

Perceived Causes of 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 the perceived causes of gender differences in the academic performance of Financial Accounting students in selected senior high schools in the Central Region of Ghana. The study adopted the descriptive survey design, 231 students and 100 teachers of Financial Accounting were surveyed. The study revealed that differences in the academic performance of Financial Accounting students is as a result of the factors such as male students have higher cognitive abilities and higher average IQs than females, female students have high personal aptitude and put in much effort in school work than males, males have better study skills than females, females students seek guidance and counseling services than females and females students are not motivated to pursue financial accounting at higher level of learning. Some of the measures that can be employed to bridge the gap between the academic performance of males and females in Financial Accounting include the fact that accounting educators and career counsellors should brief Financial Accounting teachers on what is required to effectively educate both genders. Again, there is also the need to promote understanding of gender differences in accounting performance so that early measures may be taken to avoid gender imbalances in education that can result in low economic growth and increase in social unrest. Therefore, it is recommended that that teachers should adopt appropriate teaching and learning resources and materials to facilitate student understanding as well as encouraging the students to put up their best during instructional process.

Keywords: Academic performance, gender differences, Financial Accounting.

INTRODUCTION

The world is becoming more and more competitive and, for that matter, quality of academic performance has become the key factor for personal and institutional progress. Parents desire that their children climb the ladder of academic performance to the highest possible level. This puts a lot of pressure on students, teachers, schools, and in general the education system at large. Thus, students' success in any academic task has always been of special interest to educators, parents and society at large (Ajayi, 2006). In effect, students' academic performance is considered as a key catalyst to judge one's total potentialities and capacities. Hence accounting students' academic performance has received a very important attention in education as well as in the learning process. The zeal and desire for a high level of academic performance placed a lot of pressure on students, teachers, and schools and in general the education system itself hence a lot of time and effort of the schools must be used for helping students to achieve better in their academic endeavours (Khwaileh & Zaza, 2011).

In fact, it appears as if the whole system of education revolves round the academic performance of students though various other outcomes are also expected from the system.

Thus, a lot of time and effort of the schools are used for helping students to achieve better in their scholastic endeavors. The importance of scholastic and academic performance has raised important questions for educational researchers. According to Danso (2011), gender academic performance has raised vital questions for educational researchers such as what perceived factors promote academic performance in students and how far do the different factors contribute towards differences in academic performance? What perceived factors promote students' performance? What perceived factors contribute to individual differences in academic performance? How far do the different factors contribute towards differences in academic performance of male and female students as far as perceived causes of gender differences are considered?

Performance is the end-product of all educational activities (Ankomah, 2011). In fact, it appears as if the whole educational system pivots around the academic performance of students despite the fact that other outcomes are also expected from the system. Armah (2004) stated that those students whose academic performance is superior in the form of high percentage of marks are considered successful candidates. On the other hand those students who fail in the previous examination and obtain low divisions in their examination are considered as individuals who have failed on their achievements. It is believed that accounting students' academic performance is influenced by Biological, Economic, Social-culture, Innate, Inside school, Academic, Environmental and Motivational factors (Tetteh, 2011). Thus, perceived causes of differences in academic performance of male and female students is of paramount importance to the current study because it has been revealed that a good number of factors such as: personality characteristics of the learners, the organizational climate of the school, curriculum planning, teaching learning setup, students' attitude, guidance and counseling, motivation, variables arising out of home, determined students' performance in different degrees could also contribute to academic differences between males and females students.

Statement of the Problem

Although a number of studies have shown that male students seem to be wrestling with underperformance in school (Alfan & Othman, 2005; Wally-Dima & Mbekomize, 2010; Voyer & Voyer, 2014; Farooq, Chaudhry, Shafiq & Berhanu, 2011), a few others find no difference between female and male students in terms of academic performance (Khwaileh & Zaza, 2011; Xiang, Chen, & Bruene, 2005; Xiang, McBride, & Bruene, 2004, 2006).

Some critical reflections 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. (WAEC, 2011-2013). Even though the gap in performance between male and female is not much, one would have expected that at least in one of the years the female performance should have been at par if not supersede that of the males. The performance of females that seems to be lower than that of the males ought to be investigated. Not enough studies have examined perceived causes that influence gender academic performance in Financial Accounting. Most of them have analysed the past and current academic results of students and attempted to deduce the factors which could be causing a certain gender group to outperform the other. This study therefore seeks to find out what could be the perceived possible reasons for either sexes performing better than the other at senior high school level.

RESEARCH QUESTIONS

1. What factors cause gender differences in students' academic performance in Financial Accounting?
2. What could be done to improve the academic performance of students studying Financial Accounting?

METHODOLOGY

The researcher adopted the descriptive survey design in order to examine the perceived causes of differences in male and female students' academic performance in Financial Accounting. The population consisted of 5,474 third year Accounting students in the 46 mixed public senior high schools in the Central Region during the 2013/2014 academic year and 100 Financial Accounting teachers. The researcher was interested in only mixed public senior high schools in the region since they are made up of both male and female students. The accessible population was business students and Financial Accounting teachers. The study included only senior high school Year 3 students because they had much experience in the learning of the Financial Accounting subject and their Financial Accounting teachers. As a result, these students were in a better position to provide valuable information concerning the topic under investigation. A random sampling procedure was used to select 231 students by using the multi-stage sampling procedures while the census technique was used to collect data from all the 100 teachers. Structured and semi-structured questionnaire were used to collect data. Data was analysed using descriptive statistics (mean and standard deviation) with respect to research question one. Finally, research question two was organized and discussed thematically.

Results and Discussion

The study sought to investigate the perceived causes of gender difference between the performance of male and female students in Financial Accounting.

Table 1 presents the perceived causes of gender differences among accounting students' performance.

Table 1: Perceived Causes of Gender Differences in Students' Academic Performance in Financial Accounting

Statement	Teachers		Students	
	M	St.D	M	SD
Male students have higher cognitive abilities and higher average IQs than females.	2.58	.89	2.65	.88
Male students have different brain size, skills and cognitive abilities from females	2.43	.82	2.64	.93
Female students have high personal aptitude and put in much effort in school work than males.	2.28	.82	2.58	.86

Females are more conscientious and have stronger work ethic than males	2.57	.87	2.57	.88
Males have better study skills than females.	2.47	.76	2.79	.87
Female students seek guidance and counseling services than males.	2.52	.86	2.50	.93
Male students tend to be more truants than females.	2.66	.90	2.95	.92
Accounting is seen as masculine than feminine subject or career.	2.38	.88	2.69	.93

Table 1 cont'd

Female students are not motivated to pursue Financial Accounting at higher level of learning.	2.66	.92	2.46	.90
Female students have regular class attendance than males	.70	1.07	3.19	.91
Mean of Means / St.D	2.63	0.88	2.70	0.90

Source: Fieldwork, 2013

Scale = 1 SD, 2 D, 3 A, 4 SA

From table 1, it was found that the teachers agreed to the statement that male students have higher cognitive abilities and higher average IQs than females (M= 2.58; SD=.89). The study also revealed that the students agreed to the statement with (M= 2.65; SD= .88), this implies that the respondents agreed to the statement as indicated by the researcher. Thus, the differences in cognitive abilities of students go a long way to have an influence on the students' academic performance. Males having a higher IQ clearly show that they are likely to perform well in Financial Accounting than their female counterparts. This has buttressed what some studies have already suggested that gender differences in behaviour, skills and cognitive abilities are usually determined by biological factors such as brain size, hormones and genetics. Colom and Lynn (2010) reported that males have larger average brain sizes than females and therefore, would be expected to have higher average IQs. Kimura and Hampson (1994) asserted that fluctuations in testosterone in males and oestrogen in females were correlated with performance. On the contrary, this has contradicted Mackintosh (1998) who revealed that there is no sex difference in general intelligence as measured by Progressive Matrices.

Again, from table 1, it was seen that female students have high personal aptitude and put much effort in school work than males (M=2.28; SD=.82). The study also showed that the students agreed to the statement with (M= 2.58; SD= .86), this has shown that while the teachers are disagreeing to the statement (M= 2.28), the students on the other hand are agreeing to the statement (M= 2.58). This implies that naturally female students have high personal aptitude

and thus put in much effort in school work than the males and this makes it likely for them to show much interest in the school work. This confirms what many researchers (Carbonaro, 2005; Eskew & Faley, 2009) who indicated that differences in academic achievement could be linked to personal aptitude and effort put in school work. Wilberg and Lynn (1999) also concluded that females outperformed males in history because they tend to work more conscientiously and have a stronger work ethic than males and they tend to have better language abilities including essay writing skills, vocabulary and word fluency.

Moreover, it was revealed from table 1 that teachers agreed to the statement males have better study skills than females ($M= 2.47$; $SD= .76$). It was accordingly also shown from the table that students agreed to the statement with ($M=2.79$; $SD= .87$), this implies that both the teachers and students admit to the fact that males have better study skills than the females. This implies that the ability of a student to actively involve him/herself in class activities and thus perform better will depend on the study skills of the student. However, this disproved what other researchers (Leonard & Jiang, 2010; Wainer & Steinberg, 2011) who attributed superior performance of females to better study skills, working harder and a more frequent class attendance than male students.

Again, from Table 1, teachers agreed that female students are not motivated to pursue Financial Accounting at higher level of learning with ($M= 2.66$; $SD= .92$). The students also agreed to the statement that female students are not motivated to pursue Financial Accounting at higher level of learning with ($M=2.46$; $SD= .90$). In order to get the females perform at par with their male counterparts, there is the need for them to be adequately motivated in order to have the zeal to study Financial Accounting at a higher level. Thus, the female accounting students need to be motivated enough so as to get them pursue further studies in Financial Accounting at higher level of the educational of the educational ladder. This is supported by Brown (2010) who conducted a study on factors affecting students' achievement in Cost Accounting. In respect to the study, Brown (2010) identified that female students are not motivated to pursue Financial Accounting at higher level of learning. Again, he revealed that student total mark, use of teaching and learning materials, performance in managerial accounting principles and performance in the first statistics course are all significantly related to success in cost accounting. Student age, gender and the length of time were insignificant. The study showed that students perform significantly better in cost accounting if they first complete Financial Accounting.

From table 1, teachers disagree to the statement that female students have regular class attendance than males students in Financial Accounting classrooms with ($M = .70$; $SD = 1.07$). However, the students agreed to the statement that female students have regular class attendance than males with ($M =3.19.20$; $SD = .91$) respectively. Since teachers are disagreeing whilst the students are agreeing to the statement, this means that both the teachers and students have different views concerning the notion that female students have regular class attendance than males in Financial Accounting. This finding is in line with Kirk and Spector (2006) who conducted a study on factors affecting students' performance in Cost Accounting and identified that there is no differences in class attendance between male female Financial Accounting students. It is often perceived that regular class attendance goes a long way to enabling students understand and grasp what is taught them in class. This is because if students fail to attendance classes it goes a long way to affect their performance since it is likely that they might have missed a lot in class.

A mean of means ($M = 2.63$, $SD = .88$) indicates that the teachers generally agree with the fact that, the factors listed are truly the factors responsible for gender differences in students' performances in Financial Accounting, an average standard deviation of .88 gives an indication of the dispersion of the various responses from each other, in other words, the respondents responses are scattered around the mean of 2.63 (Agree).

Again, in the view of the students, a mean of means ($M = 2.70$, $SD = .90$) indicates that the students generally agree with the fact that, the factors listed are truly the factors responsible for gender differences in students' performances in Financial Accounting, an average standard deviation of .90 shows the level of dispersion of the various responses from each other, in other words, the respondents response are scattered around the mean of 2.70 ~ 3.0 (Agree).

In effect, it was adduced that both teachers and students agreed to items on the factors that cause differences in academic performance between males and females in Financial Accounting. Thus, Biological factors, Innate factors, Variables arising out of home, Motivational factors, Students attitude are some of the factors which cause differences in male and female students' academic performance.

These results confirmed the findings of Rayburn and Rayburn (1999) who indicated that seeking guidance and counselling services, time management, success driven and career motivation influence academic performance. Again, the study is in line with Colom and Lynn (2010) who state that males possess larger brain sizes than females and have higher average IQs. Again, this study confirms the study of Carbonaro (2005); Eskew and Faley (2009), who have linked academic achievement to personal aptitude and effort put in school work. Moreover, other researchers (Leonard & Jiang, 2010, Wainer & Steinberg, 2011) attributed superior performance of females to better study skills, working harder and a more frequent class attendance than male students. In a similar vein, the current study is in line with the results of Kirk and Spector (2006) who revealed that student regular class attendance, use of teaching and learning materials, students motivation are all significantly related to success in cost accounting.

What could be done to Improve the Academic Performance of Students Studying Financial Accounting?

The research question two was meant to seek the respondents' (teachers and students) ideas on what could be done to improve the academic performance of students studying Financial Accounting. The respondents' views on this issue are presented and discussed under six themes. These are: demystifying students' wrong perception; students' motivation; effective guidance and counseling; prospects in accounting; teacher-student relationship and multiplicity of teaching methods.

Demystifying Students' Wrong Perception

Two hundred and fifteen (65%) of the students stated that there was the need to erase the impression that Financial Accounting is difficult and that they need to work hard as they climb the academic ladder. One male student stated that: "Accounting is not difficult and I think this is what we are failing to understand". A female student also stated that: "Accounting is an interesting subject just that it is full of calculations. It should not be seen as a difficult subject". These statements clearly portray the idea that accounting being difficult should be demystified so that students, particularly female students, will motivate themselves to perform better. This will go a long way to help bridge the gap in performance between the sexes.

Students' Motivation

On the issue of students motivation, 187 (57%) of the students were of the view that their teachers must show strong interest in them and motivate them to perform. The students believe that motivation could be both intrinsic and extrinsic in value. One student stated that: "my teacher is too hard on us and at times I feel so demotivated in studying Accounting". Teachers must therefore try in their best capacities to motivate students so as to develop a positive perception and strong desire towards the study of Financial Accounting. The female students should be motivated accordingly in this regard so as to catch up with their male counterparts. The study confirms the study of Brown (1999) who was of the view that students ought to motivate themselves as they struggle to achieve the high standards that has been set whilst their parents also need to maintain a stable home environment as well as show much interest in their academic work.

Effective Guidance and Counselling

Another measure that students think should be taken into consideration to ensure good students academic performance is effective guidance and counselling services. One hundred and sixty-nine (51%) of the students were of the view that effective guidance and counselling will go a long way in helping them to develop positive learning styles as well as work behaviours which will help them to perform in the long run. If effective guidance and counselling services are intensified in senior high schools, it might help to deal with students learning and other forms of difficulties in order to improve students' academic performance. This finding is in line with that of Bhavnagar and Gupta (1999) who found out that counselling programme helps the individual find solutions to his own problems. Due to this reason, they asserted that guidance and counselling services should be an integral part of education.

Prospects in Financial Accounting

Students expressed their view about the fact that their teachers and school principals should frequently make them aware of the prospects of Financial Accounting. Two hundred and twenty eight (69%) of the students were clear on the fact that when they become aware of what they stand to gain for pursuing accounting, they will begin to give the subject the necessary attention it deserves. One of the female students stated that: "I would perform better if my teacher always makes it clear to me what I would gain from learning Accounting". Thus, having realized that the female students' performance in Financial Accounting is low compared to their male colleagues, there is the need to adequately encourage them to develop a positive attitude so that the identified gap in the performance of male and female students can be narrowed. One of the ways to do this could be that more female Financial Accounting teachers should be employed to serve as role models to the female accounting students. When this is done, the female students would come to the realization that they can improve on their performance because some females have made it in this field of study (Accounting) and therefore they can also make it with determination, focus and hard work.

Teacher-Student Relationship

One hundred and seventy two (52%) of the students said that they normally find it difficult to approach their teachers outside normal class hours to seek clarification on concepts and topics that they find difficult to understand and because of this they are not able to perform well. A female student stated that: I believe that a good teacher-student relationship will help me do well. One of the benefits of good teacher-student relationship is that academically poor students tend to perform well. This is why Stipek (2002) said that, many of the students who are not doing well academically are the same ones who have a poor relationship with their

teachers. This implies that teachers need to create an atmosphere in such a way that students will feel comfortable to approach them to discuss pertinent issues that worries them concerning their learning and anything that will hinder their academic progress.

The finding confirms that of Akey (2006) who revealed in his study that one method of enhancing student engagement is to cultivate a culture of achievement in the classroom where students feel at ease relating well with their environment. He indicated that good and productive environment is gingered by good relationships between the teacher and the student as well as student and student.

Multiplicity of Teaching Methods

Another measure identified by the students to improve on their academic performance is the fact that there is the need for their teachers to employ different methods of teaching to give them a better understanding of what their teachers teach to help narrow the gap. Some of the students, 282 (85%) were of the view that teachers need to adopt variety of methods in their teaching more preferably those that will involve most of them in the lesson to enable students share ideas when learning during the teaching and learning process. A female student said: "I feel good and understand better when teachers use different approaches when teaching". From what the students said, it can be implied that because no single method of teaching has the potential of satisfying all students at the same time, therefore when accounting teachers employ wide-array of teaching methods they stand the chance of helping all their students to understand the lessons. Teachers should also take their time when teaching the subject and should not rush students through the subject in order to make students develop interest for the subject and erase any preconceived erroneous notions that they may be having about the subject.

CONCLUSION

With regards to the factors that cause gender differences in students' academic performances in Financial Accounting, it was concluded that the views of the teachers teaching financial accounting vary from that of the students. To the teachers, the causes of such a disparity in performance of students in the Central Region cannot be restricted to the items identified by the researcher. This means that, there are more factors responsible for the difference in performance between males and females than what have already been identified and mentioned by numerous researchers. On the other hand, the students believe otherwise, stating that the factors listed by the researcher are the real factors responsible for the gender differences in the students' performances in the subject. This implies that, in the Central Region, the teachers view on the factors responsible for the difference in performance between males and females in Financial Accounting differ from those of the students.

On the issue of what should be done to bring the performances of both sexes at par, it emerged from the study that students, particularly the females, should be encouraged to erase the impression that the subject is difficult and to work harder as they climb the academic ladder. Female Accounting students should be provided with the needed material that will enhance their interest in the subject. They should be encouraged by their accounting teachers, parents and family members to take their studies more seriously in order to boost their morale to improve upon their performances to a common level with the male students. Again, teachers should adopt variety of methods in their teaching more preferably those that will involve most of the students in the lesson to enable students share ideas when learning and bridge this gender gap.

RECOMMENDATIONS

Considering the findings and conclusions drawn from the study, the following recommendations have been made for curriculum planners, policy makers, and teachers and other stakeholders in education with reference to the teaching and learning of Financial Accounting at the senior high school level in Ghana.

On the perceived causes of gender differences in performance of Financial Accounting students, it is recommended that teachers should adopt appropriate teaching and learning resources and materials to facilitate students understanding as well as encouraging the students to put up their best during instructional process. Also, school counsellors should orient the students especially those with negative perception about the nature of Financial Accounting.

Government, Parent Teacher Associations and benevolent organizations should help to provide adequate teaching and learning resources such as textbooks, pamphlets, journals, magazines, well stocked libraries, classrooms among others in schools. Teachers should endeavour to make maximum use of their instructional hours, vary their methods of teaching, use relevant teaching and learning materials like cashbook, bank statements, give adequate number of exercises and assignments, and mark them promptly and provide feedback to the students. Teachers should again organize educational trips to industries and companies for the learners to realize the practicality and the relevance of the subject in real life. Parents and guardians should take key interest in the education of their children and wards in school by providing them with their educational needs such as textbooks, pens, pocket monies and sometimes special classes should be arranged for students especially during vacations. Parents and guardians should make sure that they supervise the learning activities of their wards in the house.

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