

## Influence of Linguistic and Logical Intelligence on Students' Interest, Self-Efficacy and Academic Performance in Financial Accounting in Secondary Schools in Akwa Ibom State

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### Abstract

This study investigated the influence of linguistic and logical intelligence on students' interest, self-efficacy, and academic performance in financial accounting in secondary schools in Akwa Ibom State. Two specific objectives, two research questions and two null hypotheses guided the study. The descriptive survey research design was used for the study. The population of the study consisted of all the 3,326 Senior Secondary III students in the 2018/2019 session that offered financial accounting as well as took part in the promotion examination conducted by the Akwa Ibom State Ministry of Education in the 2017/2018 session in Akwa Ibom State. A sample of 346 consisting of 132 male and 214 female students that offered financial accounting as well as took part in the promotion examination in the 2017/2018 session were selected for the study through multi-stage cluster sampling technique. Multiple Intelligences Questionnaire (M.I.Q) developed by Chislett and Chapman (2006) based on Gardner's Multiple Intelligences Model, Financial Accounting Interest Inventory (FAII) developed by Odia and Ogiedu (2013), and Self-Efficacy Questionnaire developed by Schwarzer and Jerusalem (1995), and Financial Accounting Achievement Test (FAAT) adopted from the objective section of the 2017/2018 promotional examination administered by the Akwa Ibom State Ministry of Education were adopted for the study. The instruments were standardized and adopted hence the instruments were not subjected to validation. The instruments have an internal consistency reliability coefficient of .78, .70, .70 and .76 respectively, obtained using Cronbach Alpha reliability technique. Multiple regression analysis was used in answering the research questions and in testing the null hypotheses at .05 level of significance. The result revealed among others that based on gender, logical intelligence significantly influences students' interest, self-efficacy and academic performance in financial accounting in secondary schools in Akwa Ibom State. Curriculum experts should develop an affective instructional curriculum that incorporates multiple intelligence skills with the objective of enhancing personal and career success of students.

**Keywords:** Intelligence, interest, self-efficacy, academic performance, and financial accounting

### Introduction

Secondary education in Nigeria is not just an indispensable bridge linking the Basic and Tertiary Education; it is the foundation for higher manpower development. The National Policy on Education (FRN, 2013) states that the curriculum for senior secondary education shall consist of Science, Mathematics, Technology, and Business Studies as fields of studies.

Financial accounting is one of the subjects in the field of Business Studies designed to equip secondary school students with the relevant knowledge and skills for higher education and useful living within the society. Financial accounting is offered by both male and female students. Since males and females are different in many biological, psychological and social aspects as pointed out by Eze *et al.* (2016b), the students may tend to differ in their level of intelligence as a result of sex differences. The importance of examining intelligence in relation to gender could also be based on the socio-cultural differences between girls and boys. The belief that gender may have impact on students' level of intelligence compelled the authors of this paper to determine whether level of intelligence could have any link with interest, self-efficacy and academic performance of male and female students in financial accounting.

Intelligence has been defined as the ability to understand, communicate, and learn, how brain work with abstract thing (Hafsyah, 2017). Gardner (1983) in the multiple intelligence theory maintains that all humans possess at least eight distinct capabilities (intelligences) which represent a variety of ways to learn and demonstrate understanding. They include verbal or linguistic intelligence, logical or mathematical intelligence, visual or spatial intelligence, bodily or kinesthetic intelligence, musical or rhythmic intelligence, interpersonal intelligence, intrapersonal intelligence, and naturalist intelligence. This paper focuses on Logical and linguistic intelligence. Logical intelligence is typically characterized as the capacity to use numbers effectively and to reason well, or the capacity to think logically (Pehlivan & Durgut, 2017). Skill in logical concepts is often dominated by the ability to recognize patterns and relationships, in this case between numbers. This develops into strong abstract thinking skills that may or may not revolve around numbers; these skills include prediction, inference, calculations, approximations, classification, generalization and hypothesis testing (Armstrong in Udoudo 2014). A study conducted by Pehlivan and Durgut (2017) to determine whether there is a correlation between the types of intelligence the students have reported a positive correlation between achievement in financial accounting course and logical intelligence with statistical differences in the scores of students in logical intelligence in terms of gender.

Estaji and Nafisi (2014) defined linguistic intelligence as the ability to think in words and use the words to communicate one's thought. Lunenburg and Lunenburg (2014) stated that people who have good ability in linguistic intelligence are usually good at memorizing vocabularies which lead them to read books and to be engaged in the books and have good appearance linguistically. Sacaoglu and Arikah (2009) studied the relationship between students' gender and intelligence types, the relationship between particular intelligence types and students' success in grammar, listening and writing in English as a foreign language and the relationship between parental education and students' types of intelligence in Turkey. Analysis of the data revealed no significant gender differences in the intelligence types possessed by the participants. But significant relationships were found between success in students' test scores in grammar and bodily-kinesthetic, spatial, and intrapersonal intelligences whereas the relationship between musical intelligence and writing was found to be significant.

and positive. No significant relationship was found between parental education and students' intelligence types.

Oyenuga (2010) defined interest as a feeling of curiosity or concern about something that makes the attention turn towards it. Magnus (2008) stated that interest encompasses the positive, pleasant feelings an individual has when trying to study a subject-matter. From the above definition, it could be concluded that interest governs our feeling and attitudes towards a particular thing or activity. Abigail and Asamani (2013) posited that self-efficacy refers to an individuals' belief that he or she is capable of performing a task. Lunenburg (2011) further says that self-efficacy has influence over people's ability to learn, their interest and their performance, as people will often attempt to learn and perform only those tasks for which they believe they will be successful. Academic performance can also be viewed as a students' performance in a school subject as designated by a score or mark obtained in an achievement test (Udoudo, 2014). Ogwo and Oranu (2006) observed that earlier studies have indicated intelligence as the key factor influencing academic performance. Gerry and Jay (2009) conducted a study to determine whether the extent of students' multiple intelligences were predictors of their academic performance as reflected in their test scores in Accounting in Philipines. The researchers found significant relationship between logical and linguistics intelligences and academic performance of the respondents.

### **Statement of the Problem**

The goals of education in Nigeria include the development of appropriate skills, mental, physical and social abilities and competencies to empower the individual to live in and contribute positively to the society. Thus, the teaching-learning process ought to maximize the creative potentials and skills of the individual for self-fulfillment and general development of the society. Majority of education processes seem to assess students' creative potentials based on linguistic and logical intelligences. This would imply that students' intelligence has to be linguistic or logical otherwise the student would be considered as not being intelligent. Despite the importance placed on linguistic and logical intelligence, the society still complain of the falling standard of education in Nigeria. To a great extent, the poor performance of students especially in Financial Accounting in secondary schools could be observed in the low number of students offering the subject in the external examinations conducted by West African Examinations Council (WAEC), National Examinations Council (NECO), and National Business and Technical Examinations Board (NABTEB). There is therefore the need to investigate the extent to which linguistic and logical intelligence influence students' academic performance in Financial Accounting.

### **Purpose of the Study**

The main purpose of this study was to determine the influence of linguistic and logical intelligence on students' academic performance in financial accounting in secondary schools in Akwa Ibom State.



## Research Questions

The following research questions were raised to guide the study:

- i. What is the level of influence of linguistic intelligence on students' academic performance in financial accounting in secondary schools in Akwa Ibom State?
- ii. What is the level of influence of logical intelligence on students' academic performance in financial accounting in secondary schools in Akwa Ibom State?

## Null Hypotheses

The following null hypotheses were formulated to guide the study and were tested at .05 level of significance:

H<sub>01</sub>: There is no significant influence of linguistic intelligence on students' academic performance in financial accounting in secondary schools in Akwa Ibom State based on gender.

H<sub>02</sub>: There is no significant influence of logical intelligence on students' academic performance in financial accounting in secondary schools in Akwa Ibom State based on gender.

## Methodology

The descriptive survey research design was used for the study. The area of the study is Akwa Ibom State. Akwa Ibom is one of the 36 States that make up the Federal Republic of Nigeria. There are 243 Government owned secondary schools as at the time of this study (State Secondary Education Board, 2018). The population for this study is 3,326. This comprises all the Senior Secondary III students in the 2018/2019 session who offered financial accounting as well as took part in the promotion examination conducted by the Akwa Ibom State Ministry of Education in the 2017/2018 School Year (This information was obtained from the Examinations and Certificate Directorate, Akwa Ibom State Ministry of Education, 2018). A sample of 346 consisting of 112 male and 234 females were drawn from the population for the study. This sample size was determined using Krejcie and Morgan's (1970) sampling model and was drawn through multi-stage cluster sampling technique. Bourley's proportional allocation formula was used to determine samples for the various schools selected for the study. The researchers purposively selected the respondents based on the number sampled to reflect gender ratio in each of the schools. Multiple Intelligences Questionnaire (M.I.Q) developed by Chapman and Chislett (2006) based on Gardner's Multiple Intelligences Model with responses based on a four-point rating scale as Strongly Agreed (SA) – 4 points, Agreed (A) – 3 points, Disagreed (D) – 2 points, and Strongly Disagreed (SD) – 1 point, and Financial Accounting Achievement Test (FAAT) were used for data collection. The instruments were standardized and adopted hence, were not subjected to validation. According to Kandeel (2016), the reliability coefficient of the Multiple Intelligence Questionnaire ascertained to ensure the stability of the scale and its

dimensions using Cronbach Alpha is .78. The Financial Accounting Achievement Test yielded correlation coefficient of .76 using the Pearson Product Moments Correlation. Multiple regression analysis was used in answering the research questions while Multiple Analysis of Variance Test (MANOVA) was used in testing the null hypotheses at .05 level of significance. The value of R square (or coefficient of determination) obtained in the regression model was used to answer the research questions and to determine the extent to which the independent variable influence the dependent variable as follows:

#### R Square value Interpretation

+/- 0.81 to 0.99	Very Strong influence
+/- 0.61 to 0.80	Strong influence
+/- 0.41 to 0.60	Somewhat weak influence
+/- 0.21 to 0.40	Weak influence
+/- 0.00 to 0.20	Very weak influence

In testing the null hypotheses, when  $P \leq .05$ , the null hypothesis was rejected. On the other hand, when  $P \geq .05$ , the null hypotheses was upheld

## Results

The results of data analyzed are presented based on the research questions and null hypotheses

**Research Question 1:** What is the level of influence of linguistic intelligence on students' interest, self-efficacy and academic performance in Financial Accounting?

Multiple regression analysis was used in answering the research question and is presented in Table 1

**Table 1:** Summary of regression analysis of the influence of linguistic intelligence on students' interest, self-efficacy and academic performance in financial accounting

Dependent Variable	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	Std. Error	Remarks
Interest	0.22	0.18	0.03	0.37	VWI
Self efficacy	0.18	0.09	0.04	0.51	VWI
Academic performance	0.27	0.21	0.06	2.79	WI

\*Predictor: Linguistic Intelligence \*VWI = Very Weak Influence; WI = Weak Influence

The data in Table 1 show the summary of the regression analysis of the influence of linguistic intelligence on students' interest, self-efficacy and academic performance in Financial Accounting. As shown, the value of R<sup>2</sup> (coefficient of determination) is 0.18 for interest, 0.09 for self -efficacy and 0.21 for academic performance. This result implies that the independent variable (linguistic intelligence) accounts for only 18% variation in the students' interest, 9% variation in self-efficacy and 21% variation in students' academic performance in financial accounting. In other words, there is a very weak influence of linguistic intelligence on students'

interest and self-efficacy whereas there is weak influence of linguistic intelligence on students' academic performance in Financial Accounting.

**Research Question 2:** What is the level of influence of logical intelligence on students' interest, self-efficacy and academic performance in Financial Accounting?

Multiple regression analysis was used in answering the research question and the summary is presented in Table 2

**Table 2:** Summary of regression analysis of the influence of logical intelligence on students' interest, self-efficacy and academic performance in financial accounting

Dependent Variable	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	Std. Error	Remarks
Interest	0.38	0.18	0.12	0.37	VWI
Self-efficacy	0.24	0.15	0.07	0.50	VWI
Academic performance	0.65	0.34	0.21	2.83	WI

\*Predictor: Logical Intelligence \*VWI = Very Weak Influence; WI = Weak Influence

The data in Table 2 show the summary of the regression analysis of the influence of logical intelligence on students' interest, self-efficacy and academic performance in Financial Accounting. As shown, the value of R<sup>2</sup> (coefficient of determination) is 0.18 for interest, 0.15 for self-efficacy and 0.34 for academic performance. This result implies that the independent variable (logical intelligence) accounts for only 18% variation in the students' interest, 15% variation in self-efficacy and 34% variation in students' academic performance in financial accounting. In other words, there is a very weak influence of logical intelligence on students' interest and self-efficacy whereas there is weak influence of logical intelligence on students' academic performance in Financial Accounting.

**Null Hypothesis 1:** There is no significant influence of linguistic intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender. Multiple Analysis of Variance (MANOVA) was used to test the null hypothesis at .05 level of significance and presented in Table 3

**Table 3:** Summary of multiple analysis of variance test for significant influence of linguistic intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender  
*n=337*

Source(Linguistics)	Dependent Variable	Type III Sum of Squares	df	Mean Square	F	Sig.
Model	Interest	959.946 <sup>a</sup>	58	16.551	137.416	.000
	Self Efficacy	989.624 <sup>b</sup>	58	17.062	73.793	.000
	Academic Performance	34514.867 <sup>c</sup>	58	595.084	72.777	.000
Male	Interest	.455	9	.051	.420	.918
	Self Efficacy	.545	9	.061	.262	.982
	Academic Performance	56.288	9	6.254	.765	.649



	Interest	2.741	11	.249	2.069	.043
Female	Self Efficacy	2.126	11	.193	.836	.606
	Academic Performance	136.532	11	12.412	1.518	.158
Male* Female	Interest	3.912	37	.106	.878	*.656
	Self Efficacy	8.487	37	.229	.992	*.506
(Main Effect)	Academic Performance	202.948	37	5.485	.671	*.894
	Interest	5.540	46	.120		
Error	Self Efficacy	10.636	46	.231		
	Academic Performance	376.133	46	8.177		
	Interest	965.486	337			
Total	Self Efficacy	1000.260	337			
	Academic Performance	34891.000	337			

\*not significant @  $p \leq .05$

The data in Table 3 show a summary of Multiple Analysis of Variance Test (MANOVA) of between subject effects for significant influence of linguistic intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender. The result shows that the F-value for interest, self-efficacy and academic performance when treated to linguistic intelligence are 137.416, 73.793 and 72,777 respectively. The probability values are 0.00 for all. Since  $p \leq .05$ , the result is statistically significant. To check for the proportion of variance in the dependent variables (interest, self efficacy and academic performance) not explained by differences in levels of the independent variable (male and female), the Wilks' Lambda test is carried out and the result presented in Table 4.

**Table 4:** Summary of multivariate test for influence of linguistic intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender  
n=337

Effect		Value	F	Hypothesis df	Error df	Sig.
Male	Pillai's Trace	.257	.479	27.000	138.000	.986
	Wilks' Lambda	.761	.468	27.000	129.145	.988
	Hotelling's Trace	.290	.458	27.000	128.000	.990
	Roy's Largest Root	.165	.842 <sup>a</sup>	9.000	46.000	.582
Female	Pillai's Trace	.721	1.322	33.000	138.000	.136
	Wilks' Lambda	.421	1.350	33.000	130.336	.121
	Hotelling's Trace	1.056	1.366	33.000	128.000	.113
	Roy's Largest Root	.503	2.103 <sup>a</sup>	11.000	46.000	.039
Male * Female	Pillai's Trace	1.230	.864	111.000	138.000	.788
	*Wilks' Lambda	.196	.866	111.000	132.696	*.783
	Hotelling's Trace	2.258	.868	111.000	128.000	.778
	Roy's Largest Root	1.210	1.505 <sup>a</sup>	37.000	46.000	.094

a. The statistic is an upper bound on F that yields a lower bound on the significance level.

b. Design: Male + Female + Male \* Female

\*not significant @  $p \leq .05$

The data in Table 4 give the summary of the Wilks' Lambda ( $\lambda$ ) test for proportionate variance of effect of gender on students' interest, self-efficacy and academic performance in financial accounting when treated to linguistic intelligence. The result shows that Wilks' lambda ( $\lambda$ ) value is 0.196. Since the  $\lambda$  value (0.196) is small (less than 1 and closer to 0) and  $p \geq .05$ , the result explains that gender does not contribute to the model and hence, has less influence on students' interest, self-efficacy and academic performance in financial accounting when treated to linguistic intelligence.

**Null Hypothesis 2:** There is no significant influence of logical intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender.

Multiple Analysis of Variance (MANOVA) was used to test the null hypothesis at .05 level of significance and presented in Table 5

**Table 5:** Summary of multiple analysis of variance test for significant influence of logical intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender  
*n=337*

Source (logical intelligence)	Dependent Variable	Type III Sum of Squares	Df	Mean Square	F	Sig.
Model	Interest	959.186 <sup>a</sup>	60	15.986	111.648	.000
	Self Efficacy	993.419 <sup>b</sup>	60	16.557	106.494	.000
	Academic Performance	34607.883 <sup>c</sup>	60	576.798	89.642	.000
Male	Interest	.600	9	.067	.466	.890
	Self Efficacy	.944	9	.105	.675	.727
	Academic Performance	49.341	9	5.482	.852	.574
Female	Interest	1.163	10	.116	.812	.618
	Self Efficacy	1.212	10	.121	.780	.648
	Academic Performance	250.484	10	25.048	3.893	.001
Male*Female	Interest	5.107	40	.128	.892	*.642
	Self Efficacy	11.431	40	.286	1.838 **	.025
	Academic Performance	179.524	40	4.488	.698	*.874
Error	Interest	6.300	44	.143		
	Self Efficacy	6.841	44	.155		
	Academic Performance	283.117	44	6.434		
Total	Interest	965.486	337			
	Self Efficacy	1000.260	337			
	Academic Performance	34891.000	337			

\*not significant @  $p \leq .05$ ; \*\* significant @  $p \leq .05$

The data in Table 5 show the summary of Multiple Analysis of Variance Test (MANOVA) of between subject effects for significant influence of logical intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender. The result shows that the F-value for interest, self efficacy and academic performance when treated to logical intelligence are 111.648, 106.494 and 89.642 respectively. The probability values are 0.000 for all the variables. Since  $p \leq .05$ , the result is statistically significant. This implies that logical intelligence has a significant influence on students' interest, self-efficacy and academic performance in financial accounting. For the main effect of gender, the result shows that the F-value for interest, self efficacy and academic performance when treated to logical intelligence are 0.891, 1.838, and 0.698 respectively. For the main effect, the probability value, that is the significance of  $p$  for interest, self efficacy and academic performance are 0.642, 0.025 and 0.874 respectively. Since  $p \geq .05$  for interest and academic performance, the result is statistically not significant. Thus, gender has no effect on interest and academic performance of students exposed to logical intelligence. However, the  $p$  value for self efficacy is 0.025, indicating that the result is statistically significant and that gender influences the self efficacy of students in financial accounting when treated to logical intelligence. Based on the observed disparities, a post hoc test was carried out to determine which of the sexes the significance lays.

**Table 6:** Post Hoc test for significant influence of gender on self-efficacy of students based on logical intelligence

Self Efficacy	Male	N	Subset 1	Female	N	Subset 1
Scheffe's Test	2.83	16	2.9000	3.83	6	2.7500
	4	2	3.0000	3.33	7	2.8429
	3.67	10	3.0100	3.67	4	2.9000
	3.33	19	3.0211	1.83	2	3.0000
	2.33	6	3.0333	2.5	9	3.0111
	3	13	3.0538	3.5	7	3.0143
	2.67	11	3.1364	3.17	11	3.0455
	3.5	14	3.1571	2.83	24	3.0708
	3.17	7	3.1857	3	22	3.1909
	2.5	6	3.3667	2.33	5	3.2000
Sig.			.464	2.67	7	3.3429
				Sig.		.0278

Data in Table 6 show the summary of the scheffe's test for direction of significance. The result indicates that the significance lies in the female group ( $p < .05$ ,  $p = 0.0278$ ). Thus, with respect to logical intelligence, female financial accounting students perform better in self-efficacy than their male counterparts.

### Discussion of Findings

The findings of this study show that linguistic intelligence has a significant influence on students' interest, self-efficacy and academic performance in financial accounting. For the main

effect of gender, the result shows that the F-value for interest, self-efficacy and academic performance when treated to linguistic intelligence are 0.878, 0.992, and 0.671 respectively. Based on the probability value, that is the significance of p for interest, self-efficacy and academic performance, the result is statistically not significant. Thus, the main effect (the interaction between male and female) shows that there is no significant influence of linguistic intelligence on students' interest, self-efficacy and academic performance in financial accounting based on gender. That is, with respect to linguistics intelligence, there are no gender disparities in students' interest, self-efficacy and academic performance in financial accounting.

The findings of this study is in line with the study conducted by Gerry and Jay (2009) to determine whether the extent of students' multiple intelligences were predictors of their academic performance as reflected in their test scores in Accounting on the basis that there exist an influence of linguistic intelligence on students' academic performance although the influence is not significant as found by Gerry and Jay. The findings of this study is also in line with the findings of Sacaoglu and Arikan (2009) who carried out a study to determine the relationship between students' gender and intelligence types, the relationship between particular intelligence types and students' success in grammar, listening and writing in English as a foreign language and the relationship between parental education and students' types of intelligences. It could be concluded that people who have good linguistic intelligence have good ability to know about language whether in oral or written language. Financial accounting students in secondary schools, endowed with linguistic intelligence learn through reading, writing, and telling stories. These students are able readers and have a rich vocabulary. They listen, speak, and write effectively. They enjoy creating original works of writing and forms of communication.

The findings of this study show that gender has no effect on interest and academic performance of students exposed to logical intelligence. However, the p value for self-efficacy indicates that the result is statistically significant and that gender influences the self-efficacy of students in financial accounting when treated to logical intelligence. The result of the post hoc shows that female financial accounting students perform better in self-efficacy than their male counterparts. The findings of this study is in line with the findings of the study conducted by Pehlivan and Durgut (2017) to determine the intelligence types of students taking Financial accounting course within the context of Gardner's Multiple Intelligence Inventory and to determine whether there is a correlation between the types of intelligence the students have and Financial Accounting course and their academic achievement. Pehlivan and Durgut (2017) found a positive correlation between achievement in financial accounting course and logical intelligence. When the results of the study by Pehlivan and Durgut (2017) were examined in terms of gender, statistical differences were found in the scores of students in logical intelligence. The disparity in terms of gender as recorded by Pehlivan and Durgut (2017) is at variance with the findings of this study.

## Conclusion

On the basis of the findings of this study, it is concluded that there is a very weak influence of linguistic and logical intelligence on students' interest and self-efficacy whereas there is a weak influence of linguistic and logical intelligence on students' academic performance in Financial Accounting. Based on gender, logical intelligence significantly influences students' interest, self-efficacy and academic performance in financial accounting in secondary schools in Akwa Ibom State while linguistic intelligence has no significant influence on students' interest, self-efficacy and academic performance.

## Educational Implications

The findings of this study implies that although students may possess linguistic and logical intelligence, the degree to which they possess these intelligence does not necessarily imply that such student will have interest in pursuing financial accounting as a profession and neither does it guarantee the self-efficacy of the students offering financial accounting or boost their academic performance. Therefore, students should be encouraged to assess their own strengths and weaknesses while being confident, and also learn from their own experiences. The findings of this study also imply that gender does not necessarily predict students' interest and academic performance. Thus, being a male student does not necessarily guarantee that such a student will be interested in career choice that are naturally attributed to male students neither do male students have monopoly over certain intelligence.

## Recommendations

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

- i. Curriculum experts should develop an affective instructional curriculum that incorporates multiple intelligence skills with the objective of enhancing personal and career success of students.
- ii. Financial accounting teachers should create the opportunity to act and interact with students as this could lead to acquiring them useful life skills by means of exposing them to different activities that can benefit the local community which, in turn, helps in developing their intelligence.

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