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Factors Affecting Accounting Students' Performance : The Case Of Students At The Islamic Azad University

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Abstract

Several factors may affect students' academic performance at universities. This study aims to measure and study these factors using theories on academic performance. The present research enjoys a survey method. Using stratified random sampling method, a total of 450 students majoring accounting in 2011 at Islamic Azad university are randomly selected and finally, the data was analyzed using T-test. The results show that gender, type of diploma, interest and employment status are meaningfully related to the academic performance. However, it has been proved that student's marital status and family role in choosing major have no significant relationship with academic performance.

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Key words: academic performance, students, bachelor of accounting, sex, type of diploma, employment status and marital status.

1. Main text

Student's academic performance has been an important issue for higher education institutions and investigation into the possibility of student achievement is also important in many ways for universities, their teachers and students

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and can be effective for making policy on student admission program and changes in teaching style. Measuring students' academic performance in undergraduate accounting program at Islamic Azad University based on internal and external factors, therefore, the present research tries to recognize and combine the most important factors as well as pointing out to the results important for choosing the most qualified candidates and consequently, avoid accounting students' academic failure and drop-out.

Much of the previous research that seeks to examine factors affecting students' academic performance in accounting have suggested that factors such as gender, prior knowledge in accounting, scientific and mathematical intelligence can cause difference in students scores. Since many previous researches have been conducted on students' performance in America and Europe (Yilmaz Guney (2009); Cheung and Kan (2002); Koh and Koh (1999)), the present research aims to identify and provide more evidence points to the factors influencing students' academic performance in accounting in a developing country such as Iran. Conducting this research in a developing country such as Iran is expected to provide convincing evidence for previous results and it can be an achievement and contribution to the previous research. In the next part, previous studies on the topic of research are briefly discussed and method and findings of the research are also presented.

Theoretical framework and literature review

All schools, scholars and writers in sociology, psychology, educational sciences and its sub-disciplines have discussed factors affecting students' academic performance and various theories have been suggested with regard to these factors. Some scholars put emphasize on individuals' internal characteristics (e.g. intelligence, self-concept, etc) and some others consider external characteristics (family, social status, educational environment, etc) important. On the other hand, one of the most important factors underlying development is education. Developed countries usually have effective educational system but education lacks adequate infrastructure in developing countries (Poor Ali, 2005).

In educational psychology, students' performance is considered as a product of his learning and for information on individual learning rate, one should refer to his visible behavior or to be more precise see his performance. According to Hillgard and Bauer, the distinction between learning and performance is the same as the distinction between knowing how to do a job and actually doing it. It is also believed that Individual performance is highly affected by motivation and emotion, environmental condition, tiredness and illness. So, these factors may yield a fairly accurate indicator of how much he is learning, unless he can show it well (Seif, 2009).

Wong & Chia (1996) argue that accounting-based performance evaluation of students is based on both deep and surface approaches. Most initial studies have investigated the surface accounting approach and "numerical skills (basic mathematic) needed for accounting" is one of many topics covered by many researches. However, advanced accounting studies requiring analysis enjoys a deep approach. Elias (2005) examined the relationship between students' academic performance and surface and deep approach. The results of this research indicate that there is a significant relationship between students' scores and their use of deep approach, while there is a negative relationship between students' use of surface approach and their scores. A long history of research have been conducted on accounting, management, mathematic, organizational behavior, finance and economy to observe various factors affecting students' academic performance. Also, variables such as age, gender, talent, scores, high school experience, academic experience, motivation and students' expectations are considered by many scholars to recognize accounting students' characteristics necessary for their success. Some studies have confirmed the positive relationship between gender and accounting students' academic performance (Koh and Koh (1999); Gracia and Jenkins (2003); Vickers et al. (2003)). While, Naser & Peel (1998) and Yilmaz & Guney (2009) believe that there is no significant relationship between gender and accounting students' academic performance. Nasser and Peel (1998) have also found that variables such as age, English language proficiency, mathematic score and type of university (state or private) have no significant effect on the accounting students' academic performance. Instead, university conditions and educational characteristics i.e. professors' ability, attempt and motivation has significant relationship with students' performance and students with previous experience in accounting and advanced mathematic enjoyed higher level of performance. Koh and Koh (1999) also suggested that previous work experience, scholastic aptitude and academic background in mathematic have positive significant relationship with accounting students' performance.

To evaluate students' performance through their exam scores, Wooten (1998) suggest that one should consider students' talent through their scholastic aptitude test scores, their struggle through their attendance in classes and their assignment and educational environment through asking about course materials, class hours and classrooms. Noxel & Cheek (1988) and Arrington & Cheek (1990) have emphasized the relationship between interest in the field

of study and academic achievement. King and Kotrlid (1995) believe that students wishing to enter university and their use of logical programs and physical and human equipments such as professor, library and laboratory are among factors explaining academic achievement and quality of educational institutions. Among these factors, interested student is the most effective factor, if so inclined and interested in learning, he can handle other factors and employ them for success and learning.

Wijewardena and Rudkin (1999) have found that student's attendance in the classrooms and importance of accounting and interest in this field of study has positive and significant relationship with academic performance. Cheung and Kan (2002) have considered factors relating to the students' performance in Hong Kong and indicated that there is a positive correlation between classroom instruction and previous experience in learning and students' performance. Gol and Fong (1993) have also indicated that there is a direct relationship between students' academic achievements and their personal characteristics, mathematic and accounting scores and their prior knowledge of accounting. In a research conducted by Gracia and Jenkins (2003), they found that women act better than men in the second year of study and also maintained that there is a negative correlation between age and score. According to the findings of this research, students with experience related to their field of study act better than those who are just studying. Darayseh and Waples (2005) have considered the importance of four independent variables used to predict students' performance. These variables were: diploma GPA, financial accounting scores, management-accounting scores and students GPA. The findings of this research suggested that student's GPA will assess his academic ability better and is the best evaluative indicator of his performance.

Rudkin and De Zoysa (2007) have carried out a study on the Australian accounting students and found that there is no relationship between students' employment and their work hours and their academic performance. However, there is a positive relationship between native students' employment and their academic performance and there is a negative relationship between foreign students' employment and their academic performance. It is noteworthy to say that they found a positive relationship between shift work patterns and academic performance. On the other hand, Mostafa and Zheng (2010) have also considered factors affecting students' performance in accounting and advanced auditing in the USA and concluded that there is a considerable relationship between students' performance and holding jobs unrelated to accounting, having long work hours during the week and having a lot of responsibility during the term. Among three variables used as motivation variables, this research also suggests that there is a significant relationship between students' scores and their performance but one cannot find such a relationship between students' performance and taking final exams and attending M.A entrance exam. Moreover, students' scores in intermediate accounting and their GPA are strong predictors for their academic performance. It is noteworthy to say that there was a strong relationship between listening and reading comprehension skills and students' performance, but the ability to write and understand mathematic was not related to the students' performance. Considering management-accounting students performance, Ayob and Selamat (2011) suggested that performance of more than 40 percent of students has lead to academic failure and also indicated that there is a positive significant relationship between students' score in management-accounting courses and their attendance hours in introductory management-accounting classes and their GPA before entering university. On the other hand, there is a significant and negative relationship between students' scores and their absenteeism in introductory management-accounting programs. Yilmaz Guney (2009) showed that there is a positive significant relationship between age and academic performance and consequently one can assume that older students are more likely to get higher scores than younger students. It is also suggested that there is positive significant relationship between students' higher performance and their attendance in classes, their familiarity with mathematic and previous job experience in accounting. Student's personal and financial problems may cause his weak performance. The findings of his research also suggested that the lower the number of students is, the higher the quality of students' academic performance is. Nonis and Hudson (2010) also indicated that there is no positive significant relationship between study hours and students' academic performance. However, there is a significant positive relationship between study habits and students' academic performance. Their study also offered that accounting students tend to devote less time to study than other students, but they enjoy better academic performance and more appropriate study habits. The findings of a research conducted by Al-Twajiry (2010) on the students of Qasim University in Saudi Arabia indicated that pre-university educational background in accounting may have significant effect on advanced management-accounting program and students' mathematical skills have had a significant positive effect on management-accounting program.

Methodology

To develop theoretical and conceptual discussion of the study, the present research enjoys a library method, i.e. the required data were gathered from books and articles published in the domain of education, especially accounting. As a survey research, a questionnaire is also used to collect data from students majoring in accounting. A total of 5070 students entered Islamic Azad universities of Tehran in Iran on October or before October 2008 make up the population of this study. Using stratified random sampling method, our samples are randomly selected and SPSS 16 software package is employed to analyze two statistical societies using T-test.

Descriptive statistics of research

As indicated in Table 1, out of 450 samples, 322 people, i.e. 71/6 % of total sample were women and 128 people, i.e. 28/4 % of total sample were men. Moreover, 177 people, i.e. 39/3 % of total sample have mathematics diploma and 273 people, i.e. 60/7 % of total sample have other types of diploma. Other information is mentioned in the following table:

Table 1- Descriptive Statistics

Variable	Frequency	Percentage
Gender:		
<i>Female</i>	322	71/6
<i>Male</i>	128	28/4
Type of diploma:		
<i>Mathematics</i>	177	39/3
<i>Non-mathematics</i>	273	60/7
Marital status:		
<i>Married</i>	371	70/4
<i>Single</i>	33	29/6
Employment status:		
<i>Employed</i>	159	35/3
<i>Unemployed</i>	291	64/7
Interest in the field of study:		
<i>Interested</i>	352	78/2
<i>Non-interested</i>	98	21/8
Parents role:		
<i>Encouragement</i>	315	70/0
<i>Non-encouragement</i>	135	30/0

Research Findings:

The results show that there is a significant difference between men and women with respect to their academic performance. In other words, women, on average, are getting higher academic achievement than men. Moreover, there is a difference between students with mathematics diploma and those with non-mathematics diploma with respect to their academic achievements and students with mathematics diploma, on average, are getting higher achievements than those with non-mathematics diploma. The results of the study also indicate that employed students, on average, enjoy higher academic achievements than unemployed students. It should also be noted that students interested in accounting have better academic performance than non-interested ones. However, no significant relationship has found between students' academic performance and their marital status and family role in choosing a major. For more information, see Table 2:

Table 2- Comparison of students' academic achievement

	Mean	Standard deviation	T-test	Degree of freedom	Significant level
Sex: <i>Female</i> <i>Male</i>	15.499 16.643	1.7795 1.7803	4.607	448	0.000
Type of diploma: <i>Mathematics</i> <i>Non-mathematics</i>	15.584 15.043	1.7946 1.8067	3.114	448	0.002
Marital status: <i>Married</i> <i>Single</i>	15.293 15.166	1.8899 1.6422	0.676	448	0.500
Employment status: <i>Employed</i> <i>Unemployed</i>	14.933 15.432	1.7248 1.8482	-2.800	448	0.005
Interested rate: <i>Interested</i> <i>Non-interested</i>	15.588 14.061	1.5850 2.0943	7.830	448	0.000
Family role: <i>Encouragement</i> <i>Non-encouragement</i>	15.341 15.057	1.7287 2.0077	1.519	448	0.129

Results and Discussion:

- According to Koh and Koh (1999); Gracia and Jenkins (2003) and Vickers et al. (2003), gender is an important factor affecting students' performance, i.e. women act better than men and this issue strengthens theories about role of gender in academic performance.
- It is believed that mathematic diploma (educational background in mathematic) may affect students' performance in this field. By the same token, Koh and Koh (1999), Yilmaz Guney (2009), Naser and Peel (1998) and Al-Twajiry (2010) suggest that there is a positive significant relationship between students' performance and their mathematic scores and scientific background in this field.
- Considering factors affecting academic performance, Wijewardena & Rudkin (1999) Arrington & Cheek (1990), Noxel & Cheek (1988), King & Kotrlid (1995) confirm the positive effect of interest on the academic performance. It is interesting to say that the findings of the present research are also consistent with these studies.
- Rudkin and De Zoysa (2007) believe that there is no relationship between students' academic performance and their employment status. On the other hand, Yilmaz Guney (2009) and Maksy & Zheng (2010) also suggest that students whose job is related to accounting are more successful in their education than other students. The results of this study indicated that employment status can be used to predict students' academic performance so that unemployed students had higher performance than employed students.
- Since married students spend less time on their education, one should take into consideration the students' marital status as an external factor. The results show that students' marital status, as an external factor, cannot help us predict students' academic performance.

- Due to its safer labor market, many families have paid more attention to accounting than other majors. This research has also taken into account the importance of family encouragement and consequently suggested that family encouragement does not play an important role in students' academic performance.

Finally, one can conclude that students' academic performance depends on many factors such as scientific and family foundations before entering university and individual performance at the university. According to this research, various factors such as gender, interest in the field of study, mathematic diploma and students' unemployment may improve students' academic performance.

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