

CORRELATION BETWEEN TEACHER'S LIKABILITY AND ATTITUDE TOWARDS ACCOUNTING AMONG SECONDARY SCHOOL STUDENTS IN ENUGU STATE

Angela C. Abiakwe*

Department of Accountancy Federal College of Education, Eha Amufu

*Corresponding Author: -

ABSTRACT

The present paper examined the relationship between teachers' likeability and attitudes towards accounting among secondary school students in Enugu state. One hundred and forty-two (n=142) male and female senior secondary school students conveniently pooled from public and private secondary schools in Enugu state participated in the survey. The respondents completed the self-report measures of the teacher's likeability and accounting attitudes scale. A simple regression analysis was performed on the data to test the assumed interaction between teachers' likeability and students' attitudes towards accounting. The result of the linear regression analysis established a statistically significant interaction effect between teacher's likeability and student's attitude towards accounting, $F(1,140), 24.71 P < .05$ with adjusted R^2 of 183, revealing that teacher's likeability contributed about 18.3% of the variation of student's attitude towards accounting. The finding and practical implications are discussed.

KEYWORDS: *teacher likeability, accounting, attitude, students, secondary school*

INTRODUCTION

The growing phenomenon of globalization, technological innovations, and privatization has immensely influenced the increasing number of business developments in developing countries. In particular, the ever-increasing trend of small and medium scale enterprises has provided strength to business and commerce. Thus, leading to an increase in entrepreneurship, job creation, and economic growth. However, accountability has been identified as a critical challenge confronting the business ecosystem over the years. The lack of systematic accounting practices is a considerable factor militating against the growth and sustainability of business firms (Uddin et al., 2017). Indeed, inadequate accounting knowledge might exacerbate inaccurate and clumsy decisions relative to credit, investment plan, and overall growth. Notably, the lack of good and faulty business and strategic decision-making leads to capital loss, investments, and inefficient business operations (Chakraborty, 2015). For instance, research has found that MSMEs in Nigeria have poor accounting practices (Adeyinka et al., 2019). In other words, the purported decline in the growth and development in the small business environment might be partially attributed to a poor accounting system. Particularly, accounting skills are presumed to be rooted in early educational development. Therefore, understanding secondary school student's attitude toward accounting is imperative in fostering effective and systematic accounting practices necessary to increase the operational efficiency, profitability, and growth of MSMEs in Nigeria.

Accounting is among the essential subjects in the Nigerian secondary school curriculum and a recommended subject in the West African School Certificate Examinations for art students. The subject aims to provide school students with basic financial and business accounting literacy for functional entrepreneurial capabilities and essential accounting and auditing skills required in the present business ecosystem. Accounting is the foundation on which the whole modern business system rests (Ezeagba, 2014). Generally, the business transaction in every domain could only be carried out in an elementary form without accounting. Accounting has been generically referred to as the language of business (Bloomfield, 2008; Hellmann et al., 2010; Hernádi, 2012; Khanom, 2017; Uddin, 2013; AL-Shafeay et al., 2020; Pepe, 2011; PuaSchunder et al., 2019; Tsunogaya & Chand, 2012; Wright, 2019).

Indeed, accounting is an indispensable aid to business and represents the foundations on which the whole structure of business rests. Moreso, accounting entails the process of identifying, recording, and interpreting economic events. It determines, analyzes, diagnoses, and communicates economic data. Longe (2011) defined accounting as the recording, classifying, creating, summarizing, and framing of financial information to interested parties and interpreting it to help make specific business decisions (Rajput, 2014). Accounting records are primarily meant to evaluate the business organization's performance and profitability, prevent fraud, monitor the enterprise's progress, and make an economic comparison.

Over the years, efforts have been made by teachers and other relevant bodies toward enhancing and promoting the study of accounting, especially at the secondary level. The secondary school accounting curriculum is generally designed to provide basic accounting literacy for a functional business mindset and acquire essential accounting skills and attitudes to foster the application of accounting in the business world. Thus, basic concepts and principles of accounting are indispensable in developing the business in any society. Despite the importance of this subject as one of the fundamental ingredients of entrepreneurship, it is plagued by poor performance (Alao & Ukpong, 2020; Omodero, 2020) and low enrollment at the undergraduate level. Thus, signifying an unfavorable attitude towards accounting.

Attitude is a social psychological construct representing an individual's evaluation of attitude objects. Attitudes are essential determinants of human behavior. Thus, when acquired, attitudes could influence students' likes and dislikes of a particular subject. A student's positive attitude to the subject has been proven to lead to good performance in that subject. A negative attitude towards a specific topic makes learning difficult, while a positive attitude stimulates students to make an effort and leads to high achievement (Veloo et al., 2015). Importantly, disparate studies have linked attitudes with students' performance (Awang et al., 2013; Guido, 2018; Kabunga et al., 2016; Lumintac, 2014; Nagy, 2018; Ndifor & Ngeche, 2017; Ogembo et al., 2015). More so, findings have indicated a significant relationship between student's attitude and their corresponding academic performance in accounting. Thus, determining students' attitudes towards accounting is critical in improving students' performance relative to accounting.

Teacher's likability and attitude toward accounting

It is crucial to continually explore the factors that drive academic performance in education (Abubakar, 2020). Therefore, this current study examined teachers' likability as a factor that could account for the variations in secondary school students' attitudes towards accounting. The teacher's likability describes students' generally positive attitude towards the teacher (Feistauer & Richter, 2018). The term describes the overall perception relating to attractiveness, friendliness, and pedagogy. Perhaps, students are more likely to be influenced by the teacher's characteristics and possibly develop a positive attitude towards the teacher and the subject taught by the teacher. Accordingly, Cottringer (2002) noted that likable factors positively influence others. Furthermore, researchers have underscored the role of likability in academics (e.g., Chatelain, 2015; Delucchi & Pelowski, 2000; Morgan & Bergeron, 2007). However, little is known about the interaction between teacher likeability and students' attitudes towards accounting. The primary purpose of this study is to examine the role of perceived teacher likability on secondary school students' attitudes towards accounting.

Hypothesis: *A teacher's likeability will positively correlate with students' attitudes towards accounting.*

Method

The study population includes secondary school students in the Enugu State of Nigeria. Participants comprised male and female school students enrolled in public and private secondary schools. They were mainly pooled from the art class. A total of 162 students were approached with the aid of school teachers and administrators between February and April 2022. The students were prepared and briefed on the research purpose before the commencement of the study. Out of the 162 students approached, 155 consented to partake in the study and were given the study instrument to fill on the spot. Apart from 13 wrongly filled questionnaires, the correctly filled copies (142) were subjected to statistical analysis.

Measure

Teachers Likability

The respondents rated the teacher's likability with a 10-item Linkert form scale in a 5-point rating ranging from 1 (not likable at all) to 5 (very likable). The scale was validated following a pilot study, and a Cronbach alpha .78 reliability coefficient was obtained. A higher score indicates a high teacher's likability.

Student's attitudes toward accounting

Attitude towards accounting was measured using a modified version of the accounting attitude scale (AAS) designed to ascertain the respondents' perspective toward accounting education. The scale is an 18-items scale measured in a five-point Linkert type format. A higher score indicates a positive attitude, while lower scores represent negative attitudes. A Cronbach alpha .78 reliability coefficient was obtained in the study.

Result

The study adopted a cross-sectional research design. Data from the respondents were analyzed using the statistical package for social sciences (SPSS, Version 23). A simple regression analysis was performed on the data to test the assumed interaction between teachers' likeability and students' attitudes towards accounting. The result of the linear regression analysis established a statistically significant interaction effect between teacher's likeability and student's attitude towards accounting, $F(1,140), 24.71 P < .05$ with adjusted R^2 of .183, revealing that teacher's likeability contributed about 18.3% of the variation of student's attitude towards accounting.

Table 2:

Table showing the linear regression result of the effect of teacher's likeability on the respondent's attitudes towards accounting.

	B	SEB	β	t	R^2	Sig
Constant	1.84	.049		38.76	.183	.000
Teacher's likability	-.69	.062		-6.8	.11.18	.000

Discussion

The study investigated the relationship between teachers' likability and attitudes towards accounting among secondary school students in Enugu state. One hundred and forty-two senior secondary school students responded to a self-report measure. The simple linear regression model conducted on the data indicated that the predictor variable statistically significantly predicted attitude towards accounting $F(1,140), 24.16 P < .05$. In particular, the result showed that teachers' likeability explained about 18.3% of the variance in attitude towards accounting. Thus, the finding affirmed the study's assumption that teachers' likability would correlate with attitudes towards accounting among secondary school students. The result corroborated the findings of Morgan and Bergeron (2007), which demonstrated a significant positive correlation between teacher likability and the probability of improved future enrollment in courses with likable teachers.

Moreso, the result aligns with previous findings, suggesting that students are strongly influenced by teachers who act as role models (Choudhary et al., 2019). Indeed, teachers' characteristics are indispensable in learning, especially in early education. The present outcome presupposes that a teacher's likability would significantly influence a learner's attitude in any subject, including accounting. Students who are in likeness with any aspect of the teacher's quality are probably more likely to develop a positive attitude towards the subject. The motivation to participate in academic work might be enhanced based on the likable attributes of the teacher. Equally, a teacher's likability does not necessarily lead to better performance in accounting. Better performance in accounting depends on the ability to process and store information. However, a teacher's likability provides a pathway to forming positive attitudes.

Strength, Limitations, and future direction

The result of the study provided insight into the significant effect of teachers' likability on the differential attitudes of students towards accounting education in secondary schools. The current findings could provide relevant data to education stakeholders, parents, and the general public in strengthening learners' performance in accounting. Regardless of the importance of this finding, it is imperative at this point to caution about generalizing the study's result. First, the self-report measure utilized in the study may be problematic in generalizing the result. Also, the sampling method may affect the generalization of the result. However, the study recommends that future researchers use multiple data sourcing measures and expand the samples for a more comprehensive outcome.

Conclusion

The study examined the relationship between teachers' likeability and attitudes towards accounting. The result found that the predictor variable accounted for the variance in attitude towards accounting. Thus, it is concluded that a teacher's likability is a significant determinant of attitude towards accounting education at the post-primary school level. Therefore, the study recommends that teachers improve their attributes and pedagogical qualities to attract their students' attention. Also, teachers should be more facilitators than strict instructors. This finding expands existing attitude research by showing that social factors such as teacher's likeability are reflected in classroom learning and can predict cognitive outcomes such as attitudinal change.

REFERENCES

- [1] Abubakar, M. B. (2020). Impact of instructional materials on students' academic performance in Physics, in Sokoto-Nigeria. *IOP Conference Series: Earth and Environmental Science*, 476(1). <https://doi.org/10.1088/1755-1315/476/1/012071>
- [2] Adeyinka, A. J., Abdulkarim, M., & Odi, N. (2019). Implications of development bank finance on the growth and development of MSMEs in Nigeria (2010-2017). *Financial Markets, Institutions, and Risks*, 3(3). [https://doi.org/10.21272/fmir.3\(3\).28-48.2019](https://doi.org/10.21272/fmir.3(3).28-48.2019)
- [3] Alao, O. E., & Ukpong, M. J. (2020). Instructional resources and effective pedagogy of financial accounting in secondary schools, Lagos, Nigeria. *International Business Education Journal*, 13. <https://doi.org/10.37134/ibej.vol13.sp.9.2020>
- [4] Awang, M. M., Ahmad, A. R., Bakar, N. A., Ghani, S. A., Yunus, A. N. M., Ibrahim, M. A. H., Ramalu, J. C., Saad, C. P., & Rahman, M. J. A. (2013). Students' attitudes and their academic performance in nationhood education. *International Education Studies*, 6(11). <https://doi.org/10.5539/ies.v6n11p21>
- [5] Bloomfield, R. J. (2008). Accounting as the language of business. *Accounting Horizons*, 22(4). <https://doi.org/10.2308/acch.2008.22.4.433>
- [6] Chakraborty, A. (2015). Impact of Poor Accounting practices on the growth and sustainability of SMEs. *The International Journal of Business and Management*, 3(5).
- [7] Chatelain, A. M. (2015). The effect of academics' dress and gender on student perceptions of instructor approachability and likeability. *Journal of Higher Education Policy and Management*, 37(4), 413–423. <https://doi.org/10.1080/1360080X.2015.1056598>
- [8] Choudhary, F. R., Javeed, T., & Zaman, S. (2019). Learners and instructors' attitude towards physics achievement at the secondary level. *Global Regional Review*, IV(IV). [https://doi.org/10.31703/grr.2019\(iv-iv\).48](https://doi.org/10.31703/grr.2019(iv-iv).48)
- [9] Delucchi, M., & Pelowski, S. (2000). Liking or learning?: The effect of instructor likeability and student perceptions of learning on overall ratings of teaching ability. *Radical Pedagogy*.
- [10] Ezeagba, C. (2014). The problems in the teaching and learning of accounting as a vocational subject in Nigeria secondary schools. *AFRREV STECH: An International Journal of Science and Technology*, 3(2). <https://doi.org/10.4314/stech.v3i2.13>
- [11] Feistauer, D., & Richter, T. (2018). Validity of students' teaching evaluations: Biasing effects of likability and prior subject interest. *Studies in Educational Evaluation*, 59. <https://doi.org/10.1016/j.stueduc.2018.07.009>
- [12] Guido, R. M. D. (2018). Attitude and motivation towards learning physics. In *arXiv*.
- [13] Hellmann, A., Perera, H., & Patel, C. (2010). Contextual issues of the convergence of international financial reporting standards: The case of Germany. *Advances in Accounting*, 26(1). <https://doi.org/10.1016/j.adiac.2010.02.002>
- [14] Hódi Hernádi, B. (2012). Green accounting for corporate sustainability. *Club of Economics in Miskolc' TMP*, 8(2).
- [15] Kabunga, A. & M. H. & M. C., Mohamed, H., & Mnjokava, C. (2016). Learners' attitudes and performance in science subjects in a-level in secondary schools, in Mbarara, Uganda. *The Journal of Educational Research*, 2, 10–25.
- [16] Khanom, T. (2017). Cloud Accounting: A theoretical overview. *IOSR Journal of Business and Management*, 19(06). <https://doi.org/10.9790/487x-1906053138>
- [17] Longe, F. (2011). Simplified and amplified financial accounting for senior secondary schools, polytechnics, and universities. 2nd ed., Abeokuta: Longe Venture
- [18] Lumintac, M. T. Q. (2014). Students' Negative Attitude to Physics Influences Low Academic Achievement. *International Journal of Education*, 12(1). <https://doi.org/10.7718/iamure.ije.v12i1.942>
- [19] Md Helal Uddin, M. H. U. & M. M. H. (2013). An overview of the basics of Islamic audit. *European Journal of Business and Management*, 5(28).
- [20] Mohammed AL-Shafeay, K., Jawad Al, M., Mohammed Ali Al-Wattar, Y., & Mohammed Ali Al, Y. (2020). the Impact of Information and Communication Technology (ICT) in the accounting system: Advantages, applications, and challenges. *Palarch's Journal Of Archaeology Of Egypt/Egyptology*, 17(6).
- [21] Morgan, T. Z., & Bergeron, A. (2007). The effect of teacher likability on student compliance. In *Journal of Undergraduate Psychological Research* (Vol. 2). http://www.sq.4mg.com/Cottringer_article.htm
- [22] Nagy, J. T. (2018). Evaluation of online video usage and learning satisfaction: An extension of the technology acceptance model. *International Review of Research in Open and Distance Learning*, 19(1). <https://doi.org/10.19173/irrodl.v19i1.2886>
- [23] Ndifor, T., & Ngeche, M. (2017). Student and teacher attitudes as correlates of performance in mathematics in Cameroon secondary schools. *International Journal of Humanities Social Sciences and Education (IJHSSE)*, 4. <https://doi.org/10.20431/2349-0381.0412001>

- [24] Ogembo, J. O., Otanga, H., & Nthenya Yaki, R. (2015). Students' and teachers' attitude and performance in chemistry in secondary schools in Kwale County, Kenya. *Global Journal of Interdisciplinary Social Science*, 4(3), 39–43. <http://lejpt.academicdirect.org/A18/001-008.htm>
- [25] Omodero, C. O. (2020). Factors associated with under-performance of accounting students: Evidence from a Nigerian public university. *International Journal of Education and Practice*, 8(3). <https://doi.org/10.18488/journal.61.2020.83.432.440>
- [26] Pepe, A. (2011). The evolution of technology for the accounting profession | CPA practice advisor. *CPA Practice Advisor*.
- [27] Puaschunder, J. M., Beerbaum, D., Ikäheimo, Seppo, & Derichs, D. (2019). Digital Accounting trends of the future—a behavioral analysis. *Social Science Research Network*.
- [28] Rajput, M. . (2014). Creative accounting: Some aspects. *International Journal of Business and Administration Research Review*, 2(4).
- [29] Tsunogaya, N., & Chand, P. (2012). The complex equilibrium paths towards international financial reporting standards (IFRS) and the Anglo-American Model: The case of Japan. *The Japanese Accounting Review*, 2(2012). https://doi.org/10.11640/tjar.2.2012_117
- [30] Uddin, R., Biswas, T., Julfikar, A., & Khatun, M. (2017). Accounting practices of small and medium enterprises in Rangpur, Bangladesh. *Journal of Business & Financial Affairs*, 06(04). <https://doi.org/10.4172/2167-0234.1000299>
- [31] Veloo, A., Nor, R., & Khalid, R. (2015). Attitude towards physics and another mathematics achievement towards physics achievement. *International Education Studies*, 8(3). <https://doi.org/10.5539/ies.v8n3p35>
- [32] Wright, R. S. (2019). Should Accounting Be the Language of Business? *Research-Technology Management*, 62(4). <https://doi.org/10.1080/08956308.2019.1613121>