An assessment of factors affecting students’ performance in cost and management accounting at advanced level: A case of Nyamhunga high school.

By

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Submitted in partial fulfilment of the requirements of post Graduate diploma in Education

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Approval Form

The undersigned certify that Mr. C Bhukuvani has supervised the student Faith Paidamoyo Marongwe’s research project entitled, ‘An assessment of factors affecting students’ performance in cost and management accounting at advanced level: A case of Nyamhunga high school” submitted in partial fulfilment of the requirements of Post Graduate Diploma in Education.

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RELEASE FORM

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Project Title           An assessment of factors affecting students’
                        performance in cost and management accounting at
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DATE: 13 November 2015
Dedications

This piece of work is a dedication to my Daughter Tafadzwa Clementine Muchenje and my son Quinton Tavonga Muchenje
Acknowledgements

This report would not have been a success without the immeasurable success and guidance received from my husband Muchenje Lorence and my friend Lovemore Chinodya.

Special mention also goes to the Nyamhunga high school staff for the motherly support and guidance they extended during the whole dissertation period. I am also very much indebted to my supervisor Mr C Bhukuvani for his unwavering support. This piece of work would not have been conclusive and informative without valuable parents, teachers and students feedback. Special mention also goes to fellow teachers for their encouragement and support during the dissertation period.

Glory and honour be to the almighty the living God.
Statement of Originality

This project was done by Marongwe Faith Paidamoyo, a Post Graduate Diploma in Education at Bindura University of Science Education. The writer accepts responsibility for whatever is contained in this project and reserves the rights to claim all contents of this research and copyrights.

Signed ……………………………………………………………………………………

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Researcher’s declaration

This is original work which the researcher produced on the factors affecting students’ performance in cost and management accounting. This was done in partial fulfillment of the requirements of Post Graduate Diploma in Education (PGDE)
Abstract.

The researcher carried out a study entitled, ‘An assessment of factors affecting students’ performance in cost and management accounting at advanced level: A case of Nyamhunga high school’ in a quest to investigate the factors leading to a decline in advanced level accounting pass rate since 2010. The researcher used the survey research design. Primary data was collected using questionnaires and interviews. Secondary data which was used to compliment was obtained from journals, textbooks and the internet. A sample of fifteen students was chosen using simple random sampling. A sample of ten parents was chosen using stratified random sampling. Five accounting teachers also participated in the study. The researcher found out that students’ poor performance in accounting is due to student factors (age, prior knowledge, motivation and career aspirations), teacher factors (teacher’s qualification and experience, motivation and teaching methods), family factors (parents’ socio-economic status and level of education) as well as school factors among others. Collected data was presented using tables and graphs. Data was analysed using qualitative analysis. Conclusions were drawn and recommendations for possible improvements were given.
Chapter 1

Introduction

1.0 Introduction
In this chapter the researcher looks at the background of the study, statement of the problem, research objectives, research questions, justification of the study, significance of the study, delimitation of the study, assumptions of the study, limitations of the study and definition of key terms. All these will be zeroing in on the factors affecting student performance in cost and management accounting at Nyamhunga high school.

1.1 Background

Cost and management accounting is often regarded as one of the tough subject areas for advanced level accounting students. The teaching and learning process of this subject demands high attention on the part of the teachers and hard work on the part of the students. One of the reasons for its toughness is due to the fact that the curriculum is too tight and too wide to learn in one year given that there is no cost and management accounting at ordinary level. Some researchers are of the opinion that students are often unprepared and unfamiliar with practical field of the study; pedagogy may be non-motivating and non-stimulating.

Since 2010, advanced level accounting pass rate results at Nyamhunga high school were ranging from 20-40%, a range always far below the national pass rate of 80% despite having fewer students taking the subject. This downward trend in pass rate has been a major concern for administrators, parents and students with many students getting anxious and no longer willing to take the subject further.

Taking factors affecting student performance in cost and management accounting to the realities of life, not much research was done on the subject area with a primary focus on advanced level performance of the subject area. Rather studies were done at undergraduate level for the same subject area. Alanzi (2012) of College of business studies in Kuwait did a
research on: Determinants of Students' Performance in Cost Accounting. The research focused on factors affecting student performance in cost accounting.

The study found that the number of students who failed the course was greater than the number of students who passed the course. The results of this study indicated that the influences of the selected factors are diverse in their effects on students' performance. Lecture attendance and had the most significant effect, followed by college experience. Other factors such as students' gender, age, nationality, scores on secondary school examinations, branch of study in secondary school and prerequisite grade did not have major effect on students' performance.

Borges et al (2014) carried out a study on the possible motives of considerable failure in cost accounting. The objective of their study was to identify possible motives for the high failure rate in the subject Cost Accounting, offered to undergraduate Accountancy students at the Universidade Estadual de Maringa (UEM) in Brazil for the period from 2008 till 2013.

Their findings indicated that some of the possible motives for failing cost accounting include anxiety, lack of dedication, disinterest and the complexity of the subject. They recommended that measures or strategies can be adopted to try and reduce the failure rate, some of which depend on the student and others on the teacher.

At a local level, the researcher observed that students’ performance at Nyamhunga high school is poor in cost and management accounting questions. Cost and management accounting proved to be a challenge for most Advanced level students as most students face challenges in answering questions from that area of the advanced level accounting syllabus. The researcher is of the view that this leads to a decline in Advanced level accounting pass rate as cost and management accounting questions constitute 50% of the total examination mark. Indications from a snap survey showed that most students have learning difficulties in the said accounting subject area.

No known research has been put forward to come up with a detailed understanding of the undesirable phenomenon, which the researcher feels should have been done to try and reverse the inverse Accountings pass rate movement. To that effect, the researcher took it upon herself to assess the reasons why students have learning difficulties in cost accounting which
might be the cause Nyamhunga High school’s continued low accounting pass rates in public examinations. Of special note is a 15% in the November 2014 ZIMSEC Advanced level results (Nyamhunga high school 2014 result analysis). This disturbing pass rate has given the researcher the impetus to undertake a research to investigate the challenges students face in costing and management accounting.

1.2 Statement of the problem
Advanced level students at Nyamhunga high school have not been performing well in the Zimbabwe School Examination Council examinations since 2010 with few students obtaining at least a pass in accounting. This poor performance can be attributed to the challenges students face in cost and management accounting. This study seeks to assess the challenges students face in cost and management accounting at Nyamhunga High school in Kariba.

1.3 Research objectives
This research does not intend to be a blue print to determine the challenges faced by Advanced level students in accounting at Nyamhunga high school, but it is rather a piece of work aimed at exploring challenges faced by students in cost and management accounting at this school. This research is aimed at achieving the following objectives:

a) To establish factors affecting student performance in cost and management accounting of advanced level students at Nyamhunga high school.

b) To suggest on the various ways that can be used to improve student performance in costing and management accounting at Nyamhunga High School.

c) To give recommendations on ways that can be used to improve students’ performance in cost and management at Nyamhunga high school.

1.4 Research questions
These are a direct interrogation of research objectives aimed at providing a basis for the construction of research tools. Research questions for this study are:

a) What factors affect advanced level student performance in cost and management accounting at Nyamhunga high school?

b) What can be done to improve students’ performance in costing and management accounting at Nyamhunga High school?
c) What recommendations resulting from this study can be used to enhance students’ performance in cost and management accounting at Nyamhunga High school?

1.5 Delimitations of the study
The study will focus on challenges faced by students in cost and management accounting at Nyamhunga high school. Emphasis would be on the performance of advanced level students in cost and management accounting questions at the school in Kariba. Information thereto would be obtained from the upper six accounting students, accounting teachers at Nyamhunga high school and parents of the Advanced level students. This being so as the said research participants have a direct bearing on advanced level accounting results, of which cost and management accounting is a subset.

1.6 Significance of the study
The study is an important source of training ground for the researcher’s academic prowess. It will create awareness to teachers on the best teaching strategies or methods that can be used in teaching cost and management accounting so as to enhance students’ performance and understanding. Other researchers will also derive insights into factors affecting students’ performance and hence undertake further studies. The study may be helpful to the school administration to design and implement policies to improve the students’ performance in cost and management accounting and quality of education by changing students’ attitude towards learning, facilitate students’ learning and improving teaching procedures as well as improve teacher and student motivation. This study shall constitute a body of knowledge for further researches to be undertaken. A study of this magnitude will help in formulation of government policies and regulations with regards to teaching at secondary and high schools.

1.7 Assumptions of the study
In carrying out the research, the researcher assumed that the target respondents (population) will be readily available and will co-operate, information obtained will be free from errors and bias and also that the research will cover students with the same abilities. It was also assumed that students covered in the research study include those who did principles of accounts at Ordinary level and those who only took up the subject at Advanced level.

1.8 Limitations of the study
These are the challenges that the researcher faced whilst conducting the research. In carrying out this researcher faced some challenges which include time constraints, limited access to the internet as well as financial constraints.

Time constraint as the research was carried out when the researcher was employed at Nyamhunga high school and was supposed to carry out her daily duties at the said school. This implied that the researcher had no ample time to fully commit herself to the research. This limitation was however overcome through the use of such instruments as questionnaires, telephone interviews and secondary data sources in certain circumstances which demand less time.

The researcher had limited access to the internet which made literature review a major challenge. However this was easily overcome by the mere coincidence of technological advancement on the national scale which saw the nationwide roll-out of Telone data services. The researcher had to make do with one such at a price. Over and above that, the researcher made use of newspaper articles and the library to obtain secondary data.

The research required a lot of money for stationery, transport to and from the university to consult the supervisor and visit the library. The researcher managed to minimize journeys to Bindura through the use of e-mails and telephone to communicate with the supervisor.

1.9 Definition of terms

**Performance** - Accomplishment of a given tasks measured against preset standards of accuracy, completeness and cost

**Teacher** - A Nyamhunga high school stationed academic teacher

**Pupil /Student** - The word student will be interchangeably used to mean both student and pupil

1.10 Chapter summary

This chapter was an introduction to the research on the assessment of difficulties faced by advanced level students in costing and management accounting at Nyamhunga high school. It
looked at the background of Nyamhunga High school advanced level students’ performance in costing and management accounting, problem identification, significance of the study and the definition of terms. It serves as an insight into what the research is based on. Chapter two focuses on the literature reviews which address other similar researches that have been carried out with specific reference to challenges faced by students in costing and management accounting.
Chapter 2

Literature Review

2.0 Introduction

In this chapter the researcher reviews literature in order to get information from other researchers’ work. Literature review involves a process of looking at other authors’ work to solve a problem at hand by applying their facts. The researcher is going to analyse the existing literature on difficulties faced by students in cost and management accounting and highlight how the challenges can be minimised. Literature review will assist the researcher to broaden her understanding of challenges faced by students in cost and management accounting and how the challenges can be minimised.

2.1 Cost accounting

This is the process of identifying, measuring, analyzing, interpreting and communicating information for the pursuit of an organization’s goals.

2.2 Cost and management accounting

The institute of Management Accountants (IMA) defines management accounting as a profession that involves partnering in management decision making, devising planning and performance management systems and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization’s strategy.

The American institute of Certified Public Accountants (AICPA) states that, management as a practice extends to the following three areas:

Strategic management – advancing the role of the management accountant as a strategic partner in the organisation.

Performance management–developing the practice of business decision making and managing the performance of the organisation
Risk management—contributing to the frameworks and practices for identifying, measuring, managing and reporting risks to the achievement of the objectives of the organisation.

2.3 Factors affecting student performance in cost and management accounting

Studying cost accounting is fraught with more risks of weak academic performance than studying financial accounting and some other business courses since this course is not straightforward (Al-Twaijry, 2010).

There has been an interest in studies to zero-in on factors thought to affect the performance of cost and management accounting. Researchers have generally agreed that the following factors play a pivotal role in student performance for the said subject area. These factors have been grouped into: student factors, teacher factors, socio-economic factors, school factors and family factors:

2.3.1 Student factors

Student factors are factors that are directly related to the student’s performance. They include among others age, personality, entry requirements and pre-requisites, motivation and expectations and class attendance.

For the goals of education to be realized, students themselves should be motivated to learn. There is a significant impact of academic motivation on learning at school. Students who lack sufficient levels of academic motivation display a weak ambition towards the quest for academic goals. Such students show signs and symptoms of laziness towards school. Awanbor (2005) suggested that students should be academically motivated as this will go a long way in solving problems faced in the education system and also increase students’ academic performance. He noted that motivating students will help students to be more responsible and have interest in their studies. As such, this will reduce and eliminate high school dropouts, truancy and improve performance with specific reference to cost and management accounting.
Personal characteristics of learners as well as learners’ learning preferences play an important role in their academic success. Harb and El-Shaarawi (2006) suggested that a good relationship between students’ preferences and instructors’ teaching styles have a positive effect on students’ performance. This implies that a bad relationship between the two will adversely affect student performance. They were of the view that an alignment between students’ learning preferences and instructor’ teaching styles leads to better recall and understanding. Effective communication can be achieved if learners’ preferences are diagnosed and instruction tailored accordingly (Pashler McDaniel, Rohrer and Bjork (2008).

Class attendance also has a bearing on students’ performance. Devadoss and Foltz (1996) were of the view that students who miss class perform poorly compared to those who attend class. This is mainly because new concepts would be learnt in class and only those in class benefit more than those who will be absent. Durden and Ellis (1995) suggested that excessive absenteeism really affect performance. For a difficult subject area such as cost and management accounting, performance in the end score is greatly affected.

For a number of institutions, student admission is based on a number of different qualifications to the extent that students receiving instruction in the same course differ widely in terms of their prior knowledge. Learning is a cumulative process, thus a student recruited with higher entry requirements (Deci and Ryan, 2002) will be well prepared for the course material compared to a student admitted based on the bare minimum qualifications. With specific reference to cost and management accounting, a pass in ordinary level principles of accounts plays a pivotal role as cost and management accounting builds on financial accounting. It is important for educators to have an idea of how well or ill-prepared admitted students are based on their qualifications. This study seeks to explore the possible effects of entry qualifications on student performance in cost and management accounting subject area at advanced level accounting. Such an analysis would allow admission decisions to be based on projections of academic performance. It is important to identify students who might need extra attention based on level of prior competencies upon admission.

Maturity has historically been accepted as an entry requirement for certain courses. This being so as there is a general understanding that one’s mind and thinking capabilities develop with age. Taking this to the confines of cost and management accounting, mature students
tend to master concepts more effectively than their immature counterparts. To that effect, age has a significant role to play in so far as the learning of cost and management accounting is concerned. Alanzi (2012) noted that student’s age has an impact on the student’s performance in cost and management accounting.

2.3.2 School factors

School factors are factors within the armpits of the school that have an impact on student performance. They include class environment, infrastructure and school resources. These factors are well defined in Zimbabwe especially with the low level of governmental support being gotten by schools.

Class environment is a major determinant of academic performance. Large class sizes have a negative impact on students’ performance. Heinese (2010) suggested that the general relationship between students and teachers in large classes is usually a negative one and creates vicious cycles. This is mainly because the teacher or instructor in attending to each and every need of the students in the large class results in heavy teacher workloads. This leads to stressful working conditions for teachers and higher teacher absenteeism (Corcoran, Lisa, and White, 1988). Crowded classroom conditions make it difficult for students to concentrate on their lessons as well as limit the amount of time teachers spend on innovative teaching methods for example co-operative learning and group work. Maintaining order in large classes is tiresome and teachers tend to suffer from burnout earlier than might be the case. Class size and student teacher ratio’s effects are more pronounced in difficult subject areas such as cost and management accounting.

Poor infrastructure development in schools has a negative impact on students’ academic performance in cost and management accounting. Decaying infrastructural conditions for example flaking paint, disintegrating plaster, poor lighting, poor ventilation, non-functioning toilets and defective cooling and heating systems can affect students learning as well as the health and morale of both students and teachers. Edwards (1991) carried out a study at the District of Columbia school system and established that students’ performance were lower in schools with poor building conditions. He established that students in schools with poor building conditions’ performance was 6% below the performance of students in fair schools.
and 11% below that of students in excellent condition. McGuffey (1982) concluded that heating and air conditioning systems are very important, along with special instructional facilities. Proper building maintenance was also found to be positively related to better attitudes and fewer disciplinary problems in one cited study. School infrastructure is therefore a major determinant of students’ performance. Andrews and Neuroth, 1988 suggested that the quality of air and ventilation inside most public school facilities may significantly affect students' ability to concentrate and thus adversely affect their performance.

School infrastructure does not only affect students but also teachers who are an integral part in determining students’ performance, especially difficult subject areas as cost and management accounting. Physical conditions have direct positive and negative effects on teacher morale, personal safety, feelings of effectiveness in the classroom, and on the general learning environment (Corcoran et al., 1988). Good and well developed infrastructure may make teachers feel a sense of renewed hope, belief and commitment that at least someone cares about their safety. This is likely to motivate them to work and improve the performance of students. Where infrastructure is dilapidated, there is likely to be a sense of despair, frustration and poor motivation among teachers. This is likely to have a negative impact on the delivery of instruction and teacher morale and thus reduced pass rates in Advanced level accounting.

School resources include but not limited to modern textbook provision in the appropriate ratios, use of information communication technology (ICT) and provision of adequate study materials in the school library. ICT eliminates barriers to education for students and for teachers. ICT eliminates geographic barriers for students to be able to access resources from any location. School libraries serve students and teachers by providing materials to meet their various needs and encouraging reading.

2.3.3 Teacher factors

Factors that can be traced back to lesson delivery, content and classroom management are to do with the teacher. These factors have along the years been generally referred to as teacher factors. On this ever ending list of teacher factors are also such factors as teacher experience and qualifications, teaching methods employed and teacher motivation.
2.3.4 Family factors

These factors are related to the home environment and family background. They include parents’ socio-economic status and parents’ level of education.

The academic performance of students heavily depends upon parental involvement in their academic activities to attain a higher level of quality in academic success. Furstenberg & Hughes (1995) suggested that parents’ involvement in their children’s education increases the rate of the children’s academic success. Krashen (2005) noted that students whose parents are educated are likely to score higher grades than those students whose parents are not educated. This is mainly because educated parents can better communicate with their students with regards to school work, activities and information being taught at school as well as homework and assignments. They can assist their children with their school work and participate in school activities like meetings and students consultations. The home environment also plays an important role in students’ performances. Educated parents can create an environment that best suits their children’s academic success.
Socio-economic factors include socio-economic status and contribute towards students’ academic performance in cost and management accounting. It affects the quality of students’ academic performance. Experts are of the view that low socio-economic status has negative effects on students’ academic performance as students’ basic needs remain unfulfilled and thus do not perform better academically (Adams, 1996). The US Department of Education in 2003 noted that low socio-economic status causes environmental deficiencies which result in low self-esteem among students. And low self-esteem has a huge negative bearing when it comes to difficult subject areas such as cost and management accounting.

Social assistance plays a critical role in the accomplishment of academic goals and performance in cost and management accounting (Goddard, 2003). Students with high level of socio-economic status are likely to perform better than middle class students and low class students (Kirkup, 2008). Students, academic performance in cost and management accounting is negatively correlated to parents’ low socio-economic status level as this hinders students in gaining access to sources and resources of learning. Sander (2001) suggested that low socio-economic status level strongly affects students’ academic achievements and drags them to a lower level. Economically disadvantaged parents may not be able to afford the cost of education of their children at higher levels and as a result they do not work to their fullest potential (Rouse and Barrow 2006).

2.3.5 Other factors with an impact on student performance
Here, the researcher will mainly focus on communication and psychological factors affecting students’ performance

El- Mutairi (2011) suggested that communication is a major determinant of students’ performance. He noted that the performance of students is affected by communication skills. This is mainly because teaching and learning requires communication. Performance can also be enhanced if the medium of instruction can be easily understood by students. This implies that language plays an important role in dissemination of information between the students and the teacher. Some students fail not because they don’t know but because they fail to
express themselves mostly due to their incompetence in English. Harb and El-Shaarawi (2006) established that the most important factor with positive effect on students’ performance is student’s competence in English. If students have strong communication skills and have a strong grip on English, it increases the performance of students.

Most classroom activities require communication. Successful communication between the students and the teacher is a necessary condition for academic success. Asante (1973) suggested that effective teaching presupposes effective communication. The teacher makes effective communication possible by identifying the needs of the students, addressing these needs at appropriate levels, creating a relaxed atmosphere in which free democratic flow of discussion is possible (Korth and Cornbleth, 1980). Ndongko (1980) proposed that if the needs of the students have been accurately identified, if verbal and non-verbal communication is employed, the chances of academic success are correspondingly high failure which will negatively affect students’ academic performance. For the learning process to be a success, the teacher has to be an effective communicator. Effective teacher communication is an art that can be learned and this is the responsibility of teacher training institutions, supervisory bodies and teachers themselves hence the teachers’ level of training and qualifications has a bearing in the determination of students’ performance.

Self-esteem appears to have a powerful direct impact on students’ performance. Rosenberg, Schooler, Schoenbach and Rosenberg (1995). This is mainly because it leads to self-acceptance and self-respect. These are the major ingredients for defining one self. A research conducted by Rosenberg et al (1965) indicated that there is a positive relationship between self-esteem and academic performance. This implies that students with a high self-esteem are likely to perform well in their studies whereas students with a low self-esteem are likely to perform badly in their academic endeavors. Students with high self-esteem are confident and perform to the best of their capabilities. In contrast students with low self-esteem are not confident of themselves and their work, they doubt themselves and their work as such performs badly.

Hembree (1988) and Seipp (1991) were of the view that test anxiety also has an impact on students’ performance. They concluded that test anxiety is accompanied by lower test performance. Sarason (1988) noted that anxiety can be so intense, long lasting and disruptive to a person’s day to day life. This implies that test anxiety can have a negative impact on
students’ performance as some students who know the examination material may freeze during the examination and fail to recall studied materials and divide their attention leading to poor performance.

Self-efficacy also affects student performance Shumox and Lomax (2001). People with high self-efficacy can have a ‘can do’ attitude towards a specific task and towards life. Likewise students with high self-efficacy are highly motivated and have a positive attitude towards learning. Students with a high self-efficacy are likely to perform better in their studies. Students with a low self-efficacy are most likely to perform badly in the examinations as they are not self-motivated and have a negative attitude towards learning.

Most students have problems in developing positive study habits and attitudes and this negatively affects their performance. Proper guidance can help in developing positive study habits and attitude and subsequently students’ performance. Students who are properly guided by their parents are likely to excel in their studies. The guidance from the teacher also affects student performance. Hussain (2006) suggested that the guidance from the teacher and parents indirectly affect the performance of the students.

2.4 Ways of improving student performance in cost and management accounting

2.4.1 Use of technology

The use of technology improves students’ performance in cost and management accounting. This is mainly because through technology, students will have access to the internet. Power point presentations which are part of technology use have been shown in this study to be an effective way of improving final examination results in cost and management accounting. Watson et al, (2003) echoed the same sentiments that the use of various forms of educational technology in teaching and learning accounting courses indicates that accounting students have a positive attitude towards the use of technology. This creates a positive attitude towards the subject and hence improves students’ performance in the subject area.
2.4.2 Hands-on teaching
The use of hands-on teaching improves student performance. Wharton and Parry, (2003) suggested that experimental learning involving real hands-on experience in teaching accounting has been proven to enhance student performance and subsequent results. Lovata (1986, p.152) commented that, ‘educationally, and most importantly, the project enables the students to visually the production process, which makes costing easier.’ This is supported by Kern (2002), who reported higher student problem solving skills after using hands-on teaching methods.

2.4.3 Cooperative learning
Sharma (1997) concluded that the use of cooperative learning positively affects student performance in accounting. This being so as there will be a lot of sharing of ideas between students themselves as well as between students and the teacher.

2.5 Chapter Summary
This chapter was mainly focusing on the synopsis of various authorities and journals that contributed to the research and enlightened the researcher on the research question and research topic. Similar studies were reviewed. In the next chapter, the research methodology is fully described addressing the various methods that were employed to gather the research information.
Chapter 3
Research methodology

3.0 Chapter Introduction

This chapter examines the research methodology that was used in the study. Issues being looked at include research design, population of the study and sampling techniques. To gather relevant information for a research, an appropriate research methodology has to be employed. Research methodology explains ways in which the researcher came up with stated objectives.

3.1 Research Design

In an endeavor to collect information on difficulties encountered by students in costing and management accounting at Nyamhunga High school in Kariba, the researcher used qualitative research design. The qualitative research design was used as the researcher wanted to gain an understanding of underlying reasons, opinions and motivations. It provided insights into the problems and helped in developing ideas. The researcher being a fully working member of Nyamhunga high school, collected data by participant observation and document analysis, experiences and personal encounters. The researcher was a key instrument of data collection, selecting informants, capturing of behaviors and interpreting them. It can also be noted that the researcher’s experiences are fused into data collection and interpretation. The diagram below shows the strengths of ethnography as it captured concepts like emotions and extraction of information from unwilling participants, while at the same time not disturbing the normal day to day activities of the school.

3.1.1 Case study

For the purpose of this study the researcher use a case study because it provided a systematic way of looking at events, as a result the researcher gained a sharpened understanding of the challenges faced by students in costing and management accounting. It thus excelled in bringing an understanding of factors affecting students’ performance in costing and management accounting as well as ways of improving performance. It therefore added
strength to what is already known about factors affecting students’ performance through previous researches.

The researcher also opted for the case study because it was less time consuming and thus ideal as the researcher had limited time to carry out a participant observation. It also emphasized a detailed contextual analysis of a number of events or conditions and their relationships. The case study was used by the researcher because it relied on multiple sources of evidence and benefits through the prior development of theoretical propositions and various techniques in the data gathering. It also examined contemporary real life situations and provided the basis for the application of ideas and extension of methods about improvement of student performance in costing and management accounting. Given that the task at hand is a real life one, this method became handy in fully exploring the phenomenon under study.

In as much as the case study method was used, it had its own limitations. Chief among them being that study was of a small number of cases and as such offer no ground for establishing reliability or generality of the findings (deductive fallacy). Also the intense exposure of the study of the case biases the findings. Despite all this case studies are used successfully in carefully planned and crafted studies of real life situations, issues and problems.

### 3.2 Population of the Study

Watson W (1998:13) defines population as “any group of individuals who have one or more characteristics in common which are of interest to the researcher.” Fraenkel and William (1996) defined target population as the actual population to which the researcher would like to generalize. Population in this context refers to the total units to be studied. For the purposes of this research, the researcher targeted a population of twenty upper six accounting students, five accounting teachers and twenty parents as these are the major participants in so far as the teaching and learning of costing and management accounting is concerned.
3.3 Sampling and sampling techniques of the study

A sample of fifteen students was chosen using simple random sampling as it guaranteed an equal chance of the whole population to be chosen thus reducing bias. For the parents, a sample of ten parents was chosen using stratified random sampling. This type of sampling was used to ensure parents with advanced level students doing accounting were chosen. The initial stratum was composed of advanced level accounting students’ parents. This had the positive effect of interviewing relevant parents to the study. For teachers, the whole population was used; this being so as the total elements in the population was small and manageable.

The table below shows respective grades, population and sample used.

<table>
<thead>
<tr>
<th>Group respondents</th>
<th>Population</th>
<th>Sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parents</td>
<td>20</td>
<td>10</td>
</tr>
<tr>
<td>Students</td>
<td>20</td>
<td>15</td>
</tr>
<tr>
<td>Teachers</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Total</td>
<td>45</td>
<td>30</td>
</tr>
</tbody>
</table>

3.4 Data Collection Instruments

The researcher used interviews observation and questionnaire techniques for fact finding. Major methodologies used for data collection are qualitative and quantitative.

3.4.1 Questionnaires (See appendix 1)

The researcher used closed questionnaires to obtain information from students. These questionnaires were mainly to collect data on factors affecting student performance in cost and management accounting.
The researcher opted for the questionnaire because it enabled respondents to answer questions at their own pace and time and as such it allowed for more considered answers. The questionnaire consisted of three main sections, that is, the administrative section, demographic section and information sought section. The questionnaires used were an inexpensive way to gather data from a potentially large number of respondents. Often they are the only feasible way to reach a number of reviewers large enough to allow statistical analysis of the results. A well-designed questionnaire that was used effectively gathered information on the overall factors affecting performance in cost and management accounting. Data was collected using self-administered questionnaires, structured interviews and telephone interviews.

To gather data using questionnaires, self-administered questionnaires were used where the researcher asked questions at the same time filling questionnaires. This helped the researcher in clarifying where necessary. The drop and pick method was also used in obtaining data as it gave respondents ample time to go through the questionnaire.

The researcher used the questionnaire to collect data because of its applicability to survey research design. Questionnaires were used because they can be administered to a large number of people at the same time thus ensuring a wide geographic coverage. The questionnaire was also used because there is a higher possibility of obtaining reliable and valid information as there is limited interview bias.

Although the researcher used questionnaires, it has its own limitations. Some respondents failed to disclose some of the information that the researcher deemed necessary due to fear of victimization. The researcher also faced problems as some respondents sent back incomplete questionnaires.
3.4.2 Interview (See Appendix 2)

The researcher also used interviews to collect data from teachers and parents as they provided in-depth information about the particular research issue or system. The researcher used structured interviews to obtain information from teachers and telephone interviews to obtain information from parents. Structured interviews were used in obtaining data from teachers as interviews because the interviewer went on to probe deeper into a response given by an interviewee and produced a higher response rate. Interviews provide the researcher with instant feedback from the questions paused. In some cases the researcher could simplify or clarify statements in the interview to the interviewee. They were useful for untangling complex topics within the research area for example questions about teacher motivation and teachers’ experience and qualifications.

Although the researcher used structured interviews, it had its short comings. Interviews were time consuming and were not used for a large number of people. Some of the target respondents were reluctant to co-operate due tight schedules.

Telephone interviews

The researcher used telephone interviews to obtain data from target parents. Telephone interviews came in handy as they fitted well in parents’ schedules. They were also handy for the researcher as they resulted in cost minimization. Instead of the researcher driving around to obtain information from parents dotted around Kariba with some far afield as Karoi.

Telephone interviews also saved time for the researcher as they allowed quicker contact with geographically dispersed respondents. A larger sample of the target population was reached in a relatively short space of time

Telephone interviews as a source of data collection however has its limitations. Some respondents prematurely terminated the interview by simply putting the telephone down. Another demerit was that the researcher’s influence might have led to the collection of biased information. The respondent’s anonymity was lost.
3.5 Reliability and validity of data

To ensure reliability and validity of data, questionnaires were distributed to students (pilot study) to ensure that there was no technical jargon. Reliability was also ensured through triangulation (use of different data collection instruments, in this case questionnaires, structured interviews and telephone interviews) as well as asking simple questions that are not subjected to technical jargon. The researcher is of the opinion that data collected for the research was valid and reliable. The information obtained from respondents clearly addressed the research questions and paved the way for a comprehensive analysis of the research results in chapter four.

3.6 Chapter summary

Chapter three addressed the main elements of the research methodology that was employed in this study for the purpose of obtaining information from the target population. The target population of this study was clearly established in this chapter with the appropriate justifications. Chapter four presents the research findings and further data analysis with the use of tables, charts and graphs.
Chapter 4

Research findings and data presentation

4.0. Chapter introduction

This chapter deals with the presentation and analysis of the research data gathered from the sample and document analysis. Research data is presented in the form of graphs, tables and pie-charts. Each research question is highlighted and subsequently followed by the research results. This section includes tabulation, presentation and analysis of data obtained from the field of study. In this chapter the researcher discusses the major similarities or differences between the primary data and what has been written elsewhere about the same subject that is the researcher analyses the co-relationship between the literature review and the actual findings of the research study.

4.1 Research Results

Basically the course, cost and management accounting has proven to be a challenge to students at Nyamhunga high school. This has been evidenced by a low pass rate in the parent subject (Accounting) and advanced level ZIMSEC public examinations. Tests specific to cost and management accounting at school level proved to be a challenge for many students as most students’ performance in the tests were below average. In order to have a full in-depth analysis of the nature of performance of Advanced level cost and management accounting performance at Nyamhunga high school, a historical compilation and analysis of public examination pass rates was done and a series of records of work on in-class tests and assignments on the subject area were used during the course of the study.

Historical ZIMSEC public examinations advanced level accounting performance

Since 2010, advanced level accounting pass rate results at Nyamhunga high school were ranging from 20-40%, a range always far below the national pass rate of 80% despite having fewer students taking the subject. This disturbing pass rate has been attributed mainly to challenges faced by students in cost and management accounting. The sentiments have been echoed by both teachers and students. Actual performance on cost and management
accounting as a single topic was not easily available but examinations statistics on advanced A level accounting for Nyamhunga show that the trend has followed the same pattern with pass rate plummeting to 15% in 2014 against a national average of 82%. The school statistical records clearly proved beyond doubt that accounting pass rate is on a downward spiral since 2010

Records of work on cost and management accounting

To get a more current feeling of the nature of performance of advanced level students in cost and management accounting at Nyamhunga high school, the researcher analysed records of work for current upper six students at the said school. Evidence from the analysis was more that convincing to draw an inference on the state of student performance in cost and management accounting. The research results in records of work showed that of the fifteen books analyzed 80% of the students performed poorly on any question on cost and management accounting and many other general accounting questions.

4.2 Student factors affecting performance in cost and management accounting

Prior knowledge of accounting

Of the total number of pupils involved in the research study, three pupils (20%) did not do principles of accounts at ordinary level. These students’ performance was generally lagging behind as they did not have adequate prior knowledge to build on since cost and management accounting has its foundation in financial accounting. The concept requires an in-depth understanding of financial accounting. The challenges of such pupils are compounded by teachers who assume that pupils have prior knowledge. Some of those pupils did not know basic accounting concepts, let alone the application of those concepts. This, thus negatively affect the students’ performance hence students’ prior knowledge plays a pivotal role in determining students’ performance and subsequently the pass rate. This is supported by the views of (Deci and Ryan, 2002) learning is a cumulative process as such a student recruited with higher entry requirements would be well prepared for the course material compared to students admitted based on bare minimum qualifications.

Even though 80% had prior knowledge in financial accounting, most were not well versed with concepts done in prior studies. An interview conducted with accounting teachers
reviewed that those who had obtained better symbols at ordinary level had a better understanding of the subject area.

**Students’ ordinary level symbols in principles of accounts**

Eighty (80%) of the pupils involved in the research study had studied principles of accounts at Ordinary level. Below is the analysis of their ordinary level symbols in principles of accounts.

![Bar chart showing symbols obtained in ordinary level principles of accounts](image)

**Figure 2 – symbols obtained in ordinary level principles of accounts**

Of the total number of pupils who had done Principles of accounts at Ordinary level, two students attained an “A” grade, four students attained the “B” grade and six students “C” grade. In the research study, it was observed that the performance of those students who had passed principles of accounts at Ordinary level left a lot of questions than answers as most students faced serious challenges in cost and management accounting, implying that their knowledge of the subject is very limited. The assumed knowledge is usually too high for the students.
Motivation and career aspirations

The study results show that most students whose performance is below average are not motivated and have a negative attitude towards learning. The study has also shown that student’s expectations in life are a major push factor for hard work in the subject area. Most students under study who aspired to pursue the accounting profession further had a kin interest in the subject and that was a very big driving force in their studies.

Future career aspirations and current obtaining results in cost and management accounting as evidenced by records of work showed a very positive correlation between future career aspirations and results. Pupils who are not motivated to learn are in the majority of those who go on to perform dismally in cost and management accounting. The diagram below shows the effect of career aspirations and motivation on students’ performance in cost and management accounting.

The results of the investigation are in line with Maslow’s view that motivation does determine ones performance in whatever aspect or undertaking he or she endeavours. According to Maslow (1962) motivational theory, motivation is the driving factor in all human undertaking and performance.

![Student performance and career aspirations](image)

**Figure 3 – career aspirations and student performance**
Data obtained on Figure 3 above shows that students who intend to pursue a career in accounting tend to do better in cost and management accounting when compared to their counterparts. The study showed that these students are keen and motivated to learn the subject. Those who performed poorly in advanced level cost and management accounting usually do not have the zeal to pursue the profession further.

**Class attendance by student**

The study reviewed that students who usually absent themselves from classes tend to perform below average when compared to their counterparts in cost and management accounting. This is due to the difficult nature of the subject area such that teacher’s highlights and emphasis plays a big role in students’ understanding of the subject. The results are similar to what was found out by Devadoss and Folts (1996) who concluded that class attendance also has bearing on students’ performance and that those who missed classes frequently performed below average.

Again there was a direct correlation in class attendance and pass mark obtained from various class tests and exercises cost and management accounting. Lesson attendance of the sample of fifteen was taken from a lesson attendance register designed to aid the study.

![Figure 4 – class attendance and average test/exercises mark](image)
The graph above shows that there is a direct correlation between class attendance and student performance in tests and exercises. Students who attended least lessons also got least marks.

**Student age**

The study has shown that age plays a big role in student performance. Older students tended to be mature in their school approach and knew what they wanted in life. This is in support of the view by Alanzi (2012) who noted that students’ age has an impact on students performance. They took their school work seriously and had a better understanding and retention of the subject area cost and management accounting. Their average pass mark always proved their level of maturity. Below is a table showing age and average mark on tests and exercises for the sample of fifteen students selected for the study:

<table>
<thead>
<tr>
<th>Student age in years</th>
<th>16-17</th>
<th>18-19</th>
<th>&lt;20</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of students</td>
<td>3</td>
<td>9</td>
<td>3</td>
</tr>
<tr>
<td>Average score in tests/ exercises</td>
<td>41%</td>
<td>53%</td>
<td>60%</td>
</tr>
</tbody>
</table>

*Figure 5 – Student age and average score mark in tests/ exercises.*

The table above is a clear testimony of the role played by age in performance in difficult subject areas such as cost and management accounting at Advanced level.

**4.3 Teacher Factors**

**Teacher’s experience and qualifications**

Only one teacher teaching Advanced level Accounting has a degree holder and has a post graduate diploma in education with specialisation in accounting. The other four teachers are holders of non-teaching degrees. In their responses, the teachers said that they had covered some accounting modules in their degree courses but they had not done theory of education and had not specialised in accounting as an area of specialisation.
Of the five interviewed teachers, only two had over two years’ experience in teaching accounting at advanced level. The pie chart above shows teachers’ experience and qualifications in advanced level accounting teaching experiences:

**Teacher qualifications**

![Pie chart showing teacher qualifications]

**Teacher motivation**

The research results obtained from the teachers show that most of the teachers at Nyamhunga High school are generally not motivated and are interested in leaving the teaching fraternity joining the more lucrative public sector. One of the most common sources of demotivation amongst Zimbabwean teachers has been poor remuneration. With the poverty datum line (PDL) pegged at close to $600 per month, Zimbabwean teachers earn an average salary of $250 per month excluding allowances. As a result of the gap between PDL and current teacher earnings, teachers have gone out of their way to try and bridge the gap through supplementing their incomes by offering extra lessons (which are usually beyond the reach of many) and engaging in some income generating projects. However, these had a negative impact of taking away the spare time that the teacher could have channelled towards students. This is the same conclusion arrived at by Corcoran et al (1988) who also concluded that remuneration and working conditions do impact teacher motivation, morale in lesson delivery. When working conditions are good and remuneration favourable there is low teacher absenteeism and high morale.
Teaching methods

The research reviewed that most teachers are still using traditional teaching methods in which the teacher will do the talking while students listen. The interviewed teachers still believe in the banking concept in which the teacher deposits information while students listen. Learners are not actively involved as they are regarded as empty vessels. Major reason for this being that, of the five interviewed teachers, only one had teaching qualifications. This is in support of the view by Corcoran et al (1988) who suggested that the teacher’s quality of education is directly related to the quality of instruction and lesson delivery in the classrooms. Despite the fact that the teachers have content of the subject but lack the techniques of imparting knowledge to students.

The research has shown that the teaching methods used had a negative knock-on effect on students’ performance in cost and management accounting as students tended to learn more by doing.

The researcher, during the course of the assessment, used the two methods on separate occasions and results of such indicated that students who were actively involved in the learning process had a higher retention rate and have mastered concepts learnt when compared to those taught using traditional methods as evidenced by performance in class tests.

![Figure 7 – Teaching Methods](image-url)
The above graph is indicating that teaching methods greatly impact on student performance in cost and management accounting at Nyamhunga high school.

4.4 School factors
The research identified the following school factors that have a bearing on student performance in cost and management accounting:

Infrastructure
In availability of a school library negatively impacts on student performance in cost and management accounting given that they spend time outside the classroom when other subjects’ lessons are being conducted. This implies that students are subjected to unconducive conditions for study. This phenomenon is more apparent during the rainy season when they do not even have anywhere to go and do their studies.

School resources
In the research study, it was observed that shortage and lack of school resources such as textbooks, teachers and modern day resources of data such as internet (WIFI) has also contributed to poor performance in cost and management accounting. Pupils sighted that lack of internet as one of the major causes of poor performance.

4.5 Family factors

Parents’ ability to provide study materials
In the research study, it was observed that the majority of the pupils did not receive much instructional support from parents. Some (80%) responded to the effect that their parents could not afford to buy their children textbooks required to augment the few that the schools have. Of the total number of the pupils, only two pupil (20%) of the whole group said their
parents or guardians did not afford to buy them personal textbooks.

![Bar chart showing the ability of parents to provide study materials](image)

**Figure 8**

**Parents’ level of education**

The research results showed that 70% of the parents interviewed attained a minimum qualification of O level and only 30 percent of the interviewed parents have a level qualification let alone a tertiary qualification or a post high school qualification. An in-depth analysis shows that pupils whose parents have passes in ordinary level perform better than those without.

### 4.6 Other factors

The research showed other factors which were noted by the participants as contributing to low pass in cost and management accounting. The participants noted the factor of environment teachers, pupil and parents all agreed that the hot Kariba temperatures negatively impact on pupil performance and can partially account for the low pass rate. They also raised the aspect of medium of communication used between the teacher students is not so friendly to the students since the majority of them have failed English language of which it is the chief medium of communication in the teaching of cost and management accounting. Hence at times pupils fail not because they don’t know but they fail to interpret questions and express themselves. Another aspect raised by the pupils was the aspect of distance travelled from home to school were the research revealed that some pupils travelled a long distance of almost six kilometers to school such that they arrive at school extremely tired and hence
impacting negatively on their performance in Advanced level cost management accounting and the accounting course as a whole.

4.7 Impact of the ZIMSEC advanced level accounting syllabus 9197 on students’ performance in cost and management accounting

Accounting teachers interviewed were of the view that the ZIMSEC cost and management accounting syllabus stipulations are generally long and complicated to be exhausted within a year. This accounts for the poor performance in the concept because it is rarely finished in the allocated timeframe.

4.8 Chapter summary

The chapter analyses the data gathered from the research that is responses from participants namely parents, teachers and pupils. It also gave an analysis on the records of Nyamhunga high school results.

Chapter 5
Conclusions and recommendations

5.0 Chapter introduction
The chapter seeks to present a summary of the whole research on an assessment of factors contributing to pupils’ poor performance in Advanced level cost and management accounting. Conclusions are drawn based on the findings, after which recommendations for remedial measures are made to all those involved in the teaching and learning of cost and management accounting at Nyamhunga High School.

5.1 Summary of findings
The aim of the study was to assess the factors contributing to pupils’ poor performance in Advanced level accounting particularly cost and management accounting at Nyamhunga High School in Kariba. A qualitative research design was used. Simple random sampling and stratified random sampling techniques were used. The researcher used a questionnaire and interviews to collect data from the targeted respondents. Tables and graphs were used to present collected data. The study revealed that there are several factors both at home and at school contributing towards pupils’ poor performance in cost and management accounting Advanced level. A variety of factors were seen as contributing to pupils’ poor performance in Advanced level cost and management accounting. These factors includes lack of resources, failure by subject teachers to complete the syllabus, inadequate study time, school resources parents level of learning, and teacher based factors such as teaching methods, teachers level of qualification and teachers motivation

5.2 Conclusions
The main research question was an assessment of factors affecting students’ performance in cost and management accounting at advanced level at Nyamhunga High School in Kariba.

The study found out that some pupils who progressed to do Advanced level in accounting had not done the subject at Ordinary level. Although others had attained a pass in accounting at Ordinary level, it was discovered that most of the pupils lacked knowledge of basic cost and management accounting concepts. Pupils’ poor knowledge coupled with teachers’ assumed knowledge of what the pupils know left many pupils with serious problems in the subject.

It was also discovered that most pupils, getting very little, if any, help at home and few or no parents buy textbooks to augment the shortage at school.
Tradition teaching methods such as drilling at ordinary level were noted to negatively contribute to pupil’s poor performance in advanced cost and management accounting. Most pupils were drilled in examination techniques not in principles underlying a level accounting particularly the concert of cost management and accounting.

It was also noted that some teachers failed to complete the syllabus that meant pupils sit for examinations with deficient knowledge.

It was also noted that some of the teachers teaching advanced level accounting hold degree programs such as purchasing and supply, backing and finance degrees which have very little to offer in terms of cost and management accounting.

The teaching fraternity was noted to be generally demotivated by their low salaries and poor working conditions.

5.3 Recommendations
Based on the findings of the study, the researcher recommends the following:
Accounting teachers are encouraged to teach for content mastery rather than for examination purposes only.
Nyamhunga High School should strive towards providing a school library and internet facilities which cater for all students. This can be achieved through lobbying different stakeholders like local Kariba companies such as Zimbabwe Power Company, Zimbabwe River Authority, Lake Harvest and Crocodile farm. The resources found could be used to establish a state of the art library.
Parents must be encouraged to be proactive in their children’s learning. Parents play an active role. Despite their lack of knowledge in cost management accounting, parents should try by all means to provide their children with an enabling environment.

Teachers should try by all means possible to ensure that they complete the accounting syllabus before pupils write their final public examinations. Syllabus completion will minimize chances of pupils sitting for examination items on content they have not covered.
Teachers are encouraged to continually seek to improve themselves professionally so that they keep themselves abreast with the changes taking place in the accounting field.
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Appendix 1

Questionnaire for students

Dear respondent. The researcher is bona-fide student at Bindura University of Science Education. As part of the study, the student is carrying out a research entitled, ‘An assessment of factors affecting students’ performance in cost and management accounting at advanced level: A case of Nyamhunga high school. The research seeks to explore factors affecting Advanced level accounting students’ performance in cost and management accounting. You have been chosen as a potential respondent and you are kindly requested to contribute to the study by answering the questions below. Thank you in advance for your corporation. Responses hereto will be treated with the confidentiality that they deserve.

1. Sex of respondent: Male    Female    (tick as appropriate)

2. Did you study principles of accounts at Ordinary level? Yes No (tick as appropriate)

3. What symbol did you attain at Ordinary level?

   A    B    C    D    E    U   (circle your symbol)

4. Do you get help in cost and management accounting from your family members?

   Yes    No    (tick as appropriate)

5. What form of help do you get from home on your cost and management accounting?

   ………………………………………………………………………………………………
   ………………………………………………………………………………………………
   ………………………………………………………………………………………………
   ………………………………………………………………………………………………
   ………………………………………………………………………………………………
   ………………………………………………………………………………………………
   ………………………………………………………………………………………………
6. How do you rate your performance in cost and management accounting?

Good Average ☐  Below average ☐  Poor ☐   (tick as appropriate)

7. Do you have access to cost and management accounting textbooks at your school?

Yes ☐  No ☐   (tick as appropriate)

8. Do you have individual copies of cost and management accounting textbooks?

Yes ☐  No ☐   (tick as appropriate)

9. If you are sharing textbooks, how many pupils share one textbook?

2 ☐  3 ☐  4 ☐  5 ☐  > 5 ☐   (tick as appropriate)

10. How many different textbooks do you use for cost and management accounting?

1 ☐  2 ☐  3 ☐  4 ☐  5 ☐  > 5 ☐   (tick as appropriate)

11. Can your parents afford to buy personal cost and management accounting textbooks?

Yes ☐  No ☐   (tick as appropriate)

12. How many accounting lessons are there per week?

……………………………………………………………………………………………

13. How many accounting lessons do you attend on average per week?

0-2 ☐  2-4 ☐  4-6 ☐  6-8 ☐
14. How much time do you devote to personal study of cost and management accounting each day?

………………………………………………………………………………………………………………

………………

15. Do you intend to pursue a career in Accounting?

Yes ☐ No ☐ (tick as appropriate)

16. Does your teacher teach you during his/ her spare time?

Yes ☐ No ☐ (tick as appropriate)

17. Is your teacher punctual?

Yes ☐ No ☐ (tick as appropriate)

18. Does your teacher attend his/ her lessons?

Yes ☐ No ☐ (tick as appropriate)

19. How would you describe your relationship with your teacher?

………………………………………………………………………………………………………………

………………………………………………………………………………………………………………

………………………………………………………………………………………………………………

20. What other factors do you think contribute to student performance in cost and management accounting at Nyamhunga High school?

………………………………………………………………………………………………………………
21. What do you think can be done to improve performance in cost and management accounting at Nyamhunga high school?

End of questionnaire

Thank you for your time.
Appendix 2

Interview guide for teachers

Dear respondent. The researcher is bona-fide student at Bindura University of Science Education. As part of the study, the student is carrying out a research entitled, ‘An assessment of factors affecting students’ performance in cost and management accounting at advanced level: A case of Nyamhunga high school. The research seeks to explore factors affecting Advanced level accounting students’ performance in cost and management accounting. You have been chosen as a potential respondent and you are kindly requested to contribute to these questions in this interview.

1. What are your highest academic and professional qualifications?

2. Besides Accounting, do you teach another subject at Advanced level?

3. At the end of the Advanced level course, do you complete the cost and management accounting syllabus?

4. What reasons would you give as preventing the completion of the syllabus coverage on cost and management accounting?

5. What is your school’s Advanced level cost and management accounting textbook/pupil ratio?

6. Besides textbooks, what other resources are at your disposal?

7. Do you teach pupils during your spare time?

8. How many hours do you teach per day?
9. How many lessons do you conduct per week (workload in terms of periods?)

10. In your opinion, what are the possible causes of pupils’ poor performance in Advanced level cost managements accounting?

11. What could be the possible solutions to the causes of pupils’ poor performance in Advanced level Accounting?
Appendix 3

Interview schedule for parents

1. What do you think about the performance of you’re A level child at Nyamhunga High School?
2. Have you ever at one point bought your child at Nyamhunga High School a cost and management accounting textbook?
3. What can you attribute to be the main cause of a good or poor performance from you’re A level pupil doing A level accounting at Nyamhunga High School?
4. Who do you think contributes the most to pupil pass or failure pupil, teacher or parent?
5. What is your highest level of academic education?