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Effect of Quality Assurance in Teaching and Learning of Finance and Accounting Courses on Student's Academic Performance at Tertiary Institutions in Bungoma County, Kenya

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Abstract:
Tertiary Education is vital in the provision of skills and knowledge for individuals self-reliant and in the growth and development of Kenya's economy. The government allocates a huge percentage of National budget to education, the TSC rolled out Performance Contracting for heads of institutions and Teacher Performance Appraisal Development to enhance quality teaching and improve learning in institutions. (TSC, 2016). Despite this effort, tertiary institutions have not performed well. It's based on this that the study was designed to establish the relationship between Quality Assurance in Teaching and Learning and Academic Performance. Study objectives were; Ascertain extent of Quality Assurance in Teaching and Learning of Finance and Accounting; Evaluate the extend of students' Academic Performance and establish the relationship between Quality Assurance and Academic Performance. Independent variables were; teaching and learning methods; Lectures competence and teaching and learning resources. Dependent variable Students' Academic Performance measured by; Quality of awards, student research studies and application of skills and knowledge acquired.

Empirical studies on factors affecting academic performance in Nigeria showed poor teaching methods, inadequate resources and lecturers' incompetence (Ekwe.M.C,2014): A Kenyan study on Performance Management (Dorothy. A, 2017), identified PC and TPAD as tools contributing to effective teaching and learning. Little research has been done on the effect of Quality Assurance in Teaching of Finance and Accounting on Academic Performance thus a gap to be filled. The target population was 180 Finance and Accounting lectures. Stratified and random sampling technique was used to determine a sample size of 36 lecturers. The study used both structured and unstructured questionnaires in collecting data. Descriptive and inferential statistics analyzed date for interpretations. Pearson correlation co-efficient was ascertained and regression analysis performed using the model AP=a+ bQA+e

Results showed inadequacy of quality Assurance in Teaching and Learning methods with mean of around 3 below the average mean of 3;lecturers incompetence with mean of 2 lower than the average mean of 3; Teaching and Learning Resources were inadequate with mean of 2below the average mean of 3; majority of the students' performance was rated below the average performance of 3,;correlation results showed a strong positive relationship between Academic Performance and Quality Assurance in Teaching and Learning.

The co-efficient of determination of R^2=0.944 indicated that 94.4% of variations in academic performance could be explained by Effectiveness in Quality Assurance in Teaching and Learning of Finance and Accounting.

The study concluded that Effective Quality Assurance in Teaching and Learning make a significant contribution To Students' Academic Performance. Beta coefficients of 0.961 indicates that a unit change in Quality Assurance cause 96.1% increase in academic performance.

Recommendations were; Institutions to enhance Quality Teaching and Learning: Ministry of Education and TSC to hire lecturers of competent qualifications and experience; TSC should organize for capacity building programmes for the lectures; TSC and other supervisory agencies should monitor and supervise teaching and learning and ensure implementation of TPAD and PC by all public institutions for better performance.

Keywords: *Tertiary Education, Quality Assurance, Teaching and Learning, Accounting and Finance, Academic Performance, Teacher Performance Appraisal Development and Performance Contracting*

1. Introduction

1.1. Background of Study

Education is one of the fundamental factors of development and achieving of sustainable economic development. It enriches peoples understanding of themselves and world. It improves the quality of their lives and leads to broad social benefits both to individuals and society. It raises people productivity and creativity and promote entrepreneurship and

technological advances. It plays a key role in securing economic and social development and improving income distribution (ozturk, ilhan, 2001), Germany. Higher education is necessary in generating a pool of highly qualified personnel in various specialized skills and potential for promoting higher production of human as well as economic capital and other resources.

The role of higher or university education is thus to provide personnel with mature and skilled tactics for the growth of Kenyan economy. Higher education is one the fundamental factors of development necessary for sustainable economic development.

It enriches peoples understanding of themselves and the world. It improves the quality of their lives as well as socially benefiting the individuals and the society. Higher education raises people's productivity and creativity as well as promoting entrepreneurship and technological advances. It plays a crucial role in security, economics and social progress and improving income distribution. The quality of university and tertiary education has become a high-profile issue in the 21st century due to the changes and challenges that face the entire education system worldwide.

Global challenges coupled with insufficient funding in public universities and tertiary institution have brought new challenges to the management of higher learning institutions. In Kenya the expansion and privatization of public universities education has raised the concern about the quality of education provided. The graduates are expected to be equipped with relevant skills necessary for initiating and advancing economic development.

Financial Education is increasingly important not just for investors but also to produce competent, skillful and dynamic finance and accounting lecturers and teachers, office administrators and business people that will effectively compete in the world.

The growing of financial markets requires that customers not only choose between interest rates on two different banks offering loans or saving plans but are rather offered with varieties of complex financial instruments for borrowing and savings with a wide range of options.

Financial education equips individuals with knowledge that allows them make decisions between choosing on the right savings and investments as well as be able to cause a challenge to the financial service providers about the products developed and their satisfaction.

Organization for economic cooperation and development designed guidelines on how to improve on financial literacy in developed and developing countries which aims at designing and implementing effective financial education programmes through provision of higher education.

Research conducted by OECD's study on financial Education showed that the level of financial literacy is low in most developed countries. In a Japan survey, 71% of adults knew nothing about savings and investments. An Australian survey showed that 67% of those interviewed claims to understand the concept of compound interest in finance yet only 28% were able to find the correct solution to the problem.

Quality Assurance is the planned and systemic activities implemented in a quality system so that quality requirements for a product or service is full filled.

It refers to the activities that lead to service delivery of higher education as per the agreed standards and also enhancing higher education provision within the continuous improvement cycles.

Quality assurance responds to the diversity of higher education systems institutions, programs and students. It supports the development of a quality culture.

The National Universities Commission (2007) defines quality assurance as a key component of successful internalization mechanism for building institutional reputation in a competitive local and global scenario. Person Education limited (2007) defines quality assurance as the practice of checking quality of goods and services rendered by an individual or company so as to maintain that the standards of protection.

Quality assurance in the school is a process of ensuring that every aspect of the school and every teacher is focused at all times in meeting students' expectations.

Ogbu (2009) states that quality assurance is a statement expressing certainty of goodness or worth of a thing or product.

According to Afolabi (2010) quality assurance is the process of monitoring, assessing and evaluating all aspects of school life objectively and making known the outcome to all stakeholders with a view of Improving standards.

Quality assurance is a planned and systematic review process of an institution or programme to determine that acceptable standard of education scholarship, teaching and administration are being maintained and enhanced (Quality Assurance support program for African higher education in Boise 2012)

Quality assurance in the education system implies all the activities that are conducted in order to achieve or maintain a certain quality level in every participant (Kalusi 2013).It indicates that students learning as well as those actively supported with adequate resources involved both in school administration and teaching have clear job descriptions and understand their job responsibilities.

According to Dorothy, A (2017) on her study on performance Management in Kenyan Public Schools. Teacher Performance Appraisal Development and Performance Contracting were Identified as tools necessary for Quality Assurance in teaching and learning in institutions.

1.2. Statement of the Problem.

From the background of the study, it is evident that higher education institutions are faced with challenges in terms of funding as well as ineffective quality assurance in teaching and learning of the curriculum.

Despite the government efforts in provision of capitation to universities and tertiary institutions, as well as implementation of the Performance Management Tools (TPAD and PC) by the TSC, finance and accounting education has not performed well.

The purpose of the study was to assess the effect of quality assurance on academic performance of student in Finance and Accounting courses at tertiary learning institutions with a view to improve on students' performance.

1.3. Objectives of the Study

The main purpose of study was to establish the effect of quality assurance in teaching and learning on academic performance of students in finance and accounting courses at tertiary learning institutions in Bungoma County, Kenya.

1.3.1. Specific Objectives

- To ascertain the extent of Quality Assurance in the teaching and learning methods used by finance and Accounting lecturers at tertiary institutions in Bungoma County Kenya.
- To evaluate the extent of competence of Finance and Accounting lecturers in terms of qualifications and experience at tertiary institutions in Bungoma.
- Ascertain the extent of Quality Assurance on teaching and learning resources in tertiary institutions in Bungoma County, Kenya.
- Ascertain extent of students' academic performance in Finance and Accounting   courses at higher learning institutions.
- Establish the relationship between Quality Assurance and Academic Performance of students of Finance and Accounting courses at tertiary institutions.

1.4. Research Questions

- What is the extent of quality assurance in teaching and learning methods on finance and accounting courses in tertiary institutions in Kenya.
- What is the extent of competence of finance and accounting lecturers in tertiary institutions in Kenya.
- What is the extent of quality assurance on the teaching and learning resources in tertiary institutions in Kenya.
- What is the extent of students' academic performances in finance and accounting courses in tertiary institutions in Kenya.
- What is the relationship between quality assurance in teaching and learning of finance and accounting courses and students' academic performance at tertiary institutions in Bungoma County, Kenya?

2. Literature Review

2.1. Theoretical Framework.

Quality assurance is an exercise of determining whether whatever is being done is rightfully done; assess what needs to be changed so as to have services that meet the needs of the users. Quality assurance in teaching finance and accounting courses in tertiary institutions in Kenya is a basis for producing skillful and competent accountants not only for self-reliance but also contribute to the socio-economic development of the country.

The European Union developed standards and guidelines for quality assurance that are put into practice and implemented for ensuring effective teaching and learning by countries

The ESG for quality Assurance are outlined as follows; Institutions should have policies for QA that should be made public and form part of the strategies management, internal stakeholders should develop and implement policies through appropriate structures and processes.

Institutions are expected to design and approve programmes that meet the objectives of the institutions, they should cover the intended learning outcomes. The outcomes should be clearly specified and communicated as per the framework of tertiary education.

Student – centered, learning, teaching and assessment is another ESG that institutions need to implement. The programmmes developed should be encouraging to students so as to take an active role in the learning process. The assessment of students should also reflect the approach.

On the teaching staff, it outlines that institutions should assure themselves of the competence of their teachers. They should be fair and transparent during recruitment and development of its staff.

Concerning learning resources and student support, institutions should have appropriate funding for learning and teaching activities as well as ensuring that adequate and readily accessible learning resources and student support are provided.

Similarly, institutions should use relevant information management systems when implementing their programmes. They should publish information about their activities in a clear accurate and objective manner and be made accessible.

According to TSC corporate Communication Division 2016 in learning institutions, performance management is a system of process of improving an institutions performance by developing individuals performance targets and those of teams .This enables heads of institutions and teachers to be involved in improving the success of their schools .The Kenyan government introduced performance management in 2003 a part of its public sector reform programme

This ensured that all public officers except for teachers were put under performance management programs.

According to TSC annual report 2015/2016.Performance contracting and performance appraisal system are part of the broad public sector reforms aimed at improving efficiency7 and effectiveness that leads to attainment of the organizational objectives.

They create an understanding on how to improve performance on what should be done and how achievements will be measured. Performance management for teachers is provided for in section (11f) of the TSC Act which requires the commission to monitor the conduct and performance of teachers in the teaching service.

In January 2016, TSC rolled out performance contracting for head of institutions (PC) and TPAD for all teachers. The PC and TPAD are the performance management tools meant to enhance the quality of teaching and ultimately improve learning in the institutions. (TSC, 2016).

The policy decision to introduce performance contract in the management of the public service was conveyed in the Economic Recovery Strategy For wealth and employment creation (ERS 2003) since then the public sector has been undertaking annual performance contracting. The national guidelines are issued by the government to provide guidance to institutions in the process of implementing performance contracts in the public services.

According to the TSC handbook (2015) the performance contract is a commission management tool for measuring performance against set performance target. It's a freely negotiated performance agreement between the TSC acting as the manager of the teaching force in the public schools and the heads of public schools. The performance contract specifies the mutual performance obligation, intentions and responsibilities of the parties for a given contract period.

Performance contracting according to the cooperate communications division (2016). The TSC officers at the county led by the TSC county directors, sub-county directors and curriculum support officers will act as the supervising agent with the main role being, monitor and evaluate performance, formulation of implementation guidelines.

Performance contract strategy in public learning institutions includes improving accountability for result of all level ,reversing the decline in teacher performance with a view to enhancing learning outcomes :institutionalizing performance oriented culture in the public learning institutions through introduction of an objective open performance appraisal system;, measuring and evaluating performance;, linking reward to measurable performance ,strengthening and clarifying the obligations required of the TSC and its employees to achieve agreed target (TSC, 2016)

Teacher performance appraisal is a method of monitoring and evaluating teacher's performance at the school level which involves setting of performance targets periodic assessment feedback on evaluation; performance-based consultation, gathering evidence to demonstrate performance; rating of the performance; identification of performance gaps and planning on teacher development and support measures. (TSC 2016).

Performance appraisal and development (TPAD) is a tool that encompasses both evaluation of performance and mechanism to address performance gaps. Performance appraisal for teachers is expected to; provide for a fair objective and consistent teacher evaluation for making crucial management decisions such as assignment of teachers, deployment and promotion; provide for fair effective and consistent teacher evaluation; give teachers opportunity to improve their performance, competencies and identify teachers' performance gaps and provide support for professional development.

Finally, institutions should monitor and periodically review their programmes to ensure they stick to the set objectives of the institutions as well as responding to the needs of students and society. The periodic review of programs should result to continuous improvements in the institution.

Understanding the effect of quality assurance in teaching and learning of the Accounting Curriculum is essential for the academic performance in tertiary Institutions. Assessment on quality Assurance in the teaching and learning focused on six constructs; monitoring and periodic review of programs; Institutional policy for quality assurance; methodology competence of teaching staff; availability of teaching and learning resources; information management and designing approval of programs.

Students' academic performance is evaluated on the basis of students involvement and participation in research studies and presentation of papers for publication in finance and accounting field; quality grades posted by students both at internal evaluations and final award of certificate, Diploma or Degree; learner competence and ability in applying knowledge and skills acquired for self-reliant and for socio-economic growth of the country. Independent variables of study are quality assurance in teaching and learning methods used by lecturers; competence of teaching lecturers; learning and teaching resources available and used in the learning process. On the other hand, dependent variable; Academic performance tested by; participation in research work; quality of certificates, Diploma & degrees and competence and ability to use skills and knowledge.

The academic performance model depends on quality assurance in teaching and learning measured by; methods of teaching and learning; competence of lecturers; teaching and learning resources. These variables are identified for the purpose of building a relationship;

2.2. Conceptual Framework
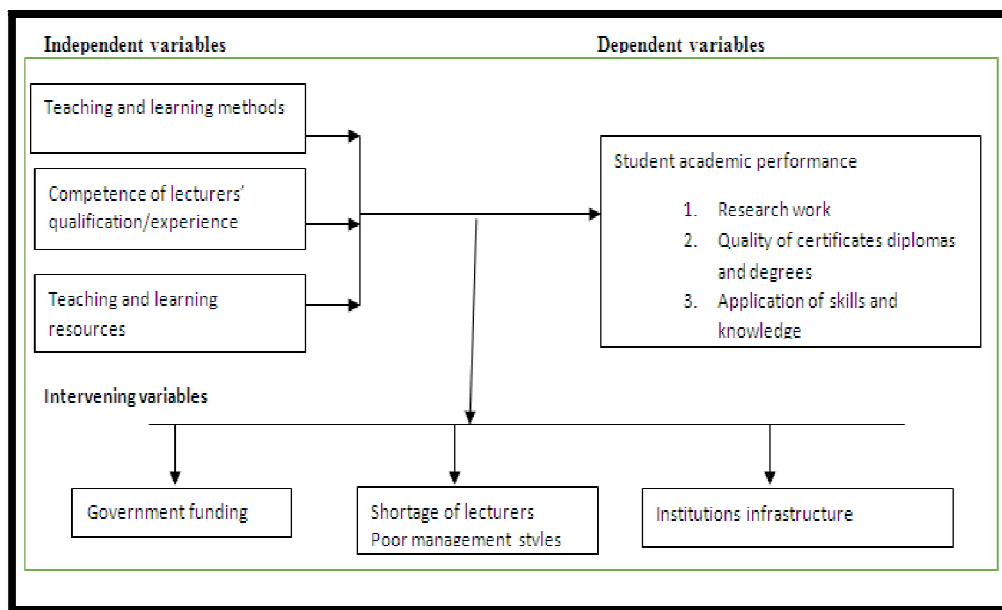
The conceptual model below was developed

Figure 1

2.3. Empirical Review

Research studies were done on the factors that affect academic performance as well as quality assurance for effective Teaching and learning on tertiary education.

Wilson and Ward (1994) in their study on factors affecting academic performance in accounting courses found out that lecturers' inability to apply teaching resources, poor teaching methods among others. A study on quality assurance in teaching and learning at tertiary institutions (Ogunu, 2000) identified poor performance as result of low quality of teaching the courses with 51.2% failure of students' performance in accounting courses. (Browny and Sunniya ,2002) revealed that shortage of trained teachers, inadequacy of teaching facilities, lack of funds, poor quality textbooks, poorly motivated teachers and poor coordination of supervisory activities as causes of poor performance. Ogbakekirigwe, (2010) states that poor quality education is attributed to lack of qualified lecturers, lack of infrastructure and poor management of school resources. A Nigeria Study on Quality Assurance in Curriculum Implementation on academic performance (Igwe and Ikatule, 2011) attributed poor academic performance of students to deficiency in teaching methods used by lecturers. Vundla, (2012) In his study ascertained that understaffing, inadequate teaching and learning resources, lack of motivation, poor attitude by students and teachers were the main causes of poor academic performance.

In the study on causes of poor performance, (Tshabalala and Ncube, 2013) revealed lack of materials, bad teacher behavior, poor mastery of content in Finance and Accounting and poor teaching methods as the causes. Omotayo (2014) listed teachers' qualification and experience as the causes of poor academic performance. A Nigeria Study on Quality Assurance in curriculum Implementation of Accounting Courses (Ekwe. M.C, 2014) Showed inadequacy in curriculum, teaching methods are rarely evaluated and illiteracy of lecturers in computer skills. (Enu, Agyman and Nkum 2015) in their study concluded on inadequate teaching and learning materials, poor instructional methods, negative attitude of students towards Accounting and low motivation as causes of poor academic performance. A recent study on performance management in Kenyan Public schools (Dorothy. O, 2017) concluded that TPAD and PC as tools for performance management were not well managed and implemented.

2.4. Significance of Study

The studies on empirical review showed that a lot of research work done on the factors affecting Academic performance of students at secondary and tertiary level; Quality Assurance for effective teaching and learning in Asaba ; Quality Assurance in Curriculum Implementation in Nigeria tertiary Institutions ; Impact of Quality Assurance on learning efficiency among others, However little research has been done on the effect of quality Assurance in teaching and learning of finance and Accounting courses on students' academic performance at tertiary institutions in Bungoma County, Kenya. The study has put focus on the constructs in the conceptual framework with the hope of filling the gap.

3. Methodology

The study sought to assess the effect of Quality Assurance in teaching and learning of finance and Accounting Courses on students' Academic performance at tertiary institutions in Bungoma County, Kenya.

3.1. Research Design
    The study sought to use a descriptive research design so preferred for the study due to its quick, efficient and accurate provision of information about the population. This design is more appropriate when there's lack of secondary data (Oso and Onen, 2005). The design will enable the study in getting more details of information from the respondents as well as cheap to undertake.

3.2. Target Population
        The study was carried out in Bungoma County Kenya; population is defined as the total collection of elements about which inferences will be made on. (Nachamias and Nachmias 1996). The target population comprised Universities, Colleges, and Technical institutions offering education in Bungoma County, Kenya. The study focused on 20 tertiary institutions with a total membership of 180 finance and Accounting lecturers among which 30 heads of department and 150 lectures

3.3. Sampling and Sample Size
    Both stratified and random sampling technique was used. Sample of heads of Department and lecturers was put into two stratas of Heads of department and lecturers
From (Saunders Lewis and Thorn Hill, 2009) a sample of 10% to 20% of accessible population is acceptable in descriptive research, the researcher therefore opted for 20% of the selected population of finance and Accounting lecturers.
Sample size (N) =20/100X180
        =36 lecturers

Strata/Group	Population	Sample Size
Heads of department	30	6
Lecturers	150	30
Total	180	36

Table 1: Sampling Frame
Source: Researcher (2019)

3.4. Data Collection Instruments
        The study used questionnaires for the lecturers and Heads of Department as research instruments.
Questionnaires were easy to administer and kept respondent's confidentiality (Kombo and Tromp, 2006). Both structured and unstructured open ended and closed questionnaires were used. Unstructured questionnaires are economical in terms of time and money as it gave respondents a chance to think and bring out their real feelings (Mugenda &Mugenda 2003)

3.5. Data Processing
    Respondents' data was cleaned, coded as per the variables and organized for analysis using statistical package for social sciences (SPSS).
Descriptive statistics of frequency tables and percentages was used to present raw data in manner easy to understand and interpret.
    Inferential statistics were computed and Pearson correlation co-efficient ascertained to explain the degree of association between quality Assurance in Teaching and Learning and Academic performance.
Regression analysis was performed to establish the relationship between Quality Assurance and Academic performance.
The linear regression model stated below explains the relationship between variables of study.
$AP = a + bQA + e$
Where AP=Academic Performance (dependent)
QA=Quality Assurance (Independent)
a=Intercept (Constant)
b=Slope of the line
e=Error of term

4. Results and Discussion
        The first objective of the study was to ascertain the extent of Quality Assurance in teaching and learning methods used by finance and Accounting lecturers. The respondents were asked to indicate on a scale of 1-5, the extent of quality Assurance in teaching and learning methods under the constructs of study; methodology, monitory and periodic evaluation of programmes and evaluation of methods of teaching.
The results were recorded in table 2

Quality Assurance in Teaching and Learning Methods	Never	Rarely	Sometimes	Often	Very Often	$\sum fi$	$\dfrac{\sum fi\,wi}{\sum fi}$
Variation on methodology	10	6	8	8	4	36	2.72
Monitory of programmes	9	5	6	8	8	36	3.03
Evaluation of T&L methods	12	4	7	7	6	36	2.75

Table 2: Quality Assurance in Teaching and Learning Methods
Source: Survey Data, 2019

The results showed frequency of Quality Assurance in teaching and learning methods with weighted means of around 3 indication that quality assurance is not adequate causing poor academic performance.

The second objective of the study was to evaluate the extent of competence of finance and Accounting Lecturers in terms of qualification, skills, and experience.

Respondents were asked to indicate the extent of competence in terms of;

Teacher development programmes attended, employing qualified and experienced lectures and lecturers being computer literate and using modern techniques in teaching.

The results were recorded in table 3

Competence of Finance and Accounting Lecturers	Never	Rarely	Sometimes	Often	Very often	$\sum fi$	$\dfrac{\sum fi\,wi}{\sum fi}$
Teacher development programmes	20	8	5	2	1	36	1.78
Qualified & experienced lecturers	18	8	5	3	2	36	1.97
Computer literacy and use of modern techniques	16	10	4	3	3	36	2.08

Table 3: Competence of Lecturers
Source: Survey Data, 2019

The results on competence of finance and accounting lecturers indicate lecturer's competence with weighted means of around 3. The findings show that lectures competence is rare in tertiary institutions leading to low academic performance.

The third objective of the study was to ascertain the extent of Quality Assurance on the teaching and learning resources used by lecturers; respondents were asked to indicate the adequacy of teaching and learning resources; Relevancy of resources and teacher competency in using and handling the resources.

The results were recorded in table 4

Quality Assurance on Teaching And Learning Resources	Never	Rarely	Sometimes	Often	Very Often	$\sum fi$	$\dfrac{\sum fi\,wi}{\sum fi}$
Adequate of T&L resources	11	8	6	7	4	36	2.67
Relevancy of resources	15	5	8	5	3	36	2.33
Competency un handling	12	6	8	6	4	36	2.44

Table 4: QA in Teaching T&L Resources
Source: Survey Data 2019

Results on Quality Assurance on teaching and learning resources showed weighted means of around 2. The findings indicate that Quality Assurance in teaching and learning resources is not adequate likely to contribute to poor students' academic performance.

Descriptive statistics for quality assurance in teaching and learning finance and Accounting courses. The efficiency of Quality Assurance in teaching and learning was ascertained by computing the means and standard deviations on Quality Assurance.

The results were recorded in table 5.

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Quality assurance in teaching and learning	36	1	5	2.78	1.495
Competence of finance and accounting lecturers	36	1	5	1.97	1.230
Quality assurance on teaching and learning resources	36	1	5	2.44	1.362
Valid N (listwise)	36				

Table 5: QA in Teaching T&L
Source: Survey Data 2019

Results show that all the means of quality assurance in teaching and learning were below the mean of 3 with low standard deviations showing inadequacy of quality assurance in teaching and learning.

The results agree with other studies; (Ogumu,2000), (Vundla,2012) and (Dorothy.O, 2017). They all concluded that institutions did not observe effective Quality Assurance.

The fourth objective of the study was to ascertain the extent of students' academic performance in the finance and Accounting Courses. Respondents were asked to provide evidence and state the extent of students' performance in terms; research work and studies done by students, level of Award certificate Diploma or Degree and application of skills and knowledge acquired. Results were recorded in table 6

Student Academic Performance	Never	Rarely	Sometimes	Often	Very often	$\sum fi$	$\dfrac{\sum fi\, wi}{\sum fi}$
Research studies done	9	15	5	4	3	36	2.36
Quality of award	7	11	9	7	2	36	2.61
Applying skills and knowledge	12	8	6	5	5	36	2.53

Table 6: Students' Academic Performance
Source: Survey Data 2019

The result show that majority of the students perform below the average with means of around 2.5. Descriptive statistics for students' academic performance

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Student academic performance	36	1	5	2.61	1.337
Valid N (list wise)	36				

Table 7: Students' Academic Performance
Source: Survey Data 2019

The results indicate average students' performance at a mean of 2.61. standard deviation of 1.337 lower than the average mean of 3. This shows that students' academic performance in tertiary institutions was low.

The fifth objective of the study was to establish the relationship between Quality Assurance in Teaching and Learning and students' Academic performance.

Pearson correlation of students' Academic performance and quality Assurance in Teaching and Learning finance & Accounting Courses

Correlations			Quality assurance in teaching and learning	Student academic performance
Quality assurance in teaching and learning		Pearson correlation	1	.942**
		Sig. (2-tailed)		.000
		N	36	36
Student academic performance		Pearson Correlation	.942**	1
		Sig. (2-tailed)	.000	
		N	36	36

Table 8: Pearson's Correlations
**. Correlation Is Significant at the 0.01 Level (2-Tailed)
Source: Survey Data 2019

The results show that there exists a strong positive relationship between students' academic performance and quality assurance in teaching and learning of finance and accounting with R= 0.942.

4.1. Coefficient of Determination

The linear regression analysis model of the form AP=a+bQA+e. explains the effect of quality assurance in teaching and learning on students' academic performance.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.971a	.944	.938	.332

Table 9: Coefficient of Determination
Source: Survey Data 2019
Predictors: (Constant), Quality Assurance on Teaching and Learning Methods,
Competence of Finance and Accounting Lecturers, Quality Assurance in Teaching and Learning Resources

The model summary on regression show $R^2=0.944$ indicating that 94.4% of variability of students' academic performance could be explained by changes in Quality Assurance in teaching and learning.

4.2. Analysis of Variance (ANOVA) and F Statistics

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	59.023	3	19.674	178.232	.000b
	Residual	3.532	32	.110		
	Total	62.556	35			

Table 10: ANOVA and F Statistics
Source: Survey Data 2019
a. Dependent Variable: Student Academic Performance
b. Predictors: (Constant), Quality Assurance on Teaching and Learning Methods,
Competence of Finance and Accounting Lecturers, Quality Assurance In Teaching And Learning Resources

The ANOVA results indicate the independent variable Quality Assurance in teaching and learning contribute to the variation in the dependent variable Academic Performance. The F statistics ($F_{(3,32)}= 178.232, P<0.05$). shows the existence of a significant relationship between academic performance and Quality Assurance in teaching and learning. The findings indicate a positive significant relationship between the variables. It indicates that institutions with effective quality assurance in teaching and learning realize better academic performance.

4.3. Regression co-efficient

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.305	.130		2.345	.025
	Quality assurance in Teaching and learning	.943	.047	.961	20.243	.000

Table 11: Regression Coefficients
a. Dependent Variable: Student Academic Performance
Source: Survey Data 2019

The results show the level of contribution of Quality Assurance in explaining students' academic performance. The unstandardized coefficient defines the regression model; AP= 0.305+0.943QA. the standardized beta co-efficient which is 0.961 indicate that a unit change in quality assurance in teaching and learning causes 96.1% increase in academic performance. The result shows that quality assurance in teaching and learning makes a significant contribution to academic performance at 95% confidence level of significance. ($t_{(3,33)}= 20.243, P<0.05$).

5. Summary, Conclusion and Recommendation

5.1. Summary

The first objective of the study on Quality Assurance in Teaching and Learning methods showed inadequacy with weighted means of around 3

The second objective on competence of finance and accounting lectures showed weighted means of around 2 Indicating incompetence of lecturers in terms of qualifications and experience.
The third objective on quality Assurance on Teaching and Learning Resources had its results in means of around 2. Below the average 3 indicating inadequacy of teaching and learning resources.

On students' Academic performance majority of student's performance had low means of 2and 3 below the average mean of 3 indicating poor performance of students at tertiary level.
On establishment of the relationship between academic performance and Quality Assurance in Teaching and Learning of Finance and Accounting courses. It showed an existence of a strong positive relationship with Pearson correlation. Coefficient of determination $R^2 = 0.944$. The model summary on regression analysis showed 94.4% of variability in

students' academic performance being explained by effectiveness in quality Assurance in Teaching and Learning of finance and Accounting courses.

F-Statistics results ($F_{(3,32)}$ =178.232,p<0.05)indicate a positive significant relationship between Academic performance and quality Assurance in Teaching and Learning. The unstandardized linear regression model; AP=0.305 + 0.943QA was developed for the study.

5.2. Conclusion

The study showed low means on QA in T&L methods at 3; competence of lecturers at 2 and adequacy in teaching and learning resources at 2. Averaging to 2.33 with standard deviation of around 1.3 below the mean of 3,
The study concluded that there's inefficiency on quality Assurance in teaching learning of finance & Accounting courses in tertiary institutions.

On evaluation of students' academic performance results showed low levels of performance with mean of 2.61 and standard deviation 1.337 below average mean of 3. It concluded that most of the students perform below average. The study established an existence of a strong positive relationship between variables which concluded that quality Assurance in Teaching and Learning makes a significant contribution to the students' academic performance on finance and Accounting in tertiary institutions. Beta coefficient 0.961 indicates that a unit change in quality assurance in Teaching and Learning of finance and accounting causes 96.1% increase in academic performance in tertiary institutions.

5.3. Recommendation

The study recommends effective Quality Assurance in Teaching and Learning of Finance and Accounting courses at tertiary institutions. It too recommends to the Ministry of Education and the TSC to ensure competency in hiring and employment of lecturers specifically on their qualifications, skills and experience. The study further recommends to the Ministry of Education to organize for capacity building programmes for lecturers and teachers in public institutions in Kenya so as to equip with modern teaching techniques. Similarly, the study recommends to TSC and other supervisory Agencies for Periodic supervision of lecturers for effective teaching and learning.
The TSC and other Agencies should supervise the implementation of TPAD and PC by lecturers and heads of department in all public Institutions for improved performance.

The study suggests that research should be done on quality assurance in management of public institutions on performance in Kenya.

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