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THE RELATIONSHIP BETWEEN UNIVERSITY ENTRY REQUIREMENTS AND ACADEMIC PERFORMANCE OF ACCOUNTING STUDENTS IN NIGERIA

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ABSTRACT

Prior studies have associated the academic performance of accounting students to learning facilities and structure, learning methods and entry requirements. Although it is expected that these entry qualifications would have an impact on the students' performance, studies have shown contradictory findings. This study was, therefore, conducted to investigate the relationship between university entry requirements and the performance of accounting students. Data were collected from the official records of 317 accounting students who graduated from three universities in Nigeria in the 2018/2019 academic session. The data was analyzed using correlation and multiple regression statistics with the aid of SPSS. The findings of this study indicate a positive and strong correlation but statistically insignificant relationship between Senior Secondary Certificate Examination (SSCE) grade in English language, Mathematics, Economics and Accounting and the final Cumulative Grade Point Average (CGPA). The implication of the findings and recommendations are provided.

Keywords: Academic performance, accounting students, CGPA, entry requirements, SSCE.

INTRODUCTION

Joint Admissions and Matriculation Board (JAMB) is an institution responsible for setting the criteria for admissions into the Nigerian tertiary institutions. These include specifying the minimum entry requirements for candidates to be eligible for admission into any programs of the universities, polytechnics and colleges of education. The entry requirements include the Unified Tertiary Matriculation Examination (UTME) cut-off point, Advanced Level (A'Level) and Ordinary Level (O'level) grades. These entry requirements are classified under the degree programs of the universities. The use of O'level grades has been the dominant entry requirement for admission into degree programs of Nigerian universities.

One of the degree programs is the Bachelor of Science (B.Sc.) in Accounting. Admission into the accounting program of the Nigerian universities requires the candidate to have a minimum of five credits in O' Level– Senior Secondary Certificate Examination (SSCE) results. The SSCE requirements for admission into any degree program in Nigeria are English and Mathematics. In addition, Economics is required for Bachelor's degree in Accounting. Similarly, the UTME subject combination requires candidates to write and pass English Language, Mathematics, Economics and one other relevant subject. It is, therefore, common practice or policy in Nigerian universities to admit candidates into Bachelor of Accounting without having a credit grade in Accounting at the SSCE level. The emphasis is rather on English Language, Mathematics and Economics but not Accounting.

Although it is expected that the entry requirements would have an impact on the students' performance, studies have indicated contradictory findings (Beatson, Berg, & Smith, 2020; Bosua & Nest, 2015; Keef, 1988; Koh & Koh, 1999). Notwithstanding the findings, concerned institutions have continued to use the existing criteria for admission into the accounting programs of the Nigerian universities. The objective of the study is, therefore, to examine the relationship between SSCE results, as the entry requirements, and the academic

performance of accounting students at the Bachelor's degree level. In achieving this objective, this paper utilized SSCE grade points obtained in English, Mathematics, Economics and Accounting as the entry requirements. In addition, it uses the result of the students measured by the overall Cumulative Grade Point Average earned by the students at the end of the program. Previous studies were conducted in Cambodia (Sothan, 2019), New Zealand (Keef, 1988), Singapore (Koh & Koh, 1999) and Malaysia (Khadijah, Mahfudzah, Syed, & AlHabshi, 2004) with very few studies in Africa thereby necessitating further studies in Nigeria. This is a major contribution of this study and it, therefore, makes the study unique.

This study is structured into four parts to cover the review of related literature, the background and introduction. Section three is devoted to the description of the methodology adopted in achieving the study's objective. Results and conclusion are the last two parts of the study.

REVIEW OF RELATED LITERATURE

Substantial research efforts have been devoted to understanding the success of students in their academic programs. Several factors were linked to students' academic performance. For instance, on the one hand, the association between gender, prior knowledge, motives and expectation are associated with the academic performance of accounting students (Byrne & Flood, 2008). Beatson et al. (2020), on the other hand, predicts academic performance based on the self-efficacy belief of the students. Similarly, Keef (1988) examines the influence of the previous study of English, Accounting, Mathematics and Economics on the performance of accounting students.

The findings from previous studies have indicated that academic performance is dependent on prior knowledge, entry requirements, school and socio-demographic characteristics, gender and age (Beatson et al., 2020). Although the results are not consistent, most of the studies report the influence of entry requirements on the performance of accounting students. This section is devoted to the review of the related literature on the relationship between English and Mathematics background; prior Economics and Accounting knowledge and academic performance.

English Background and Academic Performance

English Language is a second language and a medium of learning in Nigerian universities. It is, therefore, not surprising to see it as one of the entry requirements for admission into Nigerian universities. Proficiency in English Language is considered essential because it determines the literacy level of the students and may subsequently affect their academic performance (Morris & Maxey, 2014). Therefore, the importance of English Language to students' academic life can never be over-emphasized. This is associated with the fact the ability to read and write provides the opportunity to learn and hence improve the academic performance of Accounting students (Khadijah et al., 2004; Sothan, 2019).

The relationship between the English Language and the performance of Accounting has been previously investigated (Gul & Fong, 1993; Keef, 1988; Sothan, 2019). The findings from these studies are not consistent. A number of them have reported a positive association between English and academic performance. For example, Sothan(2019) and Gul and Fong (1993) present a positive and significant relationship between English and the academic performance of Accounting students. Similarly, Morris and Maxey(2014) reported a positive relationship. In addition, English was reported by Keef (1988) to have a negligible effect on the academic performance of Accounting students. In contrast, Baldwin and Howe (1982) report that the English Language does not affect academic performance. Furthermore, Aidoo-Buameh (2013) found no significant relationship between English and the academic performance of Accounting students. These inconsistencies in research findings call for further investigation into the relationship between the English Language and the academic performance of accounting students.

Mathematical Background and Academic Performance

The Mathematical background, of a student, is one of the key requirements for admission into Nigerian universities irrespective of course of study. There is a common belief that numeric ability provides an advantage to students in quantitative programs such as Engineering, Finance and Accounting (Guney, 2011). Previous research efforts have examined the effect of Mathematics on academic performance (Barlette, Peel, & Pendlebury, 1993; Eskew &

Faley, 1988; Gul & Fong, 1993; Keef, 1988). Despite this, there is no clear evidence to indicate that having a background in Mathematics leads to the better academic performance of accounting students. For example, Gul and Fong(1993) reported positive and significant effects on student performance while Barlette et al. (1993) found no significant impact on performance. Additionally, Keef(1988)reported that Mathematics background did not have an important effect on the academic performance of Accounting students thus creating contradictory findings. These findings need to be supported by other studies in a different context such as Nigeria.

Economics Knowledge and Academic Performance

In Nigeria, it is a requirement to have prior knowledge of Economics and must have passed with a grade not below the ‘credit’ level to gain admission into the Accounting degree program. However, the effect of Economic background has not received adequate attention from previous studies. Many studies have considered English and Mathematical background, prior Accounting knowledge and age as determinants of the academic performance of accounting students. Despite the lack of adequate attention, Keef, (1988) reported a positive relationship between Economics and the academic performance of Accounting students in New Zealand. This is similar to the finding of the study conducted by Barlette et al.(1993). According to Barlette et al.(1993), students with a background in Economics were found to outperform those without a background in Economics. They further argued that Economics is a significant determinant for the academic success of accounting students. This scarcity of previous studies calls for additional research efforts to affirm or contradict the existing findings.

Accounting Knowledge and Academic Performance

Studies on the relationship between prior knowledge and academic performance have assumed that having a background or prior knowledge leads to better academic performance. This presumption may be applied to the relationship between prior knowledge of Accounting and academic performance of accounting students. Several previous studies have tested the relationship between prior knowledge of Accounting and the academic performance of Accounting students at bachelor’s degree level (Barlette et al., 1993; Bosua & Nest, 2015;

Eskew & Faley, 1988; Gul & Fong, 1993). Eskew and Faley(1988) found and reported a significant relationship between prior knowledge of Accounting and the academic performance of accounting students. Similarly, Bosua and Nest (2015) reported a strong relationship between Accounting knowledge and the academic performance of accounting students. This relationship was also reported by Beatson et al., (2020) and Gul and Fong (1993). In addition, Cassidy (2012) reported a positive relationship between Accounting knowledge and academic performance.

However, Barlette et al.(1993), Keef, (1988) and Baldwin and Howe (1982) examined and reported that prior Accounting knowledge does not have a significant influence on the academic performance of Accounting students. In addition, Koh and Koh (1999), in a Singaporean study, found and reported that prior Accounting knowledge does not lead to differences in academic performance of Accounting students at the Bachelor's level. This condition has called for further research on the relationship between previous Accounting background and academic performance of accounting students at the Bachelor's level.

Academic Performance

Previous studies on the determinants of performance of accounting students measured academic performance differently. Most of the studies are concerned with either first-year academic performance or a combination of two or more approaches (Byrne & Flood, 2008; Keef, 1988; Koh & Koh, 1999). In addition, grade point earned per course or subject was used as a measure of performance (Beatson et al., 2020; Gracia & Jenkins, 2003). Hence, there is the need to extend the frontier of knowledge and to adopt a measure that takes overall performance. This study adopts the use of Cumulative Grade Point Average (CGPA) as a measure of academic performance at the Bachelor's level.

In establishing the relationship between entry requirements and academic performance of accounting students, the current study employs the use of Ludwig Von Bertalanffy's (1956) System Theory as the underpinning theory. This study hypothesized that there is a relationship between SSCE grades in English, Mathematics, Economics, Accounting and Accounting students' overall CGPA.

This is because the quality of students admitted will affect their final year graduating grade (Aidoo-Buameh, 2013). This is explained in the Input-Output model of system theory. System Theory has also become a convenient model used in supporting studies in cognitive development and human perception and it comes in handy for this study.

METHODOLOGY

As earlier mentioned, this study aimed at examining the relationship between university entry requirements and the academic performance of accounting students in Nigerian universities. Specifically, this study investigated the relationship between Senior Secondary Certificate Examination (SSCE) grades as mandatory entry requirements and the overall Cumulative Grade Point Average (CGPA) as a measure of performance of accounting students. Data for the current study was collected from the graduates of Bachelor of Science in Accounting from three Universities in Northeast Nigeria. The Bachelor's degree is a four year program and a total of 317 students' records were collected for the 2018/2019 academic session.

The four variables used for this study are SSCE grades in English, Mathematics, Economics and Accounting as the independent variables. Previous studies have used these variables separately or in a combination of two or three subjects (Keef & Hooper, 1991; Koh & Koh, 1999). The dependent variable for this study is the academic performance of the students at the Bachelor's level. Specifically, the study used the overall performance of the students. Nigerian Universities use the CGPA system to assess the performance of the students. The final year CGPA of the students was used to measure students' academic performance. Sources of data for this study was student academic records. The SSCE results and CGPA were collected from the students' records after approval was granted. Individual students' files were sought and the required data extracted with the help of three research assistants.

The final CGPA classifies students into six classes. They are First Class, Second Class Upper, Second Class Lower, Third Class, Pass and Failed degrees. These classifications indicate students' performance in descending order. A first Class graduate scores a final CGPA of 4.5

and above on a five-point grading system being the best performance. The least performance is a final year CGPA of less than one (1). This grading system is depicted in Table below.

Table 1

Grade Point and Degree Classification

Grade	Grade point	CGPA	Class of degree
A	5	4.50-5.00	First Class
B	4	3.50-4.49	Second Class Upper
C	3	2.50-3.49	Second Class Lower
D	2	1.50-2.49	Third Class
E	1	1.00-1.49	Pass
F	0	0.00-0.99	Fail

Source: NUC 2007

The entry requirement is measured by the grade point a student gets in the SSCE. The SSCE result has nine grades with ‘Grade 1’ as ‘Excellent’ and ‘Grade 9’ as ‘Fail’. For this study, only grades 1 – 6 were used. These are the acceptable grades for admission into Nigerian universities. The grade classification is given in Table 2.

Table 2

SSCE Grade Classification

SSCE Grade	Classification
A1	Excellent
B2	Very Good
B3	Good
C4	Credit
C5	Credit
C6	Credit
P7	Pass
P8	Pass
F9	Fail

Source: WAEC, 2019

However, the study observed that numeric values assigned in the SSCE grade were the reverse of what is obtainable in the universities.

Lower values were assigned for better grades in SSCE while higher values for better grades in the university system. To overcome the reverse challenge, we categorized the CGPA and assigned values of 6 – 1 with 6 as the best performance and 1 as the least performance. The SSCE was reversed coded to reflect that of the CGPA. These were made possible using Microsoft Excel and are presented in Table 3. This gave us the variable measurement for the required analysis. The data were then analyzed using regression and correlation statistics with the support of SPSS version 23.

Table 3

Variable Measurement

Academic performance		Entry requirement	
Degree classification	Weigh assigned	SSCE grade	Weight Assigned
First Class	6	Excellent	6
Second class upper	5	Very Good	5
Second class lower	4	Good	4
Third Class	3	Credit	3
Pass	2	Credit	2
Failed	1	Credit	1

Source: Author's compilation

RESULTS AND DISCUSSION

This section is dedicated to the presentation of the results of the analysis conducted on the data collected. The analysis aims at examining the relationship between SSCE grades in English, Mathematics, Economics and Accounting as the entry requirements and students' final CGPA as academic performance. A total of 317 students' records were analyzed, which form the sample of the study.

The paper first assessed the performance of the students in terms of their CGPA. The result is presented in Table 4 where a majority of the graduates, over 40%, fall under the Second Class Lower division. This is followed by Second Class Upper classification representing 34.7% of the sampled population. First Class degree has a total of 15, representing 4.7%, out of the 317 graduates from the three universities. The results show that there are neither third-class nor failed degrees.

As can be seen from Table 4, the majority (74.8%) of the students graduated with a Second Class degree.

Table 4

Frequencies Distribution of CGPA Performance

Class of Degree	Frequency	%
Third Class	65	20.5
Second Class Lower	127	40.1
Second Class Upper	110	34.7
First Class	15	4.7
Total	317	100.0

The study further conducted a descriptive analysis of the SSCE grades in English, Mathematics, Economics and Accounting. The content of Table 5 shows that the SSCE performance of the students was on average grade. In other words, a majority of the students scored grade C5 which is the 5th grade in the ranking of students' performance in SSCE. Going by this analysis, there is an apparent positive relationship in the performance of students in SSCE and CGPA. Further interpretation of Table 5 shows that 52.7%, 49.5%, 48.9% and 29% scored SSCE grade C5 in English, Mathematics, Economics and Accounting. This is followed by grade C4 with 24.6%, 31.2%, 22.7% and 18.3% in English, Mathematics, Economics and Accounting.

Table 5

Frequencies Distribution of SSCE Grade

SSCE Grades	English		Mathematics		Economics		Accounting	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%
Credit 6	10	3.2	5	1.6	23	7.3	107	33.8
Credit 5	167	52.7	157	49.5	155	48.9	92	29.0
Credit 4	78	24.6	99	31.2	72	22.7	58	18.3
Good	50	15.8	28	8.8	39	12.3	35	11.0
Very good	11	3.5	28	8.8	27	8.5	23	7.3
Excellent	1	0.3	0	0	1	0.3	2	0.3

In addition, the study conducted a descriptive analysis of the variables. The mean score for SSCE grade in English (2.65), Mathematics (2.74), Economics (2.67) and Accounting (2.31). The corresponding

standard deviation is .925, .967, 1.079 and 1.275 for English, Mathematics, Economics and Accounting respectively. This shows that accounting students that graduated from three Universities had moderate performance in the SSCE grade as their entry requirements. The overall academic performance had a mean score of 4.24 with a standard deviation of .829

Table 6

Descriptive Statistics

Variables	N	Mean	Std. Deviation
Academic performance	317	4.24	.829
Grade in English	317	2.65	.925
Grade in Mathematics	317	2.74	.967
Grade in Economics	317	2.67	1.079
Grade in Accounting	317	2.31	1.275

In examining the relationship between the SSCE grades in English, Mathematics, Economics and Accounting as entry requirements and CGPA as the academic performance, the study ran a correlation analysis. Table 7 presents the correlation matrix. Our correlation coefficients indicate that English (0.052), Mathematics (0.038), Economics (0.067) and Accounting (0.086) are weakly and positively related to academic performance of accounting graduates.

Table 7

Correlation Matrix

	Performance	English	Mathematics	Economics	Accounting
Performance	1.000				
English	.052	1.000			
Mathematics	.038	.126	1.000		
Economics	.067	.111	.096	1.000	
Accounting	.086	.071	.238	.052	1.000

To test the relationships simultaneously, the study further conducted a regression analysis to regress academic performance on the four variables – SSCE grades in English, Mathematics, Economics and Accounting. The aim is to examine the proportion of the variance in the dependent variable explained by the independent variables (Mohd,

Ibrahim, Hafiz, & Noor, 2019). The regression coefficient, t-statistics, p-value, as well as the model summary (R², F-value) and variance inflation factors (VIF) are presented in Table 8.

Table 8

Regression Analysis

	Coefficient	t-Statistics	p-Value	VIF
Constant	3.889	18.508	0.000	-
English	.034	.674	.500	1.028
Mathematics	.008	.155	.877	1.080
Economics	.044	1.011	.313	1.020
Accounting	.051	1.352	.177	1.063

Model F=1.021. (p-value 0.397), R²= 0.21

As can be observed in Table 8, the regression model is insignificant because it has a *p*-value of 0.397. This indicates a very weak fit. However, the model's R² is 0.21 which indicates that at least 20% of the variation in the final year academic performance can be explained by the variation of performance in English, Mathematics, Economics and Accounting at the SSCE level. Although the R² may not be considered high, Koh and Koh(1999) posit that it is adequate in evaluating the determinants of performance rather than predicting performance.

Our regression result shows that SSCE grade in English has a positive and but insignificant relationship with the final CGPA of Accounting students at the three universities. This can be seen in Table 8 where it has a *p*-value of .500. This agrees with the finding of Aidoo-buameh (2013) who reported that pre-university English performance did not reflect statistical significance on the performance of Accounting students. This is also in agreement with the previous finding that English has little effect on the academic performance of accounting students (Baldwin & Howe, 1982).

Furthermore, the results indicate that SSCE grade in Mathematics as entry requirement has a positive but insignificant relationship with CGPA as academic performance. This can be seen in Table 8 where the *p*-value for Mathematics is 0.877. Hence, Mathematics has insignificant effects on the academic performance of accounting students at the sampled universities. Our findings correspond to the findings of Barlette et al.(1993) and Keef (1988) who reported

an insignificant relationship between Mathematics and academic performance.

Our analysis of the data shows that prior knowledge of Economics, as an entry requirement, measured by the SSCE grade, has a positive but very weak correlation, as depicted in Table 7, as well as an insignificant effect on students' performance as measured by the final year CGPA. The regression analysis in Table 8 shows a p -value of .313. This result does not agree with previous studies (Barlette et al., 1993; Keef, 1988).

Similarly, our results as seen in Tables 7 and 8 show that SSCE grade in Accounting has a positive but insignificant relationship with CGPA of Accounting students. This is explained by a p -value of .177. Therefore, it is suggested that prior knowledge of Accounting is not significantly related to the academic performance of accounting students. Our result agrees with the previous finding that Accounting background has an insignificant relationship with academic performance (Baldwin & Howe, 1982; Barlette et al., 1993; Keef, 1988) and contradict some previous finding that found a significant relationship between prior Accounting knowledge and academic performance of Accounting students (Beatson et al., 2020; Bosua & Nest, 2015; Cassidy, 2012; Eskew & Faley, 1988; Gul & Fong, 1993).

CONCLUSION

The current study was undertaken to examine the relationship between university entry requirements and the academic performance of accounting students. Results presented from this study show that English background, Mathematical performance, prior knowledge of Economics and Accounting at the secondary school level have a positive relationship with the academic performance of accounting students at the Bachelor's degree level. The positive relationship between the variables shows that the adoption of English, Mathematics, Economics and Accounting by the policymakers might be the right decision for university entry requirements. Therefore, emphasizing the SSCE grades as a medium for admission into the universities. However, the insignificant relationship between the SSCE and final CGPA calls for further investigations into the determinants of academic performance of accounting students. This is especially necessary as previous studies have questioned the SSCE performance

due to reported cases of examination misconduct (Anzene, 2014). This has led to an irreversible loss of credibility of the results of such examination (Onyibe, Uma, & Ibina, 2015). Consequently, the observed insignificant relationship between the SCCE and CGPA of Accounting students may be attributed to the effect of examination malpractice at the secondary school level. Hence, the findings from this study suggest that education policies are needed to make the SSCE results in a true reflection of students' performance.

Apart from the policy contribution of this study, it has also contributed to the existing literature on accounting education through the introduction of SSCE grades as independent variables as well as the final year CGPA as the measure of dependent variable of this study. The findings from this study consistently corroborate the previous finding that prior knowledge is positively and insignificantly related to the academic performance of accounting students at university. All the results of the analysis confirm the positive and the weak/insignificant relationships between SCCE grade and CGPA. This study concludes that SSCE results as entry requirements may not be the major determinant of academic performance of accounting students. Hence, policymakers, including the Ministry of Education and the universities commission, may consider adopting other measures such as pre-entry examination and interviews as the basis for entry requirements. Therefore, the findings from this study present a milestone achievement on the relationship between SSCE and CGPA of accounting students with the suggestion for further research on other determinants of academic performance of accounting students in Nigeria.

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