

# Gender Differences in Academic Performance of Financial Accounting Students in Selected Senior High Schools in the Central Region of Ghana

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## Abstract

The study examined gender differences in the academic performance of Financial Accounting students in selected senior high schools in the Central Region of Ghana. Descriptive survey design was employed for the study, 331 students and 137 teachers of Financial Accounting were surveyed. The study found that male students studying Financial Accounting perform better than female students. The study also revealed that there are gender differences in students' academic performance in Financial Accounting. Accordingly, it is recommended that accounting teachers should put their students into groups and assign them group task. This grouping should be done in such a way that group will consist of both male and female Financial Accounting students with different performance levels so that the female students who do not actually perform well will find the ideas of their male colleagues useful. Moreover, teachers should try to make Financial Accounting appealing to students by making it practical and relevant to the lives of the students as much as possible.

**Keywords:** Gender, academic performance, mixed senior high schools, Financial Accounting.

## INTRODUCTION

Several debates concerning performance levels in education have been identified in literature. It is pertinent to note that significant improvements have been recorded over the years in terms of levels of performance in education across a wide spectrum of subjects and courses. Encompassed within the level of general attainment is the differential performance of males versus females, and a gender issue within the educational literature is an area which has attracted a lot of attention. Gender differences in academic performance have been among the contemporary issues in the current academic debate all over the world (Abdu-Raheem, 2012) and Ghana is not an exception.

One specific issue which has generated much debate in educational circles over the years is a question of whether a statistically significant difference in performance exists or not between male and female students in a defined learning task. A definite answer to this question seems to be a complex one. The complexity arises because empirical and theoretical literatures have produced diverse and contradictory results (Oluwatayo, 2011). In recent times, there have been studies on the academic performance of students with emphasis on gender dimension at different levels (senior high school, college and university) and on different subjects (Mathematics, English, Sciences and Social Studies). However, empirical results on this issue have not been consistent. Whilst studies by Gibb, Fergusson and Horwood (2008), Farooq, Chaudhry, Shafiq and Berhanu (2011), and Voyer and Voyer (2014) have revealed that females performed better than their male counterparts and results were statistically significant. Others studies like Awofala (2011), Doris, O'Neill and Sweetman (2012), Udida, Ukwaiyi and Ogodo (2012), and Oluwagbohunmi (2014) disclosed that male students rather performed better than

females and the results were also statistically significant. On the other hand, studies by Mlambo (2011), Abubakar and Adegboyega (2012), Abdu-Raheem (2012), Kangahi, Indoshi, Okwach and Osodo (2012), Gupta, Sharma and Gupta (2012), Josiah and Adejoke (2014), and Kyere, Gyeabour and Anaba (2012) have shown no statistical significant differences in academic performance between male and female students. As a result of the inconsistencies in research as far as gender differences and students' academic performance are concerned, the study was conducted to ascertain whether the males are performing better than the females or vice versa in Financial Accounting.

### STATEMENT OF THE PROBLEM

In recent years, educators, researchers and policy makers have taken notice of a trend whereby females are attaining higher academic achievements than males in many countries (Nobert-Bennet, 2002). This trend does not further diminish with age, with schools reporting that male students have lower attendance and completion rates. Many theories outlining possible reasons for the differences in performance have been put forth. However, despite the many explanations and intervention strategies, gender differences in academic performance still seem to persist.

Sufficient researches have been conducted on gender differences in academic performance in subject areas like mathematics, science, agricultural science, social studies among others but not in accounting and other business related subjects in the senior high schools. However, a critical consideration of the May/June WASSCE statistics on performance in Financial Accounting indicates that pass rate for male and female students in 2011 was 79.2% and 77.4% respectively. In 2012, the pass rate for male students was 69.2% and that of female students was 67.2%. In the year 2013, the statistics indicated 54.9% pass rate for male students and 51.3% for female students. The differences in performance of Financial Accounting students were not much significant in 2011 and 2012 but there was a significant difference in performance of male and female Financial Accounting students in 2013. The failure rate for male and female students in 2011 was 4.8% and 5.4% respectively. In 2012, the failure rate for the male students was 10.5% and that of female students was 10.7%. In the year 2013, the statistics indicated 20.3% failure rate for males and 22.6% for female students (WAEC, 2011-2013).

Kyei, Apam and Nokoe (2011) conducted a research on gender differences in performance in senior high school mathematics examination in mixed high schools in the Upper East region of Ghana. The investigation showed that there is a gender difference with males performing better than females. Oppong (2010) conducted a study on gender differences in performance of senior high school students in History and concluded that there is a significant difference between the performance of male and female History students. Akoto (2009) revealed that parents have the desire to educate males rather than females as a result of insufficient financial resources and indicated that females are not performing well in school when compared to their male counterparts. Mensah and Nasir (2011) also indicated that parents prefer educating their male child as compared to their female child because of the notion that males usually perform better than females. Otu-Danquah (2012) and Armah (2011) concluded that males perform better than females especially in Mathematics and Science subjects.

Results of studies by Kyei et al (2011), Oppong (2010), Akoto (2009), Mensah and Nasir (2011), Otu-Danquah (2012) and Armah (2004) buttressed the fact that there are significant differences in terms of gender in students' academic performance. Although, these studies have

clearly indicated that there is gender difference in academic performance of students, little empirical studies have been conducted to examine gender differences in students' performance in Financial Accounting. This study was therefore conducted to investigate gender differences in students' academic performance in Financial

### Accounting at senior high school level.

#### Research Hypothesis

**H0:** There is no statistically significant difference between male and female students in their academic performance in Financial Accounting?

**H1:** There is statistically significant difference between male and female students in their academic performance in Financial Accounting?

### METHODOLOGY

The study adopted descriptive survey design. To enable the researcher to determine the relationship between male and female students' academic performance in Financial Accounting. Multi-stage sampling procedures were used to sample 331 final year students and census technique was used to collect data from 137 teachers. Documentary data in the form of terminal reports (raw scores and grades) of 3rd year Financial Accounting students (their 3rd year 1st term reports) were collected from all the ten schools selected for analysis. In addition to this, two sets of researcher-developed questionnaires were also used to collect data from both Financial Accounting students and their teachers. The data was analysed using both descriptive statistics and inferential statistics (t-test).

### RESULTS AND DISCUSSION

The study sought to investigate whether there was statistically significant difference between the performance of male and female students in Financial Accounting. Table 1 captures the result of male and female students' performance in Financial Accounting.

**Table 1: Independent t-test Results of Students' Academic Performance in Financial Accounting Using Terminal Report**

Gender	M	SD	T	Df	P
Male	55.46	22.36	1.54	329	.039
Female	52.00	15.63			

**\*Significance level .05**

It was obvious from Table 1 that the performance of male Financial Accounting students (M = 55.46, SD = 22.36) is higher than the performance of female Financial Accounting students (M = 52.00, SD = 15.63; t=1.54, df = 329) at two-tailed probability > .05. This implies that significant difference in the mean scores of male students (55.46) and female students (52.00) in Financial Accounting indicating that, male students perform significantly better than female students in Financial Accounting. This finding is in line with the findings of Adigun, Onihunwa, Irunokhai, Irunokhai, Sada, and Adesina (2015), Udoukpong, Emah and Umoren (2012) and Eshetu (2015) who found that male students performed better than their female counterparts. However, the findings contradict that of Salami (2013) and Hyde and Mertz (2009) who rather concluded that females perform better than the males in their academic performance.

Again, the hypothesis sought to investigate whether there is a statistically significant difference or not between male and female students in their academic performance in Financial Accounting. The view of teachers and students were sought out. To be able to answer this, a mean of means was used to analyse teachers' views on gender differences in students' academic performance while independent sample t-test was used to analyse students' responses. The results were presented in Tables 2 and 3.

**Table 2: Means and Standard Deviation of Teachers' views on Gender Differences in Academic Performance of Financial Accounting Students**

Statement	Teachers	
	M	St. D
Female students perform poorly than male students	3.75	.95
Males and females perform equally in Financial Accounting	0	0
There is difference in male and female students' performance in Financial Accounting	3.80	.75
Females perform better than males in Financial Accounting	0	0
Males find Financial Accounting more difficult than females	3.15	.89
Females easily understand Financial Accounting concepts than males	3.35	.82
A lot of females excel in Financial Accounting than males	3.27	.70
Females are able to follow Financial Accounting principles better than males	3.41	.85
Females are able to make better analysis than males	3.41	.85
Males are able to make logical and systematic presentations than females	3.62	.81
<b>Mean of means/St.D</b>	<b>3.47</b>	<b>0.83</b>

**Source: Fieldwork, 2013 Scale = 1 SD, 2 D, 3 A, 4 SA**

Means ranges 0.00 – 2.5 = teachers disagreement concerning gender differences while 2.6 – 4.00 = teachers agreement concerning gender differences.

As shown in Table 2, a mean of means ( $M = 3.47$ ;  $SD = 0.83$ ) indicated that the teachers commonly agreed to the statement that the performance of Financial Accounting students is dependent on gender, an average standard deviation of 0.83 gives an indication of the

dispersion of the various responses to each other, in other words, there is heterogeneous response among the teachers concerning gender differences in Financial Accounting. This means that, in the view of the teachers whether a student performs well or not depends on the gender of the student.

However, the results were in line with the findings of Baah-Koranteng, McCarthy, McCarthy and Gyan (2015), Atovigba, Vershima, O’Kwu and Ijenkeli’s (2012), Weerakkody and Ediriweera (2008), Awofala (2011) and Adeyemi (2014) as they indicated that gender is a determinant factor affecting students’ academic performance and hence there is a statistically significant difference between male and female students’ academic performance. Additionally, it can be said that gender differences among students was as a result of perceived gender appropriateness of the activities performed. This implies that when students are engaged in tasks that are perceived as gender appropriate, their expectancy for success tend to increase.

Table 3 presents independent t-test results on gender differences in performance of Financial Accounting students. The independent t-test was used to determine whether there are gender differences in the performance of the students.

**Table 3: Independent t- test Results on Gender Differences in Academic Performance Among Financial Accounting Students**

Gender	M	SD	T	Df	P
Male	18.84	3.54	-7.79	229.08	.04
Female	16.00	2.74			

**\*Significance level .05**

It is obvious from Table 3 that the performance of male Financial Accounting students (M = 18.84, SD = 3.54) is higher than the performance of female Financial Accounting students (M = 16.00, SD = 2.74;  $t=-7.79$ ,  $df= 229.08$ ) at two-tailed probability  $< .05$ . It could be deduced that the mean scores of male students (18.84) and female students (16.00) in Financial Accounting indicates there are statistically significant differences in gender in terms of academic performance of Financial Accounting students.

This finding confirms the results of Kiptun, Rono, Too, Bii and Too (2013) and Ajai and Imoko, (2015) who indicated that male and female students differ in their academic performance, hence there are gender differences in performance. These findings were incongruence to the study of Josiah and Adejoke (2014), Abubakar and Adegboyega (2012), and Kiptum, Rono, Too, Bii, Too (2013) who came out with a finding that male and female students did not differ significantly in their academic performance hence no gender differences in students’ performance. Thus, male and female students do not differ significantly in their subjective task values toward accounting as a subject area.

### CONCLUSION

From the viewpoint of the teachers sampled, it was revealed that female students perform better in Financial Accounting as compared to their male counterparts in the Central Region.

However, the students sampled indicated that males rather perform better in Financial Accounting than their female counterparts.

Again, gender influences students' performance in Financial Accounting. The study showed that, the performance of students in Financial Accounting will vary based on the gender of the student. It can be stated that, gender plays a key role in determining the level of performance exhibited by Financial Accounting students.

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