



Gender Differential in the Choice of Financial Accounting in TVE at Secondary School Level: Implication on National Development

Chijioke, Sunday Uchechi Ph.D

School of Business Education
Abia State College of Education (Technical)
Arochukwu

Chijimain@Yahoo.Com

&

Ikechukwu Chijioke

College of Natural Science:
Department of Microbiology,
Michael Okpara University of Agriculture,
Umudike

Chrischijioke_1@Yahoo.Com

Abstract

This study is an exploration on gender differential in the choice of financial accounting subject in Technical Vocational Education at Secondary School Level: Implication to National Development. The study aimed at achieving, among others, the following objectives: To examine the relationship between the population of boys and girls offering of financial accounting in Secondary Schools; examine factors that motivate male student's enrolment in Financial Accounting in Senior Secondary Schools Certificate Examinations. The study utilized the descriptive survey approach. The data were collected through a-18 item questionnaire on 5 point Likert scale. The population of 80 was selected for the study. The instrument titled "Gender differentiating in the Choice of financial accounting in TVE at Secondary School Level Questionnaire (GDCFASSL)" was used for the collection of data for the study. The validation and reliability coefficient of 0.75 was realized. Data were analyzed using Descriptive Statistics, mean and standard deviation. The results showed that the most specific strategies that predict improvement in imbalance in choice of Financial Accounting at Secondary School is regular organizing seminars and workshops for female teachers' which will add value to both the male and female students interest. It was recommended that instructional resources including adequate trained personnel should be provided to the schools for effective teaching and learning thereby making financial accounting interesting to both genders.

Keywords: Technical and Vocational Education, Vocational Skill, Gender Differential, Financial Accounting

Introduction

Technical and Vocational Education is that aspect of education which leads to acquisition of practical and vocational skill as well as basic principles of accounting



knowledge (Iheriohanma, 2014). This form of education is expected to turn out graduates who are scientifically and technologically empowered for true accountability and self-reliance. Education relating to vocational and technical skills had existed in Nigeria before the advent of Europeans. Although, not referred to as vocational or technical education, Nigerians adopted the apprenticeship to train the youth in a variety of craft such as woodcarving, farming etc (Onuebunwa, 2012).

The obvious need for technical and vocational education was highlighted in the Nigerian educational system with the introduction of 6-3-3-4 system of education which aims at providing technical knowledge and vocational skills necessary in Business Accounting, Agriculture, Industrial, Commercial and Economic development of the Nation. Establishment of pre-vocational and vocational schools at the post primary level, the Technical Colleges, Polytechnics and Colleges of Technical Teacher Education were government efforts towards ensuring effective technical and vocational education. This introduction of new policy on education stemmed from the Federal Government's idea of adopting education as an instrument per excellence for adopting National development (Nwosu, 2014).

In spite of government efforts and enabling policies, products of technical and vocational education are still numbered among the unemployed graduate in the society. Okeke (2015) observed that the unemployment of many young graduates is due to lack of saleable skills and accounting. This according to him could be attributed to the mode of training in higher institutions which lack appropriate practical experience. Output of graduates without saleable skills financial accounting could be blamed on the poor foundation of students in business studies, one of which is financial accounting. Bussin (2013) is of the view that modern technology relies heavily on training, attendance to workshop, computer literacy and numeracy (mathematics) for its continuous growth. Bussin also pointed out that any country's political and social development is always concerned within an overall framework and role analysis of business study whose language is calculation and mathematics.

Credit pass in financial accounting at senior secondary school certificate examination is a prerequisite for further studies in business and financial accounting based professions in professional examinations and training in tertiary institution Nigeria. Anything that adversely affects the performance and enrolment of students in this basic business studies will have a negative impact on their enrolments and performance in financial accounting and technology courses in tertiary institutions and the output of the institutions. This research work is carried out to identify the factors that motivate male and female students' interest in financial accounting and the implication of this gender differential in the choice of financial accounting to National development.

Statement of the Problem



There is an enormous belief that financial accounting - business study subjects are difficult and therefore, meant for boys while those perceived as easy subjects such as Arts, and social sciences are meant for girls. The obnoxious belief which cuts across the Nigerian society had discouraged many girls from doing business subjects in secondary schools. This has led to low involvement of female students in business, vocational, technology and mathematics education and low-output of female graduates in business and knowledge based professions. This has a negative implication in the organizational development of the Nation.

Objective of the Study

The general objective of this work is to find out the gender differential experiences in the choice of financial accounting at secondary school level and its implication to National development. The specific objectives are:

- i. To find out the population of boys and girls in financial accounting class in the selected secondary schools.
- ii. To determine the factors that motivates male students' enrolment in financial accounting in senior secondary school certificate examination.
- iii. To determine the factors that motivates female students' enrolment in financial accounting in Senior Secondary School Certificate Examination.

Significance of the Study

The result of the study is expected to:

1. Help in identification of those factors that motivates students' (male and female) choice of financial accounting at the Secondary School level.
2. Help those involved in the planning of teacher education programme and secondary education curriculum modify and update areas in the programme that will guide students' choice of vocational subject.
3. Help educational counselors to assist students in making choices that will lead them to careers that are individually satisfying and socially effective.

Scope of the Study

The work is limited to the investigation of gender differential experiences in the choice of financial accounting in secondary school level and its implication to National development.

Research Questions

Based on the objective of the study, the following research questions were addressed.

1. What is the gender distribution of financial accounting students in the selected secondary schools?
2. What are the factors that motivate male student enrolment in financial accounting of senior secondary school certificate examination (SSCE)?



3. What are the factors that motivate female students' enrolment in financial accounting at SSCE?

Methodology

The area of this study covered all government owned secondary schools in Bende Local Government Area of Abia State. The population of this study consists of 80 senior secondary two (SS II) financial accounting students in the eleven governments owned senior secondary schools. Six secondary schools were randomly selected from the eleven government senior secondary schools Bende Local Government Area. All the SS II students in the selected secondary schools were used for the study. The sample used was 80 SS II students. Questionnaire was used for data collection. The questionnaire was developed based on the research questions formulated for the study. The questionnaire was structured on five point Likert scale of Strongly Agree (SA), Agree (A), Undecided (UN), Disagree (D) and Strongly Disagree (SD). 80 copies of the questionnaire were administered and 80 copies were collected back. The instrument for data collection was validated by two Lecturers in the Department of accounting and a Lecturer in the faculty of Business, Abia State University, Uturu. Their comment and corrections were adhered to. The data collected were analyzed using mean. A mean of 3.0 was used as the cut-off point. Thus if the calculated mean is greater than or equal to 3.0 it means that the respondents agree with the particular item. If the mean is less than 3.0, it means that the respondents disagree with the issue raised in the particular item.

Results

Research Question 1:What is the gender distribution of financial accounting in the selected secondary school?

Table I: Gender distribution of financial accounting students in the selected secondary schools

| S/N | Schools | Male | % | Female | % | Total | % |
|-----|--------------------------------------|-----------|--------------|-----------|--------------|-----------|------------|
| 1. | Imenyi Secondary School Lodu | 10 | 83.3 | 2 | 16.7 | 12 | 15 |
| 2. | Akoli Secondary School | 10 | 45.5 | 12 | 54.5 | 22 | 27.5 |
| 3. | Bende Comprehensive Secondary School | 8 | 66.7 | 4 | 33.3 | 12 | 15 |
| 4. | Community Secondary School Uzuakoli | 6 | 64.5 | 5 | 48.5 | 11 | 13.75 |
| 5. | Alayi Technical College | 5 | 62.5 | 3 | 37.5 | 8 | 10 |
| 6. | Igbere Secondary School | 9 | 70 | 6 | 40 | 15 | 18.75 |
| | Total | 48 | 382.5 | 32 | 230.5 | 80 | 100 |

From the six (6) schools samples for the study, there are forty-eight (48) male financial accounting students as against thirty two (32) female financial accounting students in SS II. The proportion of male to female choice of financial accounting is in the ratio of 3:2



(i.e. 3 boys to 2 girls). It is also seen that male students outnumbered female students in five (5) schools with the exception of Akoli Secondary School where there are twelve (12) female students offering financial accounting as against ten (10) males.

Research Question 2: What are the factors that motivate male students' enrolment in accounts at senior secondary school certificate examination?

Table 2: The mean response of students on the factors that motivate male students' enrolment in account in SSCE.

| S/N | Items | \bar{X} | Remarks |
|-----|--|-----------|-----------|
| 1. | Male students are made to believe that financial accounting is made for them | 3.28 | Agree |
| 2. | Parents want their male children to study business and vocational courses such as accounts, commerce, office management and marketing. | 3.96 | Agree |
| 3. | Boys see financial accounting as a subject that will offer them opportunity to be self-reliant in future. | 3.45 | Agree |
| 4. | Needs for financial accounting teachers in Secondary Schools to motivate students to study financial accounting. | 2.36 | Not Agree |
| 5. | Male students choose financial accounting because they can solve problems involving calculations. | 3.0 | Agree |
| 6. | Male students understand accounting subjects better because they can understand abstract (Debit and Credit) concepts. | 3.36 | Agree |
| 7. | Male students enjoy solved and practical accounts because they are not afraid of balancing. | 3.08 | Agree |

Table 2 above, item 1,2,3,5,6 and 7 agreed while item 4 was not agreed. This shows that male students agree that financial accounting is a masculine subject. These also provide advice, opportunity to be self-reliant in future, ability to solve problems involving calculations and balancing, and interest in business/accounting courses is the factors that motivate boys to study accounting.

Research Question 3: What are the factors that motivate female students in choosing financial accounting at SSCE?

Table 3: The mean response of students on factors that motivate female students' enrolment in financial accounting at SSCE?

| S/N | Items | \bar{X} | Remarks |
|-----|--|-----------|---------|
| 8. | Girls do financial accounting because they desire to teach accounting in future. | 3.22 | Agree |



| | | | |
|-----|--|------|-------|
| 9. | Female students choose financial accounting because they want to study account based on business/vocation courses in University. | 3.23 | Agree |
| 10. | Availability of qualified female financial accounting teachers motivates girls to choose accounting courses. | 3.92 | Agree |
| 11. | Financial accounting is interesting because it leads to acquisition of practical knowledge of calculations. | 3.26 | Agree |
| 12. | Some female students choose financial accounting in order to impress the male students that are their friends. | 3.20 | Agree |
| 13. | Peer influence | 3.53 | Agree |

Table 3 shows that respondents agreed with the whole items (i.e. 1-6) which indicate that all of them are factors that motivate female students in choosing financial accounting in SSCE.

Research Question 4: What are the implications of gender differentials in the choice of financial accounting to National development?

Table 4: Mean response of students on the implication of gender differential in the choice of accounts to National development.

| S/N | Items | \bar{X} | Remarks |
|-----|---|-----------|---------|
| 14. | The low enrolment of female students in business and vocational will continue to be a problem in the Bende LGA as male students dominate. | 3.45 | Agree |
| 15. | Teaching of accounting courses in higher institutions will continue to be a male affair as female students displays less interest. | 3.01 | Agree |
| 16. | There will be lack of female experts in financial accounting based profession as few female students' registers in secondary schools. | 3.23 | Agree |
| 17. | There will be low out-put of female educators in financial accounting courses. | 3.42 | Agree |
| 18. | Males will constitute the needed manpower in business and vocational as they indicate interest from secondary schools. | 3.86 | Agree |

Table 4, items 14, 15, 16, 17 and 18 were agreed. This shows that low enrolment of female students in SSCE II, male dominance in the teaching of financial accounting based courses in tertiary institutions and lack of female experts in financial accounting based profession are the implications of gender differential in the choice of accounting and this has adverse effect on the growth of business vocational education in Nigeria.

Summary of Findings

The findings of this work are summarized as follows:

1. There is gender imbalance in the choice of financial accounting at secondary school level with appropriate proportion of 3 boys to 2 girls offering financial accounting.



2. Male students' interest in financial accounting is motivated by the following factors: Parental advice and desire to do business base courses in the University. Interest in practical courses, ability to solve problem involving calculation and equations and desire to acquire skill needed for self-reliance. Female students are motivated by the desire to be financial accounting teachers, desire to read accounting courses in the University, peer influence and the desire to impress their male friends.
3. Gender influence in the choice of financial accounting has a negative implication in the production of manpower in business and vocational courses.

Discussion of Findings

This research work indicates that there is gender imbalance in the choice of financial accounting at secondary school level. It was found out that the ratio of male enrolment to female enrolment is 3:2 i.e. 3 boys to 2 girls. This finding is in line with the findings of Igwe (2012) and Okafor (2006) that girls tend to run away from any subjects that has mathematics/calculations undertone. Findings show that male students are better achievers in mathematically based subjects than their female counterparts and this is one of the factors that motivate male enrolment in financial accounting and other business related courses.

The observed gender differential in the choice of financial accounting can also be blamed on students' motivation. Whereas female students can be awarded scholarship, arranged for special preparatory classes on financial accounting and other business related courses as an encouragement to offer and study accounting in tertiary institution. This will abridge the gender imbalance in choice of financial accounting as a course study. These accounting subjects which are prerequisites for accounting professions are regarded as subjects for boys. Supporting this view Egbue (2013) laments that in Nigeria, business and vocational occupations still represents a very important stronghold of gender stereotype, as is the case in most parts of the world. Egbue (2013) went further to say those women who are engaged in male dominated professions are regarded as being outside of culturally defined sphere of female folk. They are thus looked upon as being masculine in their preference for occupation and therefore as deviating from the normal pattern.

Implications of the Study

This research work identifies the implications of gender differential in the choice of accounts to include;

1. Low enrolment of female students in financial accounting, business and vocational education in tertiary institutions.
2. Inadequate production of female teachers in business vocational education.
3. Lack of female experts in vocational based professions and general low out-put of manpower in business and vocational courses.

Recommendations



1. Female students' enrolment in financial accounting at SSCE should be encouraged by highlighting those factors that motivate their interest.
2. Instructional resources including adequate trained personnel should be provided to the schools for effective teaching and learning thereby making financial accounting interesting to both genders.
3. Financial accounting teachers' should try to vary their teaching methods to carry both sex along.
4. More female financial accounting teachers should be employed who will teach them as well as act as role models to female students at secondary schools and tertiary levels of education.
5. The school business club should from time to time organize accounting quiz competition between male and female students to stir up spirit of competition.

References

- Bussin, R.N. (2013). Training and Competitive Edge: Towards understanding the motivational effects of Transformational Leaders. *Academy of management Journal* 46(5): 554-571.
- Egbue, N. (2013) Gender Based Division of Labour and Women Avoidance of Technical and Vocational Occupation in Nigeria. Nnamdi Azikiwe University *Journal of Sociology* 2(1) 18-19.
- Igwe, V.C.O. (2012). *Attitude of Girls' Towards Accounting Course Calculation in Enugu*. Unpublished PhD Thesis project University of Nigeria.
- Iheriohanma, E.B.J. Leadership (on-line: [http://www.evjournal.org.10\(35\)](http://www.evjournal.org.10(35))). Retrieves 5th November, 2014.
- Nwosu, D.A. (2014). *The Efficiency of Human Capacity Development for Organizational Performance*. Umuahia: Sunrise Press.
- Okafor, P.C. (2006) Estimation of Degree of Relationship between students' calculation Ability and their Achievement in Accounts Subject. *Journal of Accounting and control measures*. Anambra State College of Education Nsugbe.
- Okeke C.C. (2015). The Universal Basic Education for self-Reliance in Nigeria. *Journal of Technical Education Research and Development*6(5): 22-24.
- Onuebunwa, R.O. (2012) *Research and Statistics in Education and Vocational Studies: Methods and Applications* – Awka: Null cent Publishers.