

*Full Length Research Paper*

# **An investigation into the causes of low pass grades in Advanced Level Accounting: A Survey of Bindura Urban Schools.**

**N.Hove<sup>1\*</sup>, B.C. Muropa<sup>2</sup>, M Taruwona<sup>3</sup>, N. Maseko<sup>3</sup>, J. Denga<sup>3</sup>, M. Mudzura<sup>3</sup>, O. Zivanai<sup>3</sup> and E. Chipfere<sup>3</sup>.**

<sup>1</sup>Department of Accountancy, Faculty of Commerce, Bindura University of Science Education, P Bag 1020, Bindura, Zimbabwe.

<sup>2</sup>Department of Education

<sup>3</sup>Department of Police and Security Studies

Accepted 1 November 2010

The research paper sought to investigate the causes of low pass grades in advanced level accounting in the Bindura urban schools for the period 2006 to 2008. This was a survey of three high schools offering advanced accounting which were studied to determine the trend of results since 2006. The method used to carry out the research was the survey research design. The target population comprised the school headmasters or principals, chairpersons or heads of accounting departments at the school, teachers of accounting, ninety advanced level accounting pupils and thirty parents of the accounting pupils the sample for school headmasters, accounting departmental heads, accounting teachers was the same as the population. This is because of the small size of the population. The sample for the pupils was 60. A random sample was used for selecting pupils. This gave a chance to every pupil within the population to be selected. Different sets of questionnaires were used to collect data from the respondents. This instrument was used because it is fast in collecting information and researchers were dealing with literate people. An interview guide was used to gather information from Headmasters, departmental Heads, and teachers of Accounting. The researchers' findings were that the pupils from the three schools indicated that there are adequate learning materials, in addition to continued and improved class room interaction. Teacher performance failed because the pupils were not well motivated and there was lack of resources. The pupils felt that the causes of low pass grades were as follows :lack of motivation, not following instructions, blaming the teacher, not attending lessons, not taking notes, relying too much on other pupils and not managing time well. The researchers recommended that pupils should be made aware of benefits associated with the accounting course and the general expectation regarding pursuing a career in accounting.

**Keywords:** Advanced level Accounting. Syllabus. Accounting Teachers. Low Pass Grades.

## **Introduction**

Zimbabwe Schools Examinations Council inherited the Advanced level syllabus from the University of Cambridge in 2000, when the government finally struck a deal to localize all its high school certificate examinations. The major motive behind was to save costs pertaining to

foreign currency payments to overseas markers and to make use of local professional teachers in Zimbabwe. The localization of the examinations was indeed good news to the students as well as the teaching community. It was felt that students would benefit more from a syllabus which has got a local content. In spite of the change of syllabus in advanced accounting, the quality of the results is a big worry in most schools. It is possible for a class in advanced level accounting to achieve a 100% pass rate, but a close look at the results reveals that most grades are failures, i.e. Es and Ds.

---

\*Corresponding Author Email: [nhove@buse.ac.zw](mailto:nhove@buse.ac.zw); Phone 0913597284.

## **Factors Influencing Students' Choice of an Accounting Major.**

Sugahara et al., (2008) concluded from their research results that national students of Australia possessed higher levels of creativity and were more likely to select major subjects other than accounting. Contrary to this, Chinese pupils in Australia possessed relatively lower levels of creativity but they were more likely to major in accounting.

Asians, other than the Chinese perceived the accounting profession as a career with less procedural characteristics. They were more likely to major in accounting compared to Australian pupils who regarded the profession as one that had greater procedural characteristics.

The above research paper contributed to a better understanding of the differences in students' creativity and procedural images of the accounting profession among domestic and international students and how these factors influenced their choice of accounting.

Auyeng and Sands (1997) complemented Sugahara et al., (2008) on the same topic. Their results indicated that the following factors, namely parental influence, peer influence, teacher influence, association with others in the field have greater impact on career choices for Hong Kong and Taiwanese students. Australian pupils were more influenced by aptitude for the subject matter.

Materials entity factors such as availability of employment, prestige and social status, earning potential, cost of education and year of study, emerged as formative concerns for Hong Kong and Taiwanese students. Lin and Fawzi (2006) agreed with Auyeng and Sands (1997). They stated the following as other factors which influence students' choice in accounting. These factors are: potential high salaries, contribution to society, teachers and counselors. Heait and Brown (2007) also back the authors by mentioning the following as other factors: interest, availability of employment, starting salary and the ability to interact with people. Jackling and Kenely (2009) held the view that parents, relatives, peers, teachers, counselors and government authorities had an influence on making career choices. For example, the Australian government motivated foreign pupils by offering them permanent residence allowance if they pursued an accounting career.

## **Pupils' beliefs, attitudes and intentions to major in Accounting**

The research results of Lin and Fawzi (2006) indicated that these factors namely, personal reference and control are determinants of pupils' intentions to major in accounting or other business disciplines and further analysis of the results revealed that the students' major intentions are influenced by important reference perceptions. Parents were found to have a strong influence on pupils' intentions to major in Accounting.

The authors also found out that the use of technology in the classrooms was one way educators can begin to incorporate technology into the curriculum. In the same survey, the authors examined the extent to which accounting faculty members incorporated technology into their introductory accounting courses and the factors influencing them to do so. Their findings provided a guide for administrators seeking to encourage the use of technology in the class room.

## **High Schools pupils' perceptions of Accounting**

The survey results by Lin and Fawz (2006) indicated that several factors were possible contributors to the decline in accounting majors, including unflattering perception of accountants, low starting salaries and recent accounting scandals. The following examples were given: Enron accounting scandal and the collapse of Arthur Anderson put the profession in headlines but commentators disagree on whether the effect has been to increase or decrease students' interest in the discipline.

The majority of the pupils' indicated that they expected to attend either a public or private university after high school graduation. Of the surveyed pupils, 22% of the responses began thinking about a college major even before entering high school, and 87% of the responses had begun considering their major before senior high school. All in an effort to promote high quality passes in advanced level accounting, pupils should be encouraged to know their intentions before they do their advanced level education; even before they enroll for ordinary level education.

As regards the self described characteristics of pupils, the majority of pupils enjoyed interacting with peers, expressed interest in mathematics and were comfortable with public speaking. The findings suggest that recruiting efforts should begin early and should emphasize the challenging nature of accounting work and provide specific information about starting salaries.

Hartwell et al., (2005) research on pupils' background characteristics revealed the following: in the United States of America it was concluded that females had more favorable attitudes towards accounting than male pupils. Female secondary pupils viewed accounting as more definite, precise and compliance driven than males. Female accounting pupils in a university environment were more inclined to view accounting positively as they progressed through their undergraduate accounting studies. Female students in a social context viewed accountancy as focused. Job satisfaction is important in accounting students' choice of discipline. Some accountancy students attach lower importance to intrinsic factors like job prestige and social status.

## **Factors affecting students' success in Accounting**

Hartwell et al (2005) investigated the following factors to

find out if they affected pupils' success in accounting: performance in other courses, age, gender and primary language. The authors agreed with Cheng and Saemann's (1997) work. They concluded that pupils who chose an accounting major tended to be strong in analytical than verbal skills. Knowing what factors predict success is valuable as it allows counselors to direct students to other majors and it helps accounting programs identify the best and brightest students. If it is known what factors influence success, those factors should be used for determining who gets admitted into the major.

The research results of Hartwell et al (2005) indicated the following as the determinants of success in accounting: grade point average (g.p.a.); overall performance in the initial accounting course, relationship between gender and success in upper division accounting, amount of effort by the student as a predictor of success and whether the accounting course is critical.

The finance pupils were also surveyed by the same authors and the results revealed the following. The pupils in night schools appeared to out perform day pupils. Pupils in classes that had double sessions did better than pupils who had single sessions. The class size did not matter at Advanced level.

### Why pupils fail Accounting

Handy (2003), in her article 'why pupils fail' outlined possible causes of pupils failure as follows: inadequate preparation, not knowing the standard presentation of answers, more certainty, inappropriate study habits, cramming, passive learning and examination anxiety.

Hawkins (1989), in her article 'strategies for teaching accounting at secondary level' complements views of Handy (2003) as she details ways of minimizing low quality results in Accounting. The researcher's findings were that teachers of Accounting should know their pupils, assume nothing about the pupils, maintain a structured but relaxed atmosphere and spend more time on examples in accounting questions.

According to 'I Want to be a CA, Accounting Blog' (2009), building on Handy (2003), the following are stated as habits that will make pupils fail in accounting or alternatively achieve low quality results: procrastination, not following instructions or directions, not participating in class, negative thinking, blaming the teacher, not taking notes, relying on the other pupils and not managing time well.

The principal theme under study in this paper is 'The causes of low pass grades in advanced level accounting in Bindura urban schools.'

### Objectives of the study

1. To find out the causes of low pass grades in advanced level accounting.

2. To detect teacher -factors contributing to low academic performance of the pupils.

3. To investigate pupils' characteristics responsible for the poor performance in accounting.

4. To determine parental variables causing pupils in Bindura urban schools to score low Pass grades.

### Research Methodology

The researchers used the survey research design. The target population comprised of (90) Advanced level Accounting students in Bindura Urban Schools. Three school Headmasters, three accounting department heads at the school, three accounting teachers, and the parents of the ninety accounting students. The sample for school headmasters, accounting departmental heads, accounting teachers was the same as the population. This is because of the small size of the population. The sample for the pupils was 60 pupils. A random sample was used for selecting pupils. This gave a chance to every pupil within the population to be selected. The sample of parents of accounting pupils was 30. A sample of 30 was chosen randomly so as to give every parent a chance to be selected. Different sets of questionnaires were used to collect data from the respondents. This instrument was used because it is fast in collecting information and researchers were dealing with literate people.

### Results

#### Responses from advanced level accounting students

54 out of 60 pupils (figure 1) , from three senior high schools offering advanced level accounting, responded to an item on the 'incidence of punctuality of the teacher', figure 1. 48% of the pupils said their teacher came to work early all the time. 40% said their teachers came to work early sometimes; 12% indicated that their teachers never came early.

#### On the item Teacher's presence in class, figure 2:

From the above responses 78% of the pupils said their advanced level accounts teachers came to work everyday. 22% said their teachers came to work 3 times a week.

#### Conducting of lessons during spare time (figure 3):

48% of the respondents said their teachers conducted lessons during spare time if they missed the normal lessons. 31% said their teachers sometimes conducted lessons during spare time. 18% indicated that their teachers did not compensate for lost time. 3% did not respond.

**Language use in lessons (Figure 4):** 81% of the pupils confirmed their teachers used English language in delivering lessons. 19% said their teachers used the local language when teaching.

**Teacher completion of syllabus (Figure 5):** 80% of the respondents stated that their teachers completed the

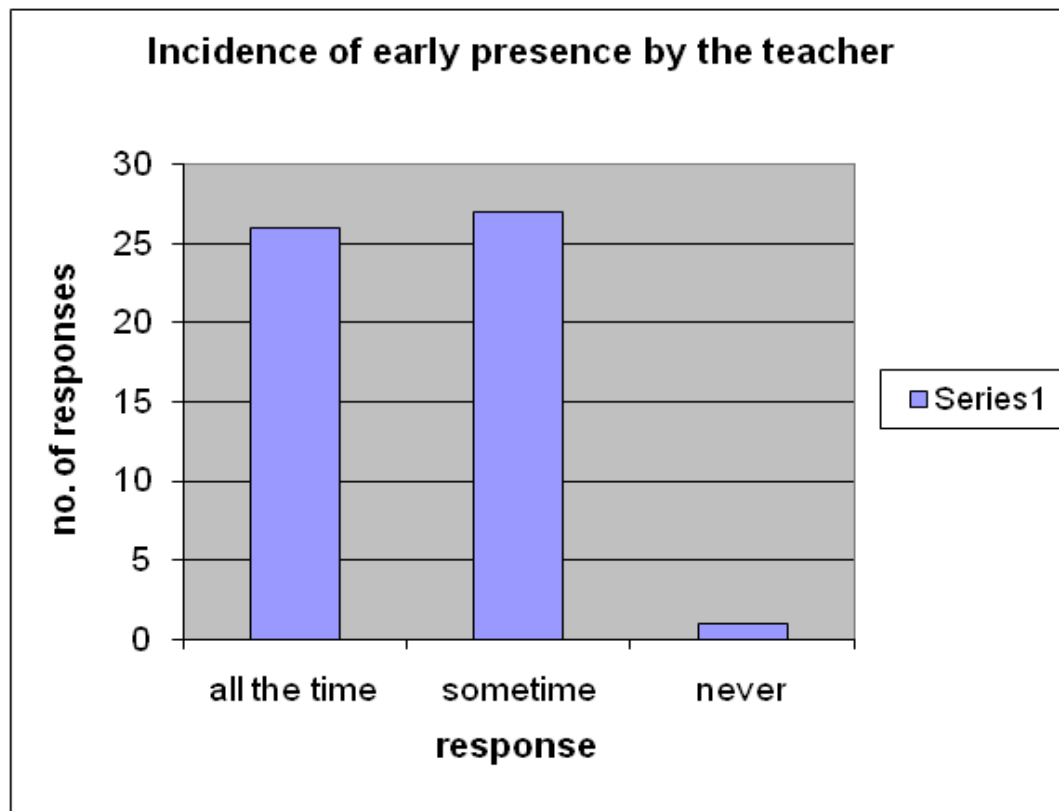


Figure 1. Incidence of early presence by teacher

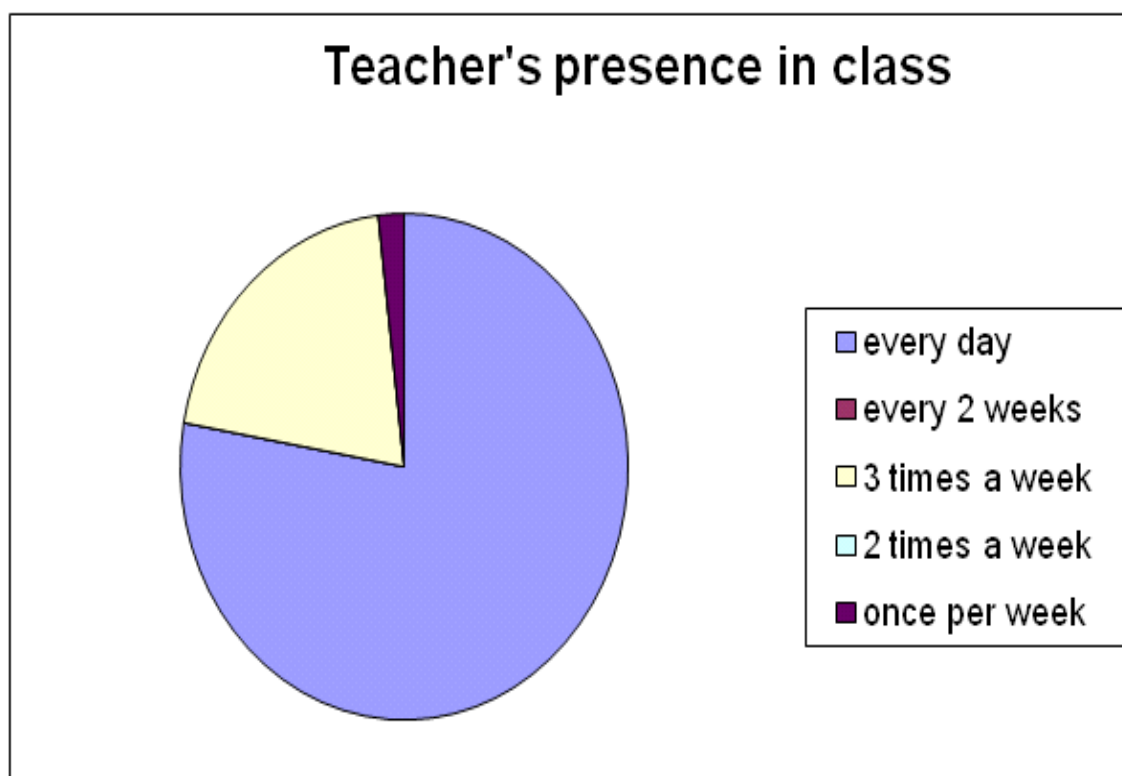


Figure 2. Teacher's presence in class

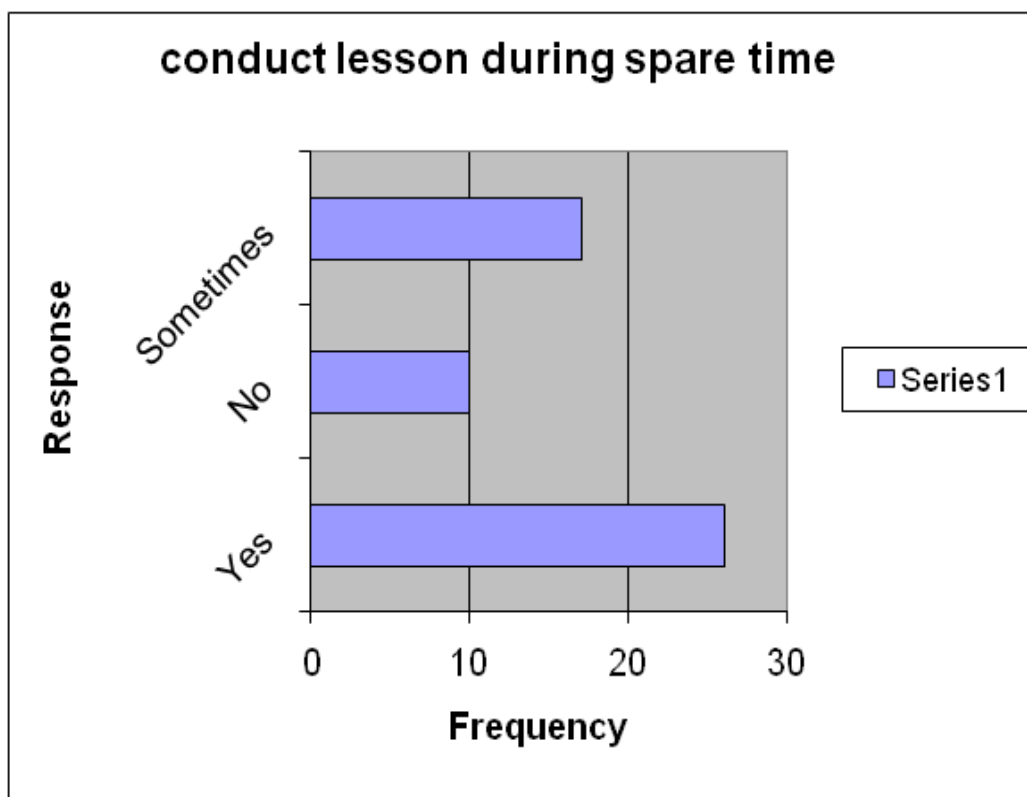


Figure 3. Conduct lesson during spare time

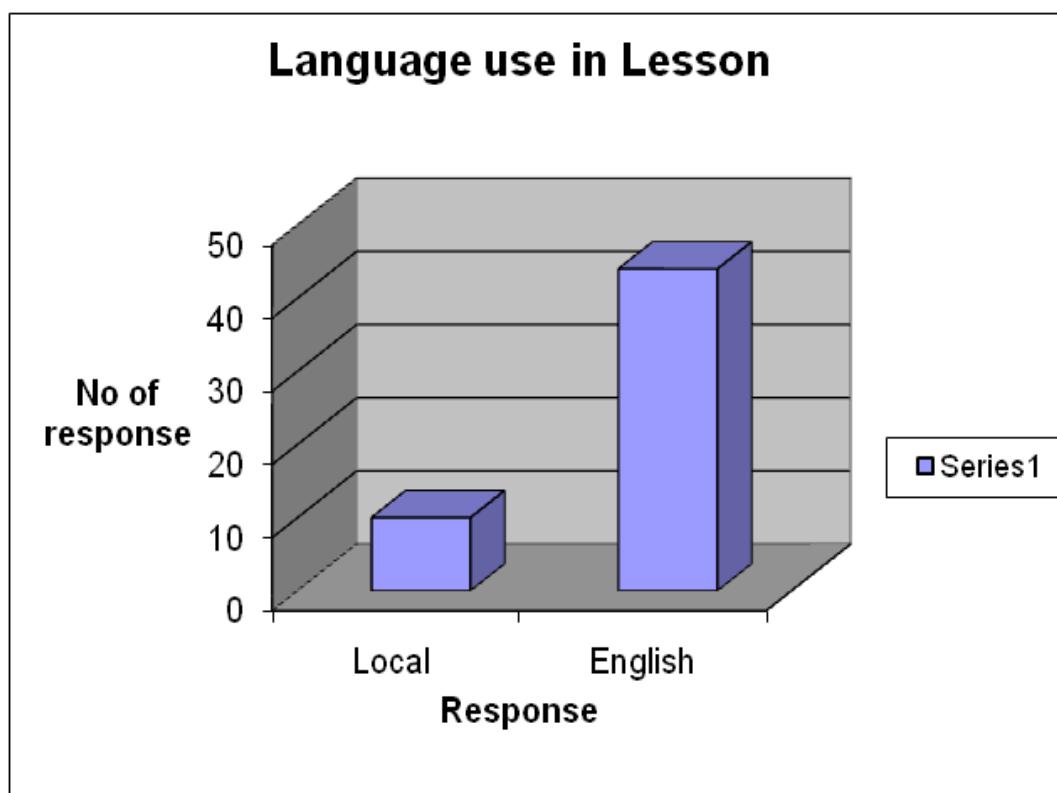
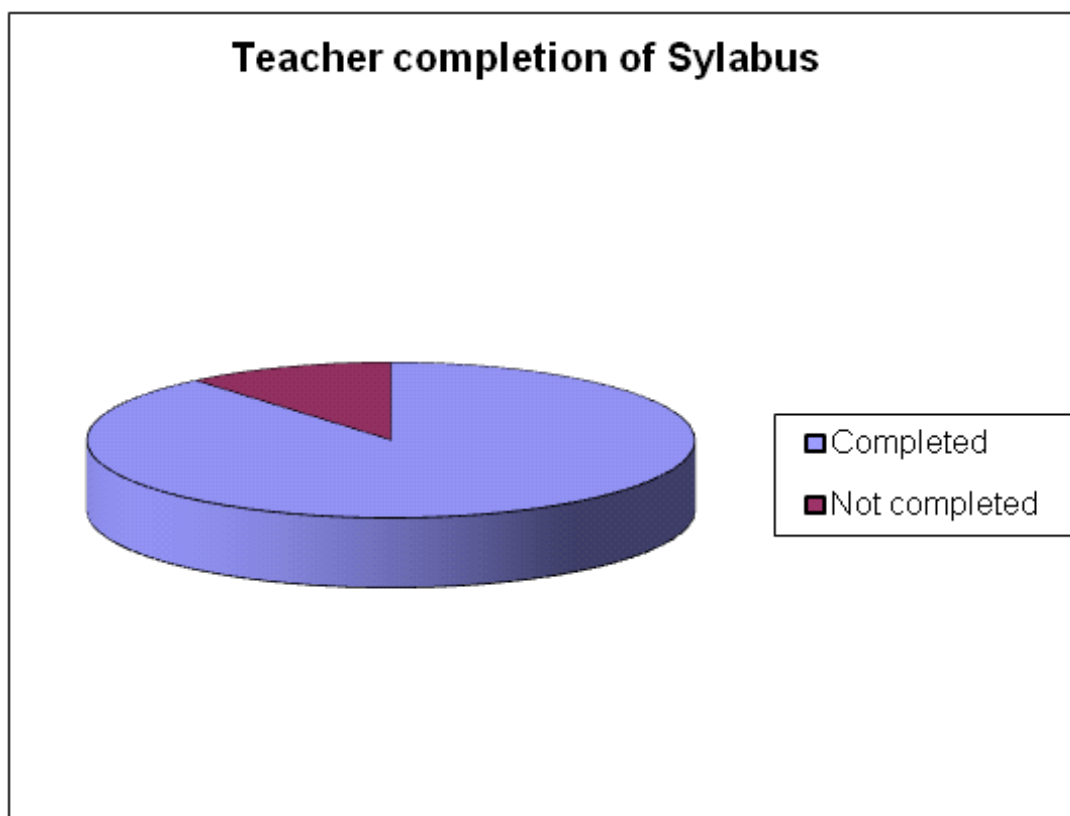


Figure 4. Teacher language use in lessons.



**Figure 5.** Advanced Level Syllabus Completion

Accounting syllabus, 10 % stated that they did not complete the syllabus. The remaining 10% did not respond.

**Teachers' working habits (Figure 6):** 52% of the sampled pupils stated that teachers were very hard working, 28% stated that teachers were hard working, 10% said they worked normally. The remaining 10% did not respond.

**Option to attend private lessons (Figure 7):** 33% of the respondents said they attended private lessons and 57% did not attend the lessons; the remainder of 10% did not respond.

**Adequacy of resources (Table 1):** 50% percent of the respondents did not agree on the adequacy of resources. This is quite a strong point and a useful input to end the low pass grade regime in accounting.

**Do end of term tests enhance pass grades? (Table 2):** 53% s agreed that end of term tests enhance pass grades, 27% strongly agreed, 7% disagreed and 3% did not respond.

**Do you benefit from accounting workshops? (Figure 8):** 46% of the pupils indicated that they did not benefit from Accounting workshops and 43% said they benefited

from these workshops and 11% did not respond;

### **Responses by the three school headmasters and heads of departments**

Since the respondents were few (6), the researchers decided to interview this group using the same questionnaire which had been originally intended for administrators. This enabled the researchers to carry out a triangulation exercise by comparing what was said in the questionnaire and what was said in these interviews. Below are the results which were obtained from the administrators through interviews.

The school headmasters agreed with heads of departments that resources generally were inadequate; text books were not available to all pupils. This response tallies with what pupils said in Table 1 when they pointed out that the inadequacy of resources was contributing to low pass grades in accounting.

On the issue of tuition payment by students, headmasters and heads of departments indicated that some are paying and some are not. This explains why their learning materials are inadequate.

Holding of workshops as part of teacher in-service programme is in the pipeline but so far there was no such a practice at the urban schools offering advanced level accounting. It looks like the workshops for the pupils did

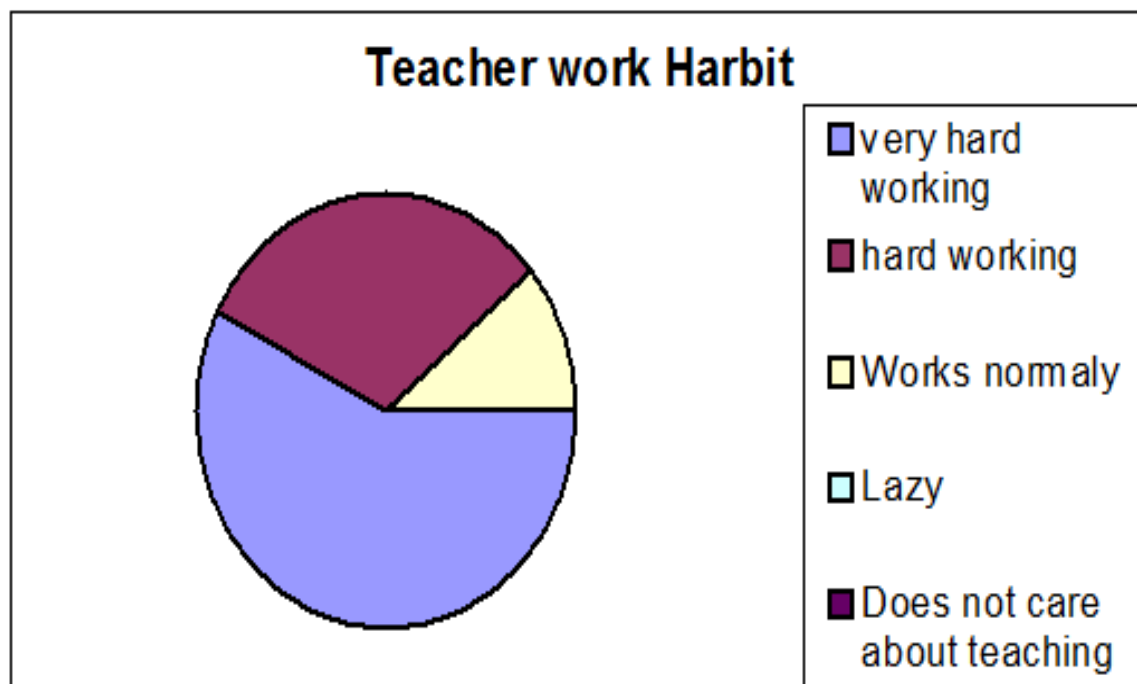


Figure 6. Teacher work habit

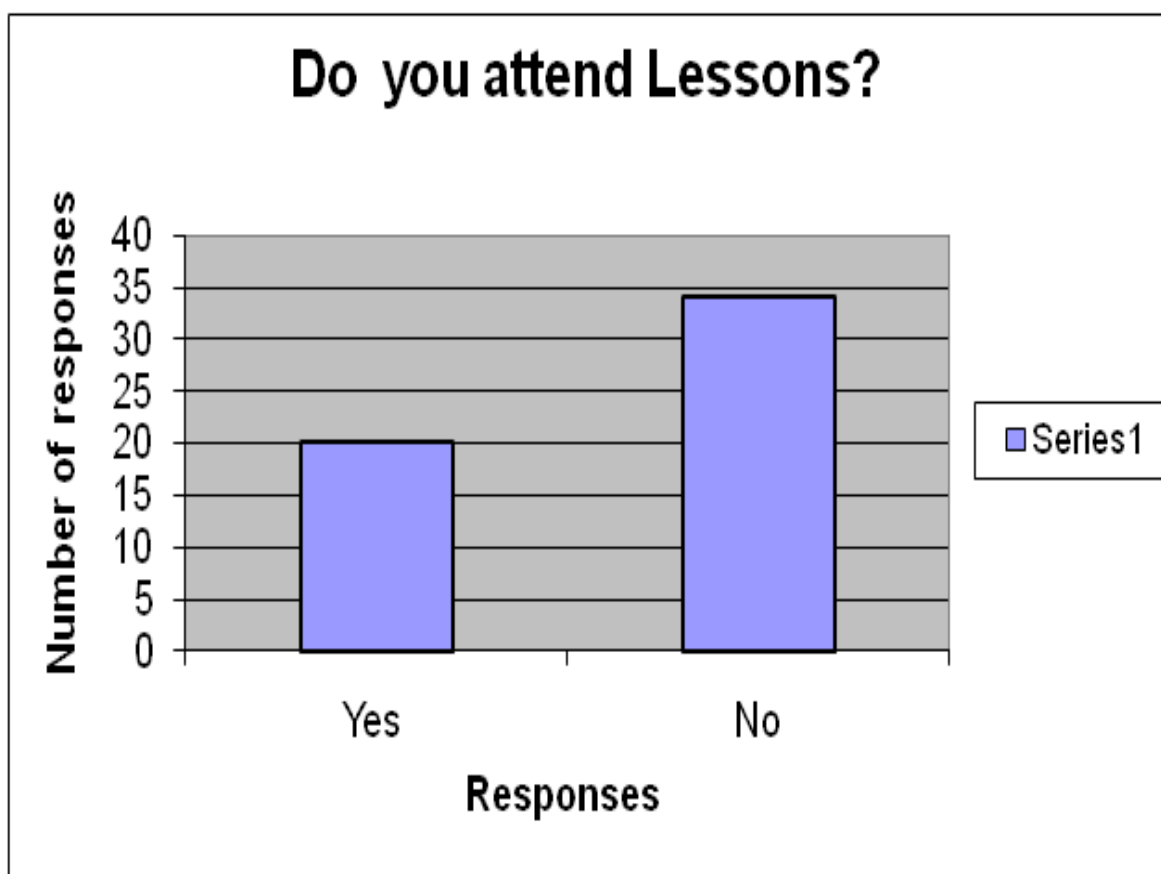


Figure 7. Private lessons attendance



**Figure 8.** Accounting workshops

**Table 1.** Adequacy of textbooks

Responses	Agree	Strongly agree	Disagree	Strongly disagree
Number of responses	16	7.0	27	4.0
Percentage	30%	13%	50%	7.0

**Table 2.** Do termly tests enhance pass grades?

Responses	Agree	Strongly agree	Disagree	Strongly disagree
Number of responses	32	16	4.0	0
Percentage	62	30	8.0	0

not attract the active participation of the teachers and administrators hence the negative responses from the pupils (See results from Figure 8). On whether staff meetings are held frequently, the Headmasters and heads of departments pointed out that formal staff meetings were held at least three times per term. They went on to explain that such staff meetings on average were not a problem but the meetings tended to be mechanical. Teachers were too passive in these meetings. They left most of the talking to their Headmasters and heads of departments.

When the headmasters were asked to comment on the learning environment, their response was that the learning environment was in place but there was some discomfort attributable to classrooms without doors. Doors needed repair as well as replacement of broken

windows and louvers. The Headmasters went to say that when the weather was bad or unfavorable the class rooms would be uncomfortable to conduct lessons in.

On staff motivation, it was agreed that staff needed good salaries to motivate them to work well. This agrees with the pupils observation that teachers 'came to work early some times and that teachers never came early' (See Figure 1).

As to what really caused low pass grades in accounting, the headmasters and heads of departments ranked the following as top contributing factors: not attending lessons, not participating in class, poor time management and blaming the teacher. This tie in with the views of the pupils (22%) who pointed out that their teachers came to work only three times a week (See Figure 2). In Figure 3 the majority of pupils tended to



blame teachers for not attending extra lessons.

### **Responses from the teachers of Advanced Accounting**

The interview method was used to gather information from the three teachers teaching advanced accounting. The issue of late coming and absenteeism was not a problem as indicated by the teachers of accounting but some times a few pupils did not attend the lessons.

Pupils tended to use English language always and participated well but they had problems with essay questions in Accounting. The issue of low pass grades is not affected by the language used by the teacher and his pupils.

As to how well pupils were doing their home work, the teachers pointed out that pupils tended to use outsiders to do home work as evidenced by their failure to defend solutions. Copying home work from each other was a popular practice among sixth form pupils.

When it came to extra lessons and holiday lessons, an agreement was struck on the issue of having holiday lessons, although pupils indicated that their attendance of these extra lessons was not all that constant (See Figure 7).

The following were ranked by accounting teachers as possible causes of low pass grades: procrastination, negative thinking, not participating in class, not following instructions and poor time management when doing examinations.

The teachers' ranking of possible causes of low pass grades agreed with the ranking given above by the school Headmasters and Heads of Departments.

### **Responses by parents of advanced level accounting pupils (Table 3)**

As regards parents' involvement in pupils doing their homework in Accounting, 75% confirmed they were involved and 25% did not.

Most parents were conscious of the need to fulfill their children's physiological needs; these are basically shelter food and clothing met by mainly breakfast and school kit.

On the purchase of additional reading material, 62.5% of the parents confirmed they bought reading materials and 37.5% did not. This shows that some parents do not place some value on the call by headmasters that they help in equipping pupils with additional resources.

Parents' involvement in the School Development Association and interaction with the accounting teachers is too minimal. 75% of the parents did not interact with accounting teachers and 81.25% did not participate in the SDA activities. Speech days and parents are not used effectively by parents; pupils tended to work harder if parents personally know their teachers.

On the issue of private lessons 68.75 % of the parents said they financed the children's private lessons. The

response showed that some parents still have no value placed on the private lessons.

### **Discussions**

Results on the item in figure 1 which wanted to find out the punctuality of teachers when attending Accounting lessons, it was found out that the majority of the teachers are punctual in most cases. Teachers' punctuality is not one of the major problems when it comes to the low pass grades in advanced accounting in these three schools. The ethos of the school and the time table indicate when lessons should start. Probably the teachers are being guided by the dictates of the administration and the school ethos. If 40% of the respondents said that the teachers came to work early sometimes and 12% indicated that their teachers never came early, this shows that 52% of the pupils are not happy with the punctuality of their Accounting teachers. This might be a contributing factor to low pass grades as accounting teachers do not come to work early everyday. Those pupils who may want to consult the teacher on areas of difficulty may not do so because of the late presence of the teachers. This attitude of late coming may catch on the students as well since a teacher is a role model to pupils. Pupils tend to imitate teacher behavior. Late coming to school may develop into missing lessons. This echoes one of the reasons why pupils fail Accounting as discussed in the literature review (The CA (Chartered Accountant) Accounting Designation Revealed (2009).

#### **On the item 'Teacher's presence in class, figure 2':**

The majority of pupils say that their teachers come to work everyday as was indicated in the discussions above. The teachers are guided by school rules and school time table.

On the 22% of the pupils who say that their teachers come three times a week, one can deduce that this 22% is made up of those pupils who responded that teachers never came early and sometimes came early (Figure 1). There is a problem on teachers' presence in the class. This might be the contributing factor to low pass grades among Accounting pupils because if the teachers do not come to work everyday, then who will take care of the pupils? Who will the pupils consult? Teacher absenteeism creates an invisible wall between the pupils and their teachers. Accounting teachers may argue that advanced accounting pupils should be responsible at times to be self controlled in their studies. It is accepted that during their spare time, they should be able read and discuss on their own. An accounting period is a psychological plan in which the teacher is expected to occupy most of the time teaching or guiding a discussion on specific issues to do with Accounting.

#### **Conducting of lessons during spare time (figure 3):**

The results indicate that teachers who are missing their lessons will compensate that during their spare time. One

**Table 3.** Responses by parents of advanced level accounting students

	Question	Yes%	No%
1	Do you help your child with studies at home?	75	25.00%
4	Do you buy additional textbooks for your child?	62.5	37.5
5	Do you provide for basic school needs (uniform, bag, calculator, exercise books)?	100	0
6	Do you interact with your child's accounting teacher?	25	75
7	Are you involved in the School Development Association(SDA)?	18.75	81.25
8	Do you pay for your child's private lessons?	68.75	31.25

wonders whose spare time these lessons are held. If it is the teachers' spare time, it might not be the suitable time for pupils to engage in any meaningful learning exercise. For learning to take place, pupils need to be motivated. Conducting of lessons during spare time might not prove fruitful unless the pupils actually ask or want these extra lessons. Pupils should be persuaded or should be made to want to learn accounting.

**Language use in lessons (Figure 4):** The majority of the pupils confirmed that their teachers used the English Language in delivering lessons. 19% said that their teachers used the local language when teaching.

As far as use of English language in teaching accounting is not a problem and is not contributing to the low pass grades in Accounting.

**Teacher completion of syllabus (Figure 5):** The above graph indicates that accounting teachers are finishing their syllabus. Three questions should be raised here. Who is finishing the syllabus? Should it be the teachers or the pupils? Who will be examined at the end of the period of learning?

Progress in a particular course is measured by the performance of pupils, with their teachers' help. The researchers observed that it is the pupils who should finish the syllabus and not the teachers. It is the pupils who are examined at the end of the learning period. Yet the teachers tend to rush the pupils under the pretext of wanting to finish the syllabus. This infatuation by teachers of wanting to complete the syllabus results in pupils cramming the key areas hoping to pass. This observation was also made by Handy (2003).

**Teachers' working habits (Figure 6):** This is quite encouraging in view of the fact that it is the teacher who contributes to the yielding of good results. There are several factors associated with the teacher of advanced level accounting which could be namely, marking pupils' work in time, interacting with pupils in class on difficult aspects of the subject, organizing industrial visits with the pupils, organizing and mentoring accounting pupils workshops, maintaining advanced level accounting resource file with past papers and solutions readily

available to pupils, and also could be an examiner with Zimbabwe Schools Examination Council.

The work habit of a teacher in accounting is best managed by the school administration by way of work plans inspection, syllabus review by the head of department, discussing results end of term, holding parents day and speech days.

The immediate hardworking attitude applauded by pupils is that of working out more examples for the pupils in addition to home work. This is confirmed by Hawkins (1989) as discussed in literature review when the author echoes on the strategies of effective teaching of accounting and the need to spend more time on examples.

**Attendance of private lessons (Figure 7):** The majority of pupils indicated that they did not attend private lessons. This response raises eyebrows indeed in view of the difficulty the pupils are facing in the accounting course. Could it be that students have got other reasons of not attending these private lessons?

**Adequacy of resources (Table 1):** It is a common problem in most senior schools year in year out. The researchers observed that there is only one public library in Bindura urban and that this library has no accounting and other commercial books. .

**Do end of term tests enhance pass grades? (Table 2):** The 62% and 30% response indicate that students work with a purpose; they do not tolerate waiting until the final examinations. The 8% response did not agree that end of term tests enhance pass grades. The possible reasons for disagreeing could be low esteem attributable to poor relations between the teachers and the pupils. Hawkins (1989) in her article 'strategies to effectively teach accounting' emphasized good relations, achieved through knowing the pupils by their names. Individual counseling becomes easier, in class and outside.

**Do you benefit from accounting workshops? (Figure 8):** The response indicates that the majority of pupils in the urban schools offering advanced accounting benefited from accounting workshops. Workshops afford

the students to be on their own to share resources and ideas on the various topics in advanced level accounting. The workshops could be internal or external, selected individuals make presentations on chosen topics. Usually difficult topics are covered at sessions like these.

The minority indicated that they did not benefit from the workshops held. The possible reason could be poor planning and organization which go with these workshops. The weak pupils might not see the point behind these workshops apart from showoff behaviors from the bright pupils selected by the teacher or senior prefects.

### **Responses by the 3 school headmasters, 3 heads of departments**

Since the respondents were few (6), the researchers decided to interview this group using the same questionnaire as an interview guide. This enabled the researchers to carry out a triangulation exercise by comparing what was said in the questionnaire and what was said in these interviews. Below are the results which emanated from these interviews.

The school headmasters agreed with heads of departments that resources generally were inadequate; text books were not available to all pupils. Pupils will have to share the few textbooks available. This reply tallies with what pupils said in Table 1 when they pointed out that the inadequacy of resources was contributing to low pass grades in accounting.

On the issue of tuition payment by pupils, headmasters and heads of departments indicated that some are paying and others are not. This explains why learning materials for pupils are inadequate.

Mounting of workshops as part of teacher in-service programme is in the pipeline but so far there was no such a practice at the urban schools offering advanced level accounting. The researchers observed that the issue of mounting workshops is still under discussion. Nothing concrete has emerged from these discussions. This explains why pupils have negative attitudes towards the learning of accounting (See results from Figure 8). On whether staff meetings are held frequently, the Headmasters and heads of departments pointed out that formal staff meetings were held at least three times per term. They went on to explain that such staff meetings on average were not a problem but the meetings tended to be mechanical. Teachers were too passive. Teachers have this habit of being mere passengers during staff meetings. They left most of the talking to their Headmasters.

When the headmasters were asked to comment on the learning environment, their response was that the learning environment was in place but there was some discomfort attributable to classrooms without doors. Doors needed repairs as well replacements of broken windows and louvers. The Heads went to say that when the weather was bad, the class rooms would be

uncomfortable to conduct lessons in.

On staff motivation, the Headmasters and Heads of Departments agreed that staff needed good salaries to motivate them to work well. This observation agrees with the pupils' observation that teachers 'came to work early some times and that teachers never came early' (See Figure 1). This shows that there is little motivation on the part of teachers.

As to what really caused low pass grades in accounting, the headmasters and heads of departments ranked the following as top contributing factors: not attending lessons, not participating in class, poor time management and blaming the teacher. This tie in with the views of the pupils (22%) who pointed out that their teachers came to work only three times a week (See Figure 2). In Figure 3 the majority of pupils tended to blame teachers for not attending extra lessons.

### **Responses from the teachers of Advanced Accounting**

The interview method was used to gather information from the three teachers teaching advanced accounting. The issue of late coming and absenteeism was not a problem as indicated by the teachers of accounting but some times a few pupils did not attend the lessons.

Pupils tended to use English language always and participated well but they had problems with essay questions in accounting. The issue of low pass grades is not affected by the language used by the teacher and his pupils.

As to how well pupils were doing their home work, the teachers pointed out that pupils tended to use outsiders to do home work as evidenced by their failure to defend solutions. Copying home work from each other was a common practice among sixth form pupils.

When it came to extra lessons and holiday lessons, an agreement was struck on the issue of having holiday lessons, although pupils indicated that their attendance of these extra lessons was not all that constant (See Figure 7).

The following were ranked by accounting teachers as possible causes of low pass grades: low morale among pupils, negative thinking, not participating in class, and not following instructions and poor time management when doing examinations.

The teachers' ranking of possible causes of low pass grades is agreeing with the ranking given above by the school Headmasters and Heads of Departments.

### **Responses by parents of advanced level accounting pupils**

As regards parents' involvement in pupils doing their homework in accounting, 75% confirmed that they were involved and 25% did not.

Most parents were conscious of the need to fulfill their

children's physiological needs; these are basically shelter food and clothing met by mainly breakfast and school kit. Parents appeared uncertain as to what role they should play in trying to help their children in an academic area such as accounting. This area is not familiar to most parents.

Parents' involvement in the School Development Association (SDA) and interaction with the accounting teachers is too minimal. 75% of the parents did not interact with accounting teachers and 81.25% did not participate in the SDA activities. Speech days and parents' days are not used effectively by parents. The researchers observed that parents' involvement on what motivates their children to work harder was very minimal. Pupils tend to work harder if parents personally know their teachers.

On the issue of private lessons 68.75 % of the parents said they financed the children's private lessons. The response shows that parents are prepared to pay extra money so that their children benefit from private lessons. It looks like the parents have more confidence in private lessons than what is offered formerly by the schools.

## Conclusions

The researchers found out that the major causes of low pass grades in accounting in Bindura Urban's three Advanced level Secondary Schools are: inadequate resources by way of text books, negative attitudes towards the subject by both the teachers and pupils. Other minor causes include lack of workshops, lack of enough time for accounting, poor attendance of private lessons at school, inability by parents to help pupils in their home work. Holiday private lessons seem to be popular in Bindura but they are not producing the desired results, namely high pass grades.

## Recommendations

The researchers recommend that administration and teachers directly involved in this subject should sit down and agree on relevant books to be bought. It is recommended that seminars and workshops should be mounted so that this subject is considered just like any other subjects and accepted in the school curriculum. There is a need to demystify the notion that accounting is a difficult subject at Advanced level.

Accounting teachers know the needs of their pupils. Teachers need to be proactive and resourceful. They should come up with simple, readable materials in form of modules. Gone are the days when text books were easily available.

## Acknowledgements

The researchers would like to acknowledge the material

support received from Bindura University of Science Education in the form of stationary and computer consumables, as well as access to the internet. The researchers would also like to acknowledge the invaluable help they obtained from the Bindura District Education Office and all the urban secondary school authorities and pupils.

## References

- Auyeng P, Sands J (1997). Factors influencing Students' Career Choice, A cross cultural validation study. *Account. Edu. J.* 6(1): 13-23. <http://www.econ.upm.edu.my/ijem/vol2/bab06.pdf>; <http://www.informaworld.com/index/90236518.pdf>.
- Cheng RH, Saemann G (1997). Comparative evidence about the verbal and analytical aptitude of accounting Students. *J. Account. Edu.* 15(4): 485-501 Wisconsin-Milwaukee. <http://www.Sciencedirect.com/Science/journal/07485751>
- Etsey K (2005). Causes of low academic performance of primary schools pupils in the Shama, Sub-Metro of Shama, A hanta East Metropolitan Assembly(SAEMA) in Ghana 2005, Dakar. Department of Educational Foundations, University of Cape Coast, Ghana. Regional Conference on Education in West Africa, Senegal.
- Handy EW (2003). Why students fail. Sample Study Schedule, Passing the Bar, Professor Vernellia Randall. <http://academic.udayton.edu/legaled/barpass/Other/resource02.htm>.
- Hartwell CL, Lightle SS, Maxwell B (2005). High School Students' Perceptions of Accounting. Ohio Wright University and Deloitte Tax Practice, Ohio Valley Region.
- Hawkins LP (1989). Strategic for Teaching Accounting at the Secondary level, *Bus. Edu. Forum* 43(4): 9-12 <http://www.eri.ed.gov/ERICWebPortal/recorddetail?accno=Ej381432>
- I Want to be a CA (2009). Accounting Blog. 10 Habits That Will Make You Fail in Accounting(Par II), CA Accounting Designation Revealed! [http://iwanttobeaca.blogspot.com/2009/09/10-habits-that-will-make-you-fail-in\\_21.html](http://iwanttobeaca.blogspot.com/2009/09/10-habits-that-will-make-you-fail-in_21.html).
- Jackling B, Keneley M (2009). Influences on supply of accounting graduates in Australia: a focus on international students. RMIT University, Melbourne and Deakin University, Melbourne , Australia. <http://ideas.repec.org/a/bla/acctfi/v459y2009i1p141-159.html>
- Lin T, Fawzi L (2006). Students Beliefs , Attitudes and intentions to Major in Accounting. *Account. Educ. J.*, Routledge. 15(2): 167-187. <http://ideas.repec.org/a/taf/accted/v15y2006i2p167-187.html>.
- Sugahara S, Boland G, Cillion A (2008). Factors Influencing Students' Choice of Accounting Major in Australia, Hiroshima Shudo University(Japan) Canberra University (Australia), Degli Di Parma University (Italy) respectively. *Account. J.* 17(1): s37-s54. <http://www.informaworld.com/index/902346518.pdf>
- Zimbabwe Schools Examinations Council Syllabus (2009/10). Advanced Level Accounting, Code number 9197