The Relationship between Background Variables and the Educational Performance (Case Study: Accounting MA Students)

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Abstract: In the present time the accounting profession has faced two main challenges. The first challenge is the change and spread of the accounting role which has caused increasing demand for the skilled and professional graduates and the second one is related to existence of a gap between the current skills and the desired skills among the graduates of accounting field. This problem can be assigned to the lack of attention to effective factors of learning and training. Some believe that the educational program of accounting is supposed to bring those graduates in workforces who have the qualifications to meet the primary requirements of their professional job. On the other hand, some believe that the graduates must enjoy the background knowledge and skills in order to be ready for playing their organizational role and to fulfill their personal and group interactions for different jobs and overall tasks in their work life. The goal of the present study is to investigate the relationship between background variables and educational performance of accounting MA students. In this study a kind of survey method is used and a sample of MA students has been questioned and the needed data for achieving the research goals have been gathered using a standard questionnaire which is utilized in international studies. The results of the present study show that there is a significant relationship between prior educational success of students and their educational performance, also student studying in undergraduate accounting degree has a positive impact on their educational performance in the post-graduate studies. This issue is a justification about the relative lack of success of students that their undergraduate field of study is irrelevant. Student’s educational performance with their motivation and expectation has a positive and direct relationship, i.e. as much more the motivation and expectation of students their educational performance is better.

Keywords: Educational performance, Motivation, Expectation, Influences among individuals, M.A in Accounting

1. Introduction

Investigating the variables associated with educational performance in university has occupied researchers in different disciplines for many years (e.g., Alfan & Othman, 2005; Bergin & Reilly, 2006). While this research stream has permeated the accounting domain and has had some impact on educational practice, there is a need to both replicate prior studies in different settings and at different points in time and
to extend that existing research to consider the potential impact of a wider set of factors on students’ educational success performance (Byrne & Flood, 2008). This paper focuses on some of the most important background variables, and emphasizes on the relationship between these variables and educational performance of accounting MA students. Thus, this paper will firstly examine the impact of variables which have been found in prior studies in other settings to be associated with educational performance, e.g.; prior academic achievement, prior knowledge of accounting and gender (e.g., Duff, 2004; Eskew & Faley, 1988; Gul & Fong, 1993; Loveday, 1993). By examining these factors in a new setting, this paper can contribute to the knowledge base in accounting education (Stout & Rebele, 1996). Additionally, this study adds to prior literature by exploring the relevance of background variables not considered in previous studies with accounting students. More specifically, the study examined the associations among students’ motives and expectations for higher education and academic performance. The findings of this study will therefore help accounting educators understand the impact of these background variables on students’ educational performance.

2. LITRETURE REVIEW AND WORKING HYPODESIS

According to the classification of the affecting factors on educational performance different views have been mentioned including variables affecting on the educational performance and academic achievement can be pointed to three factors such as individual factors, institutional factors and family factors.

- Individual factors and education performance: Individual factors consist of cases such as intelligence, motivation and expectations, target options, manner of study and level of focus and accuracy.
- Social and family factors and educational performance: parents in order to create motivation and to promote children vision related to training issue problems can possibly create a dynamic access to high level of successful training. How parents position towards the educational success of children. Expectations, competition between siblings, emotional environment and parent’s evaluation criteria regarding the activities of children and in general to create a pleasant family atmosphere could be the impact on educational performance success.
- School and educational performance factors: Many factors in schools such as social interaction among the group member of students, school physical space and equipments present in schools, organizing the classroom, presence of equipment and training equipment, attention to individual differences, appropriate school atmosphere and its healthy environment, teacher expectation and his professional status these are effective on the students educational progress.

Many studies have provided empirical evidences of the relationship between background variables and educational performance of students over the last few years. (Duff, 2004; Gammie & Millar, 2003; Gracia & Jenkins, 2003; Koh & Koh, 1999; Byrne & Flood (2008) have found a positive relationship between prior academic achievement and academic performance in first year accounting courses. Koh and Koh (1999) found that not only was prior academic achievement associated with first year performance, it was the most significant determinant of performance throughout the three years of students’ degree studies. However, a more recent UK-based study by Duff (2004) found that prior academic achievement, as measured by results in high school, was the most significant explanatory variable of performance in first semester accounting and business modules. Therefore, it can be expected that:

H1: Prior academic achievement is significantly associated with educational performance of MA students.

Several researchers have reported that prior study of accounting is positively associated with educational performance of MA students (e.g. Gul & Fong, 1993; Loveday, 1993). However, both Keef (1988) and Koh and Koh (1999) found that prior study of accounting did not have a significant impact on performance in first year. Other studies found that while students with no prior accounting knowledge performed less well in first year, they outperformed their peers in the later years of their degree programs (Doran et al., 1991; Byrne & Flood, 2008). Hence:

H2: Prior knowledge of accounting is significantly associated with educational performance of MA students.
Students’ motivation for choosing their course of study and their expectation of, that study may affect their educational performance and retention in higher education (Baxter & Hatt, 2000; Koh & Koh, 1999; Mathews & Mulkeen, 2002; NAO, 2002).

According to Byrne & Flood (2005) students on the specific accounting degree program which is featured in the current research, are highly motivated at the outset of their studies. Although these students are very career-focused, they also indicate a desire to develop intellectually. Furthermore, they have these students chosen a degree in accounting because it aligns to their career aspirations and because they enjoyed the subject when at high school. This earlier research revealed that students expect higher education to contribute to their careers through the development of appropriate skills and competencies. Thus:

H3: Motives and expectations for higher education are significantly associated with educational performance of MA students.

3. RESEARCH METHODOLOGY

3.1. SCALE AND MEASUREMENT

To measure the educational performance in this study, total average marks and also the average marks of prior semesters of the current students studying were used. Educational success is measured based on average marks of undergraduate student and to study the prior knowledge or in other words, amount of prior knowledge of students in the science of accounting in the study course at undergraduate level (Accounting or other than accounting) has been considered.

Motivation and expectation of students based on standard questionnaires is studied in international researches which are also used in the study done by Byrne and Flood(2008). Therefore, students based on five Likert spectrum in 34 questions, have distinguished their answers and therefore, the motivation to go college, the impact of reference groups, motivation to select the field of accounts, expectation for entering the college, expectation to major the study and degree of education is measured in scale between very low and very high.

3.2. Data

Statistical population of this study is the current Master (post-graduate) students of Accounts in the Islamic Azad University (Yazd Branch) in the academic year of 2009-10. Among these the students selected at least have completed one semester during their course of study.

4. RESULTS

Results from the first sub-hypotheses analysis shows a significant relationship between prior educational success of students and their educational performance, also student studying in undergraduate accounting degree has a positive impact on their educational performance in the post-graduate studies. This issue is a justification about the relative lack of success of students that their undergraduate field of study is irrelevant. Moreover, regarding the third hypothesis it can be concluded that student’s educational performance with their motivation and expectation has a positive and direct relationship, i.e. as much more the motivation and expectation of students their educational performance is better. Analysis of the research data has shown that 95 percent female student educational performance is better than the male students and the expectation of female students is more than the males in the context of courses and academic level. Also, the results have shown that at 95 percent level of confidence if the age of student is higher, then the educational performance is lower and also the influence of reference groups on them is less.

The impact of parents, relatives, friends and undergraduate level professor at the university level with student educational performance has a direct relation. Student motivation to choose accounts field is more than the motivation to go university and this has shown that choice of accounting field was done before hand. Similarly, female students are more under the influence of reference groups such as family, friends, relatives and university professors, but male students with high motivation than the selection of accounting course have entered the university.

5. RECOMENDATION
According to the research results it is recommended that to achieve educational success, average undergraduate marks should be considered as a term and conditions for admission to the university and conditions provided to continue the study during the graduation level for individuals who have the respective graduation degree is easier. The people interested for accounting course are advised that for education in this field should take actions from lower level to achieve better progress. Accounting professors also should make more effort on effective teaching method and access to application resources till the gap between the university accounting program and accounting practice is reduced.

6. RECOMENDATION FOR FYTYRE RESEARCH

- To study the effect of educational environment on the educational success of accounting student.
- To study the effect of teacher characteristics on the educational success of accounting student.
- To study the effect of content ad outline of courses and information gathered during the accounting graduation on the educational success of post-graduate student.
- To study the effect of professors teaching method on the educational success of accounting student.
- To study the relationship between account student educational success in professional accountancy.

7. REFERENCES

