

Students Enrolment and Out-turn for Accountancy Programme in Tertiary Institutions in Nigeria

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Abstract

Background

All over the world, gender disparity exists in access to and control of vital resources, in educational, economic and political opportunities.

Objective

This paper examines gender disparity in enrolment and out-turns for Accountancy programme in Nigerian polytechnics.

Methods

Data were obtained from the 2011 and 2012 editions of Annual Abstract of Statistics published by the National Bureau of Statistics (NBS). Data were analysed using descriptive statistical methods, chi-square statistic and simple linear regression analysis.

Results

Findings show that in all academic sessions examined, males are consistently more in enrolment than females; at the ND level, significant association exists between gender and enrolment ($\chi^2 = 343, p < 0.05$); at the HND level, gender and enrolment are significantly associated ($\chi^2 = 27, p < 0.05$); at the HND level, male enrolment explains 77.7% of male out-turn ($r^2 = 0.7772, p < 0.05$), while female enrolment explains 82.8% of change in out-turn ($r^2 = 0.8279, p < 0.05$).

Conclusion

Initiatives to close gender gaps in all spheres of the national life must take note of the level of gender disparity in enrolment for programmes in the tertiary institutions in the country and take concrete steps to eliminate the disparity.

Keywords: Enrolment; gender; accountancy; education; disparity.

Introduction

Gender refers to societal norms and practices about appropriate male and female behaviour, attributes and roles. It is a social and cultural construct that differentiate men from women and prescribes the ways in which men and women interact with each other in the society (Gupta, 2000). Gender disparity therefore connotes the inequality that exists between

men and women in relation to access to and utilisation of resources for a better life (Idyorough, 2005). Gender disparity in several spheres of life is a contemporary worldwide concern. It exists in all spheres of life and in virtually all countries. Gender disparities exist in access to and control of vital resources, in educational, economic and political opportunities.

Neimanis and Tortisyn (2003) highlighted key manifestation of worldwide gender inequalities as follows: two thirds of the world's 876 million illiterates are females; of the world's one billion poorest people, an estimated three-fifths are women and girls; despite the fact that the majority of the world's poor are women and girls, poverty reduction strategies insufficiently address the differential impact of poverty by gender and inadequately target gender equality as a core objective; women represent a growing proportion of people living with HIV/AIDS. In countries with high HIV prevalence, young women and girls with little or no education are at much higher risk of contracting HIV than their male counterparts; in only 16 countries in the world is women's representation in national parliaments above 25 per cent. On average, they accounted for 11 per cent of parliamentarians worldwide in 1999, compared with 9 per cent in 1987; whereas women's contributions to the global economy are growing rapidly, women's labour remains undervalued and under counted in national accounts, data disaggregated by sex are still poorly developed; an estimated one-quarter to one half of all women has suffered physical abuse; and women and children comprise about 80 per cent of the world's 35 million refugees and displaced people, and they are particularly vulnerable to sexual violence while in flight, in refugee camps and/or during resettlement.

The World Bank (2003) buttressed the view of Neimanis and Tortisyn (2003). According to the organisation: in most countries, women continue to have less access to social services and productive resources than men; women remain vastly under-represented in national and local assemblies, accounting for less than 10 per cent of the seats in national parliaments on average; In most low-income countries, girls are less likely to attend school than boys. Even when girls start school at the same rate as boys, they are more likely to drop out (in many cases after getting pregnant, often due to lack of access to reproductive health services; and in industrial countries, women in the wage sector earn an average of 77 per cent of what men earn; in developing countries, they earn 73 per cent. In contemporary Nigeria, women continue to be politically marginalised in the National Assembly and all the States House of Assemblies. The proportion of women among federal minister is usually less than 25%. There is yet no executive governor among the 36 governors who is a woman (National Bureau of Statistics [NBS], 2011). A recent assessment of women's lives and challenges across the world by Head, Zweimuller, Marchena and Hoel (2014) indicates that gender disparity remain a global social concern. The authors stressed that resources for empowerment are still significantly distributed unequally between men and women.

To enhance women's contribution to human progress, the millennium declaration adopted in September 2000 at the United Nations Millennium Summit committed member nations to promote gender equality and women empowerment as integral aspects of genuine sustainable development. The millennium declaration was reflected in the Millennium Development Goals (MDGs), which are a set of 8 goals, 18 targets and 48 indicators. The MDG 3 specifically addresses gender equality. One fundamental resource to eradicating gender disparity is education. Education is crucial to improving women's lives because it is the foundation of several other opportunities. Evidence abounds that educated women are more likely to delay marriage, utilise reproductive health care, understand their rights, and productively contribute to the labour force (Tembon and Fort, 2008; UNICEF, 2003). In Nigeria, gender disparity in adult literacy remains significant. As observed by the NBS (2011), while the country has made outstanding gains on enrolment of girls and boys in primary schools, the country is still far from attaining universal primary education, while

there is still a wide gap at the secondary and tertiary levels of education.

In cognizance of the importance of education to tackling gender disparity, studies in Nigeria have paid research attention to disparity in enrolment and out-turn for different educational programmes (Okojie, 1998; Solanke, 2004a; Solanke, 2004b; Igbinedion, 2011), however, gender disparity in the enrolment and out-turn for the Accountancy programme has been insufficiently studied. This study addresses the limitation by focusing on the Accountancy programme in Nigerian Polytechnics. The specific objectives of the study are therefore to assess gender disparity in both enrolment and out-turn for Accountancy programme, examine the associations between gender and enrolment trends for the Accountancy programme, and compare the extent to which enrolment predicts out-turn between male and female at all level of study in the polytechnics.

Methods

This study is based on the analysis of secondary data. The statistics of students' enrolment and out-turn for Accountancy programme in Nigerian polytechnics for six academic sessions were extracted from 2011 and 2012 editions of the Annual Abstract of Statistics published by the National Bureau of Statistics (NBS). The validity of the data from the NBS is not in doubt since the organization is not only the apex statistical body in the country, but also the custodian of all national and official statistics in the country. The data obtained for the study are as presented in Tables 1 and 2.

Descriptive and inferential statistical methods were applied in the study. Sex ratio computed as males/females X 100 was calculated for each session to quantify and assess the gender dimension of enrolment. The chi-square statistic was used to examine associations between gender and enrolment trends. The simple linear regression analysis was used to determine the extent to which enrolment predicts out-turns. These analytical tools are appropriate for the study and have been applied in previous gender and enrolment studies (Solanke, 2004a; 2004b; Igbinedion, 2011).

Insert Table 1 and 2

Results

Table 3 presents results of sex ratios for enrolment and out-turn. As shown in the table, males consistently dominated enrolment for the Accountancy programme in the polytechnics. Throughout the six academic sessions under study, female enrolment did not at any point outnumber male enrolment at both the ND and HND levels. At the ND level, the disparity in gender enrolment peaked at the 2005/2006 academic session with male enrolment outstripping female enrolment by as much as 65.2% (Sex Ratio = 165.2). At the HND level, disparity in enrolment was highest during the 2008/2009 academic session where male enrolment outnumber female enrolment by 46.7% (Sex Ratio =146.7). There is no significant difference in the gender pattern of enrolment and out-turn. At both the ND and HND levels, males dominated out-turn of students for the accountancy programme, thus sustaining the current unacceptable male dominance of the accountancy profession in the country.

Insert Table 3

Tables 4 and 5 present the results of the chi-square test to examine the relationship between gender and enrolment at the ND and HND levels. At the ND level, significant association exists between gender and enrolment ($\chi^2= 343$, $p<0.05$) indicating that gender discrimination or gender bias may have been mainstreamed into existing enrolment procedure in the polytechnics. At the HND level, the result further indicate that gender is important in

the enrolment procedure as the chi-square test confirm the existence of significant relationship between gender and enrolment ($\chi^2= 27, p<0.05$).

Insert Table 4

The objective reason for the continued dominance of male in yearly enrolment into the accountancy programme is yet unknown because as shown in Table 6, a unit annual increase in male enrolment results in a 0.5083 change in male out-turn at the HND level, by implication a 100 unit increase in annual male enrolment results in 50 male out-turn for the accountancy programme, while for their female counterpart similar 100 unit increase in annual enrolment results in 74 out-turn for the programme. This implies that though male dominate the enrolment, more female than male are able to graduate from the accountancy programme annually.

Insert Table 5

The coefficient of determination (r^2) confirms this assertion. As shown in Table 6, at HND level, male enrolment could explain 77.7% of male out-turn ($r^2 = 0.7772, p<0.05$), while at the same level, female enrolment could explain as much as 82.8% of change in out-turn ($r^2 = 0.8279, p<0.05$). The same pattern was replicated at the ND level for male and female.

Discussion

Findings from the analysis reveal that males consistently dominated enrolment for the Accountancy programme in the polytechnics. Results further reveal significant association between gender and enrolment at both the ND and HND levels of study. These findings are consistent with findings in previous studies (Okojie, 1998; Solanke, 2004a; 2004b; Igbinedion, 2011). It is not certain that there is the absence of gender bias in the enrolment procedure for accountancy programme in the polytechnics. With consistent enrolment of more male than female in the Accountancy programme, the prospects of eliminating gender disparity in the accountancy profession and by implication disparity in the education of men and women requires attention.

With enrolment already in favour of male, deliberate actions are needed to ensure that the accountancy profession provides equal opportunity for both male and female beginning with enrolment for the programme. If steps are taken to ensure that female enrolment is at par with male enrolment, the platform for gender equality would have been created in the accountancy profession. Such opportunity will lead to growth in future share of women in wage employment in the non agricultural sector in addition to increasing the future size of women accountants who can take up leadership positions in the profession.

There is now increasing understanding that educational programmes that fail to take gender inequality into account and fail to address disparities between males and females will have limited effectiveness and serious cost implications. The enrolment of more females at the ND level than the HND level implies that many of the female students may have faced obstacles in continuing studies at the HND level. This may be as a result of early marriage, unwanted pregnancies and childbearing. This has contributed to the under representation of women at top managerial level. Appropriate interventions must be developed to enhance the access of women to higher education. As noted by the World Bank (2003), evidence from around the world shows that eliminating gender disparities in education is one of the most effective development actions a country can take.

Conclusions

This study has assessed gender disparity in both enrolment and out-turns for Accountancy programme In Nigerian polytechnics. It also examined the associations between gender and enrolment trends for the Accountancy programme, and compared the extent to which enrolment predicts out-turn between male and female at all level of study in the polytechnics. It is important that efforts to transform the Nigerian educational system must bring a gender perspective across the whole range of the transformation process. This will further enhance the ability of the educational system to achieve its set goals. The more women that are highly educated and opportune to fill skilled manpower positions, the greater are the benefits to the nation and the contribution of womenfolk to sustainable development of the nation. It is therefore important that contemporary initiatives to close gender gaps in all spheres of the national life must take note of the level of gender disparity in enrolment for programmes in the tertiary institutions in the country and take concrete steps to eliminate the disparity.

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Tables

Table 1: Enrolment for Accountancy Programme in Nigerian Polytechnics by gender and level of study

Session	National Diploma			Higher National Diploma			All (Both Sexes)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
2005/2006	14297	8653	22950	5544	4155	9699	19841	12808	32649
2006/2007	7364	5967	13331	5807	4298	10105	13171	10265	23438
2007/2008	5902	4466	10368	4292	3108	7400	10194	7574	17768
2008/2009	4872	3696	8568	3893	2654	6547	8765	6350	15115
2009/2010	4961	4236	9197	1718	1427	3145	6679	5663	12342
2010/2011	6897	5757	12654	6767	5185	11952	13664	10942	24606

Source: Annual Abstract of Statistics, 2001, 2006, 2012, National Bureau of Statistics

Table 2: Students Out-turn for Accountancy Programme in Nigerian Polytechnics by gender and level of study

Session	National Diploma			Higher National Diploma			All (Both Sexes)		
	Male	female	total	Male	Female	Total	Male	Female	Total
2005/2006	6961	4236	9197	1718	1427	3145	6679	5663	12342
2006/2007	5811	5182	10993	3330	2711	6041	9144	7893	17034
2007/2008	3272	2897	6169	2023	1678	3701	5295	4575	9870
2008/2009	2297	1690	3987	1427	793	2220	3724	2483	6207
2009/2010	738	650	1388	539	390	929	1277	2040	2317
2010/2011	2597	2907	5664	2989	3280	6268	5568	6247	11932

Source: Annual Abstract of Statistics, 2011, 2012, National Bureau of Statistics

Table 3: Sex ratios of enrolment and out-turn

Session	Enrolment Sex Ratio			Out-turn Sex Ratio		
	ND	HND	Total	ND	HND	Total
2005/2006	165.2	133.4	154.9	164.3	120.4	117.9
2006/2007	123.4	135.1	128.3	112.1	122.8	115.8
2007/2008	132.2	138.1	134.6	112.9	120.6	115.7
2008/2009	131.8	146.7	138.0	135.9	179.9	150.0
2009/2010	117.1	120.4	117.9	113.5	138.2	62.6
2010/2011	119.8	130.5	124.9	89.3	91.1	112.6

Table 4: Cross tabulation of gender and enrolment at ND Level

		Enrolment by academic sessions for National Diploma	

Gender	05/06	06/07	07/08	08/09	09/10	10/11	Total	Df	χ^2	Critical value	Conclusion
Male	14297	7364	5902	4872	4961	6897	44293	5	343	11.07	Significant association
Female	8653	5967	4466	3696	4236	5757	32775				
Total	22950	13331	10368	8568	9197	12654	77068				

Table 5: Cross tabulation of gender and enrolment at HND Level

Gender	Enrolment by academic sessions for National Diploma										
	05/06	06/07	07/08	08/09	09/10	10/11	Total	Df	χ^2	Critical value	Conclusion
Male	5544	5807	4292	3893	1718	6767	28021	5	27	11.07	Significant association
Female	4155	4298	3108	2654	1427	5185	20827				
Total	9699	10105	7400	6547	3145	11952	48848				

Table 6: Regression of out-turn on enrolment by gender and level of study

Variable	Coefficient	R ²	p-value
Male HND Enrolment	0.5083	0.7772	0.020
Female HND Enrolment	0.7483	0.8279	0.012
Male ND Enrolment	0.5508	0.6964	0.039
Female ND Enrolment	0.6392	0.4879	0.123