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IMPACT OF RESIDENCE ON THE ACADEMIC PERFORMANCE OF UNDERGRADUATE ACCOUNTING STUDENTS

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Abstract

Abraham Maslow's theory of needs identifies shelter (residence) as a physiological need for human accomplishments. This study examined the impact of residence on the academic performance of undergraduate accounting students. Specifically, it examined whether there is a significant difference between the academic performance of sampled students that resided on-campus and of those that resided off campus; and the impact of residing on-campus on undergraduate accounting students' academic performance. Four hundred and five (405) observations from one hundred and eighteen (118) students of the Department of Accounting, University of Ilorin in the 2018/2019 academic session were used for analysis. Electronic questionnaire was used for data collection on residency status while academic performance data was extracted from students' academic records. Student t-test and Ordinary Least Square (OLS) regression was used for analysis. It was found that on-campus resident students performed better ($t = -2.971$; $p < 0.05$) academically than off-campus resident students; after controlling for the effects of academic ability (based on admission entry records), age and gender, residing on-campus had a significant positive effect ($\beta = 0.122$, $p < 0.05$) on students' academic performance only at the 100 level. Therefore, it was concluded that residence has a significant impact of the academic performance of fresh accounting students only. It was recommended that fresh undergraduate accounting students be given priority in allocating on-campus residence by appropriate authority.

Keywords: Academic performance, residence, Maslow's theory of needs, physiological needs

1. Introduction

One of the objectives of establishing universities is to provide quality human capital for industries. In pursuit of this objective, these educational institutions confer bachelor degrees on graduates of the various programmes that they offer. Student's academic performance or achievement is measured in terms of the class of degree a student graduates with. An important infrastructure to support student learning is conducive living

accommodation. However, there is gross inadequacy of on-campus student accommodation in many universities in Nigeria as the provision of student housing is only 30% of demand (Raheem & Jimoh, 2015).

The inadequate accommodation for students to live on-campus means that majority of students live off-campus. Because of the geographical location of some universities in Nigeria that is at a considerable long distance to the host communities, commuting to and from

campus could be hectic and have the potential of affecting the students' academic performance. For example, the University of Ilorin Strategic Plan (2019-2023) identified low student accommodation and poor transport system as challenges facing the University. The ex-Vice Chancellor, Professor Abdul-Ganiyu Ambali, once satated that the University carries 44,352 students with 7,000 bed spaces in hostels provided by the school within the school environment in the 2016/2017 academic session (News Agency of Nigeria, 2016).

Having to commute at least 6.2 kilometers to and from campus every day consumes a lot of productive man-hours that could have been channeled by off-campus resident students to their studies. Human body is disadvantaged when it is stressed and this might lead to poor academic performance. The impact can even be more pronounced for female off-campus resident students. Shilko, Potovskaya, Shilko and Krupitskaya (2017) reported that men's psycho-physiological characteristics are more flexible and adaptable to the academic environment than those of women who are more exposed to the academic stressors.

At the University of Ilorin, accounting students are subjected to more stringent admission requirements when compared with other management undergraduates, and this suggests superior academic ability for the accounting students. For example, while the Unified Tertiary Matricualtion Examination's (UTME's) requirement for accounting students are usually well above 240 out of a maximum mark obtainable of 400, that of other management courses range from 180-220. Furthermore, the minimum Post-UTME scores for the B.Sc. Accounting programme is also higher than those of other management courses. However, the academic performance of the accounting student deteriorates as they progress on the B.Sc. programme. Hence, this study

speculates that residence is a variable largely responsible for this dwindling performance. Consequently, this study examined the impact of residence on the academic performance of accounting students. To achieve this, the following null research hypotheses were formulated and tested.

H₀₁: There is no significant difference in the academic performance of accounting students based on residence.

H₀₂: Residence has no significant impact on the academic performance of accounting students.

2. LITERATURE REVIEW

2.1 Conceptual Clarification

The two concepts that are central to this study are residence and academic performance. The Oxford Advanced Learner's Dictionary defined residence as a place where one lives or a building used as a home. According to the Merriam Webster Dictionary (2012), residence is defined as housing or a unit of housing provided for students or the act or fact of living or regularly staying at or in some place for the discharge of a duty or the enjoyment of a benefit. Based on these definitions, it can be deduced that residence is actually a place where a person lives in order to provide shelter. Therefore, residence could be a building containing living quarters for students in a college or universities for academic purposes. In fact, Owolabi (2015) defined student residence as a place where students reside either within or outside campus. Operationally, residences within the university are referred to as on-campus residence while those outside the campus are referred to as off-campus residence.

Besides, Bhagat (2013) defined academic performance as the outcome of education – the extent to which a student, teacher or an institution has achieved their educational goals. University students' academic performance is mostly measured by Cumulative Grade Point Average

(CGPA) (Gupta & Maksy, 2014). CGPA shows the overall students' academic performance based on the weighted average of all examinations' grades for all semesters during their tenure at the university; it is believed that a higher CGPA is an indication of better learning (Ali, Jusoff, Ali, Mokhtar & Salamat, 2009). On the basis of the CGPA, classes of degree awarded can be in the first class, second class upper, second class lower, third class or pass categories.

2.2 Maslow's Hierarchy of Needs Theory

Abraham Maslow propounded the theory of human needs which is popularly known as Maslow's hierarchy of needs in 1943. The theory postulated five basic needs that an individual seek to fulfil. These are physiological, safety, social, self-esteem and self-actualisation. The physiological need is the first level of need in Abraham Maslow's Hierarchy of needs as the human basic needs which are critical for human living and include food, water, clothing, shelter, sleep as well as procreation. Consequently, a student's residence is a physiological need.

Secondly, safety and security needs deal with protection and survival from chaotic situations, social disorder, social disturbance and physical dangers in human environment. Godstein, Young and Boyd (2008) reported that perceptions of school safety may have greater impact on students' academic achievement than actual safety. Milam, Furr-Holden and Leaf (2010) found that increasing (decreasing) neighborhood violence decreased (increased) math and reading achievement of students. Considering, the institutional arrangements of universities, on-campus residence is generally perceived to be safer and more secure than off-campus residence. As on-campus residence fulfil the safety needs of students better than off-campus residence, the academic performance of on-campus students should ordinarily be better than that

of their off-campus counterparts. Lacoé (2013) found that feeling unsafe has a negative effect on test scores.

The third level of need in Abraham Maslow's Hierarchy of needs is the Social need. Mulwa (2008) remarked that when people feel reasonably safe, that is when they tend to worry about belonging to a social group where they can love and be loved in the society. Both on-campus and off-campus resident students have the capacity of achieving this by associating with social groups that satisfy their social need and the extent to which they achieve this need will vary from one student to another.

The fourth need is the self-esteem need. Onah (2015) asserted that when people achieve their social needs, they focus attention on such matters as reputation, recognition, self-worth, self-respect and status. The last is self-actualisation need which deals with the desire of people to develop their talents and potentials that are hidden in them in the society. Onah (2015) perceived self-actualisation as self-fulfilment - the need to develop a person's full potential in order to enable him or her to become the best that he or she is capable of being in the society. Within the context of this study, a student is presumed to be self-actualised when the student's academic performance is maximised and this is a function of the extent to which other four needs have been achieved.

2.3 Empirical Evidence

Studies have been conducted on how residence affects student's academic performance in Nigeria and beyond. Araujo and Murray (2010) found that living on-campus increases students' CGPA by point ranging between 0.7 and 1.0. The study also found that staying on-campus in the first year has long term benefits even if the students would have to stay off-campus in their subsequent years.

Holland (2014) used data collected from SUNY Brockport National Survey of Student Engagement (NSSE) 2011 results to examine the factors affecting students' grades in college. Analysis of 946 first year and senior year student's grades was conducted based on age, transfer status, and residence. The results showed that older students earned higher grades. It was also found that transfer students scored lower than native students. This outcome was adduced to transfer shock. The study also found that on-campus students earned highest grades.

Owolabi (2015) administered a structured questionnaire randomly on students who lived in halls of residence, off-campus hostels, and students in adjoining residential neighborhood to examine the effect of student housing on academic performance. The findings showed that students' on-campus housing positively affects academic performance. The study suggested increasing the number of bed spaces available in the on-campus halls of residence in order to give more students that are willing to stay on-campus the opportunity to do so.

Dika, Neme, Jima and Belay (2017) assessed the factors that affect academic achievement. Accidental sampling was used to draw 75 respondents on whom questionnaires was administered while qualitative data was obtained from 12 interviewees. Quantitative and qualitative data were analysed using ordinal logistic regressions and opinion description, respectively. The result of the ordinal logit model revealed that high school type, family income, and whether students live in dorm positively influenced students' academic achievements.

Zotorvie (2017) examined the effect of accommodation type on academic performance in Ho Technical University, Ghana. The study used IBM Statistical Package for Social Sciences (SPSS) Version

20 to analyse 200 questionnaire responses. The chi-square test revealed that there was no significant effect of accommodation type on the academic performance of students. This findings agree with that of Adama , Aghimien & Fabunmi (2018) that investigated the effect of student housing on the attainment of quality education using data collected from 216 students sampled through a structured questionnaire. The data was analyzed using frequency, mean item score, and Mann-Whitney U-Test. Residence as a measure of their performance for students was found not to have any statistical relationship with their academic grades.

This study provides further empirical evidence to examine the impact of residence on the academic performance of undergraduate accounting students of the University of Ilorin. This is because the distance that is covered by off-campus resident students suggests a setting that can cause choice of residence to affect a student's academic performance.

3. Methodology

The model used for the testing of second hypothesis is specified in equation 1.

$$GPA_{it} = \beta_0 + \beta_1 RESIDENCE_{it} + \beta_2 UTME_{it} + \beta_3 POSTUTME_{it} + \beta_4 GENDER_{it} + \beta_5 AGE_{it} + \beta_6 ENRTY_{it} + \beta_7 LEVEL_{it} + \epsilon_{it} \dots \dots \text{equation 1}$$

GPA_{it} is gross point average of student 'i' in session 't'. RES_{it} is the residence of the student 'i' in academic session 't'. RES_{it} is measured as 2, 1, or 0 if a student resides on-campus, off-campus, and both on-campus and off-campus. $GENDER_{it}$ is 1 if the respondent is a male and 0 if otherwise. AGE_{it} is the year measured as 2019 less the year of birth of the respondent plus 1. $ENTRY_{it}$ is mode of entry and measured as 1 if UTME and 0 if Direct Entry. UTME mode of entry means the respondents was

admitted into the 100 level while Direct Entry means that the respondent was admitted into the 200 level. The B.Sc. Accounting programme runs for four years from 100 to 400 level. LEVEL_{it} is the level of student 'i' in session 't'.

The population for this study is the two hundred and twenty-six (226) 400 level students of the Department of Accounting, University of Ilorin, Ilorin in the 2018/2019 academic session. An electronic survey with the aid Google form was administered on all the students through the class WhatsApp group. One hundred and ninety-two responses were received. The questionnaire collected information about their matriculation number, gender and the residence status of the respondents from their 100 level to 400 level. The respondents were required to give consent to access their academic records for the purpose of research. Only one hundred and fourteen (114) respondents gave their consent resulting in 50% valid response rate.

Descriptive and inferential statistics was used for the purpose of analysis. Mean, minimum maximum and frequency count values were used as descriptive statistics based on categorical independent variables. Independent samples t-test were used to test the hypothesis that the average gross point average (GPA) of on-campus resident students is not significantly different from that of off-campus resident students. The second hypothesis that on-campus residence does not have a positive significant impact on student's GPA was analysed using ordinary least square regression. A correlation matrix was used to ensure that

there is no multicollinearity. A sensitivity analysis was conducted by running a separate regression analysis for each level of study on the B.Sc. Accounting programme to isolate those years that residence could not necessarily affect the academic performance of the sample respondents. For these regressions, the LEVEL_{it} was dropped because it was the categorical variable that was used to partition the data set. The Statistical Package for Social Sciences (SPSS) Version 21.0 was used for the purpose of analysis.

4. Data Analysis and Discussion of Findings

4.1 Descriptive Statistics

Table 1 presents the descriptive statistics of the academic achievements of the respondents of this study based on where they resided in an academic session. The table shows that 2% (8) of the observations of this study represented instances where students combined living on-campus with living off-campus with a mean of 3.41. Living on-campus and off-campus produced a mean of 3.51 for 68% (122) of the observations and 3.30 for 30% (272) of the observations. This suggests that students live more often off-campus than (double) on-campus. While the highest GPA of 4.92 was recorded for an on-campus resident observation, the highest GPA of 4.81 was recorded for an off-campus resident observation. This implies that there were some gains in the GPA of on-campus accounting students of the University of Ilorin.

Table 1: Academic Performance of Respondents by Residence

RESIDENCE	Mean	N	%	Std. Deviation	Minimum	Maximum
BOTH ON AND OFF CAMPUS	3.4181	8	2.0%	.43082	2.77	4.08
OFF CAMPUS	3.2965	272	67.7%	.73222	1.14	4.81
ON CAMPUS	3.5081	122	30.3%	.60680	1.86	4.92
Total	3.3631	402	100.0%	.69724	1.14	4.92

Source: Research Output (2019)

Table 2 shows that 81 (20%) of the responses with a mean GPA of 3.67 was recorded for 100 level while the responses from other levels were constant at 27% (108) responses. This is because of the respondents that were Direct Entry students who only were admitted into the B.Sc. Accounting programme at the 200 level. It is

observed that the mean, minimum and maximum GPA obtainable dropped over the first three years and slight recoveries were made at the 400 level. This suggests that the 100 level courses appeared easier. Thereafter, students devote more effort at the 400 level to attain self-actualisation according to the Maslow's theory of needs.

Table 2: Academic Performance of Respondents by Level

LEVEL	Mean	N	%	Std. Deviation	Minimum	Maximum
100	3.6706	81	20.1%	.75435	1.92	4.92
200	3.2304	108	26.9%	.64524	1.84	4.64
300	3.2151	108	26.9%	.64843	1.14	4.48
400	3.4147	105	26.1%	.67705	1.25	4.58
Total	3.3631	402	100.0%	.69724	1.14	4.92

Source: Research Output (2019)

Table 3 shows that 80 (20%) of the responses with a mean GPA of 3.38 was recorded for Direct entry and 322 (80%) with a mean GPA of 3.36 for UTME. It is also noted that the highest GPA (4.92) was recorded for a UTME observation and the lowest (1.14) was also attributable to a

UTME observation. This suggests that while UTME students gain advantage through the high academic performance at the 100 level, the Direct Entry students find it easier to cope with the challenge of studying at higher levels.

Table 3: Academic Performance of Respondents by Mode of Entry

MODE OF ENTRY	Mean	N	%	Std. Deviation	Minimum	Maximum
DIRECT ENTRY	3.3837	80	19.9%	.59286	1.80	4.50
UTME	3.3580	322	80.1%	.72157	1.14	4.92
Total	3.3631	402	100.0%	.69724	1.14	4.92

Source: Research Output (2019)

Table 4 shows that 240 (60%) of the responses with a mean GPA of 3.43 was recorded for females and 162 (40%) with a mean GPA of 3.26 for males. It was also

noted that the highest GPA (4.92) was recorded for a female observation and the lowest (1.14) was also attributable to a female observation.

Table 4: Academic Performance of Respondents by Gender

GENDER	Mean	N	%	Std. Deviation	Minimum	Maximum
FEMALE	3.4313	240	59.7%	.69863	1.14	4.92
MALE	3.2621	162	40.3%	.68489	1.25	4.78
Total	3.3631	402	100.0%	.69724	1.14	4.92

Source: Research Output (2019)

This suggests that while female students gain advantage through the high academic performance at the 100 level, the male students find it easier to cope with the challenge of studying at higher levels.

4.2 Test of Hypotheses

The first hypothesis of this study states that there is no significant difference in the academic performance of accounting students based on residence. This hypothesis was tested using the independent sample t-test to compare the mean GPAs of on-campus resident observations with those of off-campus resident observations. The Levene's test in Table 5 shows that there is equality of variance of the GPA ($F = 8.195$; $P < 0.05$) between the on-campus and off-campus resident observations. When equal variance is assumed, not living on-campus could result in a significant reduction in the students' GPA by 0.21 ($t = -2.791$; $P < 0.05$). When equal variance is not assumed, the difference is the same ($t = -2.996$; $P <$

0.05). Therefore, the null hypothesis that there is no significant difference in the academic performance of accounting students based on residence was rejected. Consequently, this study concluded that there was a significant difference between the academic performance of students that reside on-campus and that of those that reside off-campus with on-campus residence having a likelihood of gaining better academic performance by earning higher GPA than when resident off-campus. This finding agrees with that of Araujo and Murray (2010).

Table 6 presents the bivariate correlation matrix of the independent variables of this study. The table shows that there was a low correlation between the independent variables of this study except for the UTME and POST-UTME that had a significant negative correlation of 0.765. However, this is still an acceptable threshold of 0.80 (Gujarati, 2015). Thus, the model is free from multicollinearity.

Table 5: Independent Sample t test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
GPA	Equal variances assumed	8.195	.004	-2.791	392	.006	-.21162	.07583	-.36071	-.06254
	Equal variances not assumed			-2.996	277.763	.003	-.21162	.07063	-.35067	-.07258

Source: Research Output (2019)

Table 6: Correlations Matrix

		UTME	POSTUTME	GENDER	LEVEL	RESIDENCE	UNITS	ENTRY	AGE
UTME	Pearson Correlation	1							
POSTUTME	Pearson Correlation	0.765**	1						
	Sig. (2-tailed)	0.000							
GENDER	Pearson Correlation	0.037	0.045	1					
	Sig. (2-tailed)	0.513	0.420						
LEVEL	Pearson Correlation	-0.006	-0.004	0.035	1				
	Sig. (2-tailed)	0.918	0.940	0.482					
RESIDENCE	Pearson Correlation	-0.058	-0.021	-0.257*	0.069	1			
	Sig. (2-tailed)	0.296	0.708	0.000	0.167				
UNITS	Pearson Correlation	-0.115	-0.055	0.088	0.313	-0.051	1		
	Sig. (2-tailed)	0.039	0.326	0.078	0.000	0.310			
AGE	Pearson Correlation	0.035	0.094	0.065	0.391**	-0.081	0.156	-0.151	1
	Sig. (2-tailed)	0.532	0.092	0.196	0.000	0.103	0.002	0.002	

** . Correlation is significant at the 0.01 level (2-tailed). * . Correlation is significant at the 0.05 level (2-tailed). c. Cannot be computed because at least one of the variables is constant.

Source: Research Output (2019)

The second hypothesis of this study test whether residence affects the academic performance of undergraduate accounting students. The result from the full sample shows that all the independent variables except AGE had a significant effect on GPA of the respondents. In particular, residing on-campus and obtaining high

scores in the UTME had a significant positive effect on the undergraduate accounting students' GPA, while obtaining high scores in the post-UTME and the progression to higher levels of study on the B.Sc. Accounting programme had a significant negative impact on the GPA of the respondents.

Table 7: Ordinary Least Square (OLS) Regression Result

	FULL SAMPLE	100 LEVEL	200 LEVEL	300 LEVEL	400 LEVEL
RESIDENCE	0.122 (0.023)	0.212 (0.033)	0.073 (0.520)	0.156 (0.167)	0.119 (0.322)
UTME	0.476 (0.000)	0.627 (0.000)	0.568 (0.001)	0.523 (0.002)	0.261 (0.143)
POSTUTME	-0.164 (0.041)	-0.172 (0.254)	-0.230 (0.164)	-0.234 (0.159)	-0.063 (0.723)
GENDER	-0.062 (0.246)	-0.102 (0.298)	-0.020 (0.859)	-0.123 (0.267)	-0.009 (0.940)
AGE	0.048 (0.400)	0.093 (0.340)	0.038 (0.725)	0.062 (0.563)	-0.030 (0.797)
LEVEL	-0.188 (0.001)				
F-Statistics	11.207	6.893	3.236	3.266	0.934
P-value	0.000	0.000	0.011	0.010	0.464
R ²	0.176	0.315	0.177	0.179	0.060
Adjusted R ²	0.160	0.269	0.123	0.124	-0.004

P value for the coefficients are in parenthesis

Source: Research Output (2019)

Across all the level, on-campus residence had a significant positive impact on the GPA of the students only at the 100 level. This suggests that off-campus resident students are able to adapt and cope with the condition they find themselves after their 100 level. It can also be observed that the UTME score is a more reliable basis in determining the suitability of a candidate for the B.Sc. Accounting programme at the University of Ilorin than the Post-UTME score. This is because the UTME score had a significant effect on the GPA of the respondents up to the 300 level. However, the Post-UTME showed a spurious significant negative effect on GPA at the 100 level with an insignificant effect on the GPA at later years of the respondents' studies.

It was also found that none of the variables of this study was significant in explaining the GPA of the respondents at the 400 level of their study. This suggests that the factors responsible for the students' academic performance at the 400 level are different from those of their earlier years of study.

5. Conclusions and Recommendations

This study concluded that the academic performance of the undergraduate accounting students was affected by residing on-campus which was positive only at the 100 level of their study. Consequently, this study recommended that the university authority should allocate the quota of on-campus bed spaces to fresh students of the B.Sc. Accounting programme. This is because residing off-campus by returning students do not significantly affect the academic performance of the returning students.

It was also concluded that the factors that determine the academic performance of undergraduate accounting students at their earlier years of study were completely different from those of their later years of study. Therefore, it was recommended that future studies be conducted to examine the determinants of the academic performance of accounting students in their later years of study.

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