INTERNAL BRAND EQUITY OF UNIVERSITIES AND STUDENTS' ACADEMIC PERFORMANCE: AN EMPIRICAL SURVEY OF ACCOUNTING STUDENTS

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Internal branding occupies the core of internal marketing thus sifting out the values at the behest of an organization in achieving stated objectives. Bearing this in mind, this study adopts a survey technique to identify the perception of consumers (students) on internal brand equities of academic institutions in the shadows of the minimum academic standards requirement as determinants of academic performance. The ingenuity of this work thus lies in the ability of the study to examine internal brand equities of academic institutions/services. A test of difference was conducted to understudy the interplay between the academic performance of students among five cohorts distributed based on academic performance of students. The analysis made use of Kruskal-wallis test with the application of Wilcoxon signed rank tests with the Bonferroni Correction as post hoc analysis to identify the direction of the differences. The research identified how students are segregated on the basis of their academic performances and the variables helpful to their academic performances. Chiefly, high-flying students present unequivocal views on the usefulness of 'facilities', 'library services' and 'working hours' to the academic performance of students. On this note, the study recommends that attention of government can be directed to areas of Library services, academic services and physical facilities as all students except the high-flyers are having conflicting view with respect to their ranks on internal brand variables. More so, non-academic services should be improved upon as it is disregarded as a helpful variable by the 'high flying students.

Keywords: *Internal Brand equity, Academic performance, Academic Services*

INTRODUCTION

Branding and the equity derivable from it has continuously generated lots of interests as is evident in the number of articles, reviews, and studies being done on it. Stemming from the conceptualization of brand equity by Aaker (1991) and Keller (1998), the literatures have focused on ways of interpreting brand performance (Aaker, 1996; Ambler, 2000), and the consequences (Ailawadi, Lehmann & Neslin 2003; Mizik & Jacobson, 2008; Park & Srinivasan, 1994; Srinivasan, Park, & Chang, 2005; Stahl, Heitmann, Lehmann, & Neslin, 2012;). Majority of the studies have examined equity from external perspective measuring customer-based brand equity (de Chernatony & Harris, 2001; Washburn & Plank, 2002), while other studies viewed brand equity from the internal angle focusing on the employee (King & Grace, 2008; Tavassoli, Sorescu, & Chandy, 2014). By extension, the studies explored influences on brand equity holistically from two perspectives; on the one hand, from the perspective of FMCG organisations (Mohan & Sequeira, 2012a; Mohan & Sequeira, 2012b; Pradhan & Misra, 2014) and, on the other hand, from the perspective of service organisations (Baldauf, Cravens, & Binder, 2003; Nam, Ekinci, & Whyatt, 2011; Nath & Bawa, 2011; Zyglidopoulos, Alessandri, & Alessandri, 2006). Notwithstanding these extensive studies, little is known about internal branding and brand equity in educational services.

Achieving equity in services is predicated on quality; a brand building block; of the service. Quality is considered to be one of management's topmost competitive priorities and a prerequisite for sustenance and growth of firms (Sureshchander, Rajendran, & Anatharamn, 2002). Considering that service quality has so far largely been viewed as a cognitive evaluation of the performance of a service or a service provider (Oliver, 1997; Brady & Cronin, 2001), it is expedient to extend the evaluation to factors influencing educational services' internal brand equity. Educational institutions understands that the services they offer are intangible and the actions performed while rendering the services are directed and delivered at people's mind. It is the position the service occupies in the minds of people who come in contact with it that determines the association and loyatly they will have with the brand. Like every organisation, educational services providers recognise the importance of satisfaction in building a strong brand image and consequently brand equity. In order to achieve these, they develop strategies that ensures all touch-points with customers provides satisfaction. These touch-points determines the service experiences and customers' emotion during consumption (Edvardsson, 2005) and, this in turn, have certain implications on the service organisation. Thus, this study examines the roles played by agents and the strategies employed towards achieving internal brand equity in service organisations.

Although, studies on service organisations and factors determining quality in higher institutions exists, there is the dearth of study on the implications of the influences emanating from the agents and the

strategies employed in building internal brand equity. The gaps between agents, strategies and internal brand equity serve to identify key problem areas for service organisations. We contend that how the agents executes the strategies advanced by the service organisations have great implications for the attainment of brand equity from within the organisation. In agreement with Keller (2008), internal brand management ensures that employees and marketing partners appreciate and understand basic branding notions and how they can affect the equity of brands. We, therefore, argue that there are hidden, real-life internal brand enactments that might contradict what management intends for its brand as proposed in the enacted internal branding theory (Woodside, 2010). Hence, we posit that the attainment of brand equity for a service (educational) organisation will be based on positioning the brand internally. This is because the power of a brand lies in what resides in the minds of the customers. Thus, it is critical that all employees have an up-to-date and deep understanding of the brand.

In this paper we build on this relational view by examining the interrelated processes of building and achieving internal brand equity. We are particularly concerned with emphasising the organisational implications of agents' execution of internal branding strategies and the resonance of the academic services from accounting students' perspective. The choice of accounting students becomes paramount due to its peculiatiry with respect to the paucity of educational aids. Accounting

scholars have foretold an impending crisis for the future of accounting as an academic discipline (Ashworth, 1969; Nelson, 1983). Although, their assertions were more insightful than empirical as they based their judgments on their perception of the trend they observed about accounting academics, they have documented evidences to support their claims. Nelson (1983) asserted that "despite the increase in accounting enrollments, very few students choose to pursue academic careers in accounting because the standards are extremely rigorous and the rewards are less than attractive". Thus he posed the question "who will teach the next generation of accountants?". This peculiarity, if not considered separately, can distort the results of the analysis on a cross sectional basis across disciplines.

To achieve the research objectives, we developed a 5-point Likert scale questionnaire to first examine the internal brand equity approach of educational institutions and, second, assess the accounting students' perception of the quality of service provided by such institutions and its consequences on attaining internal brand equity.

The rest of this paper is chronicled as follows. We present theoretical background in Section 2. Section 3 describes the research model and hypotheses. Section 4 presents the research method, and the results of data analysis are presented in Section 5. The conclusion, limitations of the study and suggestions for further studies are presented in Section 6.

THEORETICAL BACKGROUND

Internal Branding and Brand Equity

Internal branding occupies the core of internal marketing. It is the concept of utilizing several training and internal communication processes in order to align employees with organization's brand values (Punjaisri & Wilson, 2011). This demands communicating the values of the corporate brand to the internal stakeholders with the goal that their perceived image of the corporate brand is in line with the organisation's long term objectives (Jevnaker, 2005) and to support and empower employees to deliver in accordance with customer expectations while ensuring reliability (McLaverty, McQuillan, & Oddie, 2007). Thomson, de Chernatony, Arganbright and Khan (1999) explained internal marketing using Kotler and Armstrong (2008) marketing triangle where marketing of services are based on a three dimensional relationship between the company, the employees and the customers with different levels of marketing between these three dimensions. It is the interaction among these three dimensions that determine the value of that brand to the company or its customers. This in turn leads to equity derivable from the brand. As defined by Aaker (1991), brand equity, is "a set of five categories of brand assets and liabilities linked to a brand, its name, and symbol that add to or subtract from the value provided by a product or service to a firm or to that firm's customers, or both." Hence, brand equity in a service industry is a critical outcome, not only of marketing strategy, but also of overall corporate performance.

Service quality

Service quality emphasizes the relationship between quality and a customer's need and satisfaction (Zafiropoulos, Fragidis, Kehris, Dimitriadis, & Paschaloudis; 2005), enhances perceived superiority of the brands and helps to differentiate brands in competitive markets (Aaker, 1996; Low & Lamb; 2000). It is also used as a measure of service expectation along with actual perception (Zeithaml, Parasuraman, & Berry, 1990). One of the widely used models of service quality is SERVQUAL. The model developed by Parasuraman, provides the framework by which extensive research has been done in service industries. It has been conceptualized as comprising three dimensions: physical quality; interactive quality, and corporate quality (Lehtinen & Lehtinen, 1982) which examines the quality of physical elements of service, the quality of interaction between customer and other elements of service experience, as well as the corporate quality which refers to the way potential customers view the corporate entity, its image or profile. Service encounters may vary significantly even when purchased from the same provider, a brand name and its equity may increase the efficiency with which the consumer makes a services purchase decision usually by acting as a heuristic for pre-assessing service quality prior to purchase and consumption.

We propose that based on the importance of service quality to customer satisfaction and through the use of agents and other corporate strategies in the educational service sector, achieving internal brand equity

will be largely based on consumers' perception of value from the service. In relation to the Nigerian universities, value will be assessed from the basic resource requirements as entrenched in the Nigerian Universities Commission (NUC) Benchmark Minimum Academic Standard for undergraduate programmes in Nigerian universities (see Table 1.). The availability and provision of the resource requirements have an implication for students' performance to the attainment of internal brand equity.

Table 1: Basic Resource Requirements of the National Universities Commission

Resource	Description
Academic Staff	Student-staff ratio of 1-30, staff mix of from the rank of graduate assistants to professors with professorial cadre constituting a maximum of 20% of staff strength while senior lectures and others should constitute 35% and 45% respectively.
Non Academic Staff	Two senior administrative staff, a secretary, typist, clerical officer, cleaners/messengers and a driver attached to each department and faculty. All staff must be able to operate a computer system.
Physical facilities	Classroom accommodation of 0.65m^2 per full time student; lecture theaters of varying capacities ranging from 150 to 250 students and quipped with public address system: computer room to accommodate at least 60 students equipped with personal computers and other computer-related office equipment; student-staff common room, laboratory, befitting office accommodation for lecturers.

As for equipment, at least one video set for each faculty, personal computers per academic staff, one transparency projector per department, one multimedia projector for the faculty, one photocopying machine, two cyclostyling machines, a 23-seater bus for field work, a station-wagon, a saloon car for the Dean's and HOD's office, a video camera and a tape recorder. |
Library	Reading rooms of 25 students per faculty, relevant books in the main and faculty libraries, computerization and indexing of libraries, internet services in the library and adequate funding for the continuous upgrade of the library.
Working hours	Credits are weights attached to a course. One credit is equivalent to one hour per week per semester of 15 weeks of lectures or three hours of laboratory/studio/workshop work per week per semester of 15 weeks
Academic materials	Continual update of lecture materials to incorporate emerging new concepts & effective usage of teaching aids and tools to maximize impact of knowledge on students.

Source: Adapted from NUC Benchmark Minimum Academic Standard for Undergraduate Programs in Nigerian Universities, (2007).

Hypotheses development

The purpose of this research is to investigate the influences of agents and strategies of academic institutional services on consumer perception of the internal brand equity. Figure 1 depicts the research model that guides this research.

As portrayed in Figure 1, the important variables of this research include service agents (academic and non-academic staff), physical facilities and equipment, library, working hours and academic materials as the independent variable, student's perception as the mediating variable, and brand equity as the dependent variable. Brand equity is defined as the differential effect that brand knowledge has on consumer response to the marketing of that brand (Keller, 1998), it include attributes which are broad in their nature and have the ability to drive customer choice (Yoo, Donthu, & Lee, 2000; Rust, Lemon, & Zeithalm, 2001). It focuses on the overall utility that the consumer associates with the use and consumption of the brand, including associations expressing both functional and symbolic attributes (Vazquez, Del Rio, & Iglesias, 2002). With respect to service institutions, there is a pertinent need to maximize service quality by recognising the myriad ways to affect consumer service perceptions. As postulated by Keller (2003), a challenge with services, from a branding perspective, is their intangible nature. Consequently, consumers usually have difficulty forming their quality evaluations and may end up basing them on considerations other than their own service experience. Resulting

from these, Parasuraman, Valarie, Zeithaml, and Berry (1985) identified a number of dimensions of service quality. The dimensions include: tangibles, reliability, responsiveness, competence, trustworthiness, empathy, courtesy, and communication.
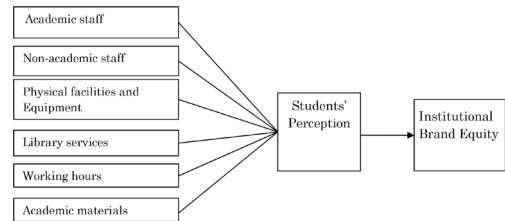

Figure 1. Schematic diagram of theoretical model

The schematic model proposes that the six dimensions of service quality consisting of academic staff quality, non-academic staff efficiency, physical facilities, and equipment, library services, working hours, academic materials. As depicted in Figure 1, the effects of service quality dimensions emanating from agents and strategies on institutional brand equity are determined by consumer (students') perception.

Symbolic Association

The agents of service delivery are the most important communication channel in service organisations through their interface and contact with the customers (de Chernatony and Segal-Horn, 2003). Hence, it is imperative to ensure consistency in staff presentation which has the greatest impact on the brand perceptions (de Chernatony & Segal Horn, 2003; McDonald, de Chernatony, & Harris, 2001), and uphold good communications also within the

company so that all employees present the same image of the brand (de Chernatony & Segal-Horn, 2003). Other important influencers of brand associations in service organisations such as office décor, car parking, the building's design, library, appearance of the reception area, that are part of the customer's first interaction with the service firm must also be well presented (McDonald et al., 2001; Yoo et al., 2000). Thus, we contend that the internal brand building approach of educational institutions and the students' perception of the quality of service provided by such institutions will have consequences on the attainment of internal brand equity. It is on these bases that we present the following hypotheses:

Influence of Academic and non-academic Staff, facilities and library services on Students' Perception of Institution

The role of agents in the service institution is very imperative. They are required in serving as the face of the intangibilities in the service industry. Many companies overlook the importance of employees conveying the brand message regardless of their position within the firm (Bergstrom, Blumenthal, & Crothers, 2002). Academic staff, as well as non-academic staff, as agent of service delivery plays an active role in the delivery of services. The interaction between the agents and the customers and the perception of the agents in the course of the interface influences their perception of the quality of service and, consequently, the service provider. Accordingly, we derive the following

hypotheses:

H_{01}: There is no significant difference among the students' perception of the brand of Academic staff on academic performance.

H_{02}: There is no significant difference among the students' perception of the brand of non-academic staff on academic performance.

To aid duties expected of the staff and support students' academic performance, certain facilities must be in place. This includes the facilities and services rendered therein. Thus, we hypothesize that:

H_{03}: There is no significant difference among the students' perception of the brand of physical facilities and equipment on academic performance.

H_{04}: There is no significant difference among the students' perception of the brand of library services on academic performance.

Working hours and influence of Instructional/learning materials on Students' Perception of Institution.

The interactive nature of service delivery places service employees in a very critical role in the delivery of quality services (Zeithaml & Bittner, 2000). Satisfied employees are highly motivated and work more effectively and efficiently within the working hours, thus, contact with customers/ students within the working hours are of quality time (Eskildsen & Dahlgaard, 2000; Yoon & Suh, 2003). A consequence of service intangibility is the difficulty of consumers in forming

their quality evaluations (Keller, 2008). Parasuraman et al. (1985) list tangibles such as physical facilities and equipment as some of the dimensions of service quality perception. Consequently, the instructional and learning materials used in an educational institution will enable students develop specific association with the brand. On these bases, we propose the following hypotheses:

H_{05}: There is no significant difference among the students' perception of the brand of Working hours and influence of Instructional/learning materials on academic performance.

H_{06}: There is no significant difference among the students' perception of the brand of Academic materials on academic performance.

METHODOLOGY

Survey design was followed in conducting this research. This method is usually adopted when the researcher does not intend to control any of the samples used for the study (Asika, 2006). Specifically, questionnaire technique was used in gathering the data used for the purpose of analysis.

Although, the population of interest in this study consists of all accounting students in Nigeria Universities, this study adopts a case of accounting students in Ilorin metropolis. The three (3) categories of universities that operate by regulation in Nigeria co-exist in Ilorin. Thus the bias of result generalizability is greatly reduced.

However, data were collected from the population of only 300level and 400 level students as students at these levels would have gathered much experience about the internal brand factors of the school. More so, career choice literatures have indicated that findings have shown that majority of the university students form their career decisions at the end of their third year (Silverthorne, Price, Hanning, Scanlan & Cantrill, 2003). Hence, 400 copies of questionnaire were distributed to 300level and 400 level students. Of the 326 returned questionnaires, 317 copies were usable for the purpose of analysis.

The questionnaire design was tailored towards gathering responses on internal brand equity. The proxies adopted for the Internal Brand Equity are the benchmarked resource requirements for Nigerian Universities by the NUC. On this note, questionnaire items were developed on the each component of the resource requirement for students' rating vis-à-vis their academic standing on a 5-point Likert scale measured by 5 = very satisfactory and 1 = not satisfactory.

Thus, the questionnaire was analyzed on the basis of students' academic performance. Responses of respondents were stratified on the basis of academic standing of student as indicated by their Cumulative Grade Point Average. The National University Commission's degree classification was used as the basis of distributing students into cohorts of performance. Hence, students within the first class grade are classified as 'very good', second class upper division as 'good',

second class (lower division) as 'average', third class as 'below average' and fail category as 'poor. students.

The questionnaire consists of two sections; the first section inquired about the respondents' age, level of education, grade point average and ownership status of school. The second section requires that respondents rank internal brand variables in order of importance to their academic development.

The analysis made use of a test of difference among the categories of respondents. However, normality test was carried out on variables to ensure the appropriate choice of statistical tool. With Kolmogorov-Smirnov test of normality test, it was discovered that none of the variables follow the law of normality. Consequently, Kruskal-Wallis test, a non-parametric equivalent of ANOVA, was used to test differences among the five cohorts adopted by the study.

RESULTS

Descriptive analysis

Mean rank and Cross tabulation of each of the variables against the classes of respondents were used to describe the data as shown in Table 2. Generally, on the basis of respondents' categorization, the means of responses were ranked. Although the characteristics portrayed by cross tabulation were equivocal for most of the variables, the variables that unequivocal among all categories of respondents indicated that those variables aid academic achievement of all the respondents. The variables are basically two, namely 'availability of books and journals' and 'academic exposure of non-academic staff.' All the respondents equally ranked as average, 'sufficiency of working hours' but considered variables such as 'E-library', 'conduciveness of environment', 'physical structures' and 'use of internet for academic instruction' most unhelpful to their academic development. The poor group was isolated in its preference for 'friendliness of non-academic staff' while the 'very good' group consider it most unhelpful. A sharp contrast is also reported with respect to responses on 'availability of academic material' as the very good group considers it to be normal while the poor group ranks it most unhelpful.

Table 2: Cross Tabulation of Means and Ranks of Means of the 18 variables

GPA Range	<1.50 Poor group		1.50-2.39 Below average group		2.40-3.49 Average group		3.50-4.49 Good group		>4.50 Very good	
	Mean	Rank	Mean	Rank	Mean	Rank	Mean	Rank	Mean	Rank
Friendliness general support staff	4.29	1	3.7	7	2.96	9	3.32	8	3.26	14
Easy borrowing process	4.13	2	3.02	14	2.97	8	3.49	6	4.68	1
Availability of textbooks and journals	3.88	3	4.03	1	3.5	3	3.85	1	3.79	7
General IT links	3.74	4	3.41	11	2.93	10	3.28	10	3.63	10
Academic Qualifications	3.67	5	3.93	2	3.59	1	3.75	2	4.26	2
Sufficient working hours	3.54	6	3.72	6	3.2	6	3.32	9	4.21	3
Friendliness of library staff	3.29	7	2.72	16	2.46	18	3.11	14	3.26	13
Working hours	3.25	8	3.1	12	3.32	5	3.4	7	4.11	4
Students office automation systems (IT support)	3.25	9	3.74	4	2.69	16	3.01	16	3.21	15
Comm. skills	3.22	10	3.69	8	3.35	4	3.73	3	3.47	11
Clear guidelines and advice	3.04	11	3.56	9	2.92	11	3.27	12	3.79	7
Physical Structure	3	12	3.07	13	2.74	15	2.93	17	3.05	16
Conduciveness of academic environment	2.92	13	2.72	17	2.92	12	3.04	15	2.95	17
Availability academic Material	2.5	14	3.51	10	2.9	13	3.25	13	3.84	6
Friendliness/ approachability	2.17	15	3.72	5	2.98	7	3.66	4	4.11	5
Use of Internet for announcement	2.16	16	2.82	15	2.76	14	2.65	18	3.42	12
E-library	2.13	17	2.59	18	2.57	17	3.27	11	2.95	17
Professional experience	2.04	18	3.77	3	3.56	2	3.65	5	3.68	9

KMO and Bartlett's Test

To minimize assumptions regarding the items couched on each of the internal brand factors of universities, a factor analysis was conducted on the responses gathered. Identical variables were connected and equivocalness was reduced. As a result, six (6) components were extracted from the structure of the entire 18 items. The Kaiser-Meyer-Olkin Measure verified the sampling to be of average quality for the analysis as the KMO = 0.644, a value above the acceptable limit of 0.5 (Kaiser, 1974; Field, 1999). Bartlett's Test of Sphericity X2 (153) = 2194.92, p <0.001, indicated that correlations obtained between items were significantly appropriate for factor analysis (see Table 6). The factor loading of the rotated component matrix with an Orthogonal Varimax rotation with Kaiser normalization of the 18 variables identified as the internal brand variables for academic services. are depicted in Table 2.

Factor analysis

The six factors extracted account for 69.8 percent of the variance in the 317 observations. The communalities range from 59.9 percent and 79.8 percent. Themes recurring among items grouped for a factor are used to couch variable to represent the factor.

As depicted in table 3, the first factor encapsulates items such as physical structures, conduciveness of academic environment and general IT links. This factor accounts for the highest percentage of variance (24.43 percent) amongst the six factors. For the purpose of this analysis, this factor is tagged "Physical facilities".

Items consisted in the second factor recline towards academic instructions and clarity of academic guidelines. Its account for 13.15 percent variance and named "Academic Services" in this analysis. The third factor tagged non-academic services account for 11.33 percent variance. Items bothering on friendliness, maturity and exposure experienced from non- academic staff are the recurring features of this factor. The fourth factor, which is a 3-variable factor, has its components' mien skewed towards library services. It is titled library services as it accounts for 8.55 percent variance.

The remaining two factors are mono-item factors, measuring official study hours and accessibility to books and academic journals. They account for 6.73 percent and 5.63 percent respectively and are named "working hours" and "academic materials respectively".

Table 3: Rotated Component Matrix

	Component					
	1	**2**	**3**	**4**	**5**	**6**
Facilities						
Physical structures	.781					
Conduciveness of academic environment	.780					
General IT links	.686					
Academic Services						
Clear guidelines and academic instructions		.801				
Use of Internet for academic instructions		.679				
Availability of lecture Material		.641				
Students office automation systems(IT support)		.500				.472
Non Academic Services						
Friendliness	.449	.493				
Friendliness/approachability			.757			
Professional experience			.659			
Sufficient working hours			-.638			
Communication skills	.455		.564			
Academic exposure of support staff	.410		.472			.426
Library Services						
Easy borrowing process				.770		
E-library		.401		.728		
Friendliness				.654		
Official Working hours					.857	
Academic materials						.757

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.

Source: Authors' computation, 2017

Test of Hypotheses

H_{01}: There is no significant difference among the students' perception of the brand of Academic staff on academic performance.

The result shown in table 4 indicates a significant difference among the students' perception of the brand of Academic staff on academic performance at one percent level of significance. ($X2=23.936$, $p<.001$). This further implies that students, based on their academic performance, perceive the level of academic staff support they receive differently. As a result, the null hypothesis is rejected while the alternative hypothesis which states that: there is significant difference among the students' perception of the brand of Academic staff on academic performance is accepted.

H_{02}: There is no significant difference among the students' perception of the brand of non-academic staff on academic performance.

With the result of the analysis shown in table 4, hypothesis was also rejected at 99% confidence interval, $X2=58.312$, $p<.01$ which implies that students perceive the level of non-academic staff support of their institution differently based on their performance. Thus, the alternative hypothesis which states that: There is significant difference among the students' perception of the brand of non-academic staff on academic performance is accepted.

H_{03}: There is no significant difference among the students' perception of the brand of physical facilities and equipment on academic performance.

The above-stated hypothesis was also rejected in null form at 99% confidence interval, $X2=21.530$, $p<.01$ which implies that student's perception of the level availability of physical facilities differ as they perform academically. Thus, the alternative hypothesis which states that: There is significant difference among the students' perception of the brand of physical facilities on academic performance is accepted.

H_{04}: There is no significant difference among the students' perception of the brand of library services on academic performance.

The result shown in table 4 indicates a significant difference among the students' perception of the brand of library services on academic performance at one percent level of significance. ($X2=19.879$, $p<.001$). This further implies that students, based on their academic performance, perceive the level of library services support they receive differently. As a result, the null hypothesis is rejected while the alternative hypothesis which states that: there is significant difference among the students' perception of the brand of library services on academic performance is accepted.

H_{05}: There is no significant difference among the students' perception of the brand of Working hours and influence of Instructional/learning materials on academic performance.

With the result of the analysis shown in table 4, hypothesis was also rejected at 99% confidence interval, $X2=58.312$, $p<.01$ which implies that students perceive the level of Working

hours and influence of Instructional/ learning materials differently based on their performance. Thus, the alternative hypothesis which states that: There is significant difference among the students' perception of the brand of Working hours and influence of Instructional/learning materials on academic performance.

H_{06}: There is no significant difference among the students' perception of the brand of Academic materials on academic performance.

The above-stated hypothesis was also rejected in null form at 99% confidence interval, X2=21.530, p<.01 which implies that student's perception of the level availability of Academic materials differ as they perform academically. Thus, the alternative hypothesis which states that: There is significant difference among the students' perception of the brand of Academic materials on academic performance is accepted.

Given the foregoing, Significant differences exist among the five cohorts with respect to all the variables tested except academic materials as evidenced by the result of Kruskal-Wallis test in Table 4. The variables that presented significant differences include; 'facilities', 'academic services', 'non-academic services', 'library services', and 'official working hours'. Accordingly, a post hoc analysis was conducted to identify the direction of the differences (Field, 2005). Hence, Wilcoxon signed rank tests with the Bonferroni Correction was applied. This resulted in significant level set at p<0.01 since the test of difference was conducted with the use of non-

parametric statistics among five variables (Field, 2005). The post-hoc test is displayed in Table 4.

Table 4: Kruskal-Wallis test

	Chi-Square	Asymp. Sig.
Facilities	21.530	.000
Academic Services	23.936	.000
Non – Academic services	58.312	.000
library services	19.879	.001
Official Working hours	27.315	.000
Academic materials	9.494	.050

Source: Authors' computation, 2017

Post hoc test

The direction of the differences revealed by the post hoc analysis distinguishes the poor group from each of the other groups with respect to non-academic services. This clearly indicates that the poor group gives preference to non-academic services than any other variables studied in this work. Conversely, the 'average group' considers academic service helpful as against the 'below average' group while working hours is also considered more important by the 'very good' group against the view of the average group. Although, 'facilities' divides the 'poor' and 'average group' as 'working hours' divides the 'average' and 'good' groups, all other groups present unequivocal views on the usefulness of 'facilities', 'library services' and 'working hours' to the academic performance of students.

Table 5: Wilcoxon signed rank tests (Post hoc analysis)

	Facilities	Academic Services	Non-Academic Services	library services	working hours
Poor vs Below Average	0.555	-0.949	-1.71	0.369	0.131
Sig.	0.225	0.004	.000	0.63	0.987
Poor vs Average	0.993	-0.295	-1.67	0.267	0.537
Sig.	0.001	0.767	.000	0.82	0.182
Poor vs Good	0.744	-0.527	-2.11	-0.134	-0.076
Sig.	0.03	0.241	.000	0.984	0.998
Poor vs Very good	1.054	-0.725	-1.62	-0.489	0.292
Sig.	0.023	0.24	.000	0.626	0.912
Below average vs average	0.438	0.654	0.04	-0.101	0.405
Sig.	0.51	0.001	.999	0.969	0.073
Below average vs Good	0.189	0.422	-0.404	0.502	-0.207
Sig.	0.787	0.088	.072	0.022	0.706
Below average vs Very good	0.499	0.224	0.09	0.858	-0.423
Sig.	0.43	0.941	.997	0.029	0.573
Average vs Good	0.249	-0.232	-0.444	-0.401	-0.613
Sig.	0.4	0.482	.008	0.038	.000
Average vs Very good	0.0614	-0.43	0.05	-0.756	-0.829
Sig.	0.999	0.542	1.000	-0.053	0.021
Good vs Very good	0.31	-0.198	0.494	-0.355	-0.217
Sig.	0.807	0.957	.332	0.715	0.935

Source: Authors' computation, 2017

The direction of the differences revealed by the post hoc analysis distinguishes the poor group from each of the other groups with respect to non-academic services. This clearly indicates that the poor group gives preference to non-academic services than any other variables studied in this work. Conversely, the 'average group' considers academic service helpful as against the 'below average' group while working hours is also considered more important by the 'very good' group against the view of the average group. Although, 'facilities' divides the 'poor' and 'average group' as 'working hours' divides the 'average' and 'good' groups,

all other groups present unequivocal views on the usefulness of 'facilities', 'library services' and 'working hours' to the academic performance of students.

SUMMARY

This study adopts a positivist approach to use the internal brand model in identifying important variables to students' academic performances in Nigerian universities. Notwithstanding the sparse research output on internal brand equity and academic services, the research is able to show how students, segregated on the basis of their academic

performances prefer some variable to others as helpful to their academic performances.

Hence, comparison among students was done by dividing them into various performance groups as classified by the NUC degree classifications. The basic resource requirements of the NUC were also used to develop internal brand equity factors for students' rating. To follow the law of parsimony, factor analysis was run to develop themes for related variables and group them as responded to by the respondents. Hence, facilities, academic services, non-academic services, library services, working hours and academic material were themed out of the 18 variables initially couched. Samples were drawn from 300 level and 400 level students as most students takes career decisions at this level and are considered more stable with academic environment than their younger colleagues (Silverthorne et al, 2003)

CONCLUSION

The result of this study is striking in two regards. Namely all the respondents have unanimous views about the helpfulness of academic materials to their performance and two, that official working is also important in ensuring academic success. However, the poor group believes that non-academic services should be taken very seriously. This view significantly contrasts the view of the all other four groups considered in this study. This results are valuable as the provide guidance on the perception of students to the academic status of Nigerian universities. Library services,

academic services and facilities are variables that appear equivocal in students' ranking. Hence, conflicting views may indicate inadequacy.

Acknowledging the fact that generalizing case studies research may be biased, the inclusion of the three major forms of university in Nigeria in our sample could greatly reduce such biases. More so, questionnaire was used to collect data on performances of students and as expected, there is possibility that not all students will always divulge the truth about their true academic standings. This is not considered a serious limitation as the questionnaire constructs ensure anonymity and same was guaranteed to the students before distribution. Hopefully thus, this does not pose threat to the reliability of the data gathered.

Despite the limitations observed above, this study contributes to accounting education literature, particularly Nigerian Higher Education System. It offers recommended that attention of government be directed to areas of Library services, academic services and physical facilities as students have conflicting view with respect to their ranks as internal brand variables. More so, non-academic services should be improved upon as it is disregarded as a helpful variable by the 'high flying students'.

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