



**STRATEGIES TO MITIGATE CAUSAL FACTORS OF LOW PASS
RATE IN THE ZIMBABWE SCHOOL'S EXAMINATION COUNCIL
ADVANCED LEVEL ACCOUNTING, HIGH GLEN DISTRICT,
HARARE ZIMBABWE**

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ABSTRACT

The study set to investigate strategies to mitigate causal factors of low pass rate in the Zimbabwe School's Examination Council Advanced Level Accounting, High Glen District, Harare. There has been a five years trend of poor results in Advanced Level Accounting in the District of study which is a cause for concern. A descriptive survey research design was used. The sample comprised of 100 pupils, 4 Teachers of accounting and 4 School Heads. The questionnaires and interviews were used to collect data. Major findings are that unconducive school and home environments contributed to pupil's poor performance in the subject. Recommendations are that teachers need to be motivated to attend class and teach. Parents should be proactive in their children's education.

Key words

Accounting, Performance, Advanced level, Zimbabwe School's Examination Council (ZIMSEC), Advanced level, Pass rate

1.0 INTRODUCTION BACKGROUND OF THE STUDY

The government of Zimbabwe finally struck a deal to localize all its high school certificate examinations. Zimbabwe Schools Examinations Council inherited the Advanced level syllabus from the University of Cambridge in 2000, The major motive behind was to avoid costs pertaining to the administration of foreign examinations. foreign currency payments to overseas markers and to make use of local professional teachers. 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 at advanced level accounting, the quality of the results is a big worry in most schools and over the years.

Auyeng and Sands (1997) Sugahara et al., (2008) alluded that the following factors amongst others have greater impact on the performance of accounting students, parental influence, peer influence, teacher influence, and association with others in the field. They further established that, 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. Heait and Brown (2007) 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, counsellors and government authorities had an influence on academic performance

In Zimbabwe the appeal of the accounting skills has seen more and more pupils opting to study accounting at Advanced level as a basis for further studies to chartered accountancy, forensic accounting and auditor and tax consultants to mention but a few. The demand for accounting in commerce and industry has seen more schools offering accounting at Advanced

level in both rural and urban schools. This has also seen schools in High Glen District offering accounting at Advanced level.

According to Remenyi, Williams, Money and Swartz (2002), most schools offer commercial subjects, accounting included, without having put in place adequate facilities and measures that would aid pupils' performance. Failure by schools to put in place resources, facilities and providing an enabling environment has, thus, seen many pupils taking accounting at Advanced level performing badly nationwide with all schools covered in the research study failing to attain a fifty per cent pass rate. The problems associated with pupils' poor performance have also been compounded by the changes that have been incorporated into accounting standards.

1.1 STATEMENT OF THE PROBLEM

Pupils' poor performance in accounting at Advanced level is a real cause for concern. This bad scenario is not confined to a single school, it is a worrying trend that has somehow developed into a pattern. Pupils with a prior background in the subject are disturbingly failing to maintain consistency in the subject. This study, therefore, seeks to investigate the factors that contribute to pupils' low pass rate in Accounting at Advanced level.

1.2 OBJECTIVE

The research objective for this study was to investigate the main causal factors of low pass rate in the ZIMSEC advanced level accounting subject

Research question

What are causal factors that contribute to low pass rate at Advanced level in High Glen District?

Justification of the study

The research is important for the purposes of:

- Identifying the factors which are contributing to the low pass rate of Accounting at Advanced level in High Glen District, findings which can also be inferred nationally.
- Finding possible solutions to the identified causes of pupils' poor performance in accounting at Advanced level thereby improving their future performance.

2. LITERATURE REVIEW

According to Haralambos and Holborn (2002), the school should be an extension of the home. There should not be difficulties in pupils' transition from home to school. Whatever learning activity that takes place in the school should be reinforced by support from home. Themane (1989), is of the view that parental involvement in their children's education has a direct bearing on their children's performance. Children who failed to get assistance with their schoolwork at home got frustrated and disillusioned with the subject as they perceived themselves to be no hopers. In a research carried out in the United States of America on African Americans, Saiddudin (2003), attributes domestic instability contributes to pupil's poor academic performance.

Zimbabwean pupils are no exception to the social problems affecting contemporary societies. The exposure of young people to negative role models from an early stage in life contributes not only to poor academic performance, but also to learners dropping out of school. It was also noted that pupils from intact families were much more likely to excel academically than their counterparts from broken homes. According to Adell (2002), learners from unstable homes are generally emotionally disturbed and therefore tend to underperform in school.

- **Parental educational level**

According to Castejon and Perez (1998), the level of a parent's educational attainment plays a major role in determining their contribution to their children's education. Castejon and

Perez (1998), indicated that family factors are among the greatest influences of academic performance among pupils. The learners' perception of family support directly affects performance, while the mother's level of education does so indirectly. The level of the parents' educational attainment determines, to a large extent, the parents' involvement in their children's education. The high prevalence of low levels of educational attainment in the rural areas has resulted in most parents of pupils attending school in the rural areas getting very little, if any, help from home.

- **Educational resources at home**

Sugahara et al (2008), are of the opinion that the learners' backgrounds relating to the availability of educational resources such as books, educational television channels, computers, study desks and chairs as well as a tranquil study environment and general support from home are crucial to the success of the learners. Learners who have access to such resources are at an advantage compared to those from poor families. Pupils having access to teaching and learning materials are, thus, able to study on their own and are less reliant on the teacher and the few resources available in most schools.

Besides the home environment, the school environment also affects the performance of pupils in Advanced level accounting. According to Haralambos and Holborn(2002), the school is an extension of the home and pupils must feel equally at home when they are at school. Wide discrepancies have been observed between what the learners experience at home and at school. The home and school environments thus cause pupils to experience life in two different worlds thereby affecting their academic performance. The differences in the demands of the home and school environments thus lead to pupils having to greatly adjust when they go to school. That transition has been a cause for concern for the majority of the pupils.

- **Facilities**

According to Ralenala (2003), thousands of schools in South Africa have poor infrastructure. The trend observed in South African schools is also highly prevalent in Zimbabwe with the majority of schools lacking basic infrastructure such as classrooms and libraries. Pupils must make do with the inadequate infrastructure. According to Kriek Grayson (2009), there is a strong relationship between the learners' performance and the quality of facilities available to the learners. The majority of schools in Zimbabwe do not have Internet facilities such that pupils solely depend on textbooks and teachers for their information needs. Some schools in urban areas have Internet and satellite television facilities whereas such facilities are beyond the reach of most of the schools. With the rapid changes taking place in accounting, pupils have a greater need for such facilities which give them access to current information.

According to Stifiel, Schwartz, Portas and Kim (2001) in a study carried out in the United states of America, Canada and Australia by the Centre for Education Governance, it was revealed that better funded and resourced schools were able to improve learner performance. Some schools especially in the high-density suburbs and rural areas charge very low fees such that very little funds are left for the purchase of teaching and learning materials.

- **Teacher motivation**

According to Maslow (1962), motivation is the ability to influence a person to behave in a certain manner and sustain that behaviour. Motivation can be from within (intrinsic) or influence by external factors (extrinsic). One of the most common sources of demotivation amongst Zimbabwean teachers has been poor remuneration. With the poverty datum line (PDL) pegged at close to \$7 426 per month, Zimbabwean teachers earn an average salary of \$3200 per month including allowances. As a result of poor remuneration experienced accounting teachers have left the profession and those that remain are not motivated to give

their best effort. Poor remuneration of teachers has seen many teachers engaging in part time work at the expense of their pupils. Instead of devoting their spare time to their pupils' teachers now use their spare time to give extra lessons to pupils who can pay for extra lessons

3. RESEARCH METHODOLOGY

A descriptive research design was used in this study. The data collection methods include questionnaires, interviews as well as observation. The main reason for triangulating the data collection methods being the need to obtain accurate data. Since it was not possible or practical to study the whole population of high schools in the district offering accounting at Advanced level, a sample of four schools was selected. These schools constitute more than one third of the high schools in the district. Subjects were selected using the stratified random sampling method. This method was selected to ensure that an equal number of boys and girls were selected. This was done also to enhance the validity of the research.

4. DATA PRESENTATION, ANALYSIS AND DISCUSSION

Table 1: Parental Support

Responses	Frequency	Percentage
Got help from home	49	49%
Did not get help from home	51	51%
Total	100	100%

Source: Research survey data

Fifty-one (51%) per cent of the respondents did not get any form of help in the learning of accounting at Advanced level from home. The major reason behind their failure of getting assistance from immediate family members was lack of knowledge of accounting at Advanced level. Such pupils heavily rely on their schoolteachers and peers who would have

mastered the concepts troubling them. According to Hartell, Lightell and Maxwell (2005), lack of support from home strongly impedes the students' performance as learning is restricted to the school only. Pupils encountering problems at home got stuck since they could not get any assistance from home. It was, thus, observed that such pupils tend to develop a negative attitude towards the subject, leading to them performing poorly in the subject. Pupil's poor performance in turn demotivates the learners.

Table 2 Teacher presence in class

Responses	Frequency	Percentage
Teachers came to work as timetabled	78	78%
Teachers sometimes miss lessons.	22	22%
Total	100	100%

Source: Research survey data

Besides coming early for the lessons, pupils were also asked to respond to the frequency with which their teachers attend to their lessons. Of the one hundred respondents, seventy-eight percent (78%) of the pupils said that their Advanced level accounting teachers came to work as timetabled and twenty-two percent (22%) said that their accounting teachers sometimes miss lessons.

Table 3 Teachers' completion of the syllabus:

Responses	Frequency	Percentage
Teachers completed the ZIMSEC Advanced level accounting syllabus	70	70%
Teachers did not complete the Advanced level accounting syllabus	20	20%

Did not know whether their teachers completed the syllabus or not.	10	10%
Total	100	100%

Source: Research survey data

Seventy percent (70%) of the respondents stated that their teachers completed the ZIMSEC Advanced level accounting syllabus whilst twenty percent (20%) of the respondents stated that their teachers did not complete the Advanced level accounting syllabus. Ten percent (10%) of the respondents did not know whether their teachers completed the syllabus or not. Adequate syllabus coverage was seen as being key to pupil's performance in Advanced level accounting. During the interviews with advanced level accounting teachers, it was noted that syllabus completion was of great importance to the pupils' success in Advanced level. Failure to complete the syllabus thus; leaves pupils with gaps in knowledge which further manifested itself through poor pupils' results.

5. SUMMARY, CONCLUSION AND RECOMMENDATIONS

It was discovered that most pupils, were getting very little, if any, help at home. The majority of such pupils cannot afford to attend extra lessons due to financial constraints and that option is limited to their class teacher. The majority of parents of day scholars cannot afford to buy their children personal copies of accounting textbooks. Failure to access personal resources limits the amount of information available to such pupils.

It was noted that some teachers failed to complete the advanced level accounting syllabus. Failure to complete the syllabus meant that pupils sit for examinations with deficient knowledge. Some textbooks by the schools were found to contain certain

content which is no longer relevant to the requirements of the current Advanced level accounting syllabus.

Recommendations

Based on the findings of the study, it is recommended that:

- Parents must be encouraged to be proactive in their children's learning. Parents play an active role. Despite they may lack knowledge in accounting, parents should try by all means to provide their children with an enabling environment.
- Teachers should try by all means possible to ensure that they complete the Advanced level accounting syllabus before pupils write their final examinations. Syllabus completion will minimise chances of pupils sitting for examination on content they have not yet covered.

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