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TRENDS IN GENDER PARTICIPATION IN ACCOUNTING PROGRAM IN THE MADONNA UNIVERSITY, OKIJA (2002- 2012)

Dr (Mrs) Ezeani Nneka Salome
Accounts/Business Education unit
Department of Educational Foundations and Management,
Ekiti State University, Ado-Ekiti, Ekiti State, Nigeria.

Abstract
Accounting is accepted as the life wire of any business activity hence it is offered in almost all accounting and business related disciplines. It is widely regarded as the information system through which financial and monetized information is generated for social, economic and political decisions. The youths (male and female), being the future hope of a nation's development, require an understanding of accounting program that will make them take initiatives and decisions to solve financial problems and improve accounting services and performance. On this note, the study investigated gender imbalance in accounting program in the Madonna University, Okija, Nigeria; from 2002/2003-2011/2012 academic sessions. The ex-post-facto research design was adopted for the study and the data collected were analyzed using descriptive statistics to answer the research questions, while t-test statistics was used to test the hypotheses. Three objectives, three research questions and two hypotheses were raised for the study. Among the employers, two hundred (200) employers who have worked for 15 years and above, and have up to 10 employees including accountants, were purposively selected from the Employers' Reports sent to the University by the employers, and they were also interviewed to ascertain the employment status of these accountants who are graduates. In gender enrolment, the study made use of the admission register in the Accounting Department of Madonna University, Okija. On gender employment, data obtained from the admission register of the university for the year under study (2002-2012) were used to answer the research questions and to test the hypotheses. The study found that there was a gender imbalance in enrolment in favour of males. There was also a significant difference in the academic performance on gender imbalance. Males tended to perform better than females. There was no gender preference in employment exercise. The study recommended that the employer should sustain the current no gender discriminatory employment practices and the status of accounting discipline should be further enhanced academically and socially so as to attract the females that appear to be status-conscious.

Keywords: trends, gender, accounting program, accountants.

INTRODUCTION

Being able to conserve resources, envisage the needs in an up-coming project, estimating what such life sustaining programs would require among others are skills that the accounting discipline imparts on in-training participants. These skills are required in large measure vis-à-vis the global millennium development program that in addition required gender balance in its execution.

Accounting is a discipline offered at different levels of tertiary institutions, with the aim of equipping the recipients with marketable skills required in the labour market or for self-employment. Accounting program therefore, entails the study of accounting courses in different institutions and at different educational levels (e.g OND, HND, NCE and B.Sc). Umunnah (1992) attested that accounting is regarded as an area of discipline that equips the youths with necessary skills for proper financial management required for occupational competence.

Accounting is always practiced in virtually every business dealings. No wonder Umunnah (1992) affirmed that in every business establishment, be it government offices, parastatals private companies, banks and other financial institutions, the importance of accounting cannot be over-emphasized. This study was geared towards the university accounting graduates for sustainable development or human capacity building.

The goal of accounting for the learner is to make them fully equipped for office work in the labour market and to become self-employed. On graduation, the recipients would occupy positions such as accountant general, auditor general, accountants' directors, and auditors. The Accounting program according to EKSU (2012) and (2011) is designed to meet three requirements, namely:

- The National University Commission minimum standards.
- The new requirements for the award of the professional certificate of the institute of Chartered Accountants of Nigeria (ICAN), Association of National Accountants of Nigeria (ANAN) and other related bodies.
- Changes and developments in the theory and practice of accounting profession in the Nigerian economy and the world of business

The professional components which account for 60-80% of the course offerings in Accounting include courses in GST (General Studies), Business courses and Accounting courses (such as Cost Accounting, Public Sector Accounting, Auditing and Assurance Services,

Bankruptcy and Executorships Accounting, Management Accounting, Financial Accounting etc). An accountant having been exposed to the above mentioned courses should be able to exhibit core job competences needed in executing accounting and accounting related jobs.

Bandura (2001) sees gender as the entire set of differences commonly attributed to male and female which may be partially or wholly, socially determined. To Mendel (1999), gender is a social construction of an individual's genetic sex and this construction assists in various aspects of both males and females' lives. With the inclusion of different aspects of accounting in the preparation of accounting program, the course or discipline is generally regarded and seen as the "masculine course. Though there have been the problems of gender enrolment and imbalance in favour of the male accounting students in accounting program.

In other words, gender sociologically means a man or woman. However, gender in this context is learned behavior in a given society, community, etc, which can be influenced by age, class, race, ethnicity, culture, religion, geographical, economic and political environment (Obiorah and Nwosu, 2012). Gender and sex are at times interchangeably used, but gender does not replace the term sex. Sex on the other hand, refers to biological differences between men and women. According to the authors, this information implies that gender is a social construct rather than innate in the humans.

The Nigerian society for some reasons has regarded Accounting discipline as "masculine" program. This could be the reason why Odah, Oduma and Akpotohowo (2011) submitted that the achievement by male and female students with respect to different courses offered in accounting, male students are more likely to take responsibility of their own learning than the female counterparts in an academic environment. Agwuike (2003) in Obiorah and Nwosu (2012) noted that gender stereotyping has permeated the entire school system especially in the studies of science, technology, mathematics and accounting. Agwuike went further to stress that there are "masculine" subjects such as science, technology, accounting and mathematics, and the so called "feminine" subjects like home economics, literature and secretariat studies. This stereotype could result to poor enrolment for the disadvantaged sex. For example, for accounting program, the female enrolment has been low compared with their male counterparts. Apart from the many factors that could influence the choice of one's career, interest, attitude, skills and capabilities are very necessary. Since the world of business offers very fascinating opportunities for careers life that could even provide individual independence and every profitable life (Ezeani, 2012), there is need for the individual to make a career choice which he/she can make maximum use of his/her interest and capabilities that would enable the individual to excel in the world of business.

Buttressing the above assertion, Owuamanam and Babatunde (2007) affirmed that male and female take the same subjects in school, but female tend to go for courses that do not require more energy and brain tasking. Rather, they tend to settle for careers like home making. Whereas, the males looked for jobs in management, engineering, banking, accountancy and other brain tasking profession. No wonder Eban (1999) in Abiodun (2013) reported that females are always given away in marriages very early in life and this reduces the level of females in the school system. This however, makes the females to look inferior, rejected and non-chalant to class work. This study was carried out using accounting majors in the Faculty of Management Sciences in Madonna University, Okija, since the above studies focused their attention on the educational students and their program.

With a study of this nature, it is not clear whether the gender inequality in enrolment and employment translates students into better academic performance especially the female students in accounting program in the Universities. Though, some scholars in other discipline and educational attainment reveal that there is difference in cognitive achievement on gender basis, Owuamanam and Babatunde (2007) citing Kelin (2004) stressed that society holds generally that male have a higher tendency of expressing self-confidence and demonstrating higher ability to perform various tasks than their female counterparts. A similar view was expressed by other researchers such as Abdu-Raheem (2010), Fisho-Onidedi (2001), Eierronrs (1999), Keeves and Kott (1992). Due to the perception that females are weaker vessels both cognitively and physically, their levels of achievement in almost all areas of human development have been impaired.

In the Nigerian business environment which is a free society, there should be no gender discrimination in accounting recruitment in terms of employment in any form. The researcher is of the view that when parents, institutions, and so on encourage female students to study professional courses, such as accounting, this will invariably reduce the gender imbalances in accounting profession. Thus it became imperative to investigate the trends of gender imbalances in enrolment, cognitive achievement and employment in accounting profession and its ramifications.

STATEMENT OF THE PROBLEM

Generally, students upon their graduation in accounting discipline tend to divert to other discipline such as Public Administration, Business Administration, Marketing and Business related areas at postgraduate level. This could be as a result of not being well equipped in the accounting discipline or low performance in accounting program when they were in school.

It has also been observed that gender imbalance exists in accounting profession in favour of males. This has in the past brought about low enrolment of females in accounting programmes in the Nigerian universities. As more males graduate, they tend to occupy the available positions in the labour market. The males may be

studious academically that they perform better than females. Sometimes females who picked up accounting discipline may exert more efforts to perform better than males in the accounting profession. Actually, whether these assertions are information, is not yet ascertained empirically. Therefore, this study sought to determine the trends in gender enrolment, cognitive achievement, employment and sustainable development aspect in accounting profession.

PURPOSE OF THE STUDY

The major purpose of this study was to investigate the trends in gender involvement in accounting profession in Nigerian universities. Specifically, the study sought to ascertain the trends in gender:

- enrolment in accounting program in the Madonna University, Okija.
- academic achievement in accounting program in Madonna University, Okija.
- employment in accounting program in the Madonna University, Okija.

RESEARCH QUESTIONS

The following research questions were raised:

- What are the trends in gender enrollment in accounting program in Madonna University, Okija?
- What are the trends in gender academic achievement in accounting program in Madonna University, Okija?
- What are the trends in gender employment in accounting program in Madonna University, Okija?

RESEARCH HYPOTHESES

The following hypotheses were formulated and tested at 0.05 level of significance.

- There is no significant difference between male and female enrolment in accounting program in Madonna University, Okija.
- There is no significant difference between male and female academic achievement in accounting program in Madonna University, Okija.

LIMITATION OF THE STUDY

This study is limited in terms of the fact that the researcher could not interview all the respondents as they were busy attending to customers, board meeting or other official assignments.

SIGNIFICANCE OF THE STUDY

The knowledge and the focus of accounting as a discipline of study are germane and fundamentally important to its quality. Any program of study that is not understood or ill-conceived may not succeed in its implementation because such program will certainly require proper clarification. Therefore, a proper understanding of accounting program, its objectives, the process and its products are good indices for assessing its sustainability. The outcome of this study will provide avenues for governments and institutional administrators to re-direct their efforts towards ensuring and realizing quality accounting program which is the ultimate goal of good and quality instruction in the universities. Also, the results of this study would reveal some weaknesses connected with the teaching of accounting courses which made female students not to perform well or have flare for accounting profession.

RESEARCH METHOD

The ex-post-facto research design was employed in this study using the available and relevant records or data. Regarding the gender enrolment, the study made use of the admission register in the Accounting Department of Madonna University, Okija. The period studied was from 2002/2003- 2011/2012 academic sessions. Also the academic achievement of students in each year in accounting program was considered. On gender employment, 200 employers who have being in existence or have worked for 15 years and above, and have up to 10 employees including accountants, were purposively selected from the Employers' Reports sent to the University by the employers, and they were also interviewed to ascertain the employment status. The data obtained from the admission register of the university for the year (2002-2012) under study were used to answer the research questions and hypothesis one. Percentages were computed for both male and female enrolments to ascertain the trend of the performance in the admission. Extract of the GPA obtained by candidates were grouped on gender basis and percentages computed to determine the trend of the performance in order to answer the research question two. On gender employment, the employers were interviewed by responding to the following questions: What is the name of your organization? What is the location of your organization? How many males were employed in your accounting unit? How many females were recruited in the accounting section of your organization? What are the total strength of males and females you employed in your accounting department? What are the positions of the male and female accounting students you employed? The researcher used stratified random sampling techniques in selecting male and female students in each academic year of the study (see table 2). The males and females students used for the study were the final year B.Sc. Accounting majors.

RESULTS

Table 1 presents the enrollment in accounting program from 2002-2012 academic sessions.

The data summarized in Table 1 (relating to research question one) revealed the enrolment in the Department of Accounting of the Madonna University for the study. The standard deviation revealed more variability from the mean for the female enrolment. But from the perspective of percentages, there is a marked difference in the enrolment between male and female, with the scale tilting in favour of the males. This means that the enrolment for the female is less than the male (the lowest and highest being 25.64% and 56.10% as at 2007 and 2010 academic of sessions, respectively. The males outnumbered the females in the following academic sessions: 2002 (69.2%), 2003 (62.5%), 2004 (66.5%), 2005 (66.7%), 2006 (70.9%), 2007 (74.4%), 2008 (62%), 2011 (56.7%)

and 2012 (57.3%) while in 2009 and 2010 academic sessions, female outnumbered male's with 55.5% and 56.10%, respectively. The combined data for the eleven years showed that the enrolment for the male was 60.7% and the female was 39.3%. This trend depicts a high gender enrolment imbalance in favour of the males in accounting program.

Table 1: Enrolment in Accounting Department (2002-2012) Academic Sessions

Year	Enrolment in gender			% of Gender Enrolment		
	Male	Female	Total	Male	Female	Total
2002	180	80	260	69.2%	30.8%	100.0%
2003	200	120	320	62.5%	37.5%	100.0%
2004	250	126	376	66.5%	33.5%	100.0%
2005	280	140	420	66.7%	33.3%	100.0%
2006	300	123	423	70.9%	29.1%	100.0%
2007	290	100	390	74.4%	25.6%	100.0%
2008	310	190	500	62.0%	38.0%	100.0%
2009	200	250	450	44.4%	55.6%	100.0%
2010	180	230	410	43.9%	56.1%	100.0%
2011	280	214	494	56.7%	43.3%	100.0%
2012	290	216	506	57.3%	42.7%	100.0%
Total	**2,760**	**1,789**	**4,549**	**60.7%**	**39.3%**	**100.0%**

Table 2 showed the comparison of gender academic achievement in accounting program in 2002/2003 - 2011/2012 academic sessions.

Table 2: Comparison of Gender Academic Achievement in Accounting Department (2002/2003 – 2011/2012 Academic Sessions

Academic Year	Gender			Percentage		
	Male	Female	Total	Male	Female	Total
2002/2003	80	40	120	66.7%	33.3%	100.0%
2003/2004	75	35	110	68.2%	31.8%	100.0%
2004/2005	90	40	130	69.2%	30.8%	100.0%
2005/2006	60	75	135	44.4%	55.6%	100.0%
2006/2007	86	100	186	46.2%	53.8%	100.0%
2007/2008	88	60	148	59.5%	40.5%	100.0%
2008/2009	120	180	300	40.0%	60.0%	100.0%
2009/2010	90	85	175	51.4%	48.6%	100.0%
2010/2011	80	106	186	43.0%	57.0%	100.0%
2011/2012	120	100	220	54.5%	45.5%	100.0%
Total	**889**	**821**	**1710**	**52.0%**	**48.0%**	**100.0%**

Table 2 summarizes data (answering research question 2) on academic achievement for the last ten consecutive sessions of the final year B.Sc. Accounting major students. The data revealed that female outperformed the male in only four sessions. On the other hand, the male achieved academically more than the females, a trend that was consistent for the six sessions. The computed standard deviations were 18.66 and 43.60 for the males and females, respectively. Thus, females showed larger variability from the mean than the males. The graphic presentation of the academic performance trend is shown in Figure 1 below.

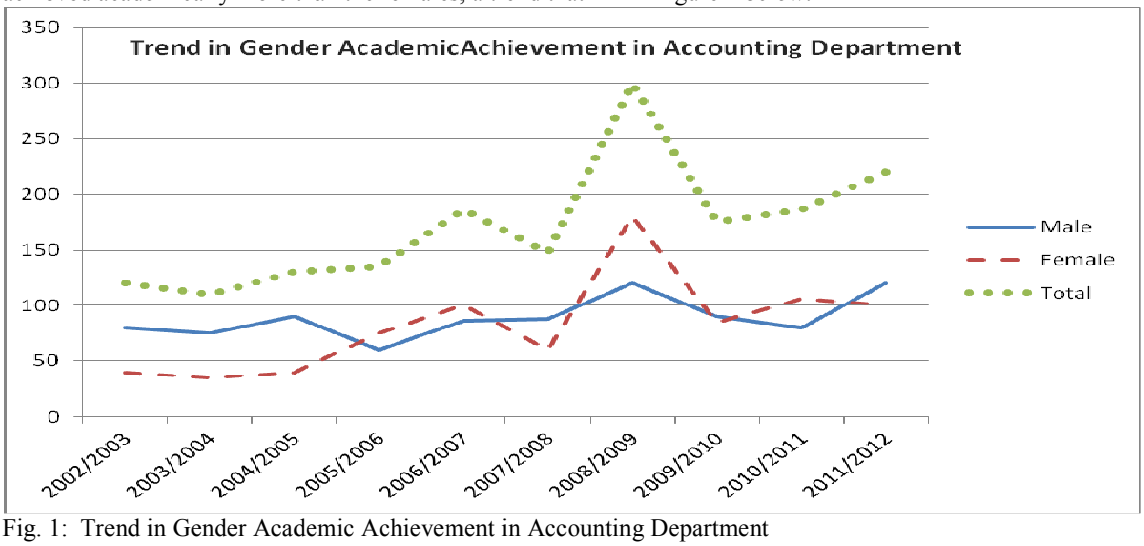

Fig. 1: Trend in Gender Academic Achievement in Accounting Department

Table 3 depicts the gender preferences in Employment in accounting program as at the time of interview in January, 2014.

Table 3: Gender Preferences in Employment in Accounting Profession As at the time of Interview, January, 2014

Gender Preferences	Job Employment	% of Gender Preference
Males only	1,900	38.85
Females only	890	18.20
Both	2,100	42.95
Total	4,890	100%

Table 3 presents the responses of the employers of labour interviewed on the employment preferences in accounting profession. Financial accountant, tax adviser, reporting accountant, investigation, auditor, cost/management accountant others include consultant, receiver, banker, liquidators, treasurer, practicing accountant, trustee, investment analyst, accounting information systems manager were eligible for the vacancies. Out of 4,890 accountants, 1,900 males were preferred (38.85%) to occupy the positions, 890 females were (18.20%) were offered employment in accounting profession, while 2,100 (42.95%) showed that preferences were not accorded to any particular gender type. The trend reveals that gender is not an issue in employment in accounting profession. Rather, it is a matter of vacancy (42.94%).

For the graphical presentation of the gender employment preferences, see Figure 2 below.

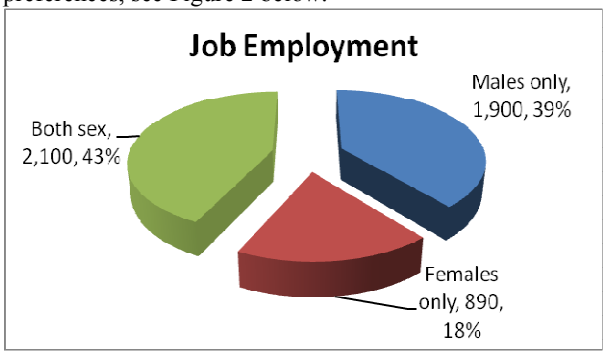

Fig. 2: Job Employment

Table 4 indicated the comparison (t-test) of gender enrolment in accounting
program (2002/2003- 2011/2012)

Table 4: Comparison t-test of Gender Enrolment in Accounting Program (2002/2003 – 2011/2012)

Academic Year	Number of Gender Enrolled		Mean GPA		T-test	Analysis	Remark
	Male	Female	Male	Female	t-calculated	t-critical	
2002	180	80	3.10	2.80	0.62		Accepted
2003	200	38	2.98	2.86	-1.70		Accepted
2004	250	126	4.00	2.89	2.80		Rejected
2005	280	140	4.20	3.60	2.34	1.96	Rejected
2006	300	123	5.00	3.76	3.00		Rejected
2007	290	100	4.38	4.10	3.11		Rejected
2008	310	190	4.12	4.01	3.22		Rejected
2009	200	250	4.40	3.90	2.96		Rejected
2010	180	214	4.27	4.00	3.55		Rejected
2011	280	214	4.57	3.58	3.46		Rejected
2012	290	216	4.15	4.07	3.53		Rejected

The data in Table 4, was used to test hypothesis one (1) on the differences in gender enrolment in accounting program. The null hypothesis was accepted for the first two years (2002 – 2003), showing that there is no significant difference in enrolment based on gender. On the other hand, the remaining nine and the grand total for the eleven year's enrolments were rejected, showing a significant difference in gender enrolment in accounting program in favour of the males.

Table 5 revealed the comparison t-test ('t') of gender academic achievement in accounting program (2002/2003-2011/2012).

Table 5: Comparison t' test (t) of Gender Academic Achievement in Accounting Program (2002/2003 – 2011/2012)

Academic Year	Number of Gender Enrolled		Mean GPA		T-test	Analysis	Remark
	Male	Female	Male	Female	t-calculated	t-critical	
2002/2003	80	40	3.00	2.75	0.55		Not Rejected
2003/2004	75	35	2.96	2.70	-1.60		Not Rejected
2004/2005	90	40	2.98	2.81	0.30		Not Rejected
2005/2006	60	75	2.80	2.6	0.59	1.96	Not Rejected
2006/2007	86	100	2.58	2.46	-0.90		Not Rejected
2007/2008	88	60	2.87	2.63	-2.88		Rejected
2008/2009	120	180	2.90	3.00	0.11		Not Rejected
2009/2010	90	85	3.00	2.95	0.98		Not Rejected
2010/2011	80	106	2.89	2.81	0.63		Not Rejected
2011/2012	120	100	2.78	2.67	1.36		Not Rejected

The data in Table 5 was used to test hypothesis two (2) relating to the differences in academic achievement of the males and females in accounting program. The t-values for the ten sessions were less than the critical value, except for 2007/2008. This result revealed that there was no significant difference in academic achievement based on gender in accounting program.

DISCUSSION

Imbalances in enrolment are evident and revealed in the data of this study. There was a significant difference in enrolment of the males and females in accounting program in favour of the males. This finding is in line with the societal view of accounting profession as being a masculine course hence; a reason why the females are shying away from the course. This finding is in consonance with the findings of Eban (1999). In the same vein, Kolawole (2002) found that generally, male students had a higher academic achievement in all the science subjects studied than the female students. A possible reason for this is not far fetched. The present study was carried out with a different scope that was related to the professional accounting program of the university, as opposed to the Owuamanam and Babatunde (2007) who found out that male and female take the same subjects in school, but female tend to go for courses that do not require more brain tasking e.g home making.

The two studies had no common scope and consequently, similar finding is not guaranteed. The findings on academic achievement of the male and female were interesting. The male appeared to have performed better than females. There was impendent of existing empirical findings on this study as Abdu-Raheem (2010) dealt with secondary school education students where male students performed better than their female counterparts. However, the finding is consistent with Ezeani (2012) who showed that influence of one's career, interest, skills, takes a highly career oriented and motivated female to enrol in a course for better academic achievement than male in accounting program as shown in the present study. A study carried out by Abdu-Raheem (2010) revealed that male students performed better than the females in government and history subjects.

On trends in gender preference in employment of the graduates of accounting discipline, no visible gender preference was observed. Both male and female were equally treated in employment and this is consistent with the notion of the Nigerian society regarding the labour market.

CONCLUSION

There is a consistent gender enrolment imbalance in accounting discipline in the university in favour of the male. Males performed better than females in accounting discipline. Also, the trend in employment which is consistent with the Nigerian terrain of the business world has no gender bias. Rather, both males and females were equally accepted and treated same.

RECOMMENDATIONS

Based on the findings and the conclusion of the study, the following recommendations were made:

- The employers should sustain the current non-gender discriminatory employment practice.
- There should be no gender imbalance in all academic work in accounting as a profession and academic discipline.
- Education industry in Nigeria should restructure their accounting curriculum towards helping the youths to realise their potentialities.

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