

**DETERMINANTS OF ACCOUNTING STUDENTS'  
PERFORMANCE AT NATIONAL EXAMINATIONS  
IN PRIVATE AND GOVERNMENT TRAINING  
INSTITUTIONS IN UASIN GISHU DISTRICT,  
KENYA.**

**UNIVERSITY OF NAIROBI  
EAST AFRICANA COLLECTION**

**BY**

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E55/P/8121/2001**

**A RESEARCH PROJECT SUBMITTED IN PARTIAL  
FULFILLMENT OF THE REQUIREMENTS FOR  
THE AWARD OF THE DEGREE OF MASTER OF  
EDUCATION IN THE DEPARTMENT OF  
EDUCATIONAL FOUNDATIONS, FACULTY OF  
EDUCATION UNIVERSITY OF NAIROBI.**

**AUGUST 2005**

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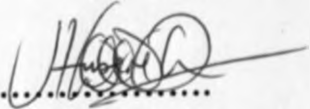
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## DECLARATION BY THE SUPERVISORS

This research project has been submitted with our approval as University of Nairobi supervisors.

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## **DEDICATION**

This research project is dedicated to my dear wife Nancy and our three daughters Mercy Dana, Sophie Dana and Blessing Dana for their patience, love and encouragement and mutual support and profound optimism

## ACKNOWLEDGEMENT

The researcher would like to express a lot of gratitude to the following for the role they played in one way or the other in the process of writing this project.

First I would like to appreciate my university supervisors Mr.J.M. Nungu and Dr. S. Gunga for their professional advice and guidance in writing this project. Secondly the Principals, Heads of Departments, Lecturers and Students of Rift Valley Technical Training Institute-Eldoret, Eldoret Polytechnique, EldoMwangaza College, Elgon View College, Robinson Institute of Business Studies and Alphax College for all the assistance they gave to the researcher including collecting data from these Institutions. Thirdly Mr. & Mrs. B.W.Kyalo for their assistance when the researcher was analyzing data. Mr. H. Omondi for his kind assistance in printing of the final project. Much thanks to Miss Hellen Mwangi for her tireless efforts in typing this project, and to my family for the moral support during my studies and especially when I had to be away from home. Thanks to them for their love and understanding.

Last but not least I thank God for enabling me to go through this rigorous academic task and for providing all the finances and good health. To Him I give all the glory.

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## ABSTRACT

The training of accountants is very vital in the process of national development. This is because of the role accountants' play in monitoring and managing the financial resources of organizations.

In Kenya accountants are trained either in Government or Private training institutions, notwithstanding the fact that there are those who study privately. Thus there is great expectation from the public on the certification of accountants and how they do their job. Although there are various levels of training accountants, for one to be fully qualified one has to start at least at KATCI, the basis of the study.

It is against this background that this study purposely sought to establish what determines accounting students' performance at national examinations at KATCI. The problem of the study was that there exist differential performances by students who pursue their studies either in government or private training institutions. The basic objective of the study was to establish the effect of the variables identified for the study on students' performance and also to identify what creates differential performance in government and private training institutions, as well as to make recommendations of improving students' performance at national examinations.

Data was collected use of questionnaires since the study design used was the survey method. Random sampling was employed to generate a sizeable sample to be used in the study. The subjects included Lecturers and students. Descriptive statistics were used to analyze the data. The findings were presented using frequency tables and percentages.



The results indicated that training institutions need to improve teaching and learning facilities and other related issues in order to improve students' performance in KATCI. Government institutions were most affected.

Other conclusions and recommendations, including suggestions for further research were made on the basis of these findings.

# CHAPTER ONE

## INTRODUCTION

### 1.0 Background of the Study

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Accountants are very important personnel in the process of national development. Accounting as a profession plays a very important role in providing the necessary financial reports that are used for decision-making. The decision made in every organization whether profit oriented or non-profit making largely depends on the financial status of that organization. This means that the financial status of an organization is dependent on decisions made by the management. In a nutshell the accountant helps the organization to be able to monitor her income and expenditure in order to achieve the desired goals. This means that the accountant must be well trained for the noble job of managing and taking care of the finances of an organization. Thus all training is done in respect to government policies in the education sector, which can be traced back to when Kenya got her political independence.

At independence, Kenya embarked on a number of policy objectives aimed at improving and accelerating the rate of economic growth and development. As at that time, and even now, much has to be done in terms of improving and maintaining high standards of operation that will help achieve the desired goals, that is sustained high economic growth and development. In order for this to be achieved, development in various sectors of the economy must be increased and sustained in areas like medicine, agriculture, law and engineering. These in themselves have played their significant role in the country despite the various limitations they have continued to face such as limited training

facilities, trained personnel, lack of job opportunities for the graduates, limited scholarships for those who want to pursue further training just to mention a few.

In recognition of this the Kenya government in support of trained manpower established various examining bodies for relevant areas of education and training, among them the Kenya Accountants and Secretaries National Examinations Board (KASNEB) for certification of accountants. KASNEB was formed from the recommendations of the Adu committee in 1964, that Kenya has to develop syllabus that would be suitable and meet specific needs of personnel for service in Kenya where social, political, and economic conditions are in many respects peculiar to Kenya alone (KASNEB, 1999).

Arising from the committee's recommendation, the government went further and commissioned a steering committee with various specialized sub-committee and working teams, which developed the KASNEB, constitution .The Permanent Secretary and Director of Personnel Management, Office of the President formally inaugurated KASNEB on Thursday July 24, 1969, (KASNEB, 2000). As a result the Minister for Finance then, appointed a working party to gather information and advise the government on the necessary measures for the enactment of legislation relating to the accounting profession. This culminated in the enactment of the Accountants act (cap 531 of the laws of Kenya), which commenced in July 1977. The mission of KASNEB is:

*"To develop, enhance and promote internationally acceptable standards of examinations and related activities in accounting, finance, administration, management and cognate subjects using up to date technological system and methods and highly effective and efficient human resources in order to produce competent and market driven graduates and professionals who are conscious of and responsive to dynamic challenges in the economy"*

(KASNEB, 2000)

In the light of this mission statement the functions of KASNEB as outlined in section 17 of the Accountants Act (cap 531) include:

- (a). Preparing syllabus for accountants and secretaries examinations, arranging and conducting examinations and issuing certificates to candidates who satisfy examinations requirements.
- (b) Promoting recognition of its examinations in foreign countries
- (c) Doing anything incidental or conducive to the performance of any of the preceding functions.

The performance of the accounting students in national examinations therefore raises some interest to the researcher in that; the standards set are in themselves not only national but also international. As in any other academic discipline, the examining body may be one while many other parties, conduct training. What concerns the researcher is that students' performance in either private or government institutions is different. This is because training in either of these institutions creates differential performance. This can be seen from the results of the following training institutions, namely Elgon View Commercial College (Elgon Coll), Robin Institute of Business Studies (Robin Inst) and Rift Valley Technical Training Institute (RVTTI) in the following table:

**Table 1: K.A. T.C. I Results For the Year 2003**

College	Exam	No. Cand.	Pass	%P	Ref	%Ref	Fail	%F
Elgon Coll.	May	36	24	67.67%	7	19.44%	5	13.89%
Elgon Coll.	November	39	22	56.41%	13	33.33%	4	10.26%
Robin Inst.	May	17	14	82.35%	2	11.76%	1	5.89%
Robin Inst.	November	11	9	81.82%	2	18.18%	-	0%
RVTTI*	May	11	5	45.45%	2	18.18%	4	36.37%
RVTTI*	November	17	5	29.41%	8	47.05%	4	23.54%

(Source; Examinations office in each Institution) NB (\* Public Institution)

**Table 2: K.A.T.C. I Results for May 2004**

College	No. Cand	Passes	Pass%	Failed	Fail %	Referred	Ref %
RVTTI*	12	6	50%	3	25%	3	25%
ELDOPOLY*	61	36	59%	22	36%	3	5%
ELMWANGAZA	65	26	40%	24	37%	15	23%
ROBIN INST	10	7	70%	2	20%	1	10%
ELGON VIEW	32	18	56%	7	22%	7	22%
ALPHAX	6	6	100%	-	-	-	-

NB (\* Public Institution)

In relation to the above figures what concerned the researcher was the general outcry by trainees that those who undertook the accounting course in private institutions did better than their counterparts in government training institutions. The research sought to

find out what contributes to better performance of students from private institution as compared to those receiving instructions from government training institutions. While it might be true that the actual performance of students in any given examinations depend largely on the student's ability, it is also true to say that the performance depends on the teacher who actually handles the specific subject content. Trained and qualified teachers are expected to professionally deliver the subject matter to the students as well as other professional elements or traits such as ethics and morals. The understanding a student gets while training goes along way in enhancing the professional credibility and performance of the individual in the world of work. Hence the place of training and the person who trains largely determines the product to be produced from such an institution. This is normally reflected in the performance of the trainees in the final examinations, which in this case is administered by KASNEB.

### **1.1 Statement of the Research Problem**

Apparently certain influences lead to differential performance of students in government and private training institutions. The analysis of the performance tables (1&2) in the previous section shows that students from private institutions perform better. The task of this study is two fold:

- a) to establish factors that contribute to better performance of accounting students from private training institutions as compared to those receiving instructions from government training institutions, and
- b) to establish the extent to which such factors affect student's performance at national examinations for KATC I accounting course.

## **1.2 The Purpose of the Study**

The purpose of the study was to identify and determine factors that affect or influence accounting students' performance in KATC I national examinations in selected government and private training institutions in Uasin Gishu District, Kenya.

## **1.3 Objectives of the Study**

The objectives of the study were to:

- (i) determine effects of teaching and learning facilities on students' performance in KATC I examination for students in private and government training institutions.
- (ii) establish the effects of teachers' qualifications on students' performance in KATC I examination in both private and government training institutions.
- (iii) establish if students' entry point for accounting course affects performance in KATC I examination.
- (iv) establish effects of students' socioeconomic background on students' performance in KATC I examinations from private and government institutions.
- (v) establish effects of involvement in home chores on students' performance in KATC I examinations from private and government institutions.

## **1.4 Research Questions**

The study sought to answer the following questions;

- (i) What are the effects of teaching and learning facilities on accounting students' performance in KATC I examinations from private and government training institutions?
- (ii) What is the influence of teacher qualification on students' performance in KATC I examinations from private and government institutions?
- (iii) Does the entry point requirement for accounting students affect their performance in KATC I examination from private and government training institutions?
- (iv). Does the students' socioeconomic background affect students' performance in KATC I examination from private and government training institutions?
- (v). Does students' involvement in home chores affect their performance in KATC I examination from private and government training institutions?

## **1.5 Scope of the Study**

The study was carried out in Eldoret Municipality in Uasin Gishu District in Rift valley Province of the Republic of Kenya. The targeted population included the accountant trainees from private and government training institutions. The accounting trainers also participated in the study. The main reason for choosing Uasin Gishu District was because of the researcher's preference having lived in the



district for the last thirteen years and also because the study was self sponsored. Also Eldoret town could be said to be a metropolitan town with people from almost every part of the republic of Kenya hence the information gathered would be assumed to be representative of the Kenyan population and students from various geographical background who are pursuing the accounting course. Also there are many training institutions in the district. The choice of KATC I was basically because it is the foundational course for the accounting profession

### **1.6 Limitations of the Study**

The study was faced with the following limitations:

- i) The choice of one district in Kenya, that is, Uasin Gishu was with the assumption that the research findings could be replicated in other districts.
- ii) There are many private training institutions and few government training institutions. As such the targeted number of institution for the study could not be equal.
- iii) The study in one district was assumed to be representative of the accounting field in the republic of Kenya because students in the training colleges are from all over the country.
- iv) The study focused on KATC I because it is the entry point for beginners in the accounting profession. Although there are other levels of accounting training such as KATC II and CPA I, II, III that would require to be investigated as well.

## 1.7 Delimitations of the Study

The factors identified for investigation in this study were; student's academic entry point for accounting course, teaching and learning facilities such as textbooks, classrooms, desks, library,, teacher qualifications, students' socioeconomic background, and students' involvement in home chores. These factors are not the only factors that either affect or influence the performance of accounting students. There are other related factors that the study did not address and could be considered in another research.

## 1.8 Significance of the Study

The findings of the study would be helpful in identifying some of the factors that affect students' performance in KASNEB administered examinations.

The research findings would lead to identification of the needs of accounting trainees and trainers. The findings also would contribute to the general pool of educational knowledge especially in the development and implementation of accounting curriculum.

## 1.9 Definition of Operational Terms:

**Differential Performance:** Refers to the different results obtained by students who do KASNEB examination having trained either in a government or private training institutions

**Performance:** Grade that a student attains in the final examination by KASNEB.

KASNEB usually awards three grades: pass (P), Referral (R); and Fail (F).

**Knowledge:** Describes facts, principles, generalization, awareness and sensitivities specific to accounting trainees and trainers are expected to have or acquire and use in the performance of their duties.

**Skill:** Means specific ability to perform cognitive, motor and affective acts especially as gained by learning and practice.

**Attitude:** The way of feeling or thinking, opinions, value held by accounting trainees especially as this influences one's behavior in relation to examination performance

**Competency:** The ability, skill, techniques and knowledge an accountant requires to do his assigned work (accountancy).

**Private college/Institution:** Training institution that is owned by private individuals or organization and their prime objective is to make profit like any other business venture.

**Government Training Institution:**

Training institution owned by the government and solely established for the purpose of training manpower for national development. It is non-profit making institution.

## CHAPTER TWO

### REVIEW OF RELATED LITERATURE

#### 2.0 Introduction

This chapter dealt with review of related literature on students' performance in general. Some review was based on primary examinations, that is, Kenya Certificate of Primary Education (KCPE), Secondary examinations, that is, Kenya Certificate of Secondary Examination (KSCE). The review also included studies on accounting students' performance at national examinations since 1999 including some of the official statements regarding students' performance of KASNEB examinations.

The review dwelt on the factors identified for investigation in the study. The factors included school factors and how they affect students' performance in examinations. Also socioeconomic background and other related factors such as involvement in home chores and how they affect students' performance were also reviewed. A brief explanation on examinable subjects and the grading criteria was also included. A conceptual framework was also included.

#### 2.1 School Factors and Students' Academic Performance

In light of the objectives of the study, it is important to note that various studies have been done to establish factors that affect or influence student's performance in national examinations.

One of the factors that affect student's performance in school is availability of both teaching and learning facilities. Eshiwani, (1983) in his study, indicated that the size of classes, textbooks, library, laboratory facilities largely affect, student's performance.

He further noted that availability of school facilities such as library, textbooks, dormitories, visual aids electricity and water, playground are a key in enhancing student's performance in national examinations.

Maengwe, (1985) noted that the size of classroom being too small led to overcrowding and this affected learning. Children crowded in class found it difficult to write, while teachers could not move around with ease to reach all children as they sit working at their places. This inability meant that the teachers could not mark the pupils work as they continued learning and working. Mukundi, (1999) showed that the presence of the school library related significantly to academic achievement in Brazil, China, Botswana and Uganda. Court and Ghai, (1986) found that teaching resources makes a difference in the pupil achievement, and also the distribution resource such as textbooks and equipment is a major factor which accounts for scholastic difference among schools. Murimi J. (Standard January 28<sup>th</sup> 2000 p. 10) noted that teachers were said to lack teaching materials, which constitute to poor student's performance and hence poor examinations results.

From the foregoing review, it is evident that the researchers agree in general that teaching and learning facilities affect student's performance in national examination. In light of this study, the researcher is of the view that the effect of teaching and learning facilities does not show their effect in different institution and how these factors could cause differential performance among students. The earlier researchers did not conduct their research from a comparative point of view either because, they concentrated on performance in primary or secondary schools alone and not on the effect of teaching and learning facilities in different categories of institutions.

Another factor that affects student's performance in this study is teachers' qualifications. Earlier studies also indicate that teachers' qualification does affect student's performance. Kariri, (1984) explained that large schools performed better than smaller ones, because they tend to attract head teachers who delegate power and conducive administration leading to high attainment in examinations and other co-curricula activities. Olembo, (1992) noted that the way the head teacher structures and administers the school; his/her relationship with the school system, teachers and students has a strong effect on the student's performance. Eshiwani, (1992) got similar findings. He quoted the then minister of education (Standard 29<sup>th</sup> March 1992, p.21) on the importance of sound administration that:

*"the basic reason why some schools perform better was that some head teachers organized the learning process for their pupils others left performance to chance."*

Asunga, (2002) noted that head teachers' involvement in whatever goes on in a school did influence student's performance unlike those head teachers who never got involved. Bett, (1986) in his study on factors affecting performance in Kericho District revealed that there were unequal distribution of graduate teachers and as such effective role played by teachers and hear-teachers. He further found that the quality of the teaching staff in Kenya was often a main determinant in achievement of students in the examinations. Eshiwani, (1982) also cited the fact that untrained teachers, the unequal distribution of graduate teachers subsequently influenced performance in both K.C.P.E. and K.C.S.E. results.

Kariuki and Siring Samwel (Daily Nation 8<sup>th</sup> October, 2001 quoting Kenya National Examination Council (KNEC) report (2000) cited theoretical teaching and poor

teaching method as some of the weakness noted in (K.C.P.E.). They attributed this to teaching methods as some of the weaknesses noted in KCPE. They attributed this to teacher qualification who they believed could be untrained. Kathuri, (1986) found out that teaching experienced was associated with higher educational outcomes and teachers receiving more pre-service course strengthened students performance.

In light of the above review, it is the researcher's view that the previous researchers did not address in detail the effect of teacher qualification on student's performance. Their concern was mainly on distribution of the trained and untrained teachers and the quality of the head teachers and how the head teachers administered their schools. Again in this case, the said studies did not address the issue of teacher qualification in relation to categories of institution and how this could lead to differential performance of students in national examinations. Thus this study intended to fill in this gap as well.

## **2.2 Influence of Socio-Economic Factors on Students Performance**

Another factor that affects student's performance identified in this study is the students, socio-economic background and involvement in home chores by student. Earlier studies show that these factors actually influence student's performance in national examinations.

Michieka, (1983) in his study, noted that lack of school fees led to frequent absenteeism. These lost man-hours could not be recovered and led to failure in examinations, mainly because students did not prepare adequately to cover the syllabus.

(Daily Nation April 29<sup>th</sup> 2002) noted that repetition of students in the same class causes a lot of financial burden on parent. The issue of repeating classes by students had been cited by Kibui, (1995) in her study on factors that influence the examination performance of public and private primary schools in Nairobi and found out that the practice of forcing pupils to repeat classes in some schools enabled private schools to perform better than public schools. This brings out an element of socio-economic background of students whose parents end up experiencing financial difficulties as they pay school fees for their children in the same class for longer period for two to three years. This in itself affects student's performance. No wonder in 1997, the then Permanent Secretary in the Ministry of Education Elizabeth Masiga directed primary schools to stop forcing pupils to repeat classes because it had negative effect on performance and it does not make a child brighter, (Standard 7<sup>th</sup> August, 1997,p.11)

Waweru, (1982) noted that poverty exerts pressure on pupils' performance. This is because they cannot afford basic learning resources such as textbooks, pens and school fees among others. Malnutrition and poor living conditions influences the health of the child and thus directly or indirectly affects his/her ability to learn and hence on their performance in examinations. Kinyanjui, (1979) and Ndiritu, (1999) noted that limited income among lower class families had been found to restrict provision of school books, development funds and other necessary materials to ensure good attendance and performance at school by pupils. Torada, (1977) noted that poor families have lower aspirations for their children than upper class due to the opportunity cost of the child. Poor families wanted their children to be involved in income generating activities, for going to school meant a greater loss and hence opportunity cost of the child. As such the poor than the rich because of economic gains preferred child labour.



Avalos, (1986) in his study on teaching of the poor, indicated that income among the lower class families restricted the ability of parents to provide tuition fees, school textbooks, and other relevant educational resources needed to ensure good performance and continuation of studies for their children. Sormerset, (1972) noted that children from a good socioeconomic background tended to do well (perform) in school as a result of their parents educational standards, high income parents willingness to help in their children school work, parental career expectations and ability to study and to buy supplementary learning resources.

Nkinyangi, (1977) in his study also revealed that socioeconomic background of family influences the rate of drop out and repetition through out the educational level and concluded that dropping out or repetition does affect student's performance. Cantu, (1975) in a study of 73 Mexican American pupils found out that parents educational attainment, income level, and home environment proved to be highly significant in determining the child's level of educational attainment. Amalaha, (1975) in a study on 370 boys and 112 girls in Nigeria, found that male students from educated parents performed at a significant level than male students from uneducated parents.

In view of the foregoing, it is the researcher's view that the socio-economic aspects addressed by earlier studies do not address the influence of the same socioeconomic factors on student's performance in public and private training institutions. This study aimed at contributing to fill in these gaps that exist. Also the studies do not show how socioeconomic background cause differential performance of students in national examinations. It is also clear that the studies do not show the effect of involvement in home chores by students and how this also causes differential performance in national examinations, hence, the importance of this study.

### 2.3 Other Factors That Affect Student's Performance

This section highlights a review of other factors that affect or influence students' performance in national examination. It is the researcher's opinion that they be included in this study for the purpose of relating with the factors that have been identified earlier in the study.

Okumu, (1995) in his study noted that parental involvement in child's education should first be seen in paying fees punctually. This is an element of student's socioeconomic background that reveals that parental involvement would influence student's performance. Simiyu, (2002) study and Griffins, (1996) book also revealed that parents who got involved in their children's school work had a positive influence on academic achievement and that it consistently correlated with learners test performance. This in their view was irrespective of school level variable such as class size, school student population, teacher qualification and experiences.

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Kapila, (1976) in his study in Nairobi secondary schools revealed that children whose parents visited schools to check the progress of their children academic performance or attend school functions do better academically than those, whose parents never paid such visits. Thus he reported a positive relationship between parents' participation in the child's academic work and the child's academic performance. Also Osire, (1987) and Nguru, (1987) found out that a relationship exists between children academic performance and parental involvement in their children academic work. Both stressed the fact that those parents who got involved in their children school work, their children tend to do better than those children whose parents do not get involved.

Okwir Akana, (1989) in the study of standard 7 pupils in Gulu District in Uganda, found that parental encouragement, socioeconomic status the child's educational aspiration and attitudes are related to some extent to the child's academic performance. Mortimore, (1988) found that parental involvement in the life of the school to be a positive influence upon pupils progress and development. While Kitivo, (1989) in his study, on the relationship between secondary school students need to achieve and the educational level of their parents showed a strong and positive correlation between the father's level of education as well as the mothers level of education and the pupils need to achieve. However, Waweru, (1982) says that the value of education has been challenged by the presence of a high number of educated unemployed. To some pupils and parents education no longer provides a base for upward mobility. This tends to influence students academic performance negatively.

From the foregoing discussion, the aspect of parental involvement in their children's academic work is an element of socio-economic factor that does influence student's performance in national examination. From this point of view, it is the researcher's opinion, that, although earlier studies reveal some relationship between parental involvement either in school activities or in their children's academic work and the probable effect on student academic performance the studies do not show the extent to which parental involvement can cause differential performance in examinations among students. Also they do no address the same issue from the point of view of various categories of institutions either public or private, hence the need for this study.

## **2.4 Studies Done on Accounting Students Performance at National Examination Since 1999**

The problem of poor performance by accounting students is a general one. From tables (1&2) in chapter one, it is evident that the problem exist and more particularly in public institutions. As such various stakeholders have addressed the issue of accounting students' performance in national examination. This is because of the dismal performance by students in KASNEB administered examinations. This section focused on reports and studies done on accounting students, performance, by various stakeholders.

Kibera, (2002) Gitau, (2002), Mbuthia, (1999), Mibati, (2002) Mudida, (2000), Ngambi, (2003), highlighted problems that do influence accounting student's performance in KASNEB administered examination as: lack of sufficient educational materials and locally published textbooks, very expensive textbooks, failure by student to meet high examinations standards which meet the national and international criteria in scope, poor preparation and studying for examinations by individual candidates, lack of examination techniques, students neglect of instruction at head of the examination paper, lack of determination, perseverance and optimism, failure to practice past paper questions, poor decision making on study method by students among others.

It is the researchers view that although these studies have addressed a lot of factors that affect student's performance the studies leave out their real effect on student's performance. That is, for example in case of lack of sufficient educational materials and locally published textbooks the studies have not shown clearly how foreign textbooks affect the student's performance. In meeting examinational standards criteria the study does not show how that criteria is determined. This study addressed itself in determining the effect of entry point for KATC I accounting course obtained by students because this

had not been addressed by earlier studies. Also, poor preparation and studying for examinations by individual candidates lack of examination techniques, neglect of instructions at the head of the examination paper, failure to practice past paper questions and others seem to the researcher to be one sided in that, the learning process it involve both the teacher and the student. As such the researcher observed the need to look at factors that affect the overall performance of the students in examinations including the teacher's input.

Thus in regard to these studies, the researcher was of the opinion that the effect of the factors addressed by these studies needed to be looked into in a more focused way in the light of understanding what causes differential performance among students in both government and private training institutions. This in the researcher's view has not been addressed in the previous studies.

However, a study done at Florida University in year 2002 showed that the performance of C.P.A. student was very dismal. This can be seen from the following table.

YEAR	EXAM SERIES	PASS %	FAIL %
1999	MAY EXAM	23.5%	71.5%
	NOV. EXAM	29.6%	70.4%
2000	MAY EX	26.7%	73.3%
	NOV. EXAM	25.0%	75%
2001	MAY EXAM	10%	90%
	NOV. EXAM	33%	67%

*(Source: Internet – Florida University Website)*

Although these results relate to C.P.A. examination in Florida, they clearly indicate that the performance of accounting students is generally very poor and is a global issue.

In Kenya, one has to pass the KATC I and II in order to qualify to pursue C.P.A. accounting course. There seem to be a relationship of poor performance between

student's performances at K.A.T.C. I and C.P.A. examinations. Although this aspect is not included in this study that relationship could be investigated in future studies. In this study it is just noted as a basis of the study. As such it is the view of the researcher that there is great need for this research in the Kenyan context in the light of the above findings.

## 2.5 Examinable Subjects and Grading Criteria for K.A.T.C. I

In light of this study therefore, the researcher notes that since the grading criteria is standardized according to the examining body KASNEB, then student's performance when assessed fairly would reveal some differential performance in national examinations. Based on the grading criteria, then the study would establish the effect of the factors identified in the study and their probable cause of differential performance in either public or private training institutions. This is mainly because performance is gauged against the grade criteria that a student would obtain in given examination.

The examinable subjects for KATC I are:

- a) Foundations of Accounting
- b) Business Studies
- c) Business Statistics
- d) Office Administration
- e) Elements of Law

The examinations are based on the current syllabus that commenced in year 2000.

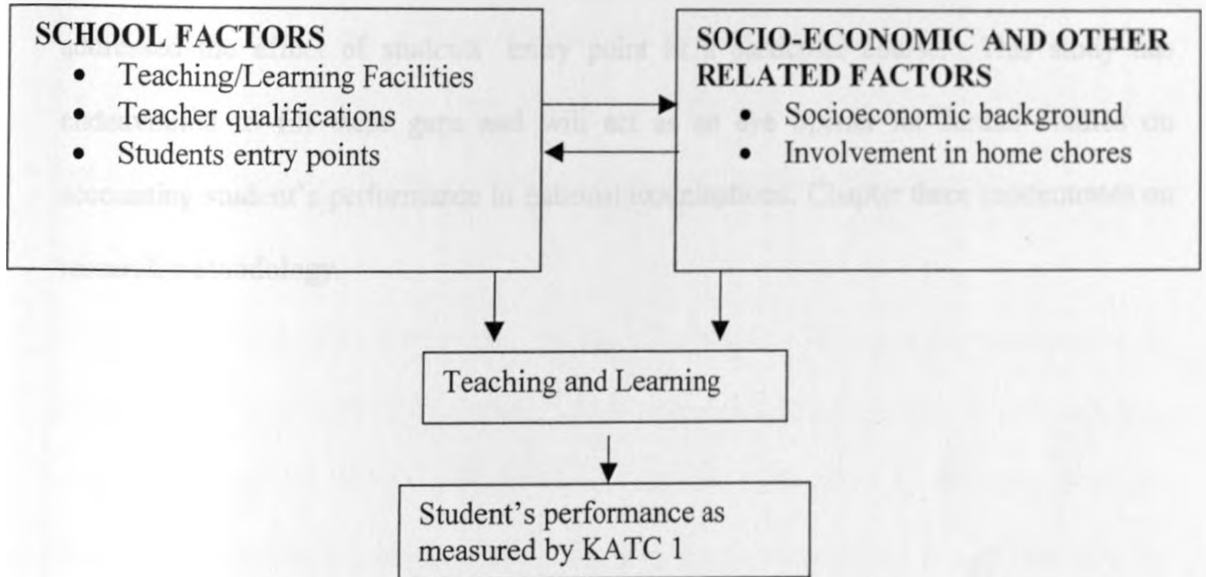
Kibera, (2000) had this to say about the KATCI syllabus:

*'I am confident that this revised KATC syllabus will meet the needs of the students, trainers, employers and other Stakeholders who are the ultimate judges of any product'' (KASNEB, 2000)*

In relation to apportionment of marks by the examining body KASNEB, the general trend is that the pass (P) is 50% in every subject and below 50% is a fail (F)

Training institutions therefore ideally use the same grading system when assessing their student's performance in internal examinations as they prepare their students for national examinations.

## 2.6 Conceptual Frame Work of Determinants of Students' Performance.



The framework explains the relationship between school factors and socio-economic factors and how these factors influences teaching and learning and their overall effect on students' performance in KATC I national examination.

## 2.7 Summary

From the foregoing discussion, it is evident that, earlier studies that addressed performance in national examination, concentrated mainly on primary (K.C.P.E.) and secondary (K.C.S.E.) schools. Also it is very clear that very little research has been done on student's performance in the accounting field in general and particularly in Kenya. Also no comparative studies have been done on the performance of accounting students in public and private training institutions.

The factors identified in earlier studies focused mainly on their overall effect on performance of pupils in both primary and secondary schools. The researchers did not specifically address their specific effect on student's performance although the researcher agrees that the effects could also be general. Also it is evident that earlier studies have not addressed the effect of students' entry point in a particular course. This study has endeavoured to fill these gaps and will act as an eye opener for further studies on accounting student's performance in national examinations. Chapter three concentrates on research methodology.



# C H A P T E R   T H R E E

## R E S E A R C H   M E T H O D O L O G Y

### **3.0 Introduction**

This chapter deals with the research methodology used in this study. This involves the study design, operational components, population, sample and sampling procedures, research instruments, pilot study, and data collection procedure and data analysis.

### **3.1 Study Design**

The study used the survey method of research. This was because survey is generally used as a method in studies, which have individuals as units of analysis. Ary, Jacobs and Razarich (1996) defined survey research method as a technique in which detailed information concerning a social phenomenon is gathered by posing questions to respondents. The outcome of such investigation makes it possible to find explanations of the social phenomenon in question.

The study design was chosen because it provides a means to contextually, interpret and understand the student's perception about factors that affect his/her performance in national examinations. The design is also open and flexible, according to Bogdan and Biklen, (1989), because it helps to approach and successfully manage the inherent complexity of the interactions of students learning environment. More specifically it is more useful in measuring peoples' attitudes and orientations in a large population. The study used both quantitative and qualitative paradigms. In both cases the research instrument used was a questionnaire. The students or trainees who were undertaking the course of study in K.A.T.C.I during the period of conducting the study filled one questionnaire, and the teachers or trainers of the same students filled the other

questionnaire. In addition secondary data relating to past examination results of students from both government and private training institutions was used for comparison purposes. The dependent variable in this case was the K.A.T.C.I. students' performance, while the independent variables were the school factors and socio-economic factors of students.

### **3.2.0 Operational Components**

These include, sample and sampling procedure, study site, institutions and population comprising information resource persons.

#### **3.2.1 Sample and Sampling Procedures**

The study used simple random sampling procedure from the target population. Leedey and Ormrod, (2001) argue that the larger and more homogenous the population, the smaller the percentage one needs to select to have a representative sample. According to Frankel and Wallen, (1973) random sampling ensures that each element within the accessible population has equal and independent chance of being selected. Thus in this study, this method of sampling was found most suitable since it involved a finite accessible population.

#### **3.2.2 Study site: Institutions**

The study was based in Eldoret Municipality Uasin Gishu District Rift Valley Province, Kenya. It focused on the government and private training institutions offering accountancy courses leading to KATC I level certificate. The study covered two government training institutions since they are the only ones available and four private training institutions since there are more than ten private such institutions. Although these institutions offer various courses leading to higher National Diploma Certificate, Diploma certificate, Craft certificate and Artisan certificate, the study concerned itself with the accounting course at KATC I level.

### **3.2.3 Target Population**

The population for the study comprised students and trainers in both government and private training institutions. In the case of students, the study targeted the KATC I students who averaged about 30 in every class and in six institutions they totalled 180. In the case of teachers/trainers, the study targeted 5 from every institution and in total 30. The population was selected through simple random sampling from the targeted training institutions.

### **3.3 Research Instruments**

The study used two sets of questionnaires: one was filled by the trainees and the other by the trainers. In both sets, demographic and background information of the respondent was sought. This formed section 'A' of the questionnaire. While factors that influence students' performance inside and outside school were in section 'B' of the questionnaire.

The questionnaires had both structured and open-ended questions. This was to enable the subjects to respond more effectively to the study questions and also enable the researcher gather adequate information.

### **3.4 Pilot study**

Before the questionnaire was used for generating data for the study, a pilot study was conducted in one training institution outside the sample.

The purpose of pre- testing the research instrument was to:

- (i) establish whether the questionnaire would provide data needed for the study.

- (ii) assess and identify any problems respondents would encounter in completing the questionnaire that were not foreseen during their development.
- (iii) verify the questionnaire was clear to the respondents.

The researcher conducted the pilot study by administering the questionnaire and collected them after they had been filled. Corrections were effected in the final draft of the questionnaire together with the suggestions from the supervisors. The target group for the pilot study was 30 trainees and 5 trainers. At this stage simple random sampling was used. The pilot study was done at Dawn-to-Dusk College in Eldoret town.

### **3.5 Data Processing and Analysis Techniques**

After data had been collected, the researcher used descriptive statistics such as frequency distribution, and percentages to analyze demographic data. Also comparative tables showing frequencies were used. After data was appropriately coded and entered in the computer the Statistical Package for Social Sciences software (SPSS) was used to analyze data. The open-ended items were analyzed and presented thematically.

From the results of the data analysis, discussion, recommendations and conclusions were made. It was upon the research findings that the researcher sought to establish whether the objectives of the study had been achieved and identified other aspects relevant for future studies.

# CHAPTER FOUR

## DATA PRESENTATION, ANALYSIS AND INTERPRETATION

### 4.0 Introduction

This Chapter presents findings of the study. The responses from the subjects were compiled into frequencies and converted into percentages and presented in tabular form. This was to facilitate easy analysis and understanding of the determinant of accounting students performance in government and private training institutions. The analysis was done based on each question asked by the researcher in the questionnaires.

However the findings and interpretation were done on the basis of study objectives and research questions. The open-ended items that did not limit the respondents, to one response but allowed them to give as many responses as they could were categorized and the findings presented also in frequency and percentage tables. The research findings were categorized into two: the lecturers' findings and the students' findings.

The researcher had targeted 30 lecturers for the study and issued 30 questionnaires of which 27 were returned forming 90% return rate. In case of students, the researcher targeted 180 students and issued 180 questionnaires of which 126 were returned forming 70% return rate. The following are the finding of the research.

#### 4.1 Lecturers' Qualifications

The study established that majority of the lecturers teaching K.A.T.C. I students were males as can be seen from the table below:

**Table 3: Gender of Respondents – Lecturers**

Gender	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Male	5	62.5%	18	94.7%
Female	3	37.5%	1	5.3%
Total	8	100%	19	100%

It is quite evident from the table that the numbers of male lecturers are more than female lecturers. In government training institutions 62.5% were male and 37.5% were female while in private training institutions 94.7% were male and 5.3% were female.

From the above table it clearly shows that there is some disparity in the number of male lecturers and female lecturers teaching K.A.T.C. This disparity means that the male lecturers dominate the teaching of K.A.T.C.

The research sought to establish whether teachers' qualifications affect or influences student performance in K.A.T.C. I. The study established teachers' qualifications to be as follows:-

**Table 4: Academic Qualification – Lecturers**

Qualification	Government		Private	
	Frequency	Percentage	Frequency	Percentage
KCSE 'O' Level	-	-	1	5.3%
K.A.C.E. 'A' Level	-	-	1	5.3%
Diploma	2	25%	6	31.6%
First Degree	6	75%	10	52.6%
Masters Degree	-	-	1	5.3%
Total	8	100%	19	100%

From the above table it is evident that in government training institutions 25% of the lecturers had a Diploma Certificate and 75% had a first-degree certificate. While in private training institutions 31.6% of the lecturers had a Diploma certificate and 52.6% had a first-degree certificate. The study therefore found that, lecturer in both government and private training institutions had attained a least a diploma certificate. Majority of the lecturers actually had a first degree. This therefore means that majority of the lecturers were qualified to teach K.A.T.A.I. accounting course.

**Table 5: Professional Qualification - Lecturers**

Qualification	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Graduate	4	50%	4	21.1%
Diploma	-	-	2	10.5%
C.P.A. I	-	-	2	10.5%
C.P.A. II	2	25%	4	21.1%
C.P.A. III	2	25%	7	36.8%
Total	8	100%	19	100%

From the professional qualification point of view, the study established that in government training institutions 25% of the lecturers in each case had C.P.A. II and CPAIII certificate. In private training institution 21.1% of the lecturers had a C.P.A. II certificate and 36.8% had a CPAIII certificate. This therefore indicates that in both government and private training institutions all the lecturers have attained the minimum professional qualification in order to train or teach K.A.T.C.I students.

**Table 6: Work Experience – Lecturers**

Years worked	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Below 1 year	1	12.5%	5	26.5%
1-5 years	1	12.5%	11	57.9%
6-10 years	2	25%	2	10.5%
11-15 years	2	25%	1	5.3%
Over 15 years	2	25%	-	-
Totals	8	100%	19	100%

From work experience point of view it is evident that in government training institutions 75% of the lecturers have taught for more than 5 years. While in private training institutions 57.9% of the lecturers have taught for less than 5 years. This means that in government training institutions majority of the lecturers have attained a wealth of experience, having taught for more than 5 years unlike their counterparts in private training institutions who have taught for less than 5 years. As such, it is the researcher's view that difference in teaching experience affects students' performance in national examination.

From the above tables, 4, 5 and 6 the study established that majority of the lecturers who taught in both government and private institutions were qualified to teach K.A.T.C. I accounting course. Lecturers' qualification was based on academic, professional qualification and work experience.

#### **4.2.0 Lecturers Views on Availability of Teaching and Learning Materials**

The study also sought to establish the effect of teaching and learning facilities on student's performance in K.A.T.C. I from lecturers' point of view. This was found to be as follows:



**Table 7: Availability of Teaching and Learning Materials**

Facility	Government			Private	
	Rating	Frequency	Percentage	Frequency	Percentage
Textbooks Lecturers	Very adequate	2	25%	9	47.4%
	Adequate	6	75%	9	47.4%
	Not adequate	-	-	1	5.3%
	Total	8	100%	19	100%
Textbooks Students	Very adequate	1	12.5%	5	26.3%
	Adequate	5	62.5%	12	63.2%
	Not adequate	2	25.0%	2	10.5%
	Total	8	100%	19	100%
Exercise books for students	Very adequate	3	37.5%	4	21.1%
	Adequate	2	25.0%	14	73.7%
	Not adequate	3	37.5%	1	5.3%
	Total	8	100%	19	100%

From the table above it is evident that on overall, lecturers in both government and private training institutions have adequate textbooks for their teaching. Also from the lecturer's point of view, it is evident that students in both government and private institutions have adequate textbooks and exercise books for their learning.

**Table 8: Relevance and Sources of Textbooks**

	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Relevant textbooks lecturers				
- Yes	7	87.5%	18	94.7%
- No	1	12.5%	1	5.3%
-Total	8	100%	19	100%
Relevant textbooks students				
- Yes	1	12.5%	12	63.2%
- No	7	87.5%	7	36.8%
- Total	8	100%	19	100%
Source of textbooks				
- College	4	50%	18	94.7%
- Parents	3	37.5%	1	5.3%
- Personal	1	12.5%	-	-
- Totals	8	100%	19	100%

In regard to relevance of textbooks available in both government and private institutions from table 8 above, it is evident that 87.5% of lecturers in government training institution had relevant textbook for teaching K.A.T.C. I while in private training institution 94.7% of the lecturers had relevant textbooks for teaching K.A.T.C. I. On the contrary, 87.5% of the lecturers in government training institutions indicated that students didn't have relevant textbooks. This means that students in these institutions highly depended on lecturer notes that lecturers give them in class while in the case of private training institution 63.2% of the lecturers indicated that their students have relevant textbooks. This disparity is evidence of the fact that students in private training institutions perform better in examinations than students in government training institution. It is the researcher's view that students who have relevant textbooks are better placed in doing their personal studies and doing class assignments given to them by lecturers, than students who just rely on lecturers class notes.

In relation to who provides textbooks or the source of textbooks, it is also clear that in both government and private training institutions, colleges provide textbooks especially to lecturers as is indicated by 50% of the lecturers in government training institutions and 94.5% of the lecturers in private training institutions. Thus there is a general indication that, training institutions both government and private are the major providers of textbooks especially for lecturers. The study also found that only 37.5% of the parents in government training institutions provided textbooks for their children, and in private training institutions only 5.3% of the parents of students in private training institutions provided textbooks for their children.

Another aspect related teaching and learning material, which the study addressed, was availability of classrooms, desks, chairs and library. The study found these to be as follows:

**Table 9: Availability of Classrooms, Desks, Chairs and Library**

Facility	Rating	Government		Private	
		Frequency	Percentage	Frequency	Percentage
Classrooms	Very adequate	2	25%	3	15.8%
	Adequate	2	15%	16	84.2%
	Not adequate	4	50%	-	-
	Total	8	100%	19	100%
Desk & chairs	Very adequate	1	12.5%	3	15.8%
	Adequate	4	50%	15	78.9%
	Not adequate	3	37.5%	1	5.3%
	Total	8	100%	19	100%
Library	Very adequate	1	12.5%	3	15.8%
	Adequate	3	37.5%	10	52.6%
	Not adequate	4	50%	6	31.6%
	Total	8	100%	19	100%

From the above table, it is quite evident that 50% of the lecturers in government training institutions indicated that classrooms were not adequate; while 84.2% of lecturers in private training institutions indicated that classrooms in their institutions were adequate. This indicates that classrooms for students in government training institutions are not adequate either due to over enrolment or lack of classrooms altogether.

In regard to availability of desks and chairs it is evident that, in government and private training institutions, desks and chairs were adequate as indicated by 50% of the lecturers in government training institutions, and 78.9% of the lecturers in private institutions. In regard to library facilities 37.5% of the lecturers in government training institutions and 52.6% of the lecturers in private training institutions indicated that, library facilities were adequate.

The study therefore established that in general government-training institutions experienced problems with classroom facilities. But they did not experience problems with desks, chairs, and library facilities. While in the private training institution, the study established that, they did not experience problems with classrooms as well as desk, chairs, and library facilities. Thus in general both categories of institutions did not have major problems with availability of classrooms desks, chairs and library.

In response to the slight problems of classroom facilities the study established that, lecturers in either government or private training institutions devised a way of solving the problem of classrooms through shift-system, combining class, or rotational method. This can be seen from table 10 below.

**Table 10: Options to Classroom**

Option	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Shift system	2	25%	1	5.3%
Combining classes	2	25%	16	84.2%
Rotational method	4	50%	2	10.5%
Total	8	100%	19	100%

From the above table, it is evident that 50% of the lecturers in government training institutions opted for rotational method in addressing the problem of shortage of classrooms. While in private training institutions 84.2% of the lecturers opted for combining classes in addressing the problem of shortage of classrooms.

The study therefore established that the learning time of the students was being interfered with, as students moved from one classroom to another, or congestion problems in classes as students were being combined. This meant that taking of lecturer notes by students was being inhibited. The end result was that teaching and learning was interfered

with altogether and this was likely to affect student's performance in national examinations in K.A.T.C. I.

Another facility related to teaching and learning facilities that the study also sought to establish was availability of staff-room for lecturers. The study established that, in government training institutions 75% of the lecturers indicated that staff-room facility was not adequate. While in private training institutions 78.9% of the lecturers indicated that staff-room facilities were adequate. This shows some disparity in the sense that, in government training institutions the staff-room facility is not adequate while in private training institution the staff-room facility is adequate. This can be seen from this table.

**Table 11: Availability of Staff-room**

Response-rating	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Very Adequate	1	12.5%	3	15.8%
Adequate	1	12.5%	15	78.9%
Not adequate	6	75%	1	5.3%
Total	8	100%	19	100%

It therefore means that in government training institutions availability of staff-room facilities is a real problem that could affect lecturer's preparation and in essence affect student's performance in national examination. While in private training institution, lecturers did not have a major problem of staff-room facility and hence they would have room to prepare for their lessons and this could also influence positively student's performance in national examinations.

From the foregoing findings, it its quite clear that lecturers in both government and private training institutions indicated strongly that availability of both teaching and learning facilities affected either positively or negatively the performance of accounting

students in K.A.T.C. I, national examination. The effect varied differently in either government or private training institutions.

#### 4.2.1 Student's Views on Availability of Teaching and Learning Facilities

**Table 12: Availability of Teaching and Learning Facilities**

	GOVERNMENT		PRIVATE	
(a) Students Textbooks	Frequency	Percentage	Frequency	Percentage
Very Adequate	-	-	1	1.2%
Adequate	9	20.9%	15	18.1%
Inadequate	28	65.1%	49	59.0%
None	6	14.0%	18	21.7%
Totals	43	100%	83	100%
(b)Library				
Very Adequate	5	11.6%	5	6.0%
Adequate	12	27.9%	25	30.1%
Inadequate	25	58.1%	27	32.5%
None	1	2.3%	26	31.3%
Totals	43	100%	83	100%
(c)Classrooms				
Very Adequate	5	11.6%	15	18.1%
Adequate	14	32.6%	53	63.9%
Inadequate	22	51.2%	14	16.9%
None	2	4.7%	1	1.2%
Totals	43	100%	83	100%
(d)Computers				
Very Adequate	1	2.3%	8	9.6%
Adequate	8	18.6%	54	65.1%
Inadequate	20	46.5%	16	19.3%
None	14	32.6%	5	6.0%
Totals	43	100%	83	100%
(e)Photocopiers				
Very Adequate	2	4.7%	8	9.6%
Adequate	12	27.9%	39	47.0%
Inadequate	16	37.2%	27	32.5%
None	13	30.2%	9	10.8%
Totals	43	100%	83	100%
(f)Past Exam Papers				
Very Adequate	5	11.6%	19	22.9%
Adequate	12	27.9%	35	42.2%
Inadequate	20	46.5%	26	31.3%
None	6	14.0%	3	3.6%
Totals	43	100%	83	100%

Table 12 above presents the students' views on the effect of teaching and learning facilities on student's performance in national examination. The items identified included students textbooks, library, classrooms, computer, photocopiers and, past examination past papers. Availability of these facilities in a learning institution is likely to influence the performance of students in national examinations. The study found that:

From section (a) of the table 65.1% of students in government training institutions indicated that student's textbooks were inadequate while 59% of students in private training institutions indicated that students' textbooks were inadequate. From section (b) 58.1% of the students in government training institution indicated that library facilities were inadequate, and 32.5% of the students in private training institutions indicated that library facilities were inadequate.

From section (c), 51.2% of the students in government training institutions indicated that classroom facilities were inadequate. While 63.9% of students in private training institutions indicated that classroom facilities were adequate.

From section (d), 46.5% of the students from government training institutions indicated that computers were inadequate. While 65.1 % of students in private training institutions indicated that computers were adequate.

From section (e), 37.2% of the students from government training institutions indicated that photocopiers were not adequate. While 47.0% of students in private training institutions indicated that photocopiers were adequate. From section (f), 46.5% of students in government training institutions indicated that past examination papers were not adequate. While 42.2% of the students in private training institutions indicated that past examination papers were adequate.

This means that, there is a general consensus of inadequacy of students' textbooks in both government and private training institutions. This therefore affects student's performance in examination as they may not be able work on their class assignments or cover the syllabus, which is supposed to enhance their performance. In relation to availability of classrooms there is some disparity between government and private institutions. The government training institutions did not have adequate classroom facilities while the private training institution had adequate classroom facilities. This also affects student's performance. In relation to library facilities in both government and private training institutions, the library facilities were inadequate. This would mean that students are not able to do private studies while in school. As a result their performance was also affected.

In relation to availability of computer, photocopier and past examinations papers, in government training institution, these facilities were inadequate and in private training institutions, these facilities were adequate. This means that students in private training institutions had supplementary materials that would enhance their learning unlike students who were in government training institutions who could not easily access supplementary materials. Thus students in private training institutions stood a better chance of doing better in National Examinations for K.A.T.C. I accounting course. This would also result in differential performance of students in the said examinations.

#### **4.3: Student's Entry Point Requirement**

The study also sought to establish the effect of student's entry point on student's performance in national examinations for K.A.T.C. I accounting course, as explained bellow;



**Table 13: Gender of Respondent – Students**

Gender	Government		Private	
	Frequency	Percentage	Frequency	Percentage
Male	22	51.2%	43	54.8%
Female	21	48.8%	40	48.2%
Total	43	100%	83	100%

From the above table, it is evident that in both government and private training institutions, there were more male students than female students pursuing K.A.T.C. I accounting course. In both government and private training institutions about 51.2% were male students and about 48.8% were female students. There is therefore a small disparity between the number of male trainees and female trainees who are pursuing K.A.T.C.I accounting course in both government and private training institutions.

The study also found the following to be the student's entry point for the K.A.T.C. I accounting course. This is as indicated in the table below.

**Table 14: K.C.S.E. Grade Attained.**

Grade	Government		Private	
	Frequency	Percentage	Frequency	Percentage
B plus	-	-	1	1.2%
B plain	2	4.7%	9	10.8%
B minus	-	-	2	2.4%
C plus	12	27.9%	27	32.5%
C plain	19	44.2%	17	20.5%
C minus	7	16.3%	22	26.5%
D plus	3	7.0%	4	4.8%
D minus	-	-	1	1.2%
Totals	43	100%	83	100%

The minimum entry requirement for KATC I accounting course is a "D" plain. The research established that in general most students who were undertaking K.A.T.C. I accounting course had attained the minimum entry requirement. This can be seen from

table 14 where over 93% of students in government training institutions had attained a grade C minus and above, while those in private training institutions over 94% of the students had attained a grade C minus and above. This is a clear indication that at least all trainee students pursuing K.A.T.C. I accounting course had attained the minimum grade required as the entry point.

The study also established that in both government and private training institutions, the bulk of the students had attained grade C. In government training institutions, students who attained grade C were about 88.4% while in private training institutions students who attained a grade C were about 79.5%.

From table 14 above, it is clear that the grade attained by the students will definitely influence their performance in national examinations. The students with higher entry requirement would have a better chance of doing better than those with lower entry requirement and as such this would result in differential performance in national examinations in K.A.T.C. I accounting course.

#### **4.4: Student's Socioeconomic Background**

The study further sought to establish the effect of students' socioeconomic background on student's performance in national examinations. The study based the influence of student's socioeconomic background on number of brothers and sisters, father's and mother's occupation, person who pays college fees and, punctuality of paying fees. The findings are shown in table 15 below:

**Table 15: Students Socioeconomic Background**

	GOVERNMENT		PRIVATE	
	Frequency	Percentage	Frequency	Percentage
(a)Number of brothers				
0-5	37	86%	74	89.2%
6-10	6	14%	9	10.8%
Total	43	100%	83	100%
(b)Number of Sisters				
0-5	36	83.7%	76	91.6%
6-10	7	16.3%	7	8.4%
Totals	43	100%	83	100%
(c)Father's Occupation				
Farmer	17	39.5%	39	47.0%
Employed	17	39.5%	30	36.1%
Businessman	9	21.0%	14	16.9%
Totals	43	100%	83	100%
(d) Mother's Occupation				
Housewife	15	34.9%	18	21.7%
Farmer	12	27.9%	27	32.5%
Employed	7	16.3%	22	26.5%
Businesswoman	9	20.9%	16	19.3%
Totals	43	100%	83	100%
(e) Who pays College Fees				
Parent	27	62.8%	55	66.3%
Guardian	7	16.3%	4	4.8%
Brother	-	-	9	10.8%
Sister	2	4.7%	-	-
Relative	2	4.7%	1	1.2%
Sponsor	2	4.7%	2	2.4%
Self	3	7.0%	12	14.5%
Totals	43	100%	83	100%
(f) Punctuality of paying fees				
Yes	29	67.4%	59	71.1%
No	14	32.6%	24	28.9%
Totals	43	100%	83	100%

From the above table, it is evident that most students in both government and private training institutions had brothers and sisters who numbered between 0-5. In government training institutions this is indicated by 86% and 83.7% of the students while in private training institutions this is indicated by 89.2% and 91.6% of the students respectively (section a & b).

The study therefore found that most students in both government and private training institutions came from relatively small families. This means that the number of brothers and sisters a student has does affect the provision of learning facilities as well as payment of their college fees. This would in effect affect their performance in national examination. The students who came from very small families would stand a better chance of getting learning facilities like textbooks and had their college fees paid in good time than those who came from large families.

In regard to the student's father's occupation, most fathers were either engaged in farming activity or employed while 21% of them were businessmen. The study also found that the mothers of the students were housewives, farmers or employees.

This means that there is very little discrepancy between the nature of work that parents do, both in government and private training institutions. Thus the study established that the main sources of income for parents in both government and private institutions were farming, employment and business; (section c & d).

From section (e) of the above table, it's very evident that most parents paid college fees for their students. In government institutions 62.8% of the students had their college fees paid by their parents and 66.3% of the students in private institutions had their fees paid by their parents. Also (section f) 67.4% of the students in government institution and

71.1% students in private institutions indicated that they had their college fees paid on time. This is because, it is the parents who pay college fees as already indicated earlier.

On overall therefore the study found that, student's socioeconomic background affected student's performance in national examination for K.A.T.C I accounting course.

#### **4.5: Students Involvement in Home Chores**

The study further sought to establish the effect of students' involvement in home chores on student's performance in national examination for K.A.T.C. I accounting course. The home chores that the research identified to determine their effect were; washing, working on the shamba, looking after animals, cooking, watching T.V, family outings and, family business. The effect of these activities was gauged on a scale of highly medium, low and no effect. The study found them to be as follows:

**Table 16: Domestic Chores' Effect on Private Study**

	GOVERNMENT		PRIVATE	
	Frequency	Percentage	Frequency	Percentage
(a) Washing				
- Highly	4	9.3%	3	3.6%
- Medium	14	32.6%	18	21.7%
- Low	4	9.3%	22	26.5%
- No effect	21	48.8%	40	48.2%
- Total	43	100%	83	100%
(b) Working in the Shamba				
- Highly	11	25.6%	11	13.3%
- Medium	9	20.9%	8	9.6%
- Low	13	30.2%	12	14.5%
- No Effect	10	23.3%	52	62.7%
- Totals	43	100%	83	100%
(c) Looking after animals				
- Highly	8	18.6%	6	7.2%
- Medium	6	14.0%	8	9.6%
- Low	11	25.6%	8	9.6%
- No effect	18	41.9%	61	73.5%
- Totals	43	100%	83	100%
(d) Cooking				
- Highly	6	14.0%	7	8.4%
- Medium	5	11.6%	13	15.7%
- Low	10	23.3%	27	32.5%
- No effect	22	51.2%	36	43.4%
- Totals	43	100%	83	100%
(e) Watching TV				
- Highly	8	18.6%	19	22.9%
- Medium	10	23.3%	15	18.1%
- Low	7	16.3%	22	26.5%
- No effect	18	41.9%	27	32.5%
- Totals	43	100%	83	100%
(f) Family Outings				
- Highly	4	9.3%	4	4.8%
- Medium	8	18.6%	15	18.1%
- Low	10	23.3%	20	24.1%
- No effect	21	48.8%	44	53.0%
- Totals	43	100%	83	100%
(g) Family Business				
- Highly	7	16.3%	10	12.0%
- Medium	6	14.0%	14	16.9%
- Low	12	27.9%	17	20.5%
- No effect	18	41.9%	42	50.6%
- Totals	43	100%	83	100%

From table 16, section (a), it is evident that on average about 48% of the students in both government and private training institutions indicated that washing, as a home chore did not affect their private studies.

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From section (b) it is also evident that over 50% of the students in government institutions indicated that working in the shamba did not affect their private studies. While 62.7% of the students in private training institutions indicated that working in the shamba did not affect their private studies while at home.

From section (c) it also evident that 41.9% of the students in government training institutions indicated that looking after animals did not affect their private studies while at home. While 73.5% of the students in private training institutions indicated that looking after animals did not affect their private studies while at home.

Form section (d) it also evident that 51.2% of the students in government training institutions indicated that cooking did not affect their private study while at home. While 43.4% of the students in private training institutions indicated that cooking did not affect their private study while at home.

From section (e) 41.9% of students in government training institutions indicated that watching TV did not affect their private studies while at home. While 32.5% of the students in private training institutions indicated that watching TV did not affect their private studies while at home.

From section (f) 48.8% of the students in government training institutions indicated that family outings did not affect their private studies while at home. While 53% of the students in private training institutions indicated that family outings did not affect their private studies while at home. And from section (g), it is evident that 41.9% of

the students in government training institution indicated that family business did not affect their private studies. While 50.6% of students in private training institutions indicated that family business did not affect their private study.

On overall therefore, the study established that involvement in home chores did affect students' private study. On average those students who were adversely affected were over 50%, by most home whose activities and those who were not adversely affected were less than 50%. This therefore means that involvement in home chores does influence student's performance in national examinations for K.A.T.C. I accounting course.



## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

#### 5.0 Introduction

This chapter presents the conclusions of the study. The research dealt with determinants of accounting student's performance in national examinations in government and private training institutions. The key variable included teaching and learning facilities, teachers' qualifications students' entry point requirement, student's socioeconomic background and students' involvement in home chores. The prime objective of the study was to determine the effect of these variables on K.A.T.C. I accounting student's performance in national examinations in government and private training institutions.

The following are the summary of the research findings upon which the conclusion and recommendations of the study were made.

#### 5.1 Effect of Teaching and Learning Facilities

The study was able to establish the effect of teaching and learning facilities from lecturer's point of view and from students' point of view. The teaching and learning facilities identified for the study were textbooks for lecturers and students, exercise books or writing materials for students, classrooms desks, chairs and library.

Thus from lecturers' views, the study established that on overall lecturers textbooks, students textbooks and students writing materials were adequate in both government and private training institutions to enhance student's performance in national examinations for K.A.T.C. I accounting course. However, lecturers in government training institutions indicated that classroom, desks, chairs and library facilities were not

adequate. This means that student's performance in examinations was negatively affected. While lecturers in private training institutions indicated that classrooms, desks, chairs and library facilities were adequate and this enhanced student's performance in national examinations.

From the students' point of view, the study established on overall, that student's textbooks, writing materials, classrooms, computers photocopier, past examinations papers were inadequate in government training institutions. However students in private training institutions indicated on overall that student' textbooks, writing materials, classrooms, computers, photocopiers, past examination papers were adequate. This therefore means that, students in private training institutions stood a better chance of performing better in national examinations than students in government training institutions, which had inadequate facilities. Thus there would be differential performance among the students in government and private training institutions.

Thus it is the researcher's view that students in private institutions performed better in national examinations, than students in government training institutions because of the disparity in availability of both teaching and learning facilities.

## **5.2 Effect of Teachers' Qualifications on Student's Performance**

The study also established that teacher's qualification influenced student's performance in national examinations. Teacher's qualifications were determined on the basis of teachers' academic, professional qualifications and work experience.

On overall, the study established that majority of the lecturers in private institutions had acquired or attained professional qualification which enhance understanding of the subject matter and hence delivery of the same to students. In the case

of government training institutions, the study established that majority of the lecturers were graduates or had acquired a first degree but had not acquired the professional qualification, that is C.P.A. and this would affect their understanding of the subject matter as well as delivery of the same. Almost all the lecturers in government training institutions hold qualifications required by Teachers Service Commission (T.S.C.). In private institutions, however, some of the employees would seek lowly qualified staff to reduce costs and this is likely to affect student's performance in national examinations.

### **5.3 Effect of Student's Entry Point**

The study sought for students' views on the effect on students' entry point on student's performance in national examination. The study established that, majority of the students both in government and private training institutions had acquired the minimum entry point that is K.C.S.E. grade D plain. However, the study established that the bulk of the students had attained grades between C minus and C plus, and a few had attained a grade B plain. This therefore means that those students, who had attained a higher grade than the minimum entry requirement, stood a better chance of doing better in national examinations.

By and large therefore, it is evident that students' entry point into the K.A.T.C. accounting course does affect students' performance in national examinations. The students, who attained higher grades such as C minus and above, would do better than those who had attained a low grade such as a D plain. The study therefore established that student's entry point in both government and private training institutions met the requirements of KASNEB the examining body.

#### **5.4 Effect of Students Socioeconomic Background on Performance**

The study also sought views from students on the effect of students' socioeconomic background on student's performance in national examinations. The socioeconomic background was based on the number of brothers and sisters each students had, father's and mother's occupation, who pays the college fees and punctually in paying college fees.

The study established that, the majority of the students in both government and private training institutions had brothers and sisters who numbered between 0-5. This means that, the number of brother and sisters that a student had would affect provision of learning materials payment of college fees and other required necessities by students.

Thus, if the learning materials and college fees were not provided to the students, then this would affect negatively performance in national examinations. The study also established that, majority of the students' parents in both government and private training institutions were involved in farming activities. The farming activities give seasonal incomes and as a result this affects provision of learning resources and payment of college fees. This will further affect the performance of students, in national examinations, because they may lack learning materials and their college fees may not be paid on time. The study also established that a good number of mothers of the students in both government and private training institutions were housewives. This would mean that, in most homes, the father was the sole breadwinner. The resultant effect is that little resources acquired would have to be shared among the members of the family. In some cases, the students in primary and secondary schools would be given priority and those

Students in college would have to wait. As the college students wait to go to college, their performance in national examinations would be negatively affected as they lose learning time.

On overall therefore, the study established that, in general, students' socioeconomic background does affect student's performance in national examination, because of the constraints their parents face in providing learning resources and paying college fees. This problem was common among students in both government and private training institutions.

### **5.5 Effect of Students' Involvement in Domestic Chores**

The study had also sought to establish whether students' involvement in domestic chores affected their performance in national examinations. The chores identified in the study included washing, working in the shamba, looking after animals, cooking, watching TV, family outings and, attending to family business.

The study established that, in both government and private training institutions, washing affected students private studies in varying degree. Also, the study established that students in government training institutions were more affected by working in the shamba than those in private training institutions. As noted earlier, this is true because, majority of the students' parents were engaged in farming activities. As such their children would have to work in the shamba in order to assist their parents to get money for college fees.

The study further established that looking after animals did not affect majority of the students in both private and government institutions. This could be associated with availability of large tracts of land in Uasin Gishu District where animals are left to graze

on their own. In regard to cooking activities, the study established that majority of the students were not affected. The students who were not affected could be male students, for obvious reasons of the African customs where the male figures do not cook. The students who were affected by cooking would be female students and they were affected at varying degree. This involvement therefore would affect their performance in national examinations because of not having adequate time to do private studies.

In regard to family outing and family business, the study established that majority of the students were not affected. However watching TV affected majority of the students.

On overall, therefore the study established that involvement in domestic chores affected students' private study in varying degree; this would in effect affect their performance in national examinations.

## **5.6 Conclusions**

From the findings of the study the researcher would like to make the following conclusions: -

- (i) the study has vividly revealed or established that accounting students performance is mainly affected by availability of; teaching and learning facilities, teacher's qualifications, and student's entry point for K.A.T.C. I Accounting course, student's socioeconomic background and involvement in domestic chores.
- (ii) although these factors affect the performance of all students in government and private institutions, the study established that, the effects are more felt in government training institutions than in private training institutions.

- (iii) although some factors affect performance of private institutions more specifically, on overall, the study established that government training institutions are affected to a greater extent than private training institutions.
- (iv) the study established that government training institutions tend to perform poorly in national examinations in K.A.T.C. I as compared to private training institutions. This differential in performance is attributed to the varying effects of the factors identified for the study in both government and private institutions as already discussed.
- (v) the main contribution of this study in the realm of the knowledge is that, it will act as an eye opener or further studies on performance of accounting students in national examinations. Another contribution is that the training of accounting students is challenged by lack of basic teaching and learning facilities as already revealed by the findings of the study.

## **5.7 Recommendations**

In line with the findings and conclusion of the study, the researcher would make the following recommendations as a precursor to improving the performance of accounting students in national examinations.

- (i) there is great need to provide adequate textbooks for both lecturers and students in both government and private training institutions.
- (ii) training institutions ought to provide adequate classroom desks, chairs and expand library facilities especially in government training institutions where this problem was noted to be acute.

- (iii) the training institutions avoid combining classes as an alternative to shortage of classrooms. Combining classes will lead to problems of congestion and this would lead to other negative repercussions to both teaching and learning and ultimately students' performance at national examinations.
- (iv) training institutions recruit well qualified lecturers both academically and professionally especially in private training institutions where at times some unqualified lecturers are hired.
- (v) training institutions should observe the minimum entry point requirement when admitting students for K.A.T.C. Accounting Course. If possible, students with higher grades should be admitted so that in turn they can do better at national examination.
- (vi) the students should balance between their private studies and involvement in home chores, so that, the home chores do not affect their private studies negatively while at home and in turn their performance in national examinations.
- (vii) the examining body KASNEB, the Ministry of Education officials to carry out inspections on availability and quality of teaching and learning facilities in both government and private training institutions. After the inspection they should issue policy guidelines to govern the provision of teaching and learning facilities in the training institutions.



## 5.8 Suggestions For Further Research

A study of this magnitude cannot be exhaustive in covering the training of accountants at all levels. More research can be done in areas closely related to this study. On the strength of the data gathered analyzed and the findings, the researcher proposes the following suggestions for further research:-

1. This study was based in Eldoret Municipality within Uasin Gishu District. However, for purpose of producing results that are balanced, the researcher recommends, further research to include other districts and provinces, the region and the country at large. This will help to create a more comprehensive picture of the determinants of accounting students in both government and private institutions in a wider spectrum.
2. Since there are other levels of accounting students, that is, K.A.T.C. II, C.P.A.I-III, it would be interesting to establish whether the same factors affecting K.A.T.C. I do affect the other levels.
3. There are other factors that affect accounting student's performance in national examinations other than the ones used in this study. That would also form a basis for further research.
4. The relevance of the accounting training whether in government and private institutions and the job market would be an interesting area for further study.
5. The setting, moderation and administering of accounting examinations to determine if they are in line with the accounting syllabus at different level and the requirements in the job market would also be an interesting area of study.

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**SECTION 'B'**

Information on Availability of learning resources.

6. Please rate the facilities in your college by ticking in the appropriate space.

Facilities	Very Adequate	Adequate	Not Adequate	Condition Good-3, Fair-2, Poor-1
Text Books Teachers Students				
Excise books				
Class room				
Library				
Staff room				
Chairs/Desks				

7. Does every class of Students have a classroom?

Yes                      ( )                      No                      ( )

8. (i) If no, where do you conduct classes for those who do not have a class of their own?

---

(ii) If yes, how many students are in one classroom?

0-10                      ( )  
11-20                      ( )  
21-30                      ( )  
31-40                      ( )  
Over 40                      ( )

9. Do you as a Lecturer have the required textbooks?

Yes                      ( )  
No                      ( )

10. Do your students have sufficient textbooks?

Yes                      ( )  
No                      ( )

11. Are there cases of Students repeating K.A.T.C.I Level?

Yes                      ( )  
No                      ( )

12. If yes what percentage (%) do you estimate?

0-10%                      ( )  
11-20%                      ( )



- 21-30% ( )
- 31-40% ( )
- 41-50% ( )
- Over 50% ( )

13. (a) Does repetition affect the performance of your students in K.A.T.C.I examination?

- Yes ( )
- No ( )

(b) Please explain your answer.....  
 .....

14. (a) Do those who repeat improve in their academic performance?

- Yes ( )
- No ( )

(b) Please explain your answer .....  
 .....

15. How often do you use teaching aid?

- Always ( )
- Rarely ( )
- Never use them ( )
- Not applicable ( )

16. Who provides textbooks?

- College ( )
- Parents ( )
- Other specify ( )

17. Does every student in your class have a desk and a chair?

- Yes ( )
- No ( )

18. How many lessons do you teach in your college per week?

- 0-10 ( )
- 11-15 ( )
- 16-20 ( )
- Over 20 ( )

19. Do you teach extra hours in your college?

- Yes ( )
- No ( )

**Thank you and God bless you.**

## APPENDIX 2

### STUDENT QUESTIONNAIRE

Dear respondent,

I would like to request you to spare some of your precious time and respond to the following questions. Please note that you will have contributed a great deal to the success of this study and my success as well of which I am most grateful. The information obtained will be treated with confidence and shall be used for the sole purpose of this research. The results of this study will also enhance the training of accounting students at large in the republic of Kenya.

#### SECTION 'A'

Please indicate the correct response as honestly as possible by ticking on one of the options. Kindly respond to all the questions.

1. Please indicate your gender

- Male
- Female

2. What category is your training institution?

- Government
- Private

3. How far is the training institution from your current residence?

- 1. Below 1 km
- 2. 1-2 km
- 3. 3-4 km
- 4. 4-5 km
- 5. Over 5 km
- 6. Live within training Institution

4. Please indicate why you chose the training Institution?

- 1. It is near home
- 2. It charges low fees
- 3. I just applied and was selected
- 4. My parent/guardian choose for me

5. I prefer private ( ) government ( )

5. What is your current age?

- 1 – 20 years ( )
- 21 – 25 years ( )
- 26 – 30 years ( )
- Over 30 years ( )

6. What grade did you attain at KCSE?

- |    |         |         |
|----|---------|---------|
| A  | B Plain | D+      |
| A- | C+      | D-      |
| B+ | C-      | D Plain |
| B- | C Plain |         |

7. How many trainees are in your class?

- 0 – 10 ( )
- 11 – 20 ( )
- 21 – 30 ( )
- 31 – 40 ( )
- Over 40 ( )

8. Do your lecturer give extra teaching in your college?

- Yes ( )
- No ( )

9. Do you allocate time every day for the revision of work already done?

- Yes ( )
- No ( )

10. What mark/grade do you expect to get in your forth coming examination?

- Pass (P) ( )
- Referral ® ( )
- Fail (F) ( )

11. What affected the college performance during the last KASNEB examination?

1. ....
2. ....
3. ....

## SECTION ' B'

12. Please rate the facilities in your college by ticking in the appropriate space.

Facilities	Very Adequate	Adequate	Inadequate	None
Text books				
Library				
Classroom				
Computers				
Photocopier				
Past examination papers				

13. Which of the following statement best describes the availability of teachers in your college?

- |  |      |     |          |     |
|--|------|-----|----------|-----|
| (i) Some subjects do not have enough teachers  | True | ( ) | or False | ( ) |
| (ii) Some subjects do not have teachers at all | True | ( ) | or False | ( ) |
| (iii) Most teachers are trained                | True | ( ) | or False | ( ) |
| (iv) Most teachers are untrained               | True | ( ) | or False | ( ) |
| (v) I do not know their qualifications         | True | ( ) | or False | ( ) |

14. Which of the following statement best describes how class assignments are conducted in your college?

- |  |      |     |          |     |
|--|------|-----|----------|-----|
| (i) Lecturers give class assignments regularly         | True | ( ) | or False | ( ) |
| (ii) Lecturers check students assignments regularly    | True | ( ) | or False | ( ) |
| (iii) Students find enough time to do class assignment | True | ( ) | or False | ( ) |

15. Who pays your college fees/levies?

- |          |     |
|----------|-----|
| Parent   | ( ) |
| Guardian | ( ) |
| Brother  | ( ) |
| Sister   | ( ) |
| Relative | ( ) |
| Sponsor  | ( ) |
| Self     | ( ) |

16. Are your college fees/levies paid on time? Yes ( ) No ( )

If no, Why.....  
.....

17. What is your Father's occupation? .....

18. What is your Mother's occupation? .....

19. How many brothers and sisters do you have? Brothers ( ) Sisters ( )

20. To what extent do the following home (chores) activities affect your private study?

Activity	Highly	Medium	Low	No effect
Washing & General cleaning				
Working in the shamba				
Looking after animals				
Cooking				
Watching T.V.				
Family outings				
Attending to Family business				

**Thank you for sparing your time and God bless you.**

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

Telegrams: "EDUCATION", Nairobi

Telephone: Nairobi 334411

When replying please quote

Ref. No. ~~MOEST 13/001/34C 225/2~~  
and date



JOGOO HOUSE "B"

HARAMBEE AVENUE

P.O. Box 30040-00100

NAIROBI

26<sup>th</sup> July, 2004

20.....

Daniel Komo Gakunga  
Nairobi University  
P.O. BOX 30197  
NAIROBI

Dear Sir

**RE: RESEARCH AUTHORISATION**

Following your application for authority to conduct research on "Determinants of Accounting Students performance at National Examinations in Private and Government Training Institutions". This is to inform you that you have been authorized to conduct research in Uashin Gishu District for a period ending 30<sup>th</sup> July, 2005.

You are advised to report to the District Commissioner and the District Education Officer, Uashin Gishu District before embarking on your research project. Upon completion of your research project, you are expected to deposit two copies of your research findings to this Office.

Yours faithfully

A handwritten signature in black ink, appearing to read 'B. O. ADEWA', written over a light grey rectangular background.

B. O. ADEWA

FOR: PERMANENT SECRETARY

Cc

The District Commissioner  
Uashin Gishu District

The District Education Officer  
Uashin Gishu District