

Factors Affecting Student Performance in Accounting Subject: A Case of Pre-Diploma Students

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Abstract: Learning accounting subjects requires students to understand the basic principles of accounting and to practice appropriate learning approaches so that students can have better understanding. However, effective understanding in accounting subjects is influenced by several factors that will also influence student achievement in the accounting subjects. Therefore, this study aims to identify factors that influence students' performance in accounting subjects at the pre-diploma level. A key factor that has been considered is the early exposure in accounting at secondary school. While, other factors included were gender, interest and parental influence. The sample used in this study was students from Pre-Diploma Commerce program at Universiti Teknologi Mara, Cawangan Pahang, Kampus Jengka. Questionnaires were distributed to students to obtain data. Students' performance was measured based on their total marks in the subject of Introduction to Accounting (ACC030). Data were analyzed using the SPSS package to test hypotheses to determine the relationship between factors and student performance. The findings showed that early exposure and students' interest influence the performance of pre-diploma students in accounting subject. Hopefully, the findings of this study will help the teaching and learning of accounting subjects to be more effective.

Keywords: Early exposure, Student interest, Accounting, Performance, Accounting subject

Introduction

Student performance in academics has always been a key focus of any educational institution at all levels. Therefore, many studies have been conducted on factors that influence students' performance regardless from university point of view, faculty or students themselves. The findings of those studies can be used as reference to improvise the existing policies such as the student's entry requirements to higher education institutions, the study plan structure and the teaching method in the classroom.

Regarding the entry requirements to the University of Technology MARA (UiTM), the specific requirements of the program vary depending on the program applied. For Pre-Diploma Commerce program, SPM graduates must meet the general requirements of the university by obtaining pass status in SPM/SPMV or equivalent, three subjects with credits status at SPM/SPMV level which includes Bahasa Malaysia and pass in Mathematics/Additional Mathematics and English Language. There is no requirement that they need to have qualification in Accounting, Basic Economics or Trade, even though accounting subject is included in the study plan structure. This means that all candidates can apply for Pre-Diploma Commerce programs, whether they have an accounting background or not. Moreover, they can pursue their studies in Diploma in Accountancy or other related fields after completing Pre-Diploma Commerce programs.

Learning accounting subject requires students to understand the basic principles of accounting and to have appropriate learning approaches so that students can have better understanding. However, effective understanding in accounting subjects is influenced by several factors that will also influence student achievement in the accounting subjects. Some students perform well in accounting subjects despite having no prior knowledge or no prior exposure to accounting. However, there are still some students who find it difficult to understand this subject.

Many previous studies have been conducted to find factors that influence students' academic performance. The factors studied can be categorized into two categories, external and internal factors. Examples of external factors include parental encouragement, teaching style and environment. While, examples of internal factors include early exposure in related fields, student attitude, motivation and effort. Although many studies have been conducted specifically in the field of accounting, most of them are conducted in western countries where the education system and culture are quite different from the educational system and methods in Malaysia. Studies in Malaysia are still limited as studies of student performance have been conducted at matriculation level. There are also studies done at higher education level, but the study was conducted on non-accounting students that take accounting subjects at diploma level. No study has been conducted at pre-diploma level.

Therefore, this study was conducted to identify factors that influence the performance of Pre-Diploma Commerce students as there are still students who fail even in basic accounting paper. The main factor that will be examined is early exposure in the field of accounting at the school level. Other factors studied include gender, interest and parental encouragement. The results of this study are expected to help all parties, such as students, lecturers and program administrators to identify possible causes for further improvement such as revising student's intake policies and appropriate entry requirements to improve student performance in accounting subjects.

Literature Review

Many studies have been conducted to study various issues related to education in accounting. Among the most pervasive aspects of the research focus are the factors that influence student performance in accounting subjects. Various factors have been studied and each study gives different results to one another. This study examines both internal and external factors that influence students' performance in accounting subjects.

Academic performance and early exposure

Previous research results have shown inconsistent results between the effect of early exposure in a particular field and student performance in the same field. Eskew and Faley (1988) and Muda et al. (2013) show that early exposure in the field of accounting can provide better performance at higher education. Similarly, the study by Ishak et al. (2008) found that early exposure to accounting subjects showed significant correlations with student performance but negatively related. Whereas, Papageorgiou and Halabi (2014) found that early exposure to accounting only affected students' achievement in basic accounting subjects but the relationship between the two was not significant for advanced accounting subjects. Furthermore, the results of the study by Prochazka (2016) show no direct relationship between early exposure and student performance. Given that the findings from previous studies were inconsistent between early exposure and academic performance, the following hypotheses were generated:

H1: There is no significant difference in the academic performance of students having early exposure in accounting at secondary school compared to those not having any early exposure in accounting.

Academic performance and gender

Many previous studies have examined the relationship between gender and student performance. However, the results of the study obtained on the performance of male and female students are inconsistent with each other. Garkaz et al. (2011) studied the performance of male and female students in accounting subjects at higher institutions and found that there was a significant relationship between student performance and gender. The results also show that female students perform better than male students. Muda et al. (2013) and Koh and Koh (1999) also prove a significant relationship between student performance and gender. However, in their study, male students performed better. In contrast, Ismail and Kasim (2011), Papageorgiou and Halabi (2014), Kukreja and Habib (2013) and Prochazka (2016) have shown no relationship between gender and student performance. Given that the findings from previous studies were inconsistent between gender and academic performance, the following hypotheses were generated:

H2: There is no significant difference in the academic performance of male and female students.

Academic performance and interest

According to previous studies, students who are interested in accounting perform better compared to those who are not interested. This result is evidenced in a study conducted by Garkaz et al. (2011), Singh et al. (2002) and Wijewardena and Rudkin (1999). Thus, the following hypothesis is generated:

H3: There is no significant difference in the academic performance of students who are interested in accounting and those who are not interested in accounting.

Academic performance and parental influence

It is undeniable that some students further their studies in commerce, business and accounting courses because of influence of their parents. This is due to the parents' perception that these fields are broader than other fields and that many job opportunities can be created once their children graduated. However, Garkaz et al. (2011) and Jemali (1988) found that role and influence of parents do not always influence student performance. Therefore, the following hypothesis is generated:

H4: There is no significant difference in the academic performance of students who are influenced by parents and students who are not influenced by parents.

Methodology

To conduct this study, data were collected using the questionnaire form. The questionnaire was developed based on previous studies with slight modifications to achieve the research objectives. The questionnaire is divided into two sections, section A and B. Section A consists of questions related to demographic information of respondents while Section B contains of questions related to factors that influence student performance. Meanwhile, their overall marks in the Introduction to Accounting (ACC030) subject are used to measure students' academic performance. The overall marks are the total score for assessment and final exam. Scores for academic performance are in the range of 0-100. The higher the score, the higher their academic performance in accounting subject.

The sample consisted of students in Pre-Diploma Commerce program at Universiti Teknologi Mara (UiTM) Pahang. The number of Pre-Diploma Commerce students at UiTM Pahang is 300. The total response received for this study was 91 representing 30.33% of the total students.

For the purpose of quantitative data analysis, Statistical Package for Social Science (SPSS) version 24.0 was used. Some of the statistical techniques such as "Descriptive Statistic" and the "T-test" were used to study the factors that influence the students' academic performance.

Results and Discussion

Student Profile

According to Table 1, out of 91 samples, 24 students, i.e. 26.4% of total sample had early exposure in accounting and 67 students, i.e. 73.6% of them did not have early exposure in accounting at secondary school. Then, 34 students, i.e. 37.4% of total sample were male and 57 students, i.e. 62.6% were female. Moreover, 63 students, i.e. 69.2% of the total sample were interested in accounting subject, while 28 students, i.e. 30.8% of them were not interested in accounting subject. Lastly, majority of the students which is 89 of them, i.e. 97.8% of the total sample were not influenced by their parents to enroll in Pre-Diploma Commerce programs while only 2 students, i.e. 2.2% of them were influenced by their parents.

Table 1 Descriptive statistics

Factors	Frequency	Percentage (%)
Early exposure:		
Yes	24	26.4
No	67	73.6

Gender:		
Male	34	37.4
Female	57	62.6
Interest in accounting:		
Interested	63	69.2
Not interested	28	30.8
Parental influence:		
Influenced	2	2.2
Not influenced	89	97.8
N = 91		

Comparison of students' academic performance according to factors.

Comparison of students' academic performance based on factors influencing them can be seen in Table 2. Independent T-test of α 0.05 was used to examine the comparison. The first aspect that we examined was the comparison between academic performance of students having prior exposures and those without prior exposures in the accounting field. On average, total marks of students having prior exposure were higher than students who did not. The difference was 9.58. In addition, this test found that the difference in total marks was statistically significant, with a value of $t(89) = 3.412$, $p < 0.01$. Thus, hypothesis one (H1) was rejected. The results of this study were consistent with those reported by Eskew and Faley (1988) and Muda et al. (2013).

Next is the comparison of academic performance between male and female students. Based on the results of the analysis, total marks of female students were slightly higher than male students, but the differences were statistically insignificant. Thus, hypothesis two (H2) was accepted. The results were consistent with studies done by Ismail and Kasim (2011), Papageorgiou and Halabi (2014), Kukreja and Habib (2013) and Prochazka (2016).

Besides that, this study also compared the academic performance between students who were interested in accounting and those who were not interested. The results found that the total marks of students who were interested in accounting were higher by 10.66 compared to those who were not interested. The difference in total marks was statistically significant, with a value of $t(89) = 4.074$, $p < 0.01$. Thus, hypothesis three (H3) was rejected. The results of this analysis were consistent with the findings of Garkaz et al. (2011), Singh et al. (2002) and Wijewardena and Rudkin (1999).

Lastly, this study compared the academic performance between students who were influenced by their parents to join Pre-Diploma Commerce programs and those who were not been influenced. It was found that total marks of students who were influenced by their parents were higher than those who were not been influenced. However, the difference in total marks was statistically insignificant. Thus, hypothesis four (H4) was accepted. The results of this study were consistent with the results reported by Garkaz et al. (2011) and Jemali (1988).

Table 2 Comparison of students' academic performance

	Mean	Standard deviation	T-test	Degree of freedom	Significant level
Early exposure:					
Yes	84.04	9.919	3.412	89	0.001*
No	74.46	12.392			
Gender:					
Male	75.44	12.807	-0.913	89	0.364
Female	77.91	12.303			
Interest in accounting:					
Interested	80.27	10.374	4.074	89	0.000*
Not interested	69.61	13.801			

Parental influence:					
Influenced	88.50	3.536	1.324	89	0.189
Not influenced	76.73	12.493			

* Significant at the 0.01 level

Conclusion

This study was conducted to examine the factors that influence the performance of pre-diploma students in accounting subject. The factors are early exposure, gender, interest and parental influence. The results show that there is a significant difference in the academic performance between students who have early exposure in accounting and those who do not have early exposure. In addition, there is also a significant difference in the academic performance between students who are interested in accounting and those who are not interested. This means that the factors of early exposure and interest do affect the performance of pre-diploma students in accounting subject. On the other hand, factors of gender and parental influence did not influence the performance of pre-diploma students in accounting subject as the results obtained are not significant. It is hoped that the findings of this study will provide input to the relevant parties in determining the appropriate entry requirements for the pre-diploma program. Not only that, parents are expected to play a role in determining their children's future direction.

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