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Extent Goal-Setting and Planning Strategies Enhance Accounting Students' Academic Achievement in Colleges of Education in Anambra State, Nigeria

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Abstract
This paper investigated the extent to which goal-setting and planning strategies enhance the academic achievement of accounting students in Colleges of Education in Anambra State, Nigeria. The study focused on a population of 400 Second-year and third-year accounting students from two public Colleges of Education in Anambra State, with the entire population included in the study. Data were collected using a 20-item validated questionnaire, with an internal consistency of 0.78 confirmed by Cronbach's alpha. The data were analyzed using SPSS version 26.0, employing mean and standard deviation to analyze research questions, and a t-test to test the hypotheses at a significance level of 0.05. The findings revealed that goal-setting and planning strategies significantly enhance the academic achievement of accounting students. Additionally, the study found that class level significantly influences the utilization of these strategies by students. The study recommends that fostering goal-setting and planning skills, along with targeted support based on class level, is essential for improving students' academic performance.

Keywords: Academic achievement, Goal-setting, Planning, Accounting, Colleges of Education, Class level

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Introduction

Academic achievement is a key factor in students' success in higher education and their readiness for professional careers. It reflects their ability to acquire, process, and apply knowledge in their chosen fields (Narad & Abdullah, 2021). More than just an intellectual measure, academic success signifies adaptability, effective learning strategies, and problem-solving skills essential for professional growth.

In financial accounting, academic achievement demonstrates proficiency in core accounting principles critical for business decision-making (Wang, 2022). Mastery of financial reporting, cost analysis, taxation laws, and auditing is fundamental for professional practice. However, success in financial accounting requires more than cognitive ability; it demands discipline, critical thinking, numerical precision, and self-regulated study habits. Many students in Colleges of Education struggle in these areas due to ineffective learning strategies, poor time management, and lack of motivation (Ubong & Wokocha, 2021). Traditional lecture-based methods, limited access to accounting software, and inadequate instructional materials further hinder learning. Additionally, stress, anxiety, and self-doubt impact engagement with financial concepts, making structured learning approaches like goal-setting essential for success in Colleges of Education.

Colleges of Education in Nigeria play a vital role in preparing students for careers as business educators, financial analysts, and accounting professionals. These institutions provide both theoretical knowledge and practical skills for teaching and financial sector roles (Mamman et al., 2021). Despite this mandate, many accounting students in Colleges of Education struggle with poor academic performance, high failure rates, and increased dropout risks (Bance & Acopio, 2023). Challenges include difficulty mastering key accounting principles, performing accurate numerical computations, and applying theoretical knowledge in real-world financial contexts (Geduld, 2018). Beyond institutional limitations, the shift from secondary school to Colleges of Education requires greater academic independence, a transition many students find difficult. Without structured study techniques, students often fall behind, miss deadlines, and struggle with exams. Addressing these issues requires helping students develop effective learning strategies, particularly goal-setting.

Among the most effective self-regulated learning strategies, goal-setting has been found to play a significant role in academic success. Goal-setting enables students to establish clear academic objectives, prioritize their studies, and maintain motivation throughout their learning process (Pintrich, 2018). According to goal-setting theory, students who set specific and challenging goals are more likely to persist in their studies, develop effective study routines, and perform better academically than those who do not engage in structured goal-setting (Locke & Latham, 2020). Research by Zimmerman and Schunk (2011) supports this view, showing that students who actively engage in goal-setting demonstrate higher levels of academic success, self-discipline, and persistence, particularly in demanding subjects such as financial accounting.

Despite the proven benefits of goal-setting, many students fail to set clear and achievable academic targets. Some students establish unrealistic goals without a structured plan to achieve them, leading to frustration, disengagement, and a decline in motivation. Others fail to set any goals at all, which results in procrastination, ineffective study habits, and ultimately poor academic performance (Michalsky & Schechter, 2018). Given that financial accounting requires consistent practice and reinforcement, the absence of structured

goal-setting can significantly hinder students' ability to retain information and apply accounting principles effectively.

While goal-setting helps students define their academic objectives, planning serves as the roadmap that enables them to structure their learning process and allocate resources efficiently (Pintrich, 2018). Effective planning involves identifying learning objectives, selecting appropriate study strategies, managing time wisely, and systematically preparing for assessments (Geduld, 2018). In financial accounting, students who engage in structured planning are more likely to complete assignments on time, retain financial concepts effectively, and perform better in exams (Bance & Acopio, 2023).

Students who engage in structured study planning tend to exhibit stronger time management skills and better recall of accounting principles. Zimmerman (2013) found that such students perform significantly better in organizing their learning process. Similarly, Michalsky and Schechter (2018) reported that those who follow detailed study schedules achieve 25% higher scores in financial accounting assessments compared to those who rely on last-minute cramming. Despite these advantages, many accounting students struggle with effective planning, leading to procrastination, disorganized study habits, and difficulty retaining key concepts. Without a structured study plan, students may fall behind in coursework and underperform based on their class level.

The effectiveness of goal-setting and planning as self-regulated learning strategies can vary based on students' class levels. As students advance in their studies, they tend to develop stronger study skills, set more realistic goals, and manage their workload more effectively (Wang et al., 2023). Senior students are more likely to engage in structured planning, while junior students often struggle with time management and procrastination (Pintrich, 2018). Third-year students who adopted structured study plans performed significantly better in financial accounting, whereas second-year students faced difficulties due to ineffective goal-setting and planning (Michalsky & Schechter, 2018). Recognizing these differences can help educators design targeted interventions to support students at various academic stages.

Given these concerns, it is essential to examine the extent to which goal-setting and planning strategies enhance academic achievement in financial accounting and whether their effectiveness is influenced by students' class levels. If class level significantly moderates the impact of self-regulated learning strategies, it may indicate the need for tailored interventions that address the distinct learning needs of students at different academic stages.

Purpose of the Study

The main purpose of this study was to investigate the extent self-regulated learning strategies enhance accounting students' academic achievement in colleges of education in Anambra State, Nigeria.

Specifically, the study sought to determine the extent:

1. Goal-setting strategies enhance accounting students' academic achievement in colleges of education in Anambra State, Nigeria.
2. Planning strategies enhance accounting students' academic achievement in colleges of education in Anambra State, Nigeria.

Research Questions

The study was guided by the following research questions:

1. To what extent do goal-setting strategies enhance the academic achievement of accounting students in colleges of education in Anambra State, Nigeria?
2. To what extent do planning strategies enhance the academic achievement of accounting students in colleges of education in Anambra State, Nigeria?

Hypotheses

The following null hypotheses were tested at a 0.05 level of significance:

1. There is no significant difference in the mean ratings of second-year and third-year accounting students on the extent goal-setting strategies enhance academic achievement in colleges of education in Anambra State.
2. There is no significant difference in the mean ratings of second-year and third-year accounting students on the extent planning strategies enhance their academic achievement in Anambra State Colleges of Education.

Methods

This study adopted a survey research design to examine the extent to which goal-setting and planning strategies enhance accounting students' academic achievement. The population consisted of 400 accounting students from two public Colleges of Education in Anambra State—Federal College of Education (Technical), Umunze, and Nwafor Orizu College of Education, Nsugbe—during the 2023/2024 academic session. Institutional records indicated that the population comprised 121 male and 279 female students across different academic levels.

A structured questionnaire, titled "Extent of Goal-Setting and Planning Strategies Questionnaire (EGSPSQ)," was developed to measure students' use of these strategies alongside demographic information. The instrument underwent expert validation to ensure content accuracy and clarity, and its reliability was confirmed with a Cranach's alpha coefficient of 0.75, indicating good internal consistency. Data collection achieved a 98% response rate, ensuring broad participation across the target population.

For data analysis**,** mean and standard deviation were used to address the research questions, with a cut-off mean of 2.50 to determine high or low levels of strategy utilization. Hypotheses were tested using an independent samples t-test at a 0.05 significance level to compare the academic achievement of students based on class level**,** examining whether these factors moderate the impact of goal-setting and planning on academic performance.

Results

Research Question 1: To what extent do goal-setting strategies enhance the academic achievement of accounting students in colleges of education in Anambra State, Nigeria?

Data relating to this research question were analyzed and presented in Table 1.

Table 1: Respondents' Mean ratings and standard deviation on the extent goals-setting strategies enhance Accounting Students' Academic Achievement. (n = 400)

S/N	Item Description	$\bar{X}$	SD	Remark
1.	Outlining objectives to guide in accomplishing learning goals in accounting courses	1.86	0.68	Low Extent
2.	Setting goals for each content area in accounting to Enhance learning	1.99	0.45	Low Extent
3.	Establishing a direction for learning to enhance academic achievement	2.94	1.07	High Extent
4.	Carrying out school assignment as soon as they are given	3.66	0.75	High Extent
5.	Sub-dividing long term goals at the beginning of accounting course to enhance learning	2.12	0.69	Low Extent
6.	Setting academic goals to improve interest in accounting courses	2.58	1.00	High Extent
7.	Setting academic goals for motivation in learning accounting courses	2.88	0.74	High Extent
8.	Keeping learning goals in mind to enhance academic performance	2.95	0.54	High Extent
9.	Setting goal on how to create and manage a productive learning environment	2.51	1.02	High Extent
10.	Defining the outcome of accounting learning process	2.06	0.62	Low Extent
	Cluster mean	**2.57**	**0.18**	**High Extent**

The data in Table 1 shows the extent to which goal-setting strategies can enhance accounting students' academic achievement. The respondents agree to six (6) items (3, 4, 6, 7, 8, and 9) out of ten (10) listed items as regards the extent to which goal-setting strategies enhance their academic achievement in accounting to be high. The mean for the six (6) items ranged from 2.51 to 3.66. The respondents however considered the remaining four (4) items (1, 2, 5, and 10) as regards to the extent which goal-setting enhances their academic achievement in accounting to be low with mean ratings ranging between 1.86 and 2.12. The standard deviation scores for all the items ranged from 0.45 to 1.07. The table revealed that the respondents are not wide apart in their ratings.

Research Question 2: To what extent do planning strategies enhance the academic achievement of accounting students in colleges of education in Anambra State, Nigeria?

Data relating to this research question were analyzed and presented in Table 2.

Table 2: Mean ratings and standard deviation on extent planning strategies enhance Accounting Students' Academic Achievement. (n = 400)

S/N	Item Description	$\bar{X}$	SD	Remark
11.	Using time planner/reward to be on track	1.85	0.89	Low Extent
12.	Outlining tasks for learning accounting courses	2.21	0.96	Low Extent
13.	Allocating personal study time for accounting courses to enhance academic performance	1.87	1.06	Low Extent
14.	Scheduling time to solve accounting problems during weekends	2.98	0.68	High Extent
15.	Following workable procedures to achieve objectives for each accounting topics	2.90	0.86	High Extent
16.	Following already developed methods to ensure that accounting courses are not quitted when problem arise during the course of studying accounting learning activities	3.16	0.61	High Extent
17.	Recording how often knowledge gained from accounting courses are applied to improve academic performance	1.87	0.66	Low Extent
18.	Scheduling to reduce personal time waster	2.80	0.92	High Extent
19.	Looking for ways to perform a learning task more skillfully	2.51	1.02	High Extent
20.	Organizing the activities required to achieve accounting goals	2.54	0.82	High Extent
	Cluster mean	**2.50**	**0.14**	**High Extent**

Table 2 shows the extent to which planning strategies enhance accounting students' academic achievement. Respondents agreed on six out of ten items (14, 15, 16, 18, 19, and 20) as indicating high enhancement, with mean scores from 2.51 to 3.16. In contrast, the four remaining items (11, 12, 13, and 17) were rated low, with mean ratings between 1.85 and 2.21. The standard deviation scores for all the items ranged from 0.61 to 1.06. This shows that there is homogeneity among responses.

Hypothesis 1: There is no significant difference in the mean ratings of second-year and third-year accounting students on the extent goal-setting strategies enhance academic achievement in colleges of education in Anambra State.

Data obtained for the first hypothesis were analyzed and presented in Table 3.

Table 3: Summary of t-test analysis of mean ratings of second-year and third-year accounting students on the extent goal-setting strategies enhance their academic achievement

Class Level	N	$\bar{x}$	SD	df	t-cal	t-crit	Decision
Second-year	219	2.57	0.16	332	1.98	1.96	Significant
Third-year	181	2.54	0.20				

As shown in Table 3 above, the t-calculated value is 1.98 while the t-critical (table) value is 1.96 at a 0.05 level of significance. As the t-calculated value is greater than the t-critical value, the null hypothesis is therefore rejected. This shows that there is a significant difference in the mean ratings of second-year and third-year accounting students on the extent goal-setting strategies enhance academic achievement in colleges of education in Anambra State.

Hypothesis 2: There is no significant difference in the mean ratings of second-year and third-year accounting students on the extent planning strategies enhance their academic achievement in Anambra State Anambra State colleges of Education.

Data obtained for the first hypothesis were analyzed and presented in Table 4.

Table 4: Summary of t-test analysis of mean ratings of second-year and third-year accounting students on the extent planning strategies enhance their academic achievement

Class Level	N	$\bar{x}$	SD	df	t-cal	t-crit	Decision
Second-year	219	2.47	0.13	342	0.55	1.96	Not Significant
Third-year	181	2.47	0.16				

As shown in Table 4 above, the t-calculated value is 0.55 while the t-critical (table) value is 1.96 at a 0.05 level of significance. As the t-calculated value is less than the t-critical value, the null hypothesis is therefore not rejected. This shows that there is no significant difference in the mean ratings of second-year and third-year accounting students on the extent planning strategies enhance their academic achievement in Anambra State Colleges of Education.

Discussion of Findings

The findings of the study are discussed as follows:

Extent Goals-Setting Strategies Enhance the Academic Achievement of Accounting Students in Colleges of Education in Anambra State

The findings in Table 1 reveal that goal-setting plays a crucial role in enhancing the academic achievement of accounting students in Anambra State Colleges of Education. Students highly valued strategies such as setting clear learning directions, completing assignments promptly, and maintaining productive study environments. However, outlining objectives and breaking long-term goals into smaller steps were perceived as less impactful, suggesting that while students recognize the importance of goal-setting, they may not fully appreciate or effectively implement all aspects of it.

These findings align with Chung et al. (2021), who found that structured goal-setting improves academic performance by providing direction and focus. Similarly, Rowe et al. (2017) highlighted its role in fostering motivation and skill development, reinforcing the idea that goal-setting is not just about defining targets but also about cultivating a disciplined approach to learning. However, the lower ratings of some goal-setting strategies suggest that students may either struggle with breaking their goals into manageable steps or fail to see the immediate benefits of structured goal-setting.

Influence of Class Level on Goals-Setting Strategies

The findings from Hypothesis 1 in Table 3 further indicate that class level significantly influences students' perceptions of goal-setting strategies in accounting education. This aligns with Cleary and Chen in Guo (2020), who suggested that differences in instructional practices across class levels impact goal orientation. For advanced students, teachers may emphasize performance goals through grades, while for beginners, they often provide process-oriented support to guide dependent learning. These insights reinforce the importance of tailored goal-setting strategies in enhancing student achievement at different academic levels.

Extent Planning Strategies Enhance the Academic Achievement of Accounting Students in Colleges of Education in Anambra State

Findings from research question 2, as shown in Table 2, highlight the significant role of planning strategies in academic success. Students rated strategies such as scheduling time for problem-solving, following structured learning procedures, staying committed to accounting courses, minimizing time wasters, and organizing learning activities as highly effective. However, other planning techniques, including using time planners, outlining learning tasks, allocating dedicated study time, and tracking knowledge application, were perceived as less effective.

These findings reinforce the argument that effective planning enhances academic achievement, as noted by Rada (2017), who identified planning as a widely used strategy among high school students. However, the effectiveness of planning is not universal, as some studies indicate that students struggle with implementing these strategies effectively. Sebesta and Speth (2017) found that many higher education students lack awareness of self-regulated learning techniques, which hampers their academic performance. This suggests that while planning is recognized as beneficial, its success depends on students' ability to apply it meaningfully. It also raises questions about whether planning strategies should be explicitly taught and reinforced to maximize their impact on learning outcomes.

Influence of Class Level on Planning Strategies

Despite the effectiveness of planning strategies, findings in Table 4 indicate that class level does not significantly influence students' perceptions of planning strategies. This supports the assertion of Nwodo (2021) that students across different academic levels benefit equally from planning strategies, implying that both NCE II and NCE III students can achieve academic success if they adopt similar planning techniques.

The findings of this study underscore the significance of structured goal-setting and planning in enhancing students' academic performance. While class level influences how students perceive goal-setting, planning strategies appear to be equally effective across different academic levels. This highlights the need for comprehensive instructional support to strengthen these essential skills among accounting students.

Conclusion

This research explored the impact of goal-setting and planning strategies on the academic success of accounting students in Colleges of Education in Anambra State. The results indicated that students actively engage in these self-regulated learning strategies, with class level significantly affecting their application. Goal-setting was found to boost students' motivation and focus on academics, while planning strategies assisted them in organizing their learning process, managing study time effectively, and improving knowledge retention in financial accounting. However, class level did not substantially influence students' perceptions of planning, suggesting that structured learning techniques can benefit students across various academic levels.

Implications of the Study

The findings highlight the importance of integrating self-regulated learning strategies into accounting education. Educators should emphasize techniques that enable students to set clear academic goals, develop structured study plans, and manage their learning processes effectively. Since class level influences goal-setting behaviors, instructional approaches should be tailored to meet the specific learning needs of students at different academic stages. Embedding these strategies into the accounting curriculum can foster independent learning, critical thinking, and improved academic achievement among students.

Recommendations

1. **Integration of Goal-Setting and Planning Strategies in Teaching:** Accounting educators should incorporate goal-setting and structured planning into their instruction to help students develop self-regulated learning skills, set clear objectives, and improve academic performance in financial accounting.

2. **Targeted Interventions Based on Class Level:** Since class level affects students' ability to set and achieve learning goals, educators should adopt differentiated teaching approaches to ensure all students effectively utilize self-regulated learning techniques for better academic outcomes.

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