Knowledge of Book-Keeping as a Predictor of Academic Performance in Principles of Accounts among Business Education Students in Nigerian Colleges of Education

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Abstract- The major purpose of this study is to find out the extent to which previous knowledge of Book-keeping will predict students' academic performance in Principles of Accounts 1 (BED 111) at the NCE 100 level in College of Education, Ikere Ekiti, Ekiti State, Nigeria. The study employed an ex-post facto research design with a sample of 371 selected from a population of 708. Three research hypotheses were tested at 0.05 level of significant using T-test, Standard deviation, Multiple regression and Analysis of variance. A finding from the study reveals that previous knowledge of Book-keeping significantly contributes to the prediction of academic performance of students in Principles of Accounts 1 (BED 111) among others. It was concluded that the influence of previous knowledge in teaching/learning process provides the background to framework upon which new learning will be placed. It is recommended that Joint Admission Matriculation Board (JAMB) should properly streamline their admission requirements to ensure that only students with O'level result in Book-keeping and Accounts are qualified to apply for NCE Business Education programme.

Index Terms- Previous Knowledge, Book-keeping, academic performance, principles of accounting and business education.

I. INTRODUCTION

Admission requirements were streamlined in the past in such a way that students can only gain admission to pursue courses that are relevant to their ordinary level selected subjects. Then, it was impossible for a student who did not offer commercial subjects to apply for a course in business related fields, because the Joint Admission Matriculation Board (JAMB) brochure specifically stated the required subjects like Economics, Commerce, Book-keeping/Principles of Accounts, Mathematics, English language and government. It was assumed that the students have same previous knowledge at ordinary level that will be related and useful or provide foundation for the courses they want to read at the tertiary institutions.

Nowadays, students' population in Business Education programme continued to increase like any other discipline. Though, students who are admitted to pursue business education at the Nigeria Certificate in Education (NCE) level do pass through the Unified Tertiary Matriculation Examination (UTME) and the screening that follows before they are finally admitted, it is evidently clear that most of the students have different academic background in terms of the subjects offered at the

WAEC, NECO, NABTEB (SSCE) O' level. A close look at the [42] reveals that it is not compulsory for intending business education students to offer commercial subjects especially bookkeeping before they are qualified. The brochure states that students should have five credits passes in English Language, Mathematics, Economics and any two among the following: government, commerce and Bookkeeping.

The foregoing therefore is an indication that students in Commercial, Science and Arts or Humanities classes are also qualified to pursue business education if they are able to pass the UTME and the required O/L passes. Thus, the students admitted for the programme have different subject background at their point of entry which is referred to as the previous knowledge of the students. In fact, some of the admitted students are science biased, some are Arts oriented while some are business subject oriented as long as they have credit passes in Mathematics, English language and any other three subjects.

Principles of Accounts is a commercial subject which is classified as numerate in that it deals with recordings of financial transactions of small, Medium and large organizations. At the Junior Secondary School (JSS) level, the subject is grouped among the five subjects that made up of integrated business studies curriculum. Thus, [12] observes that Business studies (BS) at the JSS level is no longer conceived in terms of the traditional single and compartmentalized subjects which is a characteristic of the Pre-NPE system of education, but as an integrated programme of which Bookkeeping and accounts, commerce, office practice, shorthand and typewriting are components.

The JSS business studies seeks to give students a generalized and broad ideas of the field of business while the SSS business studies tries to narrow them down to the study of specific business subjects, some of which students may wish to specialise in the future. The [16] states that the SSS, where principles of accounts is being offered as a separate and single subject, shall be comprehensive with a core-curriculum designed to broaden pupils' knowledge and outlook. Thus, Principles of Accounts is listed among the vocational electives for students who will want to pursue a career in business related fields.

Business education at the NCE level is meant to produce highly qualified teachers in business studies, that is, experts who are expected to prepare competent student of business technology at both the JSS and SSS levels. [12] concludes that this class of graduates is to be sufficiently equipped to teach proficiently all business skills in accounting, office information system as well as related courses in commerce and economics.

In the light of the above, the researcher viewed that, for a student to have a firm and adequate grip of any of the subject, such a student should pass the subject with at least a grade of 'C', which is 50%. Thus, this study will regard a pass mark of 50% as a good performance while any score below 50% is categorised as poor performance.

One of the courses offered at the NCE business education programme is Principles of Accounts 1 (BED 111), the students' academic performance in Principles of Accounts 1 (BED 111) seem not to be encouraging despite the fact that most of the topics therein are Senior Secondary School syllabus, majority of the students still seem to find it difficult to do well. Book-keeping/Principles of Accounts is one of the subjects offered by commercial students at the Senior Secondary Level, which ordinarily one will expect it to form learners' previous knowledge and have influence on students' performance in BED 111, which is a first semester course at NCE 100 level. The importance of previous knowledge in education is stressed by the axiom which says learners learn from known to unknown, from simple to complex and from concrete to abstract [34].

When there is no related previous knowledge by these students from secondary school, the foundation tends to be weak as there is a gap between the past and the present. [34] opined that entry behavior is the bridge between the known, which is the past experience about a topic and the unknown, which is the present topic that is about to be taught. It is a generally believed that one cannot give out what one does not possess. It seems that most of these students lack the related previous knowledge in Bookkeeping from secondary school, thus leading to their poor performance in BED 111 which is a major concern to their lecturers. A pertinent question at this point is that can something be put on nothing? The quality of the programme's end product (that is graduates) is increasingly calling for attention. The above assertion was supported by [23] when he observed that this development is traceable to the disequilibrium between labour market requirements and lack of essential employable skills by the graduates which at the end impede the development of the youths and the entire nation.

[2] in the quest to determine the relationship between academic performance of male and female pre-NCE Science students of College of Education, Ikere in relation to previous knowledge in three pre-NCE Mathematics courses, findings revealed that there was no significant difference. [35] carried out a study to determine the relationship between previous knowledge and performance in the preliminary year at the University of Ibadan. Findings from the study revealed that previous knowledge has low predictive value for academic performance. [4] investigated the relationship between Mock Mathematics Examination (MME) and WASC examination and concluded that MME helped significantly in predicting academic performance of students in WASC examination. WAEC (1992) conducted a research on the Senior School Certificate Examination (SSCE) as predictor of University performance using 1,136 undergraduates, findings revealed that a positive significant relationship exists between candidates' performance in SSCE and in the University, though; SSCE has a fair predictive power.

As noted from previous research, Knowledge that the learner already possesses about a particular subject influences the acquisition of new knowledge and all different phases of information processing [10]. The impact of previous knowledge has been stressed to the extent that there is little dispute about its importance in the learning process. Therefore, previous knowledge generally serves as a reliable predictor of student achievement. Research has also shown that domain-specific previous knowledge in particular influences students' achievement [8]. [17] reported that students with accounting background particularly in the first or introductory accounting course performed significantly better than those without accounting background while [26] reported a contrary view that prior knowledge did not make any significant difference to performance.

In the most general sense, the contemporary view of learning is that people construct new knowledge and understandings based on what he already know. This is termed a constructivist model of learning, the theory is that a student cannot engage the text and learn from it unless he has the prerequisite previous knowledge. In practice, however, great effort has been made both by publishers and classroom practitioners to link the new learning to the everyday word the student knows, believe in and has learned about.

It is commonly argued that one of the surest findings of educational research is that for new information to be best understood, must be attached to knowledge the student already has. Formulations of these findings have been various, but it has been staple of educational thinking from the time of John Dewey to the recently published National Research Council Monograph, How people learn: Bridging research and Practice [13].

[24] opined that Egan has correctly deduced that educators have used the theory of previous knowledge to create a highly limited box from which most practitioners are unable to escape. But his assertion that imagination should be added to the pedagogy, while bold and somewhat liberating falls far short of the ultimate solution, which is desperate search for a better definition of various knowledge. Jack further asserts that as students advance up the educational ladder, learning becomes increasingly more abstract, but today mental construct is built upon various mental construct that maybe near or remote in time but probably took place in classroom, and it may have little or nothing to do with sensory world outside that classroom. Often, previous knowledge is best described as previous experiences. Thus, this definition of previous knowledge refers to knowledge and skills acquired from previous courses.

In recent years, a number of studies have examined the prerequisite factors important in predicting students' achievement. A review of the literature indicates that one variable stands out as a key predictor of students' achievement which is previous knowledge. Many studies have investigated the impact of previous knowledge and almost all consistently indicate that previous knowledge is a central variable in learning ([5]; [10]; [37]; [40]and [41]). Therefore there is no question about the utility of previous knowledge in predicting students' achievement. So, it is quite evident that previous academic achievement and previous knowledge are strongly correlated constructs. However, previous studies have found that previous academic achievement also makes a direct independent contribution to students achievement, separate from its mediating effects through previous knowledge ([6]; [9]; [19]; [21]) found

previous academic performance to be positive predictor of students' achievement.

[39] in a study titled determinants of students' performance in Introductory Accounting Courses carried out in the Yarmouk University, Jordan with a sample of 502 students using regression analysis, it was found out that cumulative grade point average(GPA), gender, major and stream are significant explanators of performance in accounting principles 101 and 102. Also, it was revealed that grade in accounting principles 101 was found to be significantly and positively correlated with performance in accounting principles 102.

[28] in their study, examined the determinants of performance in an accountancy degree programme at Nanyang Business School, Nanyang Technological University, Singapore with 526 students who were purposively selected as sample for the study. The samples are made up of students who enrolled in and successfully graduated at the end of a three-year accountancy degree programme. The study was carried out to investigate the impact of six variables on the performance of students using descriptive statistics, t-test and regression analysis to analyze the data collected. Results showed that male and those with previous working experience and better academic aptitude and mathematics background, as well as younger students performed better in the accountancy programme. It was also revealed that students with previous (high school) accounting knowledge did perform as well as students without previous knowledge.

[43] carried out a study titled Determinates of Accounting students performance at Kuwait University. The study comprises of 183 samples which represents the total students' population graduating from the university with accounting major during the 1998-1999 academic year. The study made use of three factors which are secondary school scores, branch of study in secondary school and nationality to predict subsequent performance and for screening students for admission into the accounting programme. The study found out that students entering accounting programme from sciences stream of the secondary school, as compared with students from that arts stream tend to perform better in individual accounting courses as well as in terms of GPA upon graduation.

In a study carried out by [40] on Academic Aptitude and Prior Knowledge as Predictors of Students' Achievement in Introductory Psychology using 353 students as the study's sample at the University of California, the researchers used mean scores and standard deviation to analyze the data collected. The findings showed that prior knowledge was an important predictor of course success and that beyond general ability, domain-specific prior knowledge facilitates students' learning in introductory psychology among others.

[18] carried out a study on an exploration of students' failure in an undergraduate accounting programme of study at the University of Glamorgan, S Wales, UK. The study explores undergraduates' academic performance through students' experience. It sought to understand the meaning and emphasis that students place on different aspects of their learning experience and hence provides an understanding of how experiential factors influence academic performance in the second and final years of study. Simple random sampling technique was employed to select 42 students to ensure a mix of academic profile in the 1999/2000 academic year. As part of its findings, the study showed that students cited a myriad of underlying reasons and explanations for failing a course which shows that students accept failure at a personal level indicating that failure is internalized by students creating their view of failure as some of personal deficiency.

[15] carried out a study to determine students' performance intermediate accounting at Perdue University Calumet, Indiana. The study examined the relationship of specific accounting achievement in the recent past to performance in intermediate accounting. The sample for the study consisted of all students who completed intermediate accounting I during the first and second semester of 2003/2004 and 2004/2005 academic sessions. Findings from the study revealed that Cumulative Grade Point Average (CGPA) and scores on Diagnostic Assessment are mostly correlated with the final grade in intermediate accounting I. it also showed that the mean of the grades in intermediate accounting I (2.516) is lower than the average cumulative GPA (3.037).

It is based on the foregoing background that the researcher intends to predict the influence of previous knowledge of Ordinary Level Book-keeping on academic performance of Business Education students in Principles of Accounts I (BED 111) in Colleges of Education in Nigeria.

This study is to business education students in College of Education, Ikere- Ekiti. The variables of study include previous knowledge/entry qualification, business education students, academic performance for the 2010/2011 and 2011/2012 academic sessions published results and students' Senior Secondary Schools Certificate examination (SSSCE) O' level, that is WAEC, NECO and NABTEB results will be used for the study. The area covered by the study is limited to Business education department, College of Education, Ikere- Ekiti. The study is also restricted to students' academic performance in Principles of Accounts 1 (BED 111) for two academic sessions that is, 2010/2011 and 2011/2012 part one academic session respectively. The researcher is aware of the fact that there are many factors that can be used to predict academic performance of students but this study is restricted to previous knowledge as it affects students' academic performance, thus, other factors are not covered by this study.

Hypotheses

The following hypotheses was tested in the course of carrying out this research work at 0.05 level of significant.

H_{O1} There is no significant relationship between previous knowledge of Bookkeeping (WAEC, NECO & NABTEB) and students' academic performance in Principles of Accounts 1 (BED 111).

H_{O2} There is no significant difference between students with previous knowledge of Bookkeeping and students without previous knowledge of Book-keeping in their academic performance in Principles of Accounts 1 (BED 111).

H_{O3} There is no significant contribution from O' level (WAEC, NECO & NABTEB) to the prediction of academic performance of students in Principles of Accounts 1 (BED 111).

II. METHODOLOGY

Design of the Study

The study made use of causal-comparative research, which is regarded to as "ex-post facto". [14] described this type of research as that which the independent variables have already occurred and which the researcher starts with the observation of a dependent variable.

Thus, the researcher adopted the use of approved and published first semester results of 2010/2011 and 2011/2012 academic sessions in the Department of Business Education and the students' personal files submitted to the department to extract the students' Ordinary level SSCE(WAEC,NECO & NABTEB) results and that of Principles of Accounts I (BED 111) for the study.

Population

The population of the study consist of all the part one business education students who were admitted in the 2010/2011(320) and 2011/2012 (388) academic sessions in College of Education, Ikere Ekiti. Thus, a total of 708 students formed the population of the study.

Sample and Sampling Technique

The sample for this study was 371 students. The stratified proportionate random sampling technique was adopted in selecting the sample using a proportion of 0.524 of each of the strata from the two academic sessions. This gave 168 students for 2010/2011 academic session and 203 students for 2011/2012 academic session.

Instrument

The instrument for data collection in this study consists of a designed proforma form titled "Students' Previous Knowledge in Bookkeeping and Academic Performance in Principles of Account (SPKBAPPA) which was developed by the researcher. The instrument consists of five columns to obtain the following relevant data:

Serial Number, Students' Matriculation Number, SSCE (WAEC, NECO & NABTEB) Grade, Grade in BED 111, Performance in Principles of Accounts (BED 111), and Remarks. This column will be used to compare the students performance in BED 111 with their previous knowledge that is, SSCE (WAEC, NECO & NABTEB grades.

Table 1 The SSCE Stanine scores and their weight

Stanine scores	A1	B2	B3	C4	C5	C6	D7	E8	F9
Weights	9.00	8.00	7.00	6.00	5.00	4.00	3.00	2.00	1.00

Source:[35].

Table 1 shows the interpretation of the SSCE ordinary level when converted to stanine scores. Thus, a grade of A1 at the ordinary level has a weighted score of 9.00; B2 has 8.00; B3 has 7.00; and so on. The weighted scores are used for analysis in chapter four as the raw score of A1 to F9 cannot be statistically interpreted.

Table 2 :The NCE Semester examination raw score, stanine scores and their weights

Raw scores	70-100	60-69	50-59	45-49	40-44	0-39
Stanine scores	A	B	C	D	E	F
Weights	5.00	4.00	3.00	2.00	1.00	0.00

Source: [7].

Table 2 shows the interpretation of the NCE semester examination raw scores. Scores of between 70 and 100 have stanine score of A with a weight of 5.00, while 60-69 scores have stanine score of B with a weight of 4.00 and so on. The corresponding weight of each stanine scores are used for statistical computation in chapter four.

Validity of the Instrument

The Senior School certificate Examination (SSCE) result in Bookkeeping is a standardized achievement test conducted by WAEC and NECO respectively. Also, the result of Principles of Accounts 1 (BED 111) in College of Education is a teacher made achievement test. Thus, the instrument designed by the researcher is therefore to serve as a means of compiling the existing data. The instrument was submitted to the project supervisor and two other lecturers, one from the department of Vocational and Technical Education, University of Benin and the other from the school of Vocational and Technical Education, College of Education, Ikere Ekiti. The comments were incorporated into the final copy of the instrument to ensure content validity.

Reliability of the Instrument

The data for the study are grades from SSCE (WAEC, NECO, & NABTEB) and the teacher made semester examination. These data are regarded as standardized tests and as such, the reliability would be high. This view was supported by [4] when he opined that reliability coefficient of standardized achievement tests are always high. Based on the above, the researcher did not conduct any reliability test on the instrument.

Method of Data Collection

The researcher personally went to the Exams & Records Division, College of Education, Ikere Ekiti, Ekiti State, Nigeria with the instrument to compile the needed data from the students' personal files and the approved result from Academic Board for the 2010/2011 and 2011/2012 sessions. The researcher went back after two weeks to collect the completed instrument from the officer in charge.

Method of Data Analysis

The grades collected for each of the examination were subjected to appropriate statistical analysis to test the acceptance and rejection of the stated hypothesis. The data collected were analyzed using descriptive statistics (simple percentage) while the hypotheses were tested using correlation analysis, t-test and regression analysis.

Analysis and Discussion

Hypothesis 1

There is no significant relationship between previous knowledge in Book – Keeping (WAEC, NECO, NABTEB) O' level and students' academic performance in principles of Accounts I (BED 111).

Table 3: Correlation Coefficient for Previous Knowledge in Book Keeping O' level and students' Academic Performance in Principles of Accounts 1 (BED 111).

Variables	N	df	r-cal	r-table	Decision
BED 111 Academic Performance	266	264	.029	.652	Not Significant
Previous Knowledge Performance					

3 above reveals the Pearson's correlation coefficient showing the relationship between the students' performance in Principles of Accounts 1 (BED 111) and their performance in previous knowledge SSCE (WAEC, NECO & NABTEB). The r-value is .028 at df of 264. This shows that the correlation is low, but the r-value (.028) is not significant at p-value of .652, since the r- calculated (.028) is less than r-table (.652). The foregoing shows that the null hypothesis is retained.

Hypothesis 2

There is no significant difference between students with previous knowledge and students without previous knowledge of Book-keeping in their academic performance in Principle of Account I (BED 111).

Table 4: The T – test Analysis for Students with and Without Previous Knowledge of Book-Keeping in Principle of Account I

Variables	N	X̄	SD	df	t-cal	t-tab Decision
With Previous Knowledge	266	2.09	1.36	369	11.20	1.96 Sig.
Without Previous Knowledge	105	1.52	1.39			

Table 4 reveals the test for significant difference between students with previous knowledge and students without previous knowledge of book-keeping and their academic performance in Principles of Accounts 1 (BED III). The table reveals that mean and standard deviation for students with previous knowledge are 2.09 and 1.36 respectively and the mean and standard deviation of 1.52 and 1.39 respectively for students without previous knowledge. The t-calculated value was 11.20 and t-table value was 1.96 at 369 degree of freedom at 0.05 level of significance.

Comparing the values of t-calculated (11.20) and t-table (1.96), t-calculated is greater than t table, thus, null hypothesis 2 is rejected. Hence, there is significant difference between the performance of students with previous knowledge of book-keeping and students without previous knowledge of book-keeping in Principles of Accounts I (BED III). This implies that students with previous knowledge of book-keeping did better than students without previous knowledge of Book-keeping as shown by the mean scores of 2.09 and 1.52 respectively.

Hypothesis 3

There is no significant contribution from previous knowledge of O'level (WAEC, NECO, & NABTEB) to the prediction of Academic Performance of Students in Principle of Account I (BED III)

Table 5: ANOVA of Previous Knowledge in Book Keeping Predicting Performance in BED 111

Model	SS	df	Ms	F-Cal	F-able Decision
Regression	0.407	1	0.407	4.204	3.84 Significant
Residual	527.05	264	1.996		
Total	527.457	265	2.403		

Parameter Estimates

Variables	B	SE	R	R2	Adj R	Beta	T
(Constant) SSCE	1.967 0.323	1.41294	0.528	0.320	0.203	0.420	2.452

Table 5 Shows the previous knowledge of students in Book-keeping (WAEC, NECO and NABTEB) contributed 52.8% to the academic performance of students in principle of Account I (BED III), previous knowledge of students in Book-keeping (BED III) strongly accounted for 32% of the variance in Principle of Account (BED III). That is the fitted model living 68% unexplained and explains only 32% of the total variation in BED III. This implies that there are other major factors which also contributed to the variation in BED III of the students other than the Previous Knowledge of Students in Book-Keeping. (WAEC, NECO and NABTEB).

Table 5 also shows that the calculated F-value = 4.20, while the tabulated F-value = 3.84 for p = 1, N – p – 1 = 264 at 0.05 level of significant is consequently, the null hypothesis was rejected and we conclude that there is significant contribution from previous knowledge of SSCE (WAEC, NECO & NABTEB) to the prediction of academic performance of students in Principles of Account I (BED III).

Table 5 shows the relative contribution of predictor variable. The regression equation of the variable is BED III = 1.967 + 0.323 (WAEC, NECO & NABTEB).

The above equation shows that given all other variables (WAEC, NECO, & NABTEB) are zero, then, every increase in the unexplained factors produces an increase of 1.967 in BED III.

Thus, we can deduce that SSCE (WAEC, NECO & NABTEB) contribute to the prediction of BED IIII (32.3%). The value of Beta (0.428) further shows that the contribution of SSCE (WAEC, NECO & NABTEB) is high. The predictive weight/indices of SSCE (WAEC, NECO & NABTEB) in BED III is 42.8%, which also indicate its predictability.

III. Discussion

The value of previous knowledge in any related subject in a further study is so significant in order to enhance knowledge. This study therefore investigated the extent to which the previous knowledge of Book-keeping in SSCE (WAEC, NECO & NABTEB) predicts their academic performance in Principles of Accounts 1 (BED 111) in College of Education, Ikere Ekiti.

The findings of research question one therefore reveals a fairly good performance of students in Principles of Accounts 1 (BED 111). This result corroborates the findings of [36] that on the average, only 51% of students presented for Senior School Certificate Examination (SSCE) between 1996 and 2001 obtained at least credit pass in accounting. He further reported that the critical problem facing the teaching and learning of accounting in secondary schools include the failure of students to practice exercise and assignments given to them, poor background at primary school and inadequate instructional materials. This result is also in line with [11] where it was reported that high school Book-keeping was found to be positively related to performance in accounting principles I and relatively-related to performance in accounting principles II.

The research question two was used to measure the performance of students with previous knowledge of Book-keeping in Principles of Accounts 1 (BED 111). The findings of the study show that the performance of students with previous knowledge of book-keeping is very good with a cumulative percentage of 63.91. Thus, this finding is in support of the view of [4] that the knowledge the learner already possess about a particular subject influences the acquisition of a new knowledge. [15] also supported this view when they opined that Cumulative Grade Point Average (CGPA) and scores on Diagnostic Assessment are mostly correlated with the final grade in intermediate accounting I. This was also supported by [17] when they reported that students with accounting background particularly in the first or introductory accounting course performed significantly better than those without accounting background.

The findings of the study on research question three reveals that students without previous knowledge of Book-keeping performed poorly in Principles of Accounts 1 (BED 111). A plausible reason for this performance may be due to the students' lack of previous knowledge in Book-keeping. The foregoing is in agreement with the findings of [27] which reports that there was a strong and positive correlation between high school grade and university academic performance. It was also reported by [33] that inaccurate previous knowledge within a specific domain can make it difficult for students to understand or learn new information.

The result of hypothesis one reveals that there is no significant relationship between previous knowledge in Book-keeping (WAEC, NECO & NABTEB) O' level and students' academic performance in Principles of Accounts 1 (BED 111). This result corroborates the findings of [25], [28] and [26]. [25] reported that accounting education prior to entering university and grade in English language prior to entering university had no significant positive association with students' performance. [28] found that students with previous (High school) accounting knowledge did not perform better than students without previous knowledge while [26] reported that prior knowledge did not make any significant difference to performance in accounting. However, this result contradicts the findings of [1], [35] and [27]. [1] reported a significant and positive relationship exists between Joint Matriculation Examination (JME) scores and first-year university examination scores in Physics, Chemistry and Economics. Findings by [35] reveals that a significant relationship exists between entry qualification (SSCE) and students' academic performance in Pure and Applied Mathematics in College of Education, Ikere Ekiti while [27] reported a strong and positive correlation between high school GPA and academic performance with high school GPA associating with high university performance.

The results of hypothesis two shows that students admitted with previous knowledge (WAEC, NECO & NABTEB) and students admitted without previous knowledge in Book-keeping both performed equally in Principles of Accounts I (no significant difference in their performance). This result supported the findings of [25] in which they reported that accounting education prior to entering university and grade in English prior to entering university had no significant positive association with students' performance. The result is also in line with the findings of [28] which also reported that students with previous (high school) accounting knowledge did perform as well as students without previous knowledge in accounting. Similarly, [43] also reported that students entering accounting programme from sciences stream of the secondary school, as compared to students from the arts stream tend to perform better in individual accounting courses as well as in terms of GPA upon graduation. [38] also found that students with pre-university knowledge of accounting outperform those who did not have such knowledge. However, he reported that, there were no significant difference in the performance of students major in accounting and who did not.

Finally, the result of hypothesis three shows that a significant contribution from previous knowledge (WAEC, NECO & NABTEB) O' level examination to the prediction of academic performance of students in Principles of Accounts I. This result supported the findings of [40] that prior knowledge was an important predictor of course success. [29] also reported that prior accounting knowledge had significant impact only if what was studied at high school was directly relevant to what was studied at the university. Also, [1] reported that validity of JME/PCE Joint Matriculation Examination scores in some subjects using university achievement as criterion was very small where significant correlation were obtained.

[3] also investigated the predictive validity of JME scores using achievement at first year and at graduation as criterion variables for students of social sciences. Out of 14 correlation analyses carried out, only 2 were statistically significant in favour of students in Business Administration. The authors concluded that the predictive validity of JME was rather low. This result supported the findings of [30] in which the three entry qualifications GCE O'level, HSC and GCE A' level possess rather low predictive validity, since they only accounted for about 9% and 25% of the variance in degree programme. This result also supported the findings of [4] in which he reported that formative evaluation shows the highest predictive strength of all variables (that is, certificate worth and JAMB results). [35] also reported that, there was a positive significant contribution by

entry qualification (SSCE) and course variable to the students' third-year Cumulative Grade Point Average (CGPA). [21] found previous academic performance to be a positive predictor of students' achievement. [9] reported that prior knowledge generally serves as a reliable predictor of students' achievement. They noted that the influence of prior knowledge has been explored in many different academic content fields, and 95% of the studies reported positive and facilitative effects of prior knowledge on learning.

IV. CONCLUSION

The study has provided an empirical evidence to show that there is a positive relationship between students' previous knowledge in Book-keeping and students' performance in Principles of Accounts (BED 111) among Business education students at the College of Education, Ikere-Ekiti, Ekiti State.

It is also concluded that the influence of previous knowledge in teaching/learning process provides the background or framework upon which new learning will be placed. Thus, this is in support of the conceptual model [20] of the study when it observes that Previous study success, Academic self-belief and Prior knowledge are all geared towards students' academic achievement.

V. RECOMMENDATIONS

Based on the findings of the study, the following recommendations are made:

1. Business education students at the NCE level should devote more time on their academic work to ensure good performance
2. Students with relevant previous knowledge in Book-keeping should continue to make use of the opportunity to do better and to ensure they come out with very good grades at the end of their programme, more so that the labour market is saturated and employer want the best.
3. Students without previous knowledge of book-keeping should be advised to make arrangement with private coaching centres for tutorials to bridge the gap or to change their course of study.
4. Students who did not offer or pass at credit level book-keeping and Accounts at their O/L examinations should not be considered for admission into Accounting option of the NCE Business Education programme.
5. It is also recommended that the Joint Admission Matriculation Board (JAMB) should properly streamline their admission process to ensure that only students with O/L results in Book-keeping and Accounts are qualified to apply for NCE Business Education programme.

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