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The Impact of Class Size on the Ability to Learn Accounting: The Dominant Factors

Claude R. Oakley, Ph.D.

Allan E. Young, Ph.D.

Jennifer Harris, Ph.D.

University College of the Cayman Islands
USA

Abstract

This paper examines whether class size have any impact on the students' ability to learn accounting. In addition, this investigation explores whether there is a preference based on gender for a smaller or larger class among male and female students. The data was students from the Caribbean, particularly, Jamaica and the Cayman Islands. In the process of our investigation, we determine whether the higher scores were as a result of the size of the class, and, to explore what role age plays in class size. The results indicated that students prefer small classes, and they seem to get a higher score for their accounting course. In terms of gender, the results indicate that there is little variation in class size preference between male and female students. Two hundred and fifty-nine students participated in the study. Finally, this paper dissects both concepts and determines the extent to which there is a relationship between class size and students' retention in accounting. The authors conclude that class size is a determinant factor in the provision of top-class accounting retention.

Keywords: *Class size; Learning; Perception; Academic Focus; Academic Standing; Age Difference, Accounting Education and Pedagogy, Student Retention and Gender Difference*

Introduction and Overview

Accounting education has been quite topical for several decades primarily because of the challenges it poses. When Luca Pacioli, a famous Italian mathematician and accountant developed accounting, he never expected the level of complication to which the accounting courses now grow. Today, the evolution has extended from simple bookkeeping to more specialized areas such as, managerial accounting, cost accounting, financial accounting, intermediate accounting, advanced accounting, and forensic accounting. Later, people became so creative with accounting to the point where they began to stretch the accounting rules giving rise to Accounting scandals worldwide, with some of the famous ones being Enron Corporation, Adelphi Corporation, and more recently, Carillion Account in January 2018, UK (accountancyage-(a); Café Chain Patisserie in October 2018, UK (accountancyage-(b); and , Ken Baker in August 2018, UK (accountancyage-c).

We would like to thank Joan Stone of the University of the West Indies (Mona Campus) for permitting her students to participate in this study as well as providing her invaluable feedback to the study.

After the Enron debacle, the debate at that time seems to center on ethics and not so much class size. Albrecht& Sack (2000) in their report, made some very explicit recommendations regarding accounting education; the suggestion was made that those involved in accounting education should assess the environment we are facing, pedagogy in every class, curriculum and course content, degrees being offered, and investment in faculty development. Although the report painted a gloomy picture on the issues discussed above, it did not elaborate on the physical environment. Technology in classroom seems an important tool for students' success.

It appears that many issues have enshroud accounting education other than the physical environment. Pertinent questions keep surfacing among those in the academy some of which are: Could the number of students in a class have a bearing on the teachers' presentation? Or, does it not matter how many students are physically present in the class. Can the instructor teach a class of 50, below average individuals, and use differentiated learning strategies (DLS) in the accounting classroom and still be effective? These are very pertinent questions that must be addressed not only in accounting, but also in most subject areas. These questions seem quite relevant in the college classroom since Accounting and other numeracy courses have been feared by many students.

Success for students and teachers mean different things even though the ultimate goal should be to create an environment where students can learn and on leaving the classroom they are able to transfer what was learned into the workplace. Success in the accounting classroom translate into better- prepared students who ultimately will have a greater impact in the marketplace. Most schools are exploring ways to find ways in which they can accommodate more students in a classroom with one of the reasons being, to impact the bottom-line. The accounting discipline has made its adjustments in the light of the some pedagogical and environmental issues. Budgets cuts within higher education and other cost-cutting measures have only exacerbated the situation and as such the response in any course taught would be larger class sizes. The business classroom is not immune to this type of response and consequently have in some cases adjusted accordingly.

This study was conducted in two developing countries and the USA where the stark realities of budget cuts in the higher education arena have led to increase class sizes generally. The business/accounting classes have not escaped these realties, and had to adjust to these situations in order to serious cost cutting measures that would seriously impact the business schools and departments. There are budgetary issues that have led to policy decisions that impact class size, as a matter of fact, the education budget was cut in order to respond to the global economic crisis. Like other countries and states, education seems to be one area that undergo some form of cut. (Eggins & West, 2010; Ortiz & Cummins, 2013).

The focus of this paper is to explore if teachers or students do have divergent views about what constitute success in the accounting class, given the fact that over time many other factors have impacted quality teaching and delivery of accounting and other business courses. The researchers are quite cognizant of the fact that small class sizes might not be the only factor that may contribute to student success. As a starting point, such an exploration could provide some answers that will help to provide quality delivery in the business classroom and remove at least one barrier that may impact learning. The results of this study may inform higher education planners as they negotiate issues that allow for closure of some programs and even colleges as a result of the economic and other factors.

In one of the Universities that the study was carried out administrators in addressing the cost cutting issues decided in the fall of 2008 to make rational adjustments to accounting classes that were 25 or less per section and increased them to over 40 students per section. The amount of students signing up for accounting class have increased because of the prestige accorded to the accounting profession in this country. There are little to no manufacturing jobs, therefore, the service sector is the backbone of the economy. With that in mind the students enroll for accounting classes at a rate higher than other major. The background of the students entering these accounting classes are somewhat below those of other universities in the region and could pose a potential problem for the way some of these students learn. So, the issue of class sizes in the business school in private, or public universities is of importance and one must address quality delivery as well as environmental issues especially when students come to these programs with lower test scores and graduation requirements.

Research Questions

Faculty members must face the stark reality that deep enduring student learning that focuses on retention and transfer can in fact impact their branding. Students who effectively learn within these classes and are able to pass the professional exams will somehow add value and improve the bottomline. Given the rationale for conducting this research the following questions guided this project:

1. How do students in an accounting class perceive their success?
2. Do male students consider themselves more successful given large class sizes?
3. Do accounting teachers view success in terms of class size or other pedagogical constructs?
4. What other factors other than class size could contribute to lack of learning in the accounting class?

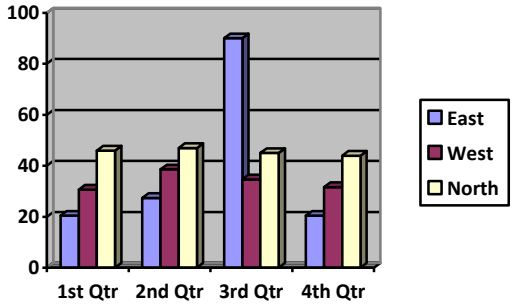
Limitations

While the focus of this study is exploratory in nature, findings in this research may be able to inform teachers and administrators in making subtle adjustments in the classroom that will impact deep and enduring learning and ultimately success. The sample is not exhaustive by any stretch of the imagination but could set the stage for a more comprehensive study. It is in this light then that we address the limitations of this study. Firstly, there might be other factors other than class sizes that might contribute to student success in the Accounting/ Business class. Secondly, the size of the sample and the inability to capture data from a global sample could be a limiting factor. Finally, the administration and convenience sampling could skew the results.

Literature Review

General View and Understanding of Class Sizes Impact on Learning

Class sizes impact on student learning have been addressed at all levels of the academic spectrum. While, our focus for this paper is on higher education the literature seeks to draw from the many years of exploration beginning at the very earliest years. Academic disciplines other than Business have studied this phonemenom for years. One British study tracked the impact that class sizes had on learning at the elementary level. This particular study conducted by the London Institute of Education tracked the academic progress of some 21,000 students at the elementary school level to find out whether or not the class size did in fact matter. The findings of this study was that it "mattered little" when it comes to academic success. (Viadero, 2005). In another study carried out in Nigeria, the focus was primarily on Biology students arr the secondary level. The results indicated that there were significant differences in academic performance of these biology students in small and large classes. A further finding of the this study is that there were difference in performance in both large and small groups between male and female students. As a recommendation based on this study the policy makers were cautioned not to have classes bigger than 30 students. (Okoye, 2016)



2016)

Are there benefits derived from having small class size? This has been a question for many instructors and policy makers alike. Class size is one of several strategies that seem to seem to have bearing on students' achievement. Gursky (1998) in this discourse on "Class Size Does Matter" pointed out that for kids in the K-3 classes, class size is just one element of the many factors that impact student's achievement. While not being dogmatic about such claims, the suggestion is made that class size is just one aspect of the solution. This study did not comprehensively analyze the effect the achievement of those found beyond the 4th grade level extending to college.

Understanding the delivery concept

In a brick and mortar environment, students attend class based on an agreed class meeting schedule in which the instructor provides all the lessons in class. As the need increases for a larger pool of trained workforce to become available, innovative ways were created to bring more people into learning institutions with minimal interruptions to employers. The purpose of this section is to explore the extent to which learning modalities have increased over time, and the consequential impact on emerging teaching modalities.

To make education more inclusive, thus drawing the circle wider so as to encourage greater accessibility to education, this paper notes three main methods of delivery, namely, 1) onsite instruction, 2) online instruction, and 3) hybrid instruction. In an *onsite environment*, typically, there is little to no exposure to computerized instruction beyond using technology to aid instruction. In the *online modality*, there is little to no interaction between the instructor and the student. In this environment there is no face – time between instructor and students. In this environment, the instructor merely grades and provides feedback about the students' work. In the *hybrid learning delivery mode*, the students get the opportunity to get exposure to both elements of online and onsite environment. In this context the students get face – time with the instructor in the regular class meeting. In the same course, the students participate in online activity, typically, in the form of threaded discussions, online quizzes, and other related online activities (for example, course projects, and team meetings).

People have consistently argued that the value of education is diminishing because, in their opinion, the content is watered – down because online education does not have the rigor when compared with onsite instruction. Some educators seem to side with the proponents of online education but some researchers continue to question the validity of such cynicism. To continue to brush aside the benefits of online education is to throw out the baby with the bath water. Furthermore, to enclave education to brick and mortar is to deny education to people whose work schedule and family commitment does not allow them to benefit from education, and by extension, will deprive them from accelerating the corporate ladder, since they cannot qualify for these specialized positions.

Research Design

Research Methodology

We set out to establish what role class size and other determinant factors play in students' ability to learn accounting. There are two sets of student we encounter in our accounting class. One set of students, as an accounting major, and the other set of students whose course of study requires them to take at least one accounting course. Only students belonging to one of the two categories were allowed to participate in the study.

Cronbach Alpha

This study involves the use of the Likert scale, an invention credited to Rensis Likert (1931). In addition, the items were grouped together for purpose of validating each research question. The set of items was assembled to bear some relationship with each other and contains multiple item. In statistics we use Cronbach alpha to measure internal consistency based on the correlation between the constructs. The reliability statistics for the 10 items was 0.633. However, Cronbach's Alpha, if item is deleted, would result in the range of 0.536 – 0.746. Internal validity is acceptable.

Characteristics of Sample

The data for this study were collected from two public universities with one classified as a large Regional research public university and the other, a public teaching university. We employed mixed methodology in this action research. A self-developed questionnaire that contained information about large class size and perceived success was developed and vetted by peers. The questionnaire was piloted with several senior accounting students, the aim was to test the questionnaire for ambiguity and other factors that may hinder the reliability of the instrument. Students in two large accounting classes were identified and the classroom teachers administered the surveys. Four accounting teachers were interviewed by the researcher to establish what they feel class size impacted their students as well as other factors that they would consider contributed to their students' lack of success. The participants for the study were students in undergraduate degree in accounting and associate in business at a local university. At the time of the study two very large sections of financial accounting was offered at one institution. Class sizes were in excess of 25 used for the research. At the second institution, class sizes were in excess of 50 students. Combined, a total of 270 students were asked to complete the survey; a total of 259 students responded, giving a response rate of slightly over 95.9 percent.

The data were organized in a manner to answer the four primary research questions. In doing so, several variables were combined into an average. The following averages were used throughout the analysis.

Class Size Variables

Q21-Q30 Class size: All of these questions relate to class size. However, they take different perspectives on the impact of class size on the student's ability to learn. Therefore, these were broken into smaller categories.

Q21, Q24, Q29, Q30: High scores indicated a preference for small classes.
Q27: High scores indicated a preference for large classes
Q25, Q26, Q28: High scores indicated that large classes had an adverse impact on learning
Q22, Q23: High scores indicated that class size was important to learning, but not which class size was optimal

Q32-Q35 High scores on these questions all indicated that class size was not important to the student's learning in their accounting course

Perceived Success

Q32-Q36 Success: These questions considered what students believe impacts their success, largely within their accounting class
Q32: High scores indicate that the student believes their will be successful regardless of class size
Q33, Q34, Q35: High scores indicate that the student believes their success is independent of the size of their accounting course
Q36: High scores indicate that the student believes their success is more dependent on technology than on class size, although this question is not specific to accounting classes
Q37: High scores show tha**t the student considers an inspirational professor to be** more important to their success than a smaller class
Q38: High scores on this question point to the importance of the accounting curriculum, rather than the class size
Q39: High scores here show that a student believes their success in the accounting class to be more dependent on the hours they spend on the material
Q40: Finally, if a student indicated a high score here, then the sequencing, delivery, **and** clarity was important than class size for the student's success

In summary, here are the average scores on these questions indicating the importance of accounting course characteristics other than class size.

Sequencing, delivery (Q40)	3.46
Inspirational professor (Q37)	3.35
Study hours (Q39)	3.34
Curriculum (Q38)	3.24
Technology (Q36)	2.93

Perceptions of Specific Accounting Course

These questions considered students perceptions of their course on aspects not related to class size. Q11, Q12, and Q13 indicated if the course was required, while Q14, Q15, and Q18 indicated the quality of the professor. Q16 and Q17 indicated the importance of technology in the accounting course.

Academic Focus

Some respondents were accounting majors and others needed to take at least one accounting course in order to complete their degree in another major (Q2). Of the respondents, 36 percent of them (90) were accounting majors. Beyond whether students were an accounting major, the survey also considered if this was their first college accounting course (Q3) and the level of the course in which they were currently enrolled (Q6). While only one-third of respondents were taking their first accounting course, the vast majority of the respondents, 92 percent, were taking a first level accounting course.

Categorical Variables

A few variables were used to categorize respondents. On question 4, students indicated their academic standing based on credit hours as either freshman, sophomore, junior, or senior. Nearly two-thirds of respondents were freshmen.

Freshman	165	65.7%
Sophomore	48	19.1%
Junior	29	11.6%
Senior	9	3.6

Question 5 asked students to indicate the category with their age. These were combined into two categories as either 25 and under or 26 and over. Most respondents were college **aged with 231** being 25 or younger (88 percent). Twenty-eight respondents were older than that.[i] Lastly, question 7 indicated gender as either male or female. Two-thirds of the respondents were female while one-third was male.[ii]

Triangulation of student survey with teacher interview

Four teachers in the accounting program of a four-year college were interviewed regarding the perceived effect of class size on student success. Teachers were also asked to suggest reasons other than class size that could contribute to student success. Teachers were as

1. Is there a relationship between large class size and student achievement?
2. Are there differences between male and female in the perception regarding class size?
3. Does class size have an influence on academic achievement?
4. Do instructors believe that class size influence (impact) student learning?

Students were asked to complete a questionnaire to determine consisting as 40 questions

Discussion and analysis

Impact of Class Size

Student do indicate a preference for smaller classes and believe that a small class size positively impacts their results or success in their academics. These questions were focused on accounting courses. On average, respondents agreed that they would prefer a smaller class (2.92). Consistent with this, respondents largely agreed that a large class had an adverse impact on their learning (2.51), while the importance of class size to learning was agreed to as well (2.65). On the other size, respondents disagreed that a larger class would be a preference with an average response of 2.00.

Question Category	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
High score indicates a preference for small classes	2.92 (249)	2.83, 3.01
High score indicates class size was important to learning	2.65 (255)	2.55, 2.75
High score indicates that large classes had an adverse impact on learning	2.51 (241)	2.45, 2.58
High score indicates a preference for large classes	2.00 (251)	1.92, 2.08

Even with the confidence intervals, these values show that respondents felt strongly about each of these distinctions. The preference for small classes in general was strong and higher than other preferences regarding class size. Class size in general was important, but not to the extent as small classes specifically. The adverse impact of large classes was not as strong as the positive impact of small classes specifically.

The preference for smaller accounting classes was somewhat based on whether students were accounting majors, or whether this was their first accounting class.

When asked specifically if about a preference for smaller classes, non-accounting majors had a stronger preference for these small classes than accounting majors. The other variables related to class size did not indicate a difference between these two groups of majors.

High Score Indicates Preference for Small Classes	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
Accounting majors	2.76 (89)	2.62, 2.91
Non-Accounting majors	3.02 (152)	2.91, 3.13

Students in their first accounting class had a somewhat stronger preference for small classes. Similar to majors, other variables related to class size did not indicate a difference between the two groups.

High Score Indicates Preference for Small Classes	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
First Accounting Course	2.98 (166)	2.87, 3.09
Subsequent Accounting Course	2.80 (81)	2.66, 2.94

Beyond preference for small classes, students were asked if they believed the size of their accounting class impacted their success in the course. While a preference was indicated for smaller classes in the above questions, the impact of that class size on student success is less clear.

Respondents agreed with the statement that they would be successful in their accounting class regardless or independent of class size. The average was 3.01 (agree) that they would be successful regardless of class size and the average was 2.84 (agree) that they believed their success was independent of the size of their accounting class. If class size was not critical to their perceived success, what elements do students believe are important to their success, rather than *class size*.

High Score Indicates this Element More Important than Class Size	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
Sequencing, delivery, clarity	3.46 (237)	3.38, 3.55
Inspirational Professor	3.35 (254)	3.26, 3.44
Hours Studying	3.34 (256)	3.26, 3.43
Curriculum	3.24 (253)	3.15, 3.33

These elements are all higher than the perceived importance of class size at 2.92 with a confidence interval of 2.83 to 3.01, a slower preference than the intervals indicated above.

Differences by Gender

The preference for smaller classes was nearly the same for males and females with a bit higher preference for small classes among males. Females were slightly more against large classes for accounting than were males.

Question Category	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
High score indicates a preference for small classes	Females 2.89 (163) Males 2.94 (81)	2.79, 2.99 2.78, 3.11
High score indicates class size was important to learning	Females 2.58 (167) Males 2.76 (83)	2.46, 2.70 2.59, 2.93
High score indicates that large classes had an adverse impact on learning	Females 2.50 (157) Males 2.54 (79)	2.42, 2.58 2.42, 2.67
High score indicates a preference for large classes	Females 1.98 (161) Males 2.08 (85)	1.87, 2.08 1.93, 2.24

In looking at the perceptions of student success regarding class size, females more strongly indicated that they believe they will be successful in their accounting course, regardless of class size. Alternatively, nearly the exact perceptions were indicated by both genders regarding whether they believe student success is independent of class size.

Question Category	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
High score indicates student success in accounting regardless of class size	Females 3.10 (165) Males 2.80 (84)	2.97, 2.23 2.63, 2.97
High score indicates student success in accounting is independent of class size	Females 2.84 (163) Males 2.84 (83)	2.73, 2.96 2.71, 2.96

Differences by Academic Standing

Perceptions about the impact of class size on their academic success did not vary much nor consistently among students at different points in their academic careers. Students were asked to note their academic standing based on title and/or credit hours. For example, students were considered freshman if they so identified, or if they had 30 or fewer credit hours. Seniors were those with 91 or more credit hours.
Student at all academic levels generally agreed that their academic success was not dependent on class size. Those at higher academic levels indicated this agreement at a slightly stronger level. Due to the small number of respondents that had higher academic standing, the confidence intervals do not indicate a difference between these groups.

High Score Indicates Success Not Dependent on Small Classes	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
Freshmen	3.02 (162)	2.89, 3.15
Sophomores	2.78 (46)	2.54, 3.02
Juniors	3.17 (29)	2.85, 3.49
Seniors	3.33 (9)	2.79, 3.88

At all academic levels, students indicated their success was independent of the size of their accounting class.

High Score Indicates Success is Independent of Class Size	**Average Response (n) 1=strongly disagree, 4=strongly agree**	**Confidence Interval (95%)**
Freshmen	2.80 (162)	2.69, 2.90
Sophomores	2.87 (45)	2.68, 3.07
Juniors	2.94 (28)	2.63, 3.25
Seniors	2.96 (8)	2.35, 3.56

When students were asked to determine the importance of other elements of the course compared with class size, seniors had somewhat different priorities than students at lower academic levels. These differences are considered while remembering that only nine seniors responded to the survey, a small group compared with the other academic levels.

When considering technology, inspirational professor, curriculum, study hours, and sequencing/delivery/clarity, seniors placed the highest importance on an inspirational professor. Under class, men all indicated that sequencing/delivery/clarity were more important. The average score for each of these is noted below with the highest ranking for each class noted in yellow and the second highest noted in gray.

Priorities	**Technology**	**Inspirational Professor**	**Curriculum**	**Study Hours**	**Sequencing/ Deliv/Clarity**
Freshmen	2.95 (164)	3.32 (163)	3.21 (163)	3.41 (165)	3.46 (156)
Sophomores	2.78 (45)	3.30 (46)	3.18 (45)	3.11 (45)	3.35 (40)
Juniors	3.04 (28)	3.57 (28)	3.46 (28)	3.34 (29)	3.63 (27)
Seniors	3.00 (9)	3.67 (9)	3.56 (9)	3.44 (9)	3.50 (8)

Differences by Age

Respondents were divided among those that were younger (25 or younger) and those that were older (26 or older). In looking at these two groups, few differences were found. When looking at preference for class size, younger students had a somewhat stronger preference for small classes and felt a bit more strongly against larger classes.

Question Category	Average Response (n) 1=strongly disagree, 4=strongly agree	Confidence Interval (95%)
High score indicates a preference for small classes	Younger 2.92 (222) Older 2.67 (27)	2.86, 3.04 2.40, 2.93
High score indicates class size was important to learning	Younger 2.65 (227) Older 2.59 (27)	2.55, 2.75 2.27, 2.91
High score indicates that large classes had an adverse impact on learning	Younger 2.53 (215) Older 2.40 (26)	2.46, 2.60 2.21, 2.58
High score indicates a preference for large classes	Younger 1.98 (224) Older 2.19 (27)	1.89, 2.07 1.92, 2.45

Both groups felt that the impact of class size on their success was minimal.

Question Category	Average Response (n) 1=strongly disagree, 4=strongly agree	Confidence Interval (95%)
High score indicates student success in accounting regardless of class size	Younger 3.01 (228) Older 3.00 (26)	2.90, 3.12 2.64, 2.36
High score indicates student success in accounting is independent of class size	Younger 2.82 (226) Older 3.03 (25)	2.73, 2.91 2.74, 3.32

Conclusion and Recommendations

The study shows that students prefer small classes. In accounting, there is always the feeling among students, sometimes out of fear that they will get the more attention from professors if the class is small. If a class is 500 as compared with 25, there is little chance that there is little chance that they will escape the attention of faculty.

The results indicate that students tend to get a higher score when they are in smaller classes. With an average of 2.92, on a scale of 1(low) to 4 (high), 249 students (of 261) state that their score was related to the smallness of their classes. This is not surprising because they can get the 'undivided attention' of the faculty.

This study shows that there is little variation between male and female students in so far as it relates to class size. Admittedly, there is a slight shift upward among male students for smaller classes than do their counterpart. Women on a whole pay more attention to details than men, and historically, this has been the case ---the men could get lost in 'big data.' The results show that there is a relationship between class size and student retention

In summary, the result of this study suggests that while class size is a dominant factor, the importance of an inspirational professor, sequencing, method of delivery, the provision of clarity for assignments and the overall structure of the 'make up' of the curriculum do have an impact on students' retention as these affect the students ability to learn accounting stridently. It seems from the responses that administrators who have responsibility for course designs must become imaginative and creative as they seek to capture and inspire students to take a greater interest in learning accounting through the lens of technology. This study definitely shows that further research is needed to negate some of the limitations earlier described in this paper.

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[i] While the question had four categories of age, one respondent answered that they were in a fifth category. This response was removed from the age analysis as being undefined.

[ii] One respondent indicated a third or different gender and this response was removed from the gender analysis.