



Student's Perspective On Factors Influencing Academic Performance In Introductory Accounting Courses At Universities In Zimbabwe

Jaravaza Divaries Cosmas

Faculty Of Commerce, Bindura University Of Science Education, Bindura, Zimbabwe

Mabhungu Isaac

Faculty Of Commerce, Bindura University Of Science Education, Bindura, Zimbabwe

Nyengerai Sarah

Faculty Of Commerce, Bindura University Of Science Education, Bindura, Zimbabwe

Abstract:

The study sought to investigate factors influencing academic performance in introductory Accounting courses at Universities in Zimbabwe. The focus of the research was on getting a non-accounting major students' perspective on the association between learner's background, institutional factors, attitude towards accounting courses and lecturer related issues to their success or failure in foundational accounting courses. Out of around thirteen universities in Zimbabwe, a convenience sample of five universities was done due to financial constraints. A sample of thirty students from each university was given the questionnaire, giving a total of 150 students. Since data collected was categorical the chi-square test was used to determine whether there is a significant association between passing an introductory accounting course and the various factors. The relative strength of an association was measured using Cramer's V. Coefficient since it is not affected by sample size. The findings were that there is a strong association between success in foundational accounting courses and students thoroughness in examination preparation, quality of the accounting lecturer's preparation, quality of learning resources, use of technology to enhance understanding of concepts and a conducive classroom environment. Social factors such as alcohol consumption, number of sexual partners, level of family material and moral support had no association to student's performance. However, the sample size was too small and future studies may thrust on specific factors in detail. The researchers recommended that universities should invest in improving the classroom environment by reducing the lecturer- student ratio and offer compulsory accounting education pedagogies to lecturers in introductory accounting courses.

Keywords: *Introductory Accounting Courses, Students Performance, Universities, social factors, institutional factors, lecturer related factors.*

1.Introduction And Brief Literature Review

Factors influencing student's performance has triggered a lot of research interest from education academics. These factors are so wide ranging from psychological, socio-economic, environmental and lecturer related factors. These factors are raised depending on the stakeholder group being investigated. In Zimbabwe, universities' poor pass rates have caused a lot of debate with the Government being concerned with the time students take at universities while getting Government financial assistance or cadetship. In the faculties of commerce/ business, foundational accounting courses have contributed towards poor pass rates especially to students who are not majoring in accounting.

When students from marketing, human resources management, purchasing and supply, economics, agricultural management, health sciences and other non accounting departments fail their foundational accounting courses people rush to conclude that their poor performance is based on them not having an accounting background.

As noted by Wimshurst, Bates and Wortley,(2005) it is difficult to identify a body of research on student failure in universities. The deficiency in literature may be attributed to lack of interest by academics who want to avoid being embarrassed by the findings of such a study, since they are the teachers of these courses.

Students' performance factors are not just a strait jacket that can be translated into a cause and effect relationship, but there are a number of factors that come into play such as ethnicity, gender, age, learning abilities, learning support, motivation of learning and achievement (Patricia et al, 2006).Yvonne and Kola (2010) argued that student performance is also dependent on the type and location of the institution as well as the socio- economic background.

Johnson (1996) noted that student's poor planning in terms of examination preparation was also a contributing factor in poor performance. This was further substantiated by McInnis, James and Hartley (2000) whose research provided overwhelming evidence that around 66% of students testified that they bump into the examination with little preparation. McInnis, Hartley, Polesed and Teese (2000) also noted that almost 50% of students had low motivation to be focused on their studies.

In a study by Hill (1998) where lecturer factors, examination and instructional media were held constant, students who were attending lectures in large classes were psyched up to be in a position to perform much better than students who were learning in smaller classes, after considering their attendance and GPA.

Studies by Wooten (1998) revealed that intrinsic motivation by the learner was very influential in determining students' performance other than extra curricular activities, work and family responsibilities. Gatherer and Manning (1998) investigated the correlation of examination performance with lecture attendance. Their findings were that the traditional lecture was still the principal means of delivering course material especially in first undergraduate courses

In the 1980s, Tinto (1987) included student failure studies under attrition/ retention research. These earlier studies portrayed attrition as being caused by students' failure to adapt to the "new" university environment. They also blamed the idea of enrolling to fill halls rather than taking only quality students. However, these findings were later squashed by Brayson (1997) who noted that students were very fast to adapt to university environment. Studies by Yorke (1999) and Braxton (2000) revealed that the causes of student's withdrawal or being discontinued by a university were quite a plethora rather than a single factor.

Studies done previously revealed that institutional factors were pertinent in student's failure to complete a programme (Belcher, Michener and ray (1998), Heverley, (1999). A study by Belts and Lobinger (2001) investigated the importance of the use of educational technology in lectures. The study sought to weigh the effectiveness of using chalk and dust, overhead projector and computer related technology such as power point in delivering lectures. The findings were that there were no differences in the three forms of educational media in terms of students learning. Universities should come up with deliberate strategies to mitigate against students failure. In some instances the institution can craft fire fighting strategies to help students recover from a failed attempt so that they remain focused and determined to continue with their studies (Peelo and Wareham, 2002).

1.1.The Research Hypotheses To Be Tested Are:

H1 Students' performance in introductory accounting courses are strongly associated with their:

- personal and social factors.
- institutional factors
- attitude towards the course.
- lecturer related factors.

2. Research Methodology

The researchers used the survey research design. The target population comprised of non-accounting students whose programs includes a compulsory introductory accounting course. Out of thirteen universities in Zimbabwe, a convenience sample of five universities was selected. Thirty students were given a seventeen item questionnaire to complete and submit to a research assistant promptly. This eliminated any chances of non response to nil.

Since the data used was quantitative categorical data, chi-square test was used to determine whether there is a significant difference between expected frequencies and observed frequencies. The chi-square formulae used is

$$X^2 = \frac{\sum (O-E)^2}{E}$$

Where O Is the observed frequency in each category
 E is the equated frequency in the corresponding category
 df is the "degree of freedom" (n-1)
 x^2 is chi-square.

Cramer's V Coefficient was used as a post-test to determine the strength of association after the chi-square test of significance. The following computation was done.

$V = \sqrt{\frac{c^2/n}{(k-1)}}$ where c^2 is chi-square and k is the number of rows or columns in the table.

SPSS version 20 was used to analyse the data.

3. Findings And Discussions

The seventeen item questionnaire had various factors that may influence academic performance in introductory accounting courses at universities. The first question on the questionnaire would classify the respondent in terms of whether the student passed or failed the first accounting course at university. The subsequent sixteen items were on the various factors under investigation.

These factors have been classified into four major subheadings.

- Personal and social factors.
- Institutional factors
- Attitude factors.
- Lecturer related factors.

The table below shows the chi-square and Cramer's V. Coefficient for sixteen factors that were investigated.

Subheading	Factors	X ²	Cramer's Coefficient
Personal and social factors	- Consumption of alcohol.	0,263	0,092
	- Number of sexual partners	0,258	0,135
	- Work presentation	0,751	0,062
	- Level of family support	0,992	0,011
	- Level of moral support	0,594	0,084
Institutional factors	• Learning resources	0,043	0,096
	Educational		
	• Technology	0,017	0,234
	• Conducive classroom environment	0,006	0,264
Attitude factors	• Examination preparation	0,040	0,197
	- Intrinsic motivation towards the course	0,245	0,137
	- Lecture attendance	0,357	0,147
	- Study method	0,887	0,040
	- Library usage	0,630	0,079
Lecture related	• Motivation from the lecturer	0,123	0,168
	- Lecturer presentation	0,032	0,215
	- Lecturer feedback	0,027	0,027

Table 1

All the personal and social factors, that is student's consumption of alcohol, number of sexual partners, level of family financial and moral support had no association with students' performance in introductory accounting courses. Cramer's V Coefficient indicated little or low strength of association. These findings are in line with earlier studies by Wooten(1998) that intrinsic motivation has a direct effect on students' performance whilst their social and family related activities do not have a significant bearing on their performance.

Institutional factors, that is availability of learning resources, educational technology usage in lectures and the conduciveness of the classroom environment had x^2 which is less than 0,05 ($p < 0,05$) indicating an association between students' performance and institutional factors. However, Cramer's V Coefficient is low, indicating little strength. This clearly substantiates the need for universities to invest in improving learning

resources especially educational technology. Some universities do not even have a provision for electricity to cater for sudden powercuts. The classroom environment has been worsened by overcrowding in lecture rooms especially in compulsory foundational accounting. Some state universities' recruitment policy in Zimbabwe is on overdrive due to the edge to make extra cash to be shared as incentives.

Examination preparation had a χ^2 of 0,040 which reflected that there is an association between students' performance and examination preparedness. However, the other factors relating to student's attitude towards the course such as intrinsic motivation towards the course, lecture attendance, study methods and library usage had no association with their performance in introductory accounting courses. These findings are contrary to findings by Gatherer and Manning (1998) whose findings were that first year biological sciences undergraduates' performance was significantly correlated with lecture attendance. This study noted that lecturers' quality of presentations and feedback have got an association with students' performance in foundational accounting courses. However, this study did not dwell on motivational and job satisfaction. Lockheed et al(1991), noted that lack of motivation and professional commitment produce poor attendance and lecturer attitudes towards students also affect students' performance academically.

4. Conclusions And Recommendations

Basing on the findings of this study, it can be safely concluded that institutional factors have a bearing on students' performance in their foundational accounting courses. Therefore; universities should endeavor to provide adequate learning resources and suitable lecture rooms rather than being apostles of mass production where the agenda is to recruit to suffocation. Students are supposed to thoroughly prepare for examinations rather than taking a casual approach to the course. Whilst there are indicators of the pivotal role of the lecturer, there is need for further studies on job satisfaction issues in order to have a deeper understanding of the teacher factor in students' performance. Are there any links between lecturer qualifications or whether the lecturer has some educational training to students' performance?

5.Reference

1. Belcheir, M. Michener, B and Gray, N. (1998). Who Stays? Who Lives? Results from a Qualitative Freshmen Study, ERIC Database, ED 42 3807
2. Braxton, J. (ED). (2000). Reworking the Student Departure Puzzle. Nashville: Vanderbilt University press.
3. Gatherer and Manning (1998). Correlation of Examination Performance with Lecture Attendance: A Comparative Study of First – Year Biological Sciences Undergraduates, Elsevier Biochemical Education 26 (1998) 121- 123.
4. Grayson, J. (1997). Academic Achievement of First- Generation Students in a Canadian University. Research in Higher Education, 38 (6), 659- 676.
5. Heverley, M. (1999). Predicting Retention from Student’s Experiences with College Processes, Journal of College Student Retention1 (1), 3-11.
6. Hill, M.C. (1998). Class Size and Student Performance in Introductory Accounting Courses: Further Evidence. Issues in Accounting Education, 13 (1), 47- 64.
7. Johnson, G. (1996). Faculty Differences in University Attrition: A comparison of Arts, Education and Science Students who Withdraw from Undergraduate Programs, Journal Policy and Management, 18 (1), 75- 91
8. Kafui Etsey (2005). Regional Conference on Education in West Africa, University of Cape Coast, Ghana.
9. Lockheed, M et al (1991). Improving Education. Education Review, 16 (3), 303- 311.
10. McInnis, Hartley, Polesel Teese (2000). Non- Completion in Vocational education and Training and Higher Education, Canberra: Department of Education, Training and Youth Affairs.
11. McInnis, James and Hartley (2000). Trends in the First Year Experience in Australian Universities: Department of Education, Training and Youth Affairs.
12. Patricia L.H., Ching- Huei Chen, Su- Hua Huang, Cheng- Ting Chiang, Fen- Lan Jen and Leslie Warden, (2006). Factors Influencing High School Students’ Academic Motivation in Taiwan, Asia- Pacific Journal of Education, Vol 26 (2) pp 189- 207.
13. Tinto, V. (1987). Leaving College: rethinking the Causes and Cures of Student Attrition, Chicago: University of Chicago Press.

14. Wimshurst, Bates and Wortley (2005). The Impact of Institutional Factors on Student Academic Results: Implications for 'quality' in Universities, Griffith University, Queensland.
15. Wooten, T.C. (1998). Factors Influencing Student Learning in Introductory Classes: A Comparison of Traditional and Non- Traditional Students: Issues in Accounting Education, 13 (2), 357- 373.
16. Yorke, M. (1999). Leaving Early: Undergraduate Non- Completion in Higher Education, London: Falmer Press.
17. Yvonne and Kola (2001). Argued that Student Performance is also Dependant on the Type and Location of the Institution as well as the Socio- economic Background.
18. Yvonne, B.W and Kola Sombo (2001). An Analysis of High School Students' Performance on Five Integrated Science Process Skills. Research in Science and Technical Education. Volume 19 (2) p 133- 145.