



Relationship between language of instruction and students' academic performance in financial accounting subject

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Abstract

Financial accounting is one of the vocational and the most popular occupational subjects being offered at the senior secondary school level in Nigeria, which aim to provide students with professional knowledge and abilities, however, the use of a language other than the language of the community as the medium of instruction has contributed to the students' low performance in the subject, this make a sizable portion of today's students in various secondary schools to become uninterested in the study of accounting in addition to the massive failure in the past. This study is geared towards examining the Relationship between Language of Instruction and Students Performance in Financial accounting, it also aims to examine the relationship between language of instruction and teachers' use of correct words on students' performance. The paper proposed a conceptual framework based on two variables (language of instruction and teachers' use of correct words) in order to examine their relationship with students' performance in senior secondary schools. In conclusion, it is expected that upcoming empirical studies using this frame work will provide educational administrators, accounting educators and academic researchers with useful information for improving students' performance in the subject and will serve as a reference point for future academic research.

Keywords: Financial accounting, language instruction, students' performance.

1. Introduction

A company's finances directly impact its stability and success; therefore, keeping track of finances is essential to running a business. So also, learning financial accounting enables professionals to play a key role in keeping companies legally compliant, attracting investors, and helping executives make clear-eyed decisions about future plans. Financial accounting is one of the vocational subjects offered at the senior secondary school level in Nigeria, which aims to provide students with professional knowledge and abilities (Okolocha & Odimma, 2019). Also, a similar study by Eziekel and John (2021) indicate that, financial accounting is the most popular occupational subject available in senior

secondary schools in Nigeria. The goals of it teaching are to prepare students for further study in the field and other related courses at higher institutions by enabling them to understand basic accounting procedures, principles, and their applications in modern company activities. Finance is the life blood of every business organization. Corporate organizations depend on finance to survive. The term "business" is broad and all-encompassing, and it can refer to a variety of daily activities people engage in to support their livelihoods, depending on the magnitude or level of advantages or profit that can be attained from such endeavors, (Bupo & Nwosu 2018). These activities come in a



variety of forms, including construction, trading, legal services, and baking, healthcare services. The best way to understand the financial situation is through accounting. It reveals your company's current assets and liabilities, values as well as whether or not you are earning profit. It also reveals which areas of your business are genuinely profitable.

Also, Invoice (2018) argue that, over 80% of new firms and startups in Nigeria fail within the first three years, and a lack of accounting skills may be one factor. The management of those businesses will be negatively impacted by their inability to record and report financial activities. Subsequently, Bupo and Nwosu (2018) claimed that, it's possible the accountants of some unsuccessful organizations did not fully comprehend the fundamentals of financial accounting as they were taught in the initial courses. In line with this, Smith (2022) asserts that, effective planning and management of financial matters as well as for decision-making requires accounting expertise in all sorts of enterprises. Accounting procedures assist owners to track cash flow, manufacturing costs, assets and liabilities by recording and reporting daily business transactions. Also, Inuwa, Abdullah, & Hassan (2018) conclude that, accounting literacy especially record keeping is crucial because it has a significant impact on the success or failure of a firm. Small business owners may find it difficult to introduce and manage financial accounting records, especially if they lack the requisite background knowledge.

It is in line with the above explanation that Igben (2016) define financial accounting as the procedure for gathering, recording, presenting, and analyzing or interpreting financial information for the consumers of financial statements. Accounting literacy, particularly record keeping, is significant because it plays a crucial role in the success or failure of a firm. Also, Smith (2022) asserts that, accounting expertise is crucial

for efficient planning and handling financial matters as well as for decision-making. Accounting procedures are used to record and report daily business activities which aid business owners in tracking cash flow, production costs, assets, and liabilities. In addition, osareme and Oluchi (2022) found that, the performance of small businesses should improve as their owners become more financially literate. Understanding the fundamental ideas and appreciating the methods and abilities required to put them into practice are the cornerstones of accounting.

There have been repeated instances of Senior Secondary School students performing poorly in financial accounting subject. One of the primary elements thought to have a detrimental impact on students' performance and their capacity to comprehend the subject is the language of instruction employed by the instructor. For instance, Aysha and Allam (2015) conclude that, accounting students perform better in classes when the instruction is given in their native language. In addition, the level of students' English language proficiency negatively affects their performance in accounting courses as long as all accounting books are written in English. In a similar study, Diana, Linnae and Mary (2015) discovered that, lack of comprehension of colloquial language is identified as the most pressing issue among students and it's caused them to think they are having trouble with their study of financial accounting, and teacher's rapidity when conducting class is another issue as the students occasionally feels lost. To further compliment these studies, a recent research by Jubulisile et al. (2021) indicate that, the key barriers to the adoption of changes in the accounting curriculum were determined to be learners' background knowledge, instructional language, and level of preparedness & the unique language of accounting. Nevertheless, accounting lacks the same foundational principles and unchanging precepts as



natural science; rather, accounting principles are generalizations that have been developed over many years via experimentation and evaluation of accounting practice (Ross, 2021). The realization of these objectives can only be attested through the qualification of the teacher and his experience, or by way of impacting knowledge and skill. It must prepare the student to be adoptive, it must broaden his horizons of interest, and it must also develop his personality, some of which are the goals.

On the other hand, the relationship between languages of instruction and students' academic performance in secondary schools is as old as education itself and has been studied by many researchers (Civan & Coşkun, 2016). English language proficiency is considered one important contributor to the un-explained variances of the disparity in academic performance, (Bagambe, 2015). Language is a communication tool used by a group of people in their daily life as a medium of conveying information and arguments to others. Most kids who start school in their mother tongue get off to a better start as they exhibit greater self-confidence and go on to do better than kids who start school in a foreign language, (Rajathurai, 2020). Some subjects usually require native language to enable students gain a proper understanding of a topic. Also, Umar (2018) observed that, most of the teachers in Yola south uses mother tongue in teaching mathematics in lower primary schools. The Federal Ministry of Education of the Federal Republic of Nigeria in collaboration with other instructional statutory groups within the countrywide coverage on schooling decided to make native language the primary language of teaching at the primary school level in recognition of the value and contributions that mother tongues provide to education, (1977, revised in 1981, 2003, 2004, 2013 and 2022). In line with this, countries like South Africa permit students to choose

between native language and English language for class instruction (Rosouw, 2018). Another study by Diana, Linnae and Mary (2015) shows that, Lack of comprehension of colloquial language is identified as the most pressing issue among students and its caused them to think they are having trouble interacting. Catherine (2020) discovered that the excellent quality of Australian higher education on its students is adversely influenced by the low level of the students' English proficiency. Several researches in the field of language and financial accounting have been done, some of which are; Aysha & Allam 2015; Belete & Barry 2017; and Jubulisile et al 2021. In addition, Teemant (2022) performed a study on students that receives instruction in English language and its effect on their performance in accounting and found that, they struggle with subject-specific terminology and also to keep pace with classes. A study by Belete and Barry (2018) consider how students processed their coursework when discussing the teaching context and methods for studying accounting. This screening had given students insight into their learning styles and has resulted in the modification of the teaching methods to enhance students' learning. Despite the relevance of this subject to daily life, available data show that a sizable portion of today's students in various schools are uninterested in or unfazed by the study of accounting. The mass failure noted in the 2016 senior secondary school's West African examination provides additional evidence for this (Uchenna & Ikediugbu, 2021).

2. Literature Review

Concept of Financial Accounting

One of the vocational subjects offered at the senior secondary school level in Nigeria is financial accounting, which aims to provide pupils with professional knowledge and abilities. Financial accounting is the most popular occupational subject available in senior secondary schools in Nigeria.



According to Oluwafemi (2022), the goals of teaching financial accounting in senior secondary schools are to prepare students for further study in accounting and related courses at higher institutions by enabling them to understand basic accounting concepts and procedures. Financial accounting is the most popular occupational topic available in senior secondary schools in Nigeria, (Eziekel and John, 2021). These explanations may be some of the reasons why Igben (2016) define financial accounting as the procedure for gathering, recording, presenting, and analyzing or interpreting financial information for the consumers of financial statements. Financial accounting is intended to present the general financial standing and future prospects of any corporate organization.

In this light, the study of financial accounting is essential to the development of the Nigerian economy since it lays the groundwork for preparing future business owners, accountants, managers, and financial controllers (Francis, 2014). Any size of organization needs accounting to maintain accurate and current records of their daily transactions. It aids in better financial planning and management for firms. Accounting literacy, particularly record keeping, is significant because it plays a crucial role in the success or failure of a firm, even though it may be challenging for small business owners to construct and handle financial accounting books, especially when they lack basic knowledge of it. Despite the relevance of this subject to daily life, data show that a sizable portion of today's students in various schools are uninterested in the study of accounting. The mass failure noted in the 2016 senior secondary schools West Africa examination result provides additional evidence for this (Lawal, 2018).

For all types of enterprises to efficiently plan and handle financial matters as well as for decision-making, accounting expertise is crucial. Accounting procedures are used

to record and report daily business activities which aid business owners in tracking cash flow, production costs, assets, and liabilities (Umeji & Obi, 2018). The performance of small businesses should improve as their owners become more financially literate. Understanding the fundamental ideas and appreciating the methods and abilities required to put them into practice are the cornerstones of accounting. Accounting lacks the same foundational principles and unchanging precepts as natural science. Rather, accounting principles are generalizations that have been developed over many years via experimentation and evaluation of accounting practice. As it imparts ethnic behavior in both personal and professional matters, such behavior includes punctuality, honesty, hard work, and respect for human life, among other things. Accounting is logical reasoning in the form of a set of general principles that can serve as a framework by which accounting practice can be evaluated.

Concept of Performance

Academic excellence is what education seeks to instill in students, and this is assessed by how well they perform in class. Achieving greatness requires that teachers deliver high-quality instruction, and students respond by displaying high-quality learning that is proportionate to the quantity of instruction they have received. A student's academic performance, according to Magaji and Umar (2015), is a reflection of how they approach their studies and how they handle or complete the assignments given to them by their teachers. The school can evaluate student academic achievement using a variety of measures, including examinations, grades for assignments and projects, to mention but a few. Successful students who receive a high-quality education contribute to the growth of their particular educational institution and later establish themselves as important citizens who advance the welfare of the nation. In

another study, Magaji (2014) stated that grades correctly reflect a student's performance and defined performance as the outward display of a person's knowledge, concepts, and skills. Thus, their academic progress must be effectively managed while accounting for all the factors that could have a positive or negative impact on it. Use of technology, such as the internet, is one of the most important factors that could have a positive or negative effect on students' academic achievement. A study on examination of the potential effects of social networking sites on university students' academic performance by Muhammad and Masood (2021) with a goal to ascertain whether students' regular use of social networking sites affects their academic performance. The examination was conducted using a quantitative study approach. Because students were shown to be more involved in social networking than in their studies, the findings suggested that students' exposure to social media has an effect. Additionally, Amutha (2015) suggested that, both students and instructors gain from the use of the internet as a tool for knowledge production and dissemination.

Concept of Student's Performance

Academic greatness is the goal of education, and student performance in the classroom determines whether they will succeed in this endeavor. For students to demonstrate high-quality learning that is proportionate to the amount of instruction they have received, teachers must deliver high-quality instruction. Egun (2016) claims that performance refers to an individual's accomplishments as determined by written or spoken assessments instruments like tests. Poor academic performance, then, is the examinee's performance that the examiner considers to be below the necessary standard. The school employs a variety of measures, including tests, exams, grades for assignments, and projects, to determine

how well students are doing academically. Students who acquire a top-notch education go on to become productive citizens who boost the economy of their particular educational institution and, ultimately, the prosperity of the nation. According to a related study, Magaji (2014) argued that grades accurately reflect a student's performance by defining performance as the outward display of a person's knowledge, skills, and ideas. Thus, it is essential to successfully manage their academic progress while taking into account all the factors that could either positively or negatively affect it. Use of technology, such as the internet, is one of the most important factors that could have a positive or negative effect on students' academic progress. Additionally, Magaji and Umar (2015) suggested that, a student's academic performance is determined by how well they manage their studies and take care of the numerous tasks that have been delegated to them by their lecturers. Furthermore, according to Amutha (2015), using the internet as a tool for knowledge acquisition and dissemination benefits both students and teachers. To evaluate the potential impact of social networking sites on university students' academic performance, Muhammad and Masood (2021) conducted a study, examining if students' regular usage of social networking sites has an impact on their academic performance is the goal of the study. The examination was conducted using a quantitative study approach. Because students were shown to be more involved in social networking than in their academics, the findings suggested that students' use of social media has an effect on their academic performance.

Concept of Academic Performance

The goal of education is for students to achieve academic excellence as measured by their performance in the classroom. According to Ebenezer, Amoah, Comfort, and Margaret (2015), in order to succeed,

teachers must provide high-quality instruction, and students must show high-quality learning that is proportionate to the amount of instruction they have received. Academic performance is the way that students manage their assignments and carry out the tasks that have been given to them by their lecturers. The school evaluates student academic performance using a range of measures, including examinations, exams, grades for assignments, and projects, to name a few. Students who acquire a top-notch education go on to become productive citizens who boost the economics of their particular educational institution and, ultimately, the prosperity of the nation. Oluwadara, and Oluwadokun (2021) claims that a person's comprehension, concepts, skills, ideas, and knowledge are manifested in their performance. He advocated for grades that fairly represent a student's effort. Therefore, it is essential to successfully manage their academic success while taking into account all the factors that could either positively or negatively impact it. The usage of technology, such as the internet, by students is one of the most important factors, aside from language, that could have an impact on how well or poorly they perform academically.

Language proficiency and academic performance

According to Rusouw (2018), students who choose to take English classes did not believe that their decision would have a detrimental effect on their academic performance. Nevertheless, they acknowledged that good English skills are necessary for success in college, since most textbooks are written in English. In another study, Rusouw (2018) discovered that higher levels of literacy (inferred from respondents' grade 12 results in their home language subject) correlate with better outcomes in the CTA program. Xiang and Gruber (2021) also discovered a link between first-year Financial Accounting performance and English language proficiency. In an inverted study, Papageorgiou (2017) evaluated language skills and made distinctions between "successful" and "at risk" accounting students based on their first-year tertiary accounting grades. As opposed to "achieving" students, the results showed that "at risk" students had a much lower vocabulary. In the Sadia, Asra and Farah study from 2022, instructor evaluate "low literacy skills of students" as the cause of lack of performance far higher than students, demonstrating that students' and lecturers' perceptions of the issue are frequently at odds.

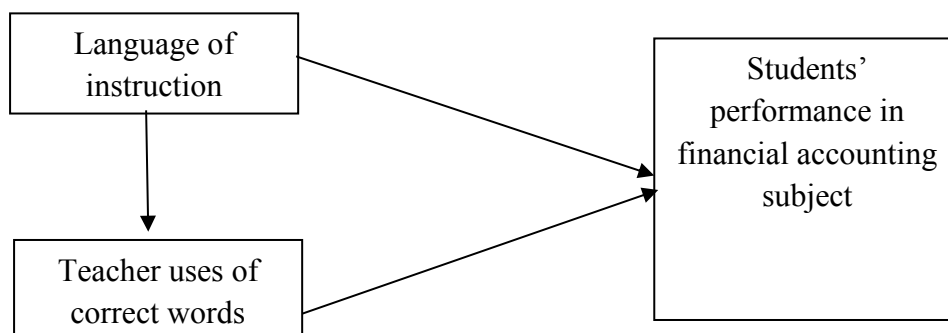


Figure 1: Conceptual framework

Language of Instruction

The relationship between language and academic performance has triggered the attention of different scholars (Prinsloo et al., 2018; Rudd and Honkiss, 2020; Komba and Bosco, 2015).

Generally, it is construed that language is a vehicle to transfer and acquire knowledge and skills. The proficiency in the language of training and learning by both teachers and students enhances the quality of education. The quality of education is enhanced by making training and learning interactive and hence learning taking place. In the same perspective, Rudd and Honkiss (2020) documented that, the higher the students' proficiency skills in English, the higher the GPA of the respective students in Bangkok private universities. Similar results were reported by Rafiu and Nwalo (2016) students' performance in the cataloguing and classification courses in Nigeria. Also, Prinsloo et al. (2018) reported that the frequency with which the learners used the school language at home was strongly associated with the Science achievement results of Grade Nine learners in South Africa. However, Komba and Bosco (2015) documented that student who's medium of instruction at primary school level was English performed better in form one annual examinations and form two national examinations in Mbeya region than their counterparts who had used Kiswahili as a medium of instruction in primary schools. Furthermore, Menuta and Wubshet (2022), found that 69.5% of the students could not understand the subject when taught in the English language. The findings also reported that 78.9% of the teachers perceive the use of English in secondary schools in the region as an inhibiting factor for quality education. Similarly, McCoy (2017) established that teaching in the English language detrimentally affected Kenya's upper primary school students' learning due to the teachers' limited language proficiency. The difficulties encountered by teachers to

explain scientific concepts contributed to the results. Kisumbe and Mashahala (2020) examined the strategies used by university students in Rwanda to successfully deal with complex academic material in the English language. It was established that students use different languages at their disposal to negotiate and construct knowledge, peer support systems, extensive reading, lecture attendance, completing assigned work, and memorization. The study recommended examining the strategies used by teachers to facilitate learning where English is used as a medium of instruction. Sephania and John (2018) found that teachers were of the views that inadequate competence in English as a medium of instruction contributed to the poor academic performance of the 26 community secondary schools in Arusha region. The students were unable to comprehend the knowledge and properly answer the questions. Thus, it is recommended, language proficiency should be improved among teachers to improve students' academic performance. Similarly, Brock and Birgit (2007) using a different approach of the investigation came to almost resembling results. The study made comparisons between the results from the control and experimental groups taught the same subject by the same teacher; one class taught in English Language and another in Kiswahili on the same topic, great discrepancies were noted. Thus, it was concluded that due to poor mastery of the English language by most of the teachers in Tanzania, the use of Kiswahili in secondary school would help to create a labor force with critical abilities and creative qualification.

H₁: Language of instruction positively influences students' performance in financial accounting subject.

Teachers' Use of Correct Word

Dialyn et al (2014) are of the opinion that, a child's mother tongue allows him/her to express himself/herself readily because

there is no fear of making mistakes or errors. Xiang and Gruber (2021) were interested in finding out if there is any relationship between English and mathematics proficiency on student performance among first-year level financial accounting courses in Hong Kong University of science and Technology, the study's sample covered 50 full time students of 1st year accounting students of 18- and 19-years old and it was found that, student with fluent English languages and high degree of mathematics can perform better in financial accounting courses. The study concluded that accounting students can enhance their performance in the course by benefiting from the critical evaluation of their English language and mathematics proficiency level. In Obilor (2020) it was established that, teachers' proficiency in terms of speaking, listening, attitude, gestures and facial expression in the language of instruction and a components of teachers' communication skills influence students' academic performance to a high extent. Also, Liswani, Choshi, and Talita, (2015) found that teachers perceived Code Switching as enhancing academic performance because it enhanced learners' learning of the English language, improved the way learners answered questions, and that it enhanced teaching and learning of English as a second language. It is believed that learners would be actively involved in their learning, understand the subject matter better and the difficult English concepts would be better interpreted by learners in the language that they fully understand. According to Sadia, Asra and Farah (2022), university teachers' perceptions about the role played by English Language Proficiency impacting learners' academic performance have also been explored through a survey. Although, they also consider English language proficiency as the vital factor affecting the university students' performance; yet, they have mixed tendency to consider it to be wholly responsible for failure.

H₂: Teachers' use of correct words positively influences students' performance in financial accounting subject.

3. Proposed Methodology

The study's goals are to examine the influence of language of instruction and teachers' use of correct words on students' performance in financial accounting in senior secondary school setting in Bauchi South Senatorial District's. The study is quantitative in nature and will be using SPSS, descriptive statistics, correlation analysis, and multiple regression analysis. To meet these goals, survey questionnaire will be modified from earlier investigations (Juliana & Tonin 2022; Akeke & Olushola 2020). A structured questionnaire, on a 5-point Likert scale ranging from Strongly Disagreed (1 point) to Strongly Agreed (5 points) shall use in collecting data for the study. The questionnaire will contain test items that will address all the variables and passed the reliability and validity test. This will be administered on all the financial accounting subject teachers of senior secondary schools in Bauchi south senatorial district.

4. Conclusion

The objective of this study is to provide a proposed conceptual framework in order to examine the independent variables' influence (language of instruction and teachers' use of correct words) over the dependent variable (students' performance in financial accounting subject) in senior secondary schools. The study concluded that, students of senior secondary schools should be taught in a language they understand as it will enable them perform better. Secondly, teachers in senior secondary schools should be engaged in regular and continuous training to make them proficient in the language of instruction. Also, schools' managements, and parent must have to play a crucial role in preparing students in their study and for further study in the field of accounting and



other related courses in the higher institution considering the fact that, financial accounting is one of the vocational subjects offered at the senior secondary school in Nigeria, with the aim of providing students with professional knowledge and abilities. In addition, it will enable students understand the basic accounting procedures, principles, and their applications in modern company activities. Finally, if the empirical research is successfully completed, using the suggested framework, it will provide educational administrators, accounting educators and academic researchers with useful information for improving accounting programs and it will serve as a reference point for future academic research.

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