

Factors That Influence the Performance of Accounting at First Year Level

Jacob Selesho

Faculty of Education, University of Fort Hare, P.O. Box 7426 East London, South Africa

Telephone: +27837285598, +2751 507 3364;

E-mail: jselesho@cut.ac.za, jmselesho@webmail.co.za

KEYWORDS Accounting Factors. Accounting. Performance

ABSTRACT The high failure rate in higher education institutions could be ascribed to the difference between the expectations of the lecturers and those of the students. Learners who take accounting in high school spend five years doing the subject. This should give learners a solid grounding for future advanced studies in accounting. However, the students continue to perform badly in first year level. The survey design was used to provide a numeric description for some fraction of the population – the sample – through the data collection process of asking questions to first year students. Instruments such as questionnaires and interviews were used to gather information from the two groups of the same subject. The population of this study consists of all education students. The results obtained from the empirical study show that the average results of the control group is 58.27 percent while the uncontrolled group's average is 49.57 percent. The above-mentioned results prove that the results of students who have studied accounting at high school and those who have not study accounting at high school show a mean difference of 8.7 percent. The study did recommend that a new admission model must be designed, to help in admitting students at first year accounting. This model of admission will require learners registering for accounting 1 to have pass accounting at Grade 12. Lastly, the study recommends that supplementary instruction must be compulsory for all students registered for accounting 1.