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" INVESTIGATING THE CORRELATION BETWEEN 'O' LEVEL AND 'A' LEVEL PERFORMANCE IN ACCOUNTING IN THE SECONDARY SCHOOLS IN MAURITIUS "

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THE *purpose of this paper is to establish if there is any relationship in Accounting Performance at 'O' Level and the 'A' Level examination at secondary Confessionals Schools of Mauritius. This is due to the fact that students do obtain excellent results in Accounting at 'O' level which is rarely repeated at the higher level of studies. The sampling was drawn from the official list of the Mauritius Examination Syndicate and Schools consisted of boys, girls or mixed students from the confessional schools only.*

Data was collected by means of a well-structured questionnaire mailed out to the sampled students. Cross tables, linear regression and correlational analysis and chi-squared tests were performed on the data gathered. The results of the study show statistical evidence of a low positive correlation between 'O' level and 'A' level high achievers and a significantly higher correlation between low achievers at both levels. The research points out to the weakness of the 'O' level grades as a reliable predictor of the performance of Accounting at the 'A' level and suggested that the probable explanation for this poor indicator is due to the marked differences in the two syllabi and the levels of papers. The research also indicated other possible variables such as the schoolteacher factor, private tuition, and students' interest and learning approach. The study provides certain recommendations so as to help in improving the performance of students in Accounting at 'A' level.

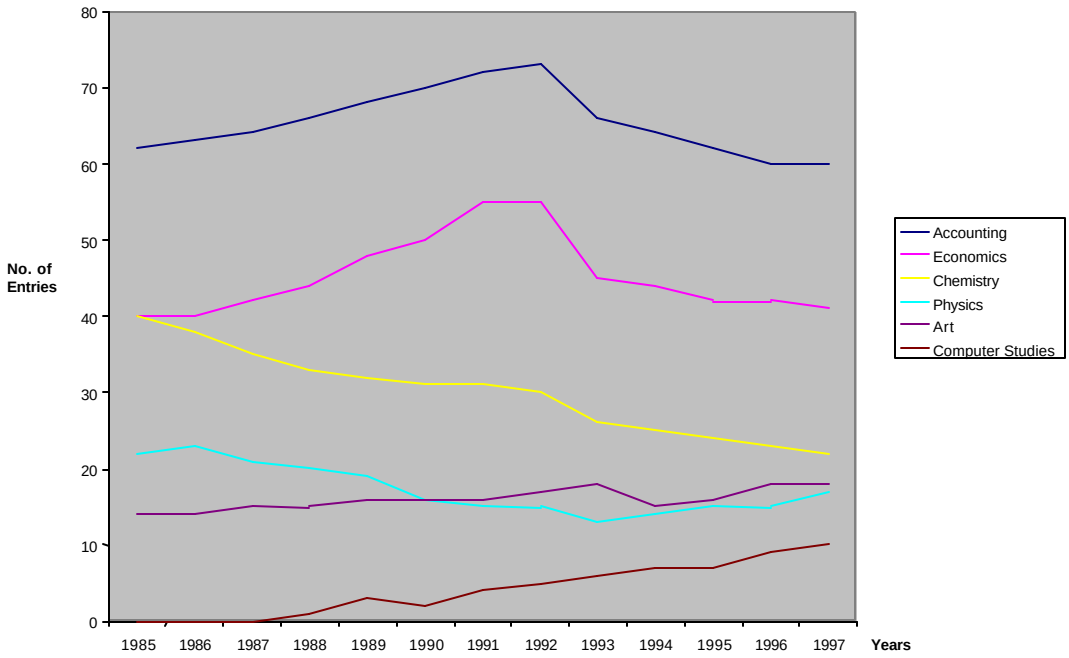
The Research Problem

The Secondary school in Mauritius is characterised by the broad classification of subjects offered at School Certificate (SC), the 'O' level - The first terminal exams taken after five years of study and the Higher School Certificate (HSC), the 'A' level - The second and final examination after two additional years before joining the tertiary education. The examination body for both levels is The University of Cambridge Local Examination Syndicate that is responsible for preparation and marking of almost all subjects taken by the students. The different streams offered are:

- ✍ Commercial, including subjects like Accounting, Economics and Business Studies
- ✍ Science, comprising of Biology, Chemistry, Physics and other scientific related subjects
- ✍ Arts, consisting of mainly languages
- ✍ Technical, including Art, Technological subjects and design

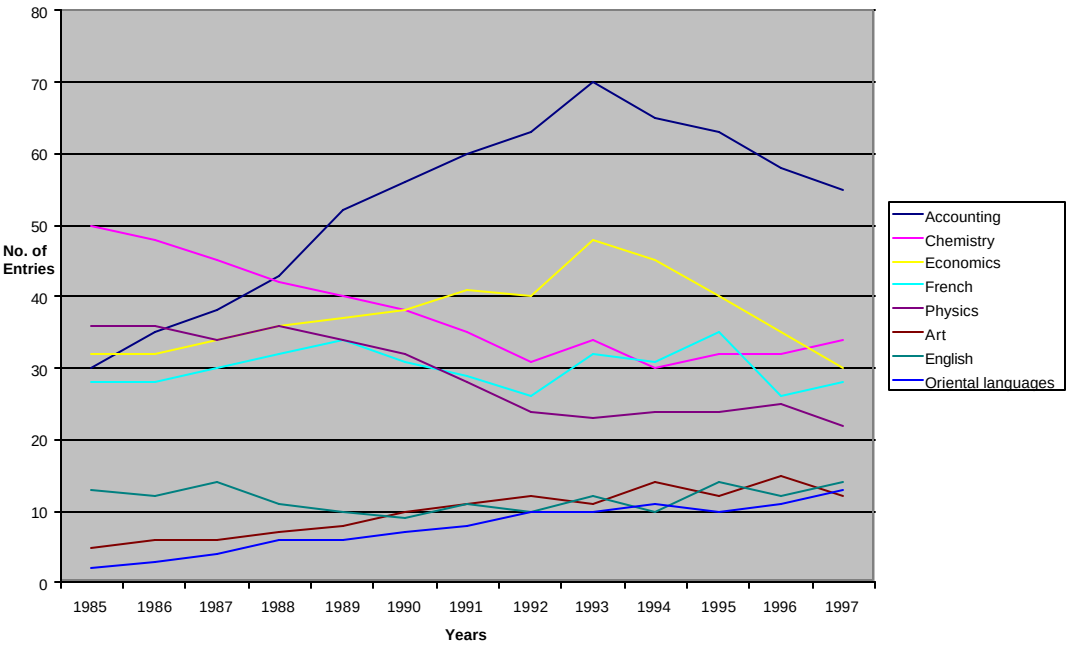
Due to scarcity of resources not all four streams are offered in each and every secondary schools in Mauritius and the most common and popular ones offered are Science and Commercial streams. It is not uncommon to find students taking a commercial subject despite choosing the Science stream.

Graph 1.1: Trends of choice of subjects at SC



Base French = 100

Graph 1.2 Trends of choice of subjects at HSC



Base General Paper = 100

The popularity of Accounting

It can be noted that at SC level out of the students sitting for the exams in 1997, 76% sat for Accounting and 54% sat for the said subjects at HSC level. The high level of choice of accounting at both SC with other subjects in the graph 1.1, where French was taken as the base 100 as it is a subjects that is compulsory for all students at SC level. So out of each 100 entries in French in 1997, 65 entries were for Accounting compared to Physics being only 19 at SC level.

The graph 1.2 shows the choice of Accounting at HSC level where General Paper (GP) has been taken as the base 100 being a subsidiary subjects that must be attempted by all students. Here again, Accounting remains the most widely chosen subjects compared to Chemistry, Economics or French. Over a twelve-year period, on average out of each 100 entries in General Paper, 60 were recorded for Accounting in 1997. It can also be noticed that in the early 1980's science subjects like Chemistry were predominated with 50 entries as opposed to Accounting with only 30, but there is a shift to Accounting in the year 1990's.

Reasons for the popularity of Accounting

Various reasons given for the popularity of Accounting at both SC and HSC levels and, amongst others are the following:

1. Accounting is perceived by most students irrespective of the stream chosen as being a relatively high scoring and easy subject to study, particularly at SC level. The students believed, rightly or wrongly, that there is no need for big preparation to secure a good result in the subject. Some students even boast of a very creditable performance after having studied the subject for a small period of time at SC level.

2. Non-commercial students on the look out for easy additional subjects to improve the overall aggregate are increasingly adding Accounting to their main stream. It is also true that some of those students take Accounting to broaden their subject outlook and have a wider choice at HSC level. Thus, Accounting becomes their first automatic choice. Some of those students even if there are timetable problems will seek Accounting as a choice and manage to study it privately through tuition or self-coaching.

3. Another reason for the popularity of Accounting stems from the unprecedented economic development of Mauritius over the past 15 years. The booming industrial and services sector of the country, the establishment of the Stock Exchange and the emergence of Mauritius as a financial sector, have given rise to an increasing demand for employment in the Accounting and Finance department. The study of Accounting at both levels, are therefore perceived by many students as a springboard to an immediate job and even an important stepping stone to a professional career in the field of Accounting.

4. Besides, professional accounting bodies of the United Kingdom, namely, the Association of Chartered and Certified Accountants (ACCA) and Chartered Institute of Management Accountants (CIMA), conduct examinations locally and provide students with the opportunity of being a qualified accountant without the need for the latter to go abroad for such studies. Many students do avail themselves of this facility and, through private study and tuition take these examinations regularly. At a time when tuition fees for foreign universities are almost prohibitive, such studies appear to be the cheapest investment in further education for the parents. Even if the students choose to go to the UK, such courses are the most inexpensive as they can be followed in private colleges and not necessarily in universities as is the case for subjects like science or medical studies. In this connection the choice of Accounting at both levels is increasingly viewed as the direct link and also a prerequisite to these professional studies.

Previous research in the field

The search for correlation between performance at different levels of examinations in a particular subject has received considerable attention in education research and Accounting is no exception. It is well known, from previous study that past academic performance is significantly related to future performance, that is, 'Grades predict other grades' (Austin 1971, Levin 1965).

In fact a number of studies have examined the relationship between prior knowledge in Accounting in 'O' and 'A' levels achievements and their respective performance in Introductory Accounting at tertiary level. Schroeder (1986) investigated whether the study of accounting and Bookkeeping at secondary school had an impact on the performance in examinations at University level. He found that those students having at least a one-year exposure to Accounting were performing better than those with no exposure at all. But, it should be noticed that such advantage existed only for the first year of study and as the year of studies proceeded the superiority of previous exposure was inexistent.

Peel at al (1991) similarly studied that the possession of an 'A' level in Accounting appeared to be of advantage for performance of Year One students' only, but this was not preserved in the third year. Eskew and Faley (1988) also found that in addition to a previous grade in Accounting, there are other factors such as students' academic ability and complexity of the course were significantly and positively related to performance in the first year Financial Accounting course at the tertiary level.

Besides, a UK study carried out by Mitchell in 1985 reported that students who possessed a secondary school qualification in accounting performed better in the first year accounting class at universities, though this superiority could be traced more in the computational aspects of the paper rather than the conceptual part of the paper of Introductory Accounting. This concludes that students at secondary level are more prepared for the computational part of Accounting without having a thorough understanding of all the concepts and principles governing the preparation of Accounts.

In a study carried out on the performance in an Accounting degree course at the University of Mauritius by Manna in 1997, it was revealed that the grade obtained at 'A' level in Accounting was a significant indication of the students' final performance in the degree course. So, this study revealed that the advantage of prior knowledge in Accounting lasts only until the final outcome of the degree, which is contradictory to the other studies depicted above, where the advantage of prior knowledge was only apparent in the first year of study.

However, in a study by Keef (1988) in New Zealand, it was found that there was an advantage gained in university Accounting examinations by having undertaken prior study in Economics and Mathematics but previous knowledge in Accounting itself appeared to have an insignificant impact on performance of the students.

Bartlett at al (1993) also reached the same conclusion in a longitudinal study and also found certain other intervening variables that were more significantly influencing the performance of Accounting examinations at Universities. He found that factors such as student motivation, the relative independence of students and the quality of teaching inputs were potential determinants in the performance of Accounting at universities examinations.

In another relatively recent study carried out by Naser and Peel in 1998, inferred that students' perception of factors associated with class size, teachers attributes, complexity of the course and the students' own effort were closely related to their performance in Accounting. The factor of students' effort were also revealed by Gul and Fong earlier in 1993 in a study at Hong Kong University as significantly and positively related to the performance in the first level Accounting course.

It should be noted that the bulk of the study on Accounting performances focuses on the transition from secondary school (high school) to university level (college). However, studies of performance for a particular subject at different levels of examinations within the secondary level remains largely unexplored. This may be attributed to the fact that, in Developed and Developing countries, the secondary curriculum offers wider choices and subject combinations. So no particular subject appears to monopolise the attention or popularity as is the case of Accounting as shown in the graph showing the trends of choice of subjects as both levels (Graph 1.1 and 1.2).

Even in Mauritius, research involving the relationship between performance in a subject from one level to another at secondary level is very sparse. Only two studies have been recorded in non-accounting subjects, Mathematics and Physics as these subjects usually experience poor performance from students at both levels. Zoile in 1985 attempted at correlating students' performance in Mathematics at SC and HSC levels. The study was carried out on 10 schools in Mauritius (all categories combined) and was confined to all students who sat the HSC examination in 1984. Their grades were matched individually against grades obtained in Mathematics at SC in 1982 as obtained per their result slips. The study depicted that grades scored in Mathematics at SC and HSC are dependent.

The other studies carried in Mauritius by Auckbur in 1997 investigated the correlation between performance in different subjects at SC, like Maths, English and Art separately, and the 'A' level achievement in Physics at HSC level. Grades in 1996 examinations were matched and the main relevant findings were that high SC grades in Physics correlated negatively with low HSC grades in the subject. There was a high positive correlation between aggregate SC performance and HSC result in Physics and achievement in English is a determinant factor of the HSC grades in Physics.

The present study will try and examine how far some of the factors mentioned in the above studies may be applicable to the situation of Accounting in Mauritius and also analyse any possible reasons for the relationship established.

General Performance in Accounting at national level

The tremendous popularity of Accounting has coincided with quite satisfactory results achieved at both levels, with an average pass rate of 80.9% at SC with 54% of credits achieved. It should be noted that the general requirement for taking a subject at Principal level at HSC needs the possession of at least a credit in the corresponding subject at SC. Performance at HSC level for all SC credit-holders in Accounting obtained on average a 78% pass rate. This implies that nearly 4 out of every 5 students obtained a Principal pass or Advanced level pass in Accounting annually.

In spite of this overall performance in Accounting at both levels, teachers' and students' observations and reactions point to some disturbing facts, particularly in relation to HSC results in Accounting. Teachers keep expressing their surprise, dissatisfaction and concern at the quality of performance in this subject at the HSC examination. Students on their side remained perplexed at the highly conflicting results obtained at SC and HSC in Accounting. In fact, from observations, the best achievers in Accounting at SC do not seem to be repeating their performance in Accounting at HSC and some even end up with a surprising and unexplained average result. Similarly, those who obtain an average grade in accounting at SC appear to experience many difficulties in securing a Principal pass in it at HSC. These observations and reactions seem to indicate that the remarkably the ease felt by students in handling Accounting at SC level is no longer present at HSC level. Thus a closer examination of the performance of Accounting in Mauritius was necessary to confirm the reactions and observations and try to find some valid recommendations to remedy the situations.

An indepth analysis on a national level has been carried out showing the percentage grades distribution in Accounting over a period of 1991 to 1995 and 1993 to 1997 for SC and HSC

respectively. For the purpose of the analysis, 'performance' of students is measured by Grades obtained in the subjects at both levels and have been categorized as laid down by Cambridge Examination body:

SC level
Grades 1, 2 – Distinction pass
Grades 3, 4 – Credit pass
Grades 7, 8 – Pass
Grade 9 – Fail

Thus the higher the grade, the poorer is the performance. For instance grade '1' is the best result and a grade '9' reveals a failure in the subject.

HSC level
Grades A, B, C, D, E – Principal pass or Advanced level pass
Grade O – Ordinary level pass
Grade F – Fail

The Principal pass or Advanced level pass grades stated above are in descending order of performance, with grade 'A' being the highest grade and 'E' the lowest grade. The grade 'O' means that the minimum required to secure a principal pass has not been achieved but nevertheless not yet a failure in the subject.

For the purpose of the study the grades were further categorised and classified as follows:

SC level
High achievers – Grades 1, 2
Quite high achievers – Grade 3
Average achievers – Grade 4
Low achievers – Grades 5, 6

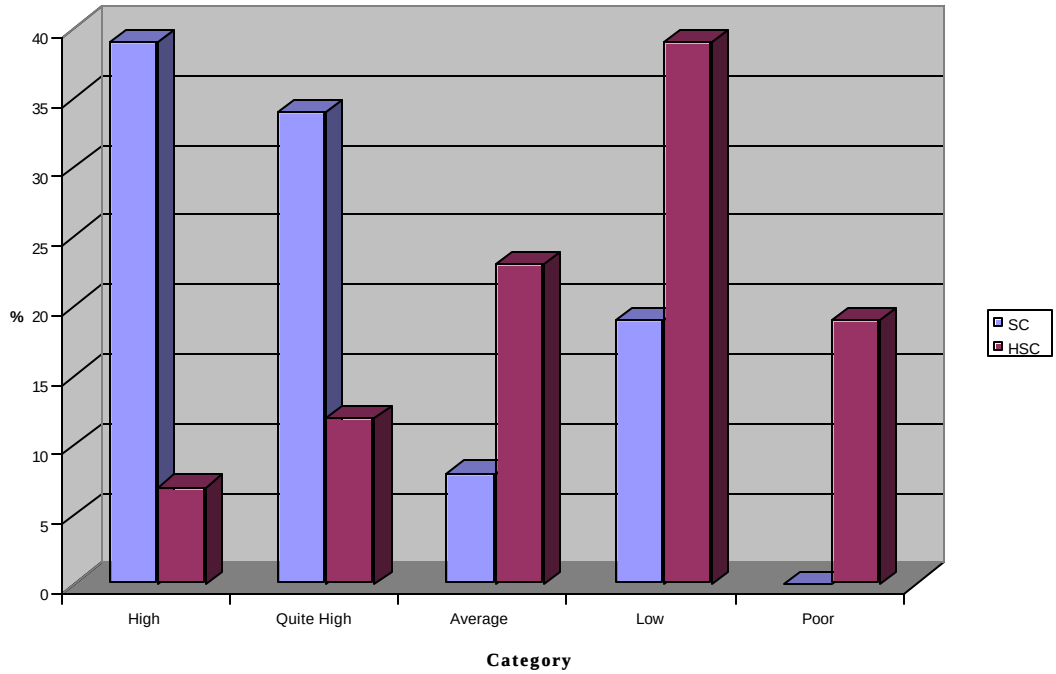
Note, that the grades '7,8,9' has been ignored as they do not satisfy the basic minimum requirement for taking any subject as a Principal subject at HSC as stipulated by the regulations of the Ministry of Education and as per recommended by Cambridge Examination body – at least a credit in the subject at SC.

HSC level
High achievers – Grades A
Quite high achievers – Grade B
Average achievers – Grade C
Low achievers – Grades D, E
Poor achievers – Grade O, F

Thus, the chart 1.3 shows the performance of the students in Accounting according to the percentage of grade distribution for SC and HSC.

From the graph above, main observation is that 26% of the students in Accounting at SC level achieved the highest grades (1, 2 and 3 combined) compared to an average of only 18% (grades A and B combined). At first glance, it implies that 7% of the best achievers in the subject at SC annually failed to obtain a corresponding high grade at HSC and were thus scattered across other grades at the latter level.

Chart 1.3 Grades distribution in Accounting in 1999 at SC and HSC



Besides, there are two times more average achievers at HSC (18%) than at SC (8%). This may imply that some of these average performances at HSC might come from the high achievers at SC level, in which case the conclusion reached above is confirmed.

However, the percentage of average low achievers at HSC is quite significant, an average of 42% compared to only 28% at SC. In fact, the bulk of students who obtained a Principal pass in Accounting at HSC level is to be found in this category of performers with 40% in 1997. It can be concluded that at national level qualitative performance in accounting at HSC level is far from being praiseworthy.

It is interesting to observe that on an average 22% of the students at HSC level failed to obtain a Principal pass (grade O, F combined) despite the fact that they held the minimum basic standard requirement for the subject at SC, that is, at least a credit in Accounting. So, on an average more than one out of every five HSC students of Accounting in Mauritius ended up with a disappointing poor performance in the subject.

Methodology

Secondary education in Mauritius is totally free and marked by the existence of three broad categories of schools namely:

- **State School** – owned and run by the government through the Ministry of Education
- **Private School** – owned and run by the private sector, usually by an individual or a group of individuals or a single family
- **Confessional School** – mainly owned and run by the Catholic authorities, with three of them under the control of trust

The present paper will be confined to the study of the correlation between the SC grades in Accounting as being a predictor of the performance of Accounting at HSC level. The study was carried out in the confessional schools in Mauritius only with a 50% schools chosen out of the total population of 16 schools have been chosen. The sample chosen included three boy's schools, four girl's schools and the only one mixed school of that category. The students chosen were those that sat for the examination for Accounting in 1999 with a total of 556 students out of the total confessional schools (897) representing 62% who were examined in the subject for the said period.

The study was done through a well-structured questionnaire mailed out to each student from the mail lists obtained from the Rector of each of those schools chosen. However, some of the rectors were resistant in providing the names and addresses of their respective students and thus led to only 343 questionnaire being mailed out. The questionnaire was considered to be the most useful and less costly means of getting hold of the grades of each student to permit the 'one-to-one matching of grades' and information of utmost significance in establishing any relationship between the performance in Accounting at both levels.

Of the 343 questionnaires sent, 190 were returned with 12 not filled in, as the students had already left the country, representing a satisfactory and acceptable response rate of 52%.

Analysis of the results

It was necessary to establish the degree of relationship which exists between performance in Accounting at SC and HSC and the following procedures were adopted:

✍ Correlation A

The performance of high and quite high achievers at SC was correlated with their overall performance at HSC. The justifications being that, observations have shown that the results of these students at SC were scattered across these latter grades.

✍ Correlation B

The performance of average and low students at SC was correlated with their performance at HSC only in average, low and poor achievers. The reason for this is that again observations tend to reveal that only a handful, if any, of them achieve a high or quite high result.

For the purpose of the analysis, the grades obtained at SC and HSC were allotted marks scale as shown in table 1.4 below to permit the matching for correlation purposes.

Table 1.4: Marks Scale at SC and HSC

	Marks Scale	*HSC Grades*	*Marks Scale*
1	85-100	A	75-100
2	75-84	B	65-74
3	61-74	C	55-64
4	55-60	D	45-54
5	50-54	E	40-44
6	45-49	O	35-39
		F	< 35

Correlation A establishes and describes the pattern of relationship between SC and HSC results. The alignment of points reveals a low positive correlation between the SC and HSC grades. The Pearson's product-moment correlation coefficient (r) is 0.389 indicating a low positive correlation between grades at the two levels. So, at least some high achievers at SC level Accounting are expected to perform well at HSC level.

A more meaningful measure of the pattern can be explained by the coefficient of determination (r^2) which, is only 0.152, revealing that there is no significant correlation between the high achievers at SC and HSC results. It further indicates that only 15% of variations in performance at HSC can be accounted for by high grades at SC and the remaining 85% are attributed to other factors. So, no confident prediction of HSC grades can be made from the given high SC grades.

The Correlation B however reveals a positive, a relatively high positive correlation between average and low grades at SC and the same category at HSC. The coefficient of correlation (r) is 0.61, indicating a high positive relationship with a coefficient of determination level (r^2) of 0.38. Thus, 38% of the variations in average and low HSC grades can be predicted by variations in grades of the same group at SC level and 62% can be explained by other factors. Besides, only a handful of average achievers at SC managed to obtain high or quite high grades at HSC level.

Chi-squared test ($?^2$)

Further statistical tests were conducted on the data collected and the following hypotheses were tested:

Null Hypothesis (H_o): SC grades and HSC grades are independent

Alternative Hypothesis (H_1): SC grades and HSC grades are dependent

The actual and expected frequencies of the grades obtained at SC and HSC are given in the crosstable 1.5:

Table 1.5: Actual and expected grades at SC and HSC

		HSC Grades			
		A	***B***	***C, D, E***	***O, F***
1, 2 -	Actual	8	15	37	7
	Expected	4.7	8.3	42.2	11.8
3 -	Actual	4	6	36	11
	Expected	4	7	35.9	10.1
4, 5, 6 -	Actual	0	0	34	12
	Expected	3.2	5.7	29	8.1

It can be noted that some categories have been merged to keep the number of cells within an expected frequency of less than 5 at an acceptable level of 25%. Thus grades 4,5,6 at SC and C, D, E at HSC has been merged into one category each.

The test was carried out at 1% level of significance and with 6 degrees of freedom. The following results were obtained:

Test statistics: $?^2 = 22.23$

Critical Value of $?^2 = 16.81$

Since the test statistics exceeded the critical value, the null hypothesis was not accepted. There is no evidence therefore that at 1% level of significance SC and HSC grades in Accounting are dependent. This finding is in line with the correlation analysis conducted above where a positive correlation was observed between the two grades.

The degree of dependence, however, had to be tested for greater conclusive evidence of the dependency of the two grades. To this end, this contingency coefficient (c) was measured and applied and gave a coefficient of 0.34. This is low compared with the upper limit of a 2x3 contingency table of 0.80. It can now be concluded that grades obtained at SC and HSC are dependent but the degree of dependence is low.

Thus, the two analysis carried out in the study provide sufficient statistical evidence to infer that performance in Accounting at SC level cannot be used as a reliable basis for predicting performance at HSC level, particularly in the case of high achievers for whom the correlation is less pronounced.

Further Chi-Squared test

Two other additional $?^2$ tests were performed to determine the dependence between two other variables, (a) students' academic ability, and (b) students' interest in Accounting and HSC performance. It was necessary to assess the impact of these two possible explanatory variables on performance in the subject at HSC.

(a) **Students' Academic ability** was measured by their overall SC aggregate and categorised as follows:

High	Aggregate 6 - 15
Quite High	Aggregate 16 - 24
Low	Aggregate < 24

The hypotheses tested were:

H_o: Overall SC aggregates and HSC grades are independent

H_1: Overall SC aggregates and HSC grades are dependent

The crosstable 1.6 below shows the actual and expected frequencies of HSC grades. Again here, categories were merged as explained above.

Table 1.6: Actual and expected frequencies at HSC

		HSC Grades		
SC Aggregate		***A, B***	***C, D, E***	***O, F***
6 - 15 -	Actual	11	9	0
	Expected	4.3	13.1	2.6
16 - 24 -	Actual	16	49	4
	Expected	14.8	45.3	8.9
> 24 -	Actual	3	34	14
	Expected	10.9	33.5	6.6

The results were as follows:

$?^2 = 31.67$

Critical value of $c^2 = 18.5$

Contingency coefficient (c) = 0.43

Upper limit of coefficient = 0.71

Since $?^2$ exceeded the critical value, H_o was not accepted. This is statistical evidence of dependence between the overall SC aggregate and the HSC grades in Accounting. The contingency coefficient also showed a fairly high degree of dependence between the two variables.

(b) **Students' interest in Accounting** was categorised as follows:

1. High 2. Moderate 3. Low 4. None

The following hypotheses were tested:

H_o = Students' interest and HSC grades are independent

H_1 = Students' interest and HSC grades are dependent

The Actual and expected frequencies of HSC grades are displayed in crosstable 1.7 below:

Table 1.7: Actual and expected frequencies at HSC

		HSC Grades		
Interest		***A, B***	***C, D, E***	***O, F***
High -	Actual	26	37	3
	Expected	12.8	40.4	12.8
Moderate -	Actual	7	57	15
	Expected	15.3	48.3	15.3
Low -	Actual	1	13	12
	Expected	5.1	15.9	5.1
None -	Actual	0	0	4
	Expected	0.8	2.4	0.8

The results were as follows:

$?^2 = 31.67$

Critical value of $c^2 = 18.5$

Contingency coefficient (c) = 0.43

Upper limit of coefficient = 0.71

There is statistical evidence of dependence between students' interest in Accounting and HSC grades in Accounting as the value of $?^2$ is greater than its critical value. Here also, the degree of dependence measured by the contingency coefficient is quite high. The implications associated with these two $?^2$ tests administered will be taken up to in further discussed.

The conclusion reached from the different analyses conducted cannot, however, establish a casual relationship between the SC and HSC grades. They can only be used as a step towards a more fruitful investigation of possible explanations.

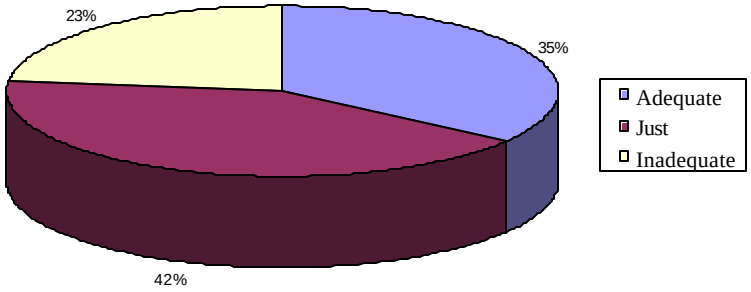
Other Indicative Factors

A major, though unsuspected finding has emerged from the research and warrants further discussion as whatever be the performance in Accounting at HSC only part of it can be statistically traced to his performance at SC. This implies that an unexplained but pertinent factors other than the SC grades may be influencing the grades of the HSC results and need to be further investigated.

Adequacy of SC syllabus

This is an issue which teachers and students of Accounting must have contemplated for quite some time and requires particular attention. Students' responses are displayed in chart 1.7 below:

Chart 1.7 Assessment of SC syllabus



It is interesting to note that only 35% believe that the knowledge of the SC syllabus is adequate at HSC level while 23% acknowledge its total inadequacy and 42% find it is just enough. In other words, 65% of students are of the opinion that the SC syllabus is lacking in breath. It should be pointed out that this syllabus is only meant to provide students with the basic knowledge for an introductory course in Accounting.

HSC Syllabus

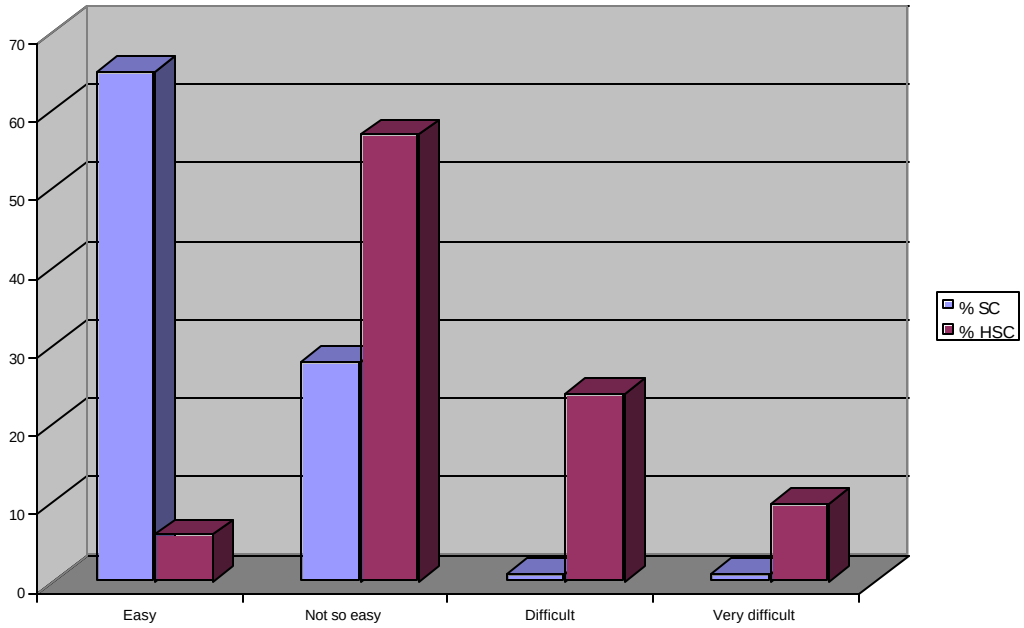
This is another factor that can contribute to the average performance of students' at HSC. Responses revealed that 56% found that the syllabus is too broad based, this was classified as one of their major difficulty with the HSC examinations. The shift from the SC to the HSC implies moving from an introductory stage to a more advanced stage. It should be noted that there is a big difference between the syllabus, where SC is more concentrated on testing the computational knowledge of the students. The HSC syllabus is of two sections, Financial Accounting and Cost and Management Accounting, the latter section is totally new to the students and may trigger certain difficulty in understanding of the different concepts.

Besides, 33% of the respondent admit that the teachers failed to complete the programme at HSC as it is too heavy and they rather concentrate of examinable topics with no in depth knowledge of the concepts and principles.

Standard of papers set

This is another factor to be considered in trying to look for possible explanations in the average performance of HSC students in Accounting. A comparison of the students' rating of the paper is shown in the chart 1.8.

Chart 1.8: Rating of Accouting at SC and HSC



It can be noticed that the ease felt in handling the subjects at each level contrasts sharply, with 65% at SC and a marginal 6% at HSC. On the other hand a negligible 2% of SC students found the paper difficult compared to 34% at HSC (difficult and very difficult combined).

Besides, 41% of the respondent assert that the level of the SC paper is too easy and too low. While 15% found that that adequate practice of the past papers are needed to secure a good result at SC due to that fact that most of the questions are of a repetitive nature. Thus, all ingredients are present to encourage SC students towards rote learning without an understanding of the fundamental skills of the application of knowledge required. So, coming to the HSC they found much difficulty in the sharp change of the knowledge, skills and interpretation of the figures required securing a comfortable result. It therefore needs to be determined whether it is the presumed inadequacy in the syllabus or the ease of the SC standard of the paper should pass the test of significance.

The Private Tuition

Private tuition is a powerful and necessary factor to reckon within the present educational system in Mauritius. Students' responses testify this useful phenomenon, as 79% of SC and 92% of HSC students took private tuition in Accounting. At both levels there is a high rating of this factor for contribution in the students performance, 83% of SC and 86% of HSC found private tuition to be an important tool.

The reason for this can be compared with the responses as to the teaching approach of the schoolteacher at HSC. Research has revealed that the quality of teaching inputs is a potential explanatory factor in student performance not only at secondary level (Kingdon, 1996) but equally at university level (Lumsden and Scott, 1987, Naser and Peel, 1998).

The students admit the use of a satisfactory combination of theory and practice by their private tuition teacher, 77% as opposed to only 48% by their schoolteacher. In addition, the

exam-oriented approach is more emphasised at school, 34% compared to tuition where only 19% of the responses.

Conclusions and Recommendations

The purpose of this study was to investigate on the correlation between the performance in accounting at SC and HSC level in the Confessional schools in Mauritius. The statistical results have clearly revealed two types of relationships:

- ✍ At the high grades and low grades level, observations of teachers and students have been confirmed.
- ✍ The SC grade in Accounting cannot be used as a valid predictor of the performance as HSC, at least for the high achievers. So, students should not regard that their good performance at SC should stand them in a good stead at HSC.
- ✍ The research has also drawn attention to other possible intervening variables, which need to be further investigated to determine their significant impact on the HSC results.

However, strategies to improve the performance of Accounting at HSC level need to be looked into and a few are proposed hereunder:

(a) The SC syllabus has been pointed out to be not adequate enough for a good preparatory step for the HSC Accounting. Clarifications should be made to the contents and sufficient guidelines should be given to students and teachers for the awareness of the objectives and expectations clearly. At the same time a re-assessment of the objectives and syllabus of the SC is necessary. In this connection, the possibility of setting a committee comprising of teachers of Accounting and other educationists by the appropriate authority (Examination Syndicate) to review the SC syllabus and amendments proposed to Cambridge Examination Syndicate for approval and implementation.

(b) It is proposed that the structure of the SC paper undergo positive changes to ensure deep understanding of the concepts and principles of the subjects rather than encouraging parrot learning. It is high time that Cambridge be more creative in their questions rather than the actual repetitive nature of it making the paper more predictable at SC. Accounting, these days is undergoing changes and this needs to be reflected in the paper set. In addition the answering of 'theory ' questions should be compulsory to encourage thorough learning of the subjects. It will thus encourage both students and teachers to accept the conceptual underpinnings of Accounting. Cambridge should envisage more the idea of case-study type question in Section A to develop the skills and creative nature of the students rather than the straight forward computational questions.

(c) At HSC level some syllabus clarifications are also required to ensure proper and timely coverage of the syllabus which should be reflected in the paper, because actually some aspects of the syllabus has never been examined such as redemption of shares and debentures. Besides, the number of Accounting Principles and practices as SSAPs and FRS need to be reviewed and concentration of the basic one are such stage may be tested.

Thus, teachers as well as students need to have a 'psychological refashioning' in their approach while embarking on the totally safe and easy journey of Accounting with no undermined illusion on their future performance. At the end, teachers should be amply armed to impress the image of Accounting as a fantastic and fruitful journey though handling mass of figures require, nevertheless, caution, prudence and precision.