Students	N	$\bar{x}$	SD	Mean Difference
Students Access to Educational Resources	85	42.64	7.91	32.28
Impact of Removal of Fuel Subsidy	85	10.36	1.55	

Table 2 shows that the mean for the impact of removal of fuel subsidy was 10.36 and the standard deviation was 7.91(x = 10.36; SD =1.55), whereas the students' transportation cost had a mean score of 42.64 and the standard deviation was .7.91 (x = 5.28; SD = 1.67). The students at the transportation cost had a mean difference of 32.28

Research Question Three:

What is the psychological and emotional effects of fuel subsidy removal on business education undergraduate Students' Performance at Sa'adatu Rimi University of Education, Kumbotso Kano State?

Table 3 Mean and Standard Deviation Impact of Removal of Fuel Subsidy on the Psychological and Emotional Effects of Business Education Undergraduate Students' Performance

Undergraduate Business Education Students	N	$\bar{x}$	SD	Mean Difference
Students psychological and emotional effect	85	04.79	1.15	
				6.97
Impact of Removal of Fuel Subsidy	85	11.76	1.52	

Table 3 shows that the mean for the impact of removal of fuel subsidy was 11.76 and the standard deviation was 1.52 (x = 11.76; SD =1.52), whereas the students' transportation cost had a mean score of 4.79 and the standard deviation was .1.15 (x = 4.79; SD = 1.15). The students at the transportation cost had a mean difference of 6.97.

Test of Hypotheses

Four null hypotheses were tested in the study to determine whether there were on learning activities of business education undergraduate students at Sa'adatu Rimi University of Education, Kumbotso Kano State. The following null hypotheses were investigated:

The null hypotheses were tested as follows:

Null Hypothesis One:

There is no significant average transportation cost per day before and after the removal of fuel subsidy the transportation costs of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Table 4 Summary of Regression Analysis on the Average Transportation Cost per day before and after the Removal of Fuel Subsidy on the Transportation Costs of Business Education Undergraduate Students' Performance at Sa'adatu Rimi University of Education, Kumbotso Kano State**.**

Summary Model	B	Standard Error	T	Rical	R^2	Adjusted R	Sign
Transportation cost	4.818	0.944	5.104				
				.114	0.37	.0.01	0.000
Fuel Subsidy Removal	0.27	0.82	03.34				

The regression analysis on Table 4 was to determine the influence of impact of removal of fuel subsidy on the transportation cost of business education students at Sa'adatu Rimi University of Education. The result revealed a constant Beta value of 4.818 transportation costs of students with the t-value of 5.104 against the coefficient value of 0.52 (fuel subsidy removal) and t-value of 03.37. The R-value was .114with R^2-value of .0.37 and Adjusted-r of .0.1 with a p-value of 0.000. The result indicated that removal of fuel subsidy has an impact on students' transportation cost with a variance of 37% (r^2 .037 x 100). This means that for each single increase on impact of fuel subsidy, there was an increase on students' transportation costs of 37%. The observed=0.000 was less than the α value (0.05) indicating a significant impact of fuel subsidy on students' transportation cost. This implies that the impact of fuel subsidy of removal on transportation of

students was rejected and concluded there is significant impact on removal of fuel subsidy on students' transportation cost.

Null Hypothesis Two:

There is no significant impact of fuel subsidy removal on students' access to educational resources of business education undergraduate students' performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Table 5 Summary of Regression Analysis on the Impact of Fuel Subsidy Removal on Students' Access to Educational Resources of Business Education Undergraduate Students' Performance at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Summary Model	B	Standard Error	T	Rical	R^2	Adjusted R	Sign
Students access to educational resource	51.233	5.826	8.794				
				.162	0.26	.0.16	0.000
Fuel subsidy removal	(.829)	.556	(1.491)				

The regression analysis on Table 5 was to determine the influence of impact of removal of fuel subsidy on the students access educational resource of business education students at Sa'adatu Rimi University of Education. The result revealed a constant Beta value of 51.233 students access educational resource with the t-value of 8.794 against the coefficient value of (.829) (fuel subsidy removal) and t-value of (1.491). The R-value was .162 with R^2-value of .0.26 and Adjusted-r of .0.16 with a p-value of 0.000. The result indicated that removal of fuel subsidy has an impact on students access educational resource with a variance of 26% (r^2 .026 x 100). This means that for each single increase on impact of fuel subsidy, there was an increase on students access educational resource of 37%. The observed=0.000 was less than the α value (0.05) indicating a significant impact of fuel subsidy on students access educational resource. This implies that the impact of fuel subsidy of removal on students access educational resource was rejected and concluded there is significant impact on removal of fuel subsidy on students access educational resource.

Null Hypothesis Three:

There is no significant on the effects psychological and emotional of fuel subsidy removal on business education undergraduate students at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Table 6 Summary of Regression Analysis on the Effects on Psychological and Emotional of Fuel Subsidy Removal on Business Education Undergraduate Students at Sa'adatu Rimi University of Education, Kumbotso Kano State.

Summary Model	B	Standard Error	T	Rical	R^2	Adjusted R	Sign
Psychological and emotional	3.778	.972	3.889				
				.114	0.13	.0.001	0.000
Fuel subsidy removal	0.86	0.82	1.048				

The regression analysis on Table 6 was to determine the influence of impact of removal of fuel subsidy on the psychological and emotional of business education students at Sa'adatu Rimi

University of Education. The result revealed a constant Beta value of 3.778 psychological and emotional of students with the t-value of 3.889 against the coefficient value of 0.86 (fuel subsidy removal) and t-value of 03.37. The R-value was .114 with R^2-value of .0.13 and Adjusted-r of .0.1 with a p-value of 0.000. The result indicated that removal of fuel subsidy has an impact on students' transportation cost with a variance of 10% (r^2 .001 x 100). This means that for each single increase on impact of fuel subsidy, there was an increase on psychological and emotional of 10%. The observed=0.000 was less than the α value (0.05) indicating a significant impact of fuel subsidy on students' psychological and emotional. This implies that the impact of fuel subsidy of removal on transportation of students was rejected and concluded there is significant impact on removal of fuel subsidy on students' psychological and emotional.

Summary of finding

1. There was significant impact of removal of fuel subsidy on transportation cost of business education undergraduate students at school of undergraduate studies Sa'adatu Rimi University of Education (P-value, 0.000).
2. There was significant impact of removal of fuel subsidy on access to educational resource of business education undergraduate students at school of undergraduate studies Sa'adatu Rimi University of Education (P-value, 0.000).
3. There was significant impact of removal of fuel subsidy on psychological and emotional of business education undergraduate students at school of undergraduate studies Sa'adatu Rimi University of Education (P-value, 0.000)

Discussion of Findings

The study reveals the significant impact of removal of fuel subsidy on transportation cost of business education undergraduate students at school of undergraduate studies Sa'adatu Rimi University of Education as indicated by hypothesis one with p-value of 0.000. This is in line with the view of Oparaku, (2019) who published a research study on "The impact of fuel subsidy removal on the education of Nigerian students. The most important implication of this study is that the removal of fuel subsidy can have a positive or negative impact on the educational opportunities of students from low-income families. This is because these students may not be able to afford the increased cost of transportation, leading to decreased school attendance. This study is relevant to our work because it highlights the importance of considering the effects of fuel subsidy removal on low-income families and suggests that the government should take steps to mitigate these effects. In the same context Emeka (2024) from Nnamdi Azikiwe University revealed that the removal of fuel subsidies led to a significant negative impact on Nigerian's transportation system. The study found that the increased fuel prices reduced the revenue rate, decreased the number of long-distance transport vehicles, and affected the maintenance schedules of vehicles, thereby increasing transportation costs for commuters, including students.

The findings of this study in hypothesis two pointed out the significant impact of fuel subsidy on access of educational resource of business education undergraduate students at school of undergraduate studies Sa'adatu Rimi University of Education with p-value of 0.000. This is in the same context of Emeh (2023) who stated that the removal of subsidies on fuel in Nigeria has led to difficulty in the access of educational resource that led to increment in prices of goods and services which had impacted negatively on every institution in the country. The abrupt increase in fuel prices resulting from the subsidy removal has further compounded the economic hardships

faced by the already struggling Nigerian masses that are grappling with high unemployment rates and pervasive economic challenges. Fodio and Saidu (2024) conducted a study at Usmanu Danfodiy University, Sokoto revealed that the removal of fuel subsidies led to a significant decline in students' academic performance. The increased cost of transportation and living expenses forced many students to reduce their time or consider dropping out due to financial constraints. Anthony et al (2024) at the university of Calabar indicated that the abrupt increase in fuel prices adversely affected students' attitudes towards their studies. Economic hardships resulting from subsidy removal led to diminished motivation and increased absenteeism among students.

The finding of this study in hypothesis three reveals the impact of removal of fuel subsidy on psychological and emotional of business education undergraduate students as school of undergraduate studies Sa'adatu Rimi University of Education. This is in concord with that of Fodio and Saidu (2024) who are the view that their study focused on students at Usmanu Danfodiyo University, Sokoto, revealing that the removal of fuel subsidies significantly correlated with decreased academic performance. The financial strain led to increased stress levels, reduced study time and heightened anxiety among students. In the same vein Anthony et al, (2024) from the University of Calabar found that the abrupt increase in fuel prices adversely affected students' attitudes towards their studies. The economic hardships resulted in diminished motivation, increased absenteeism, and emotional distress among students. Offor and Ego (2024) stated their study highlighted that the removal of fuel subsidies led to significant psychological challenges for students, including depression, anxiety, and in extreme cases, suicidal thoughts. The financial burden forced many students to seek additional income sources, detracting from their academic focus. Bakare et al (2024). The study focused on students, this cross-sectional study reported a substantial rise in depression and anxiety levels among younger adults following the subsidy removal. The finding suggested that students, as part of this demographic, are likely experiencing similar mental health challenges.

Conclusion

Based on the findings discussed, this study concludes that removal of fuel subsidy is the most appropriates srategies to be used in guiding students' transportation cost, students' attendance, access to educational resource, and psychological and emotional especially at the school undergraduate studies Sa'adatu Rimi University of Education. It is also revealed that students' attendance help, assist and guide them regardless of their gender differences. Access to the students who were guided can make a removal of fuel subsidy. This study also makes their parents proud of their students' studies. The implication for not guiding the students to choose proper study area based on the students' capability would lead the bad results at long run their study.

Recommendations

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

1. Removal of fuel subsidy should be considered by the students in transportation cost especially at the Sa'adatu Rimi University of Education due to choose the best according to their capability for performing better in their educational activities.
2. Removal of fuel subsidy should be considered by the students in access to the educational resource especially at the Sa'adatu Rimi University of Education due to choose the best according to their capability for performing better their educational activities.

3. Removal of fuel subsidy should be considered by the students in psychological and emotional especially at the Sa'adatu Rimi University of Education due to choose the best according to their capability for performing better their educational activities.

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