

Evaluation of Candidates Performance in Core Subjects and Financial Accounting in the May/June 2014 Wassce in Egor and Oredo Local Government Areas, Edo State, Nigeria

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Abstract

This study is designed to carry out an Evacuation of Candidates Performance in Core Subjects and Financial Accounting in the May/June 2014 WASSCE in Egor and Oredo Local Government Areas, Edo State, Nigeria. To be able to evaluate performance, the researcher raised five research questions, four of which were hypothesized. The statement of problem included the perceived attitude of trying to shift blames for failures in school examination to teachers. A comprehensive and empirical review of both related literatures and studies on West Africa Senior School Certificate Examination results were also done to enable the researcher paint a picture of what has been obtainable prior before now on performances of students especially in Financial Accounting. A Proforma titled "Core Subjects and Financial Accounting in the May/June 2014 WASSCE in Egor and Oredo Local Government Areas Edo State, Nigeria", was used to collect data from the sampled secondary schools the public senior secondary schools in Egor and Oredo Local Government Areas. Data analysis was done by an expert in measurement and evaluation using descriptive statistics, ANOVA, t-test of independent sample etc. The findings of the study revealed that candidates performed relatively well in both the Core Subjects (including Financial Accounting) in the May/June 2014 WASSCE. The findings also revealed that the teachers were effective and efficient in carrying out their duties. Based on the findings, recommendations were made for improvement in future.

Keywords: Evaluation, Performance, Financial Accounting, Core Subjects and Motivation.

Introduction

Over the years, the performances of candidates in the West African Senior Secondary Certificate Examination (WASSCE), seems to have been a source of worry to both parents and teachers. Various attempts have been made to identify the likely causes of such poor performances. In Nigeria, there tended to have been evidences of poor performance in (WASSCE) as reported by various researchers as well as in the media.

The need for education, cannot be over stressed, hence all countries, continue in the gradual quantitative and qualitative expansion of educational opportunities to enhance national development. In Nigeria, highly skilled professionals seem to be wanted in the education sector. Moreover, majority of persons might have expected tremendous improvement in schools in our country.

It is known that education is regarded as major instrument for socio-economic development. In our country, many administrations have attempted to save the educational industry from collapse to no avail. Every government appears to express worries about failing educational standard because of inadequate educational facilities, poor funding, limited access, low capacity of staffing as well as poor policy implementation. Nigerian government appears to place a higher premium on education. This is why the issue of student's poor performance in West African Senior Secondary Certificate Examination (WASSCE) seems to attract public aspersion.

It appears that curriculum implementation in secondary schools needs more attention. Examination seems to be one method of evaluation and assessing instructional and educational performance, according to *Fafunula* (1974). The performance of students in WASSCE tended to be very low. Perhaps, the studying habits of students as well as their time management call for serious concern. Most of these lapses in examination success might be attributed to insufficient attention towards studies by students.

The very concept of academic failure varies in its definition. Castellanos (1986) considers academic failure as the situation in which the subject does not attain the expected achievement according to his or her abilities, resulting in an altered personality which affects all other aspects of life. Similarly, Tapia (2002) notes that, while the current Educational System perceives that the student fails if he or she does not pass, more appropriate for determining academic failure is whether the student performs below his or her potential.

In general, the various studies which attempt to explain academic failure do so beginning with the three elements that intervene in education: parents (family causal factors), teachers (academic causal factors), and students (personal causal factors). Among personal variables most studied are motivation and self-concept. Motivation is considered to be the element that initiates the subject's own involvement in learning: when a student is strongly motivated, all his effort

and personality are directed toward the achievement of a specific goal, thus bringing to bear all his or her resources. According to González (1997), a consensus exists among the diverse motivational theories and approaches inasmuch as they conceptualize motivation in terms of conscious beliefs and values. In the area of motivation there seems to exist all kinds of opinions and results. Over the years it appears that teachers were not adequately motivated to offer education service delivery which could enhance optimal performance of candidates in the external examinations in the country.

Any organization, no matter how small, whether it is a trading business, a charitable organization or even a home deals with money, Financial Accounting is a Technical as well as a Vocational Subject. The keeping of Accounting Books is essentially an art and the aims of those who study the subject are essentially utilitarian. This curriculum, which is the original work of the Comparative Education Study and Adaptation Centre (CESAC), is designed to meet these aims.

The chief aim of the Curriculum is to build on the work that has been done in Book-keeping over time and also provide the teacher with the framework within which the teaching is to take place.

The aims of Financial Accounting in general are to provide:

- (a.) Specialized instruction to prepare students for career in book keeping and accounting field;
- (b.) Fundamental instruction to help students assume their economic roles as consumers, workers and citizens;
- (c.) Background instruction to assist students in preparing for other professional careers requiring advanced studies in book keeping and accounting; and
- (d.) Book keeping and accounting skills for personal use in future.

These objectives are geared towards making the students to appreciate the rules and functions of accounting, lay a sound foundation for further study of accounting at higher level and also assess candidates' knowledge of basic accounting principles and their application to modern business activities.

An examination of the School Certificate Syllabus in Financial Accounting exposes that a student needs time to study and become acquainted with the contents before he could succeed. The Senior Secondary School Curriculum is based on the National Policy on Education, with the quality of instruction oriented towards inculcating certain values. The Federal Republic of Nigeria (2004) stated the broad goal of the secondary school education is to prepare individuals for useful living within the society and higher education. To achieve this objective, secondary school education in Nigeria has six years duration given in two stages three years of junior secondary school followed by three years of senior secondary school, the curriculum designed for senior secondary school is comprehensive and broad based, aimed at broadening students' knowledge and outlook. Subjects offered in senior school are in three group's core subjects, vocational and non-vocational subjects. One of the vocational subjects is Financial Accounting. Financial Accounting is one of the vocational electives that students are expected to offer from the list of elective subjects in group B to give a maximum eight or nine subject. Apart from the core subjects, the students are expected to offer a minimum of one and maximum of three from the list of elective subjects in group B and C to give a maximum of eight or nine subjects.

According to WAEC (2004), Financial Accounting is the most popular subject that students offer among the vocational elective subjects. Other subjects in this category include Agriculture, Commerce, Computer Education, Clothing and Textiles, Food and Nutrition, Home Management, Technical Drawing, Fine Art, Music, Marketing and Fishery. According to Asaolu (2002), Financial Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making." Accounting data are processed into accounting information through the use of accounting principles and conventions. The accounting principles are the basic fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. The accounting information system is proven, time honoured, and its format is universally understood. Books of accounts prepared by accountants in one part of the world are easily understood by their counterparts in other parts of the world because the information system is based on principles that are widely accepted and globally used. There are also general accepted Financial Standards.

According to the National Examination Council (NECO 2004), the general objectives of studying Financial Accounting at senior secondary school are as follows:

1. To enable senior secondary school students appreciate the basic rules, functions and principles of accounting
2. To lay proper foundation for further study of accountancy and allied courses at higher level and
3. To enable the students understand basic accounting principles, practice and their applications to modern business activities.

It appears that these objectives were not achieved due to poor performance of candidates in external examinations as observed.

Statement of the Problem

The performance of students in Senior Secondary in Nigeria has remained an issue of concern to all stakeholders (Ajagun, 2000). The report by Ojerinde, (1998) on the survey of the performance of candidates in secondary schools in Nigeria over the years revealed a discernible decline. This perennial decline has remained a source of concern to educators, Accountants and the nation at large. The Senior School Certificate Accounting Examinations conducted by the West African Senior Secondary Certificate Examination (WASSCE) tended to have revealed a decline in the performance of candidates.

Many approaches aimed at improving underachieving schools have served to further disadvantage them, largely by failing to take adequate account of their context and by locating the blame for failure squarely within the school. But reasons for school failure are rarely one - dimensional or singular. Consequently, the polarized debate of "school's fault" versus "society's fault" for failure is unlikely to take us very far. Attributing blame detracts from solving the problem. This problem seems to be deepened in Oredo Local Government of Edo State.

As always said, the truth lies somewhere in-between. In some cases, schools are at the heart of the problem. Poor teaching is condoned, weak leadership is tolerated, and the dominant view is, "What can you do with these kids?" driven by low expectations. Could it be that the appalling performance is attributed to motivational issues as a whole? Are there

mass failures in May/June WASSCE over the years in Egor and Oredo Local Government Areas in Edo State?

Research Questions

To gain insight into this research, the following research questions are raised.

1. What is the level of performance of candidates in Financial Accounting in the May/June 2014 WASSCE in Egor and Oredo Local Government Areas?
2. Are there differences in the level of performance of candidates between the Core Subjects (English and Mathematics) and Vocational Subject (Financial Accounting) in the May/June 2014 WASSCE?
3. Are there differences in the performance of candidates between Boys Schools, Girls Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE?

Hypotheses

To guide this study, the following null hypotheses were generated and tested at 0.05 Alpha Level.

H₀₁. There is no significant difference in the performance of candidates between the Core Subjects (English and Mathematics) and Vocational Subject (Financial Accounting) in the May/June 2014 WASSCE.

H₀₂ There is no significant difference in the performance of candidates in Boys Schools, Girls Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE.

Literature Review

A core course of study can be an academic course that receives high school graduation credit in the following. One or a combination of these areas English, mathematics, natural/physical science, chemistry, biology, physics. A core course will be listed in program requirement and is a mandatory course required in one's degree. Unless you have received credit for prior learning specifically for a core course, you must complete all core course listed in your program this is said to be different from elective courses, elective course are chosen by a student from a number of optional subject or course as opposed to the required or compulsory course which a student must take.

Core course are deemed special for an academic degree, they are course that are prized high by the society and which the society requires each of its citizens to take for the individual development and also the development of the society. In Nigeria for example the core course are English languages, mathematic, economics, physics, chemistry, biology, literature in English, information and communication technology, general metal work, general wood work, building engineering drawing, basic electricity, commerce.

Core course of study refer to series of course that the student is required to complete before they can move to the next level in their education to earn a diploma. In secondary school care course include English languages, arts, Maths, science and social studies. In some school the core course may also entail additional credits requirement in specified subject areas such as languages, computer science but not all school may define their core course this way.

The general educational purpose of a core course of study is to ensure that all students take and complete course that are considered to be academically and culturally essential i.e. The course that teach students the foundational knowledge they will need in careers and adult life. Yet depending on the structure of the academic program in a particular school, the core course of study may be different from some students. For example, some school offer distinct academic programs in parallel with their regular academics programs- such as international baccalaureate or theme based academic, among many other possible option and student enrolled I this program will likely have to satisfy different requirement to complete their program to earn a degree.

Credit are awarded when student complete a course with a passing grade. Therefore increasing subject area credit requirement effectively increase course requirement. This is why state may attempt to influence the quality or effectiveness of academic programs by modifying state mandated credit requirement: school may offer a wide variety or math course and academic tracks, but they all offer course in the subject of math. Still, there is nuanced distinction between core academic course and credit requirement; some history course, for example, maybe elective in a school while other are considered part of the core course of study. To complete the corecourse of study and satisfy a school's graduation requirement then, student will need to pass the required history course, not just earn a specified number of history course.

Pedagogically and philosophically, the core course of study, as a reform strategy is related to concept such as access, equity, high expectation and rigor. The basic rationale is that increasing requirement in the 'core' subject will not only improve student learning and skill acquisition but it will give graduate more educational and career option because they will graduate better educated and prepared. The core course of study as reform strategy, is related to learning standards (i.e the general educational intent is similar), but course requirement are distinct from standards; a core of study establishes minimum course requirement, why standard establish minimum learning requirement. Many learning standard may be addressed or taught in a course, but standards are not specific to a certain course (although they are typically organized by subject area and grade level) learning standards describe knowledge and skill expectation, but those standards can be met either without or outside of a course, less commonly, core course of study, learning standards and other attempt to standardized what gets taught in school may be perceived by some parents or public figures as a form of 'forced curriculum' i.e., an attempt to control what get taught of students. In most cases, such criticism mirrors larger political debates and ideological fault lines in United States, such as whether and how schools should teach the science of evolution (a highly politicized topic). While core course of study and learning standards are, in fact, overt attempts to standardize education and ensure that students learn certain foundational knowledge and skill, the majority of educators do not see ominous or ideological intent behind these strategies.

Method

The research design adopted for the study was exploratory research design- an initial research design which

analyses the data and explores the possibility of obtaining as many relationships as possible between different variables without knowing their ends applications. This was to establish as many specific relationships as possible between the variables of the study (Pannerselvem, 2004). The population of the study covered the entire public secondary schools in Egor and Oredo Local Government Areas of Edo State. This comprised of all the students' that wrote WAEC in Financial Accounting in the May/June 2014 WASSCE. There are 12 and 13 public secondary schools in Egor and Oredo Local Government Areas respectively, making the population of the study a total of 25 public senior secondary schools, (apx 5&6). Ten per cent of the population of public senior secondary schools from each of the two local government areas was sampled for the study. The researcher adopted both stratified and multistage random sampling techniques in the collection of research data. Four schools were used, two each from the two local government areas.

The multi stage sampling technique was adopted thus:

Stage 1: Stratified random sampling technique was employed in order to group the schools under study into public senior secondary schools.

Stage 2 Purposive sampling technique was employed using the following criteria:

- (i) The schools must be offering Financial Accounting as a subject in S.S.S.3 and
- (ii) Any of the selected school must have a Financial Accounting teacher in their school.

Stage 3: Simple random sampling technique was finally employed in order to randomly select two schools each from the public senior secondary schools in Egor and Oredo Local Government Areas of Edo State Nigeria. It was presumed that the sample taken represented the whole population of the public senior secondary schools' results in Financial Accounting.

A pro forma titled "Evaluation of Candidates Performance in Financial Accounting" was developed and used for this study to collect and analyze the WAEC results of schools from the sampled secondary schools. The instrument consisted of subject, total number of candidates' registered, total number of results released, the WAEC grading and percentages. The result that was used was the May/June 2014 WASSCE.

The instrument was thoroughly scrutinized by the research Supervisor; two other experts in Vocational and Technical Education at University of Benin, Benin City. The Pro forma "Evaluation of Candidates Performance in Financial Accounting" was taken on its face value having been validated by the research Supervisor and two other experts mentioned above.

The researcher collected a letter of introduction from the Head, Department of Vocational and Technical Education, University of Benin, Benin City along with the already prepared pro forma for the purpose of identification which enabled the researcher have better approach with the school principals who provided the data; WAEC result of the school for May/June 2014 WASSCE . The researcher was interested in Financial Accounting and the Core Subjects which he used to evaluate performance. The results were collected within a reasonable time. The data (results) collected from the schools were analyzed using descriptive statistics such as mean (\bar{x}), standard deviation, percentages, analysis of variance (ANOVA) and T-test of Independent samples. The mean and standard deviation were used to analyze the data for the research questions while ANOVA and t-test was used to test the hypotheses. All hypotheses were tested at 0.05 level of significance. The decision rule was based on the probability value (p). If p-value rule was less than or equal to 0.05, the null hypotheses was rejected, but if p-value was greater than 0.05, the null hypotheses was accepted.

Results and Discussion

(a). Levels of performance of candidates in the May/June 2004 WASSCE in Financial Accounting in Egor and Oredo Local Government Areas, Edo state.

Table 1: West African Examinations Council (WAEC) Grading System

Grade	Range of Scores	Interpretation
A1	75-100	Excellent
B2	70-74	Very good
B3	65-69	Good
C4	60-64	Credit
C5	55-59	Credit
C6	50-54	Credit
D7	45-49	Pass
E8	40-44	Pass
F9	0-39	Fail

The Table 1 above shows the different categories of West African Examination Council grades in West African Senior School Certificate Examination. These grades are attached to different scores or group of scores ranging from 0-100 percent.

Table 2: Financial Accounting for May/June 2014 WASSCE Success Rate Table (%)

Name of School	A	B's	C's	D&E (p)	F	Total Enrolled	% Pass	% Fail
Edo College, Benin City (State Ownership)	-	19	9	-	-	28	100%	0%
Federal Girls College, Benin City (Federal Ownership)	-	6	19	2	-	27	100%	0%
Ihogbe College, Benin City (State Ownership)	-	-	1	-	-	1	100%	0%
University of Benin City Demonstration Secondary school, Benin City	1	3	2	-	-	6	100%	0%

(State Ownership)								
Total	1	28	30	2	-	72	100%	0%
	100%	100%	100%	100%	0%	100%	100%	0%

Table 2 shows the success rates of the schools sampled for the study in Financial Accounting for the May/June 2014 West African Senior School Certificate Examination. From the statistics, a total of 72 students took the exam from the four sampled schools out of which 0 percent of the candidates failed the subject and 100 percent passed. A further break down of the statistics reflected in the table shows that in total, the percentage of students who were able to make an 'A' across the four schools was 1.61 percent. This shows that in as much as all students across the four schools passed the examination, the percentage of those students who were able to make 'A' were very low. A satisfying percentage of 45.16 percent were able to fall within 'B' across the four schools, and 48.38 percent made 'C'. Pass (P) which includes a combination of D and E had a percentage of 3.22 percent. This reveals that in as much as there were very low percentage of candidates who had excellent in the exam (A), low percentage of students were also closer to failure 3.22 percent (D and E). A total of 0 percent failed the subject across the schools. In this respect the data reveals that the performance of candidates in this examination was average.

In Edo College Benin City, the results reveal a 100 percent pass rate while 0 percent of the candidates failed the examination. 28 students registered and took the examination in the school, 0 percent had A, 67.85 percent had B and 32.14 percent had C. There were no D and E (passes). This shows that a larger population of the students who took the examination in this school can be categorized in the "very good" bracket (B). Comparing this with Federal Girls College Benin City, the results reveal that 70.37 percent of the candidates who took the examination in this school can be categorized as "Average" (C) students, while 7.40 percent had normal passes and 22.22 percent had B. This reveals that the ownership of the school whether State or Federal School did not affect the performance of the students in the examination.

In Ihogbe College Benin City, 100 percent of the candidates who took the examination in this school passed. No failure was recorded in the subject in this school. In University of Benin Demonstration Secondary School Benin City, a percentage of 16.66 percent had A in the subject compared to 0 percent in other schools. 50 percent had B and 33.33 percent had C. There were no normal passes or failure recorded in the subject in this school. The grade in this school represents a more spread students' ability and intelligence.

Research Question One

What is the level of performance of candidate in the May/June WASSCE 2014 in Financial Accounting in Egor and Oredo Local Government Areas, Edo state, Nigeria?

To answer this research question, the standard format for grading that is used by the West African Examination Council was used as was already shown in Table 1.

Table 3 below shows the mean performance of candidates in Financial Accounting in the May/June 2014 WASSCE.

Table 3: Standard Mean Scores for Candidates in the various Subjects in School in the May/June 2014 WASSCE

Subject	N	Minimum	Maximum	Mean	Std Dev	Decision
Financial Accounting	72	44.50	87.50	62.11	7.40	Credit (fair)

The results obtained from the data presented were based on the responses of 4 secondary schools to items in the Pro forma titled "Evaluation of Candidates' Performance in Financial Accounting" in the May/June 2014 WASSCE. The secondary schools that participated in the sampled were Edo College, Federal Government Girls College, Ihogbe Secondary School and University of Benin Demonstration Secondary School.

Table 3 above revealed that the mean performance of candidates in Financial Accounting was 62.11 with a standard deviation of 7.40. Since the mean score falls within the Credit level of the grading system shown in Table 1, it can therefore be concluded that students' performance in the May/June 2014 WASSCE in Financial Accounting was Fair.

Hypothesis one

There is no significant difference in the performance of candidates between the Core Subjects (English & Mathematics) and Vocational Subject (Financial Accounting) in the May/June 2014 WASSCE.

Table 4 below shows the mean scores for candidates in the various subjects in school.

Table 4: Mean Scores for Candidate in the various Subjects in school in the May/June 2014 WASSCE.

School	English	Mathematics	Financial Accounting
Ihogbe College	47.87	70.40	57.00
Edo College	53.67	84.74	65.62
Federal Girls College	57.35	69.68	58.85
University of Benin Demonstration school	58.35	50.74	68.33

To test this hypothesis, the One-Way ANOVA statistics was used.

Table 5 shows the ANOVA statistics for the mean performance of candidates in English, Mathematics and Financial Accounting.

Table 5: One way ANOVA for the Mean Performance of Candidates in English, Financial Accounting and Mathematics Across the four School in the May/ June 2014 WASSCE.

	Sum of Squares	df	Means Square	F	Sig(p)	Decision
Eng Between Groups	8906.55	3	2968.85			
Within Groups	25971.90	667	38.94	76.25	0.00	Sig
Total	34878.45	670				
Mths Between Groups	92752.44	3	30917.48	311.28	0.00	Sig
within groups	56118.50	565	99.33			
Total	148870.94	568				
Fin Acct Between Group	1137.54	3	379.18	9.36	0.00	Sig
Within Group	2755.57	68	40.52			
Total	3893.11	71				

$\alpha=0.05$

It was revealed from table 5 above that there was a significant difference in the various subjects (English, Mathematics & Financial Accounting) across the various schools sampled for the study as $P<0.05$ in all the subjects.

To tell where the difference lies, a Post Hoc Analysis using the Scheffe was subject carried out. Table 6 shows the Post Hoc Analysis for the various subjects across the sampled schools.

Table 6 Post Hoc Analysis for English, Financial Accounting and Mathematics across the various Schools in the May/June 2014 WASSCE.

Dependent variable . (l) sch (j) sch	Mean difference	Std error	Sig(p)	Decision
Eng Ihogbe Edo	-5.81	.83	0.00	Sig
College	-9.49	.73	0.00	Sig
FGGC	-10.48	.76	0.00	Sig
UDSS	-3.68	.69	0.00	Sig
Edo College FGGC	-4.67	.72	0.00	Sig
UDSS	-.99	.60	0.43	Not sig
FGGC UDSS				
Mths Ihogbe Edo	-14.34	1.33	0.00	Sig
College	.72	1.28	.957	Not sig
FGGC	19.66	1.22	0.00	Sig
UDSS	15.06	1.21	0.00	Sig
Edo College FGGC	34.00	1.14	0.00	Sig
UDSS	18.94	1.09	0.00	Sig
FGGC UDSS				
Fin Acct Ihogbe Edo	-8.62	2.33	0.01	Not sig
College	1.85	2.36	.89	Not sig
FGGC	-11.33	3.29	0.01	Not sig
UDSS	-6.77	1.70	0.00	Sig
Edo College UDSS	-2.71	2.71	.83	Not sig
FGGC	-9.48	-9.48	0.02	Not sig
UDSS				
FGGC UDSS				

$\alpha=0.05$

Looking at Table 6 above, in terms of English Language there was a significant difference between Ihogbe College and Edo College, Ihogbe College and Federal Girls College and Ihogbe College and University of Benin Demonstration Secondary School. The mean table in Table 4 revealed that the other three schools performed better than Ihogbe College in English Language. Also there was a significant difference between Edo College and Federal Girls College, Edo College and University of Benin Demonstration Secondary School and there was no significant difference between Federal Girls College and University of Benin Demonstration Secondary School. But looking at Table 4, University of Benin Demonstration Secondary School and Federal Girls College performed better than Edo College in English Language.

Therefore, it can be concluded that there was no significant difference between Federal Girls College and University of Benin Demonstration Secondary School. However, both schools did better than Edo College and Ihogbe College. In other words Ihogbe College ranked last among the other three schools.

In terms of Mathematics, Table 6 showed that there were significant difference between Ihogbe College and Edo College, Ihogbe College and University of Benin Demonstration Secondary School but there was no significant difference between Ihogbe College and Federal Girls College. Looking at their means in Table 4, Edo College performed better than Ihogbe College while Ihogbe College performed better than Federal Girls College and University of Benin Demonstration Secondary School. There were also significant differences between Edo College and Federal Girls College, Edo College and University of Benin Demonstration Secondary School and Federal Girls College and University Demonstration School.

There various means showed that Edo College Performed better than Federal Girls College and University of Benin Demonstration Secondary School, while Federal Girls College performed better than University Demonstration Secondary School. Therefore, it can be concluded that there was no significant difference between Ihogbe College and Federal Girls College. However, Edo College performed best in Mathematics followed by Ihogbe College, Federal Girls College and lastly University of Benin Demonstration Secondary School.

In Financial Accounting, Table 6 revealed no significant difference between Ihogbe College and Edo College, Ihogbe College and Federal Girls College and Ihogbe College and University of Benin Demonstration Secondary School. Also looking at their various means, it reveals that the other three schools performed better than Ihogbe College in Financial Accounting. There was a significant difference between Edo College and Federal Girls College but no significant difference between Edo College and University of Benin Demonstration Secondary School and Federal Girls College and University of Benin Demonstration Secondary School. There means in Table 4 revealed that Edo College performed better than Federal Girls College while University of Benin Demonstration Secondary School performed better than Edo College and Federal Girls College respectively.

Therefore, it can be concluded that University of Benin Demonstration Secondary School was the best in Financial Accounting followed by Edo College, Federal Girls College and lastly Ihogbe College. In other words, Ihogbe College ranked last while University of Benin Demonstration Secondary School ranked first in Financial Accounting.

(c). Difference in the performance of Candidates between Boys Schools, Girls Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE.

Hypothesis Two

There is no significant difference in the performance of candidates in Boys schools, Girls Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE.

Table 7 shows the mean scores of candidates in Financial Accounting based on school type.

Table 7: Mean Scores of Candidates in Financial Accounting based on School Type in the May/June 2014 WASSCE.

School Type	Mean Score
Boys	65.62
Girls	58.85
Mixed	62.66

To test if there is a difference between the mean scores, the one way ANOVA statistics was used. Table 8 shows the one way ANOVA statistics of candidates according to school type.

Table 8: One way ANOVA Statistics of Candidates according to School Type in the May/June 2014 WASSCE

	Sum of Squares	f	Mean score	F	Sig(P)	Decision
Between Groups	631.63	2	315.82	1.33	0.00	Sig
Within Groups	.00	68	.00			
Total	631.63	70				

$\alpha=0.05$

The results obtained from the data presented on Table 8 were based on the responses from one Boys School (Edo College, Benin City) one Girls School (Federal Government Girls College, Benin City) and two Mixed Schools (Ihogbe College and University of Benin Demonstration Secondary Schools Benin City) to items in the Pro forma titled "Evaluation of Candidate Performance in Financial Accounting in the May/June 2014 WASSCE".

Therefore, from Table 8 above it was revealed that there was a significant difference in the performance of candidates in Financial Accounting across the three school types because $P < 0.05$. To find out which was greater, a Post Hoc Analysis was carried out on the mean scores using the Scheffe.

Table 9 below shows the Post Hoc of the mean scores based on school type.

Table 9: Post Hoc of the Mean Scores based on School Type in the May/June 2014 WASSCE

(i)	(j)	Mean difference (i-j)	Std error	Sig(p)	Decision
Boys	Girls	6.77	0.00	0.00	Sig
	Mixed	2.96	0.00	0.00	Sig
Girls	Mixed	-3.81	0.00	0.00	Sig

$\alpha=0.05$ $p \leq 0.05$

Table 9 revealed that there was a significant difference between Boys Schools and Girls Schools, Boys Schools and Mixed Schools and Girls Schools and Mixed Schools. However from there means in Table 7, it can be concluded that the Boys Schools performed better than the Girls and Mixed Schools respectively. Meanwhile, the Mixed Schools performed better than the Girls Schools which ranked last.

Therefore, it can be concluded that the Boys Schools were the best followed by the Mixed Schools and then the Girls Schools.

(d). Difference in the performance of Candidates between Federal Secondary Schools and State Secondary Schools in the Core Subjects (English and Mathematics) and Vocational Subject (Financial Accounting) in the May/June 2014 WASSCE.

Discussion of Findings

The results from the data analysis were discussed under the following areas.

Levels of Performance of Candidates in the May/June 2014 WASSCE in Financial Accounting in Egor and Oredo Local Government Areas, Edo State Nigeria.

The results of the data analysis on differences in the levels of performance of candidate in Financial Accounting in the May/June 2014 WASSCE in Egor and Oredo Local Government Areas, Edo State showed that the means of 61.31 earned by State-owned Secondary Schools and 63.59 of the counterparts in Federal-owned Secondary Schools were good and on the average. The data were statistically significant at 0.05 Alpha Level.

Consequently, it was concluded that there was a significant difference on the levels with which candidates performed in the May/June 2014 WASSCE. This study appears to be significantly from the work of Ifedayo, (2015) that as important as Financial Accounting is, it was observed that many students performed woefully in their Ordinary Level Examination. Ifedayo, (2015) of the Department of Vocational and Technical Education, Faculty of Education, University, of Benin, Benin City, Nigeria went further to indicate that what was responsible for the poor performance may be considered to include inadequate supervision and ineffective classroom management.

It now appears that Candidates in Benin metropolis which the present study has been conducted had a remarkable improvement in their attitude towards learning and that the teacher were putting on their best to teach even with the Traditional Method of Teaching Financial Accounting. To further buttress the position of this study the research findings tend to differ from the research report of Osoro, (2015) which indicated that Candidates in IkpobaOkha, Oredo and Ovia North East Local Government Areas, Edo State Nigeria have no interest and do not perform well in Financial Accounting.

Difference in the level of performance of Candidates in the Core Subjects and Financial Accounting

The result under this heading shows that the schools performed at varying degrees in both the core subjects and Financial Accounting. It also revealed that there performance in Financial Accounting compared with the Core Subjects was relatively good. This is in contrast with the work of Ifedayo, (2015) who stated that the number of students' enrollment in Financial in external examination has drastically reduced due to poor performance in the subject. The result reveals that the students were able to marry both their core subjects and Financial Accounting together producing relatively good results in both. The results also tend to differ from the work of Osoro, (2015) who stated that poor teaching methods were prevalent among teachers in the secondary school.

Difference in the Performance of Candidates in Boys' Schools, Girls' Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE.

The results of the data analysis on differences in the Performance of Candidates in Boys' Schools, Girls, Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE showed the following indicators. The Calculated F-value of 1.33 was greater than the significance of .00 in the one-way Analysis of Variance at 0.05 Alpha Level.

The data were statistically significant at 0.05 Alpha Level. Consequently, it was concluded that there was significant difference in the performance of candidates in Financial Accounting in the May/June 2014 WASSCE in the Boys Schools, Girls Schools and Mixed Schools. The study then found that students in these schools worked hard even at different levels and had showed some improvements of which teachers were to be commended for their increased productivity. This study seems to be far away from the work of Ogunu, (2000) as cited by Ifedayo, (2015) that poor performance has been identified as a problem in Nigerian Secondary Schools in public examination. Ogunu, (2000) was said to have stated that for example, WAEC (2000) analysis of percentage performance of Candidates in twenty popular subjects in West African Senior Secondary Certificate Examination for 1998, 1999 and 2000 revealed that 52.48%, 58.38% and 51.21 percentage failure in Financial Accounting was recorded. But in the researcher's case, the analysis revealed that 100% in the four sampled Secondary Schools passed WASSCE in 2014 with flying colours.

Summary of Findings

The findings of the study revealed that:

1. With the introduction of School Inspection by the Former State Governor, Oshiomhole, all hands were on deck to carryout effective teaching and learning in the Secondary Schools in Egor and Oredo Local Government Areas.
2. As a result, students who enrolled for Financial Accounting in the May/June 2014 WASSCE performed well to the credit of the schools they represented.
3. The students also performed relatively well in the Core Subjects of English and Mathematics at varying degrees.
4. There was a significant difference in the Performance of Candidates in the Boy Schools, Girls Schools and Mixed Schools in Financial Accounting in the May/June 2014 WASSCE.

Conclusions

Proper implementation of the school curriculum is quite laudable with all the benefits of increasing Students' performance in the subjects they enrolled for in public examinations. It can be utilized by the government and its agencies including the Principals of Schools as a useful tool towards the actualization of the goals of education as the case may be. Additionally, the dramatic impact on the improvement of performance in Financial Accounting in the Federal and State

Schools irrespective of the sex of Candidates has wiped out the illusion that our Students are never do wells.

With this development, the tertiary institutions of learning are likely to witness an upsurge in enrollment of Students in Management Studies and Vocational and Technical Education. Therefore, it appears that Parents and other Stakeholders have realized the importance of encouraging their wards to pursue Vocational and Technical Education for self-employment and self-reliance. Based on the findings of this study, the following recommendations are proffered.

1. The Federal and State Government of Nigeria should promulgate policies and objective that will focus on proper implementation of school curriculum at all times to accomplish results.
2. Teachers' welfare and conditions of service should be improved so that they could pay rapt attention to their work.
3. Students should be given scholarships to pursue Vocational and Technical Education programs when they perform well in public examinations to spur the interest of others to enroll for Vocational Subject.
4. Textbooks, Laptops, Android phones, Projectors, White boards and other Information and Communication Technologies (ICTs) facilities should be provided to schools to enhance wider curriculum coverage in Financial Accounting and the Core Subjects.
5. Edo State Government should invigorate the policy of transfer of teachers once they have served for six years in a particular institution and also employ new teachers to streamline their workload.
6. Principals whose students perform so low in public examination should be re-deployed.

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