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## Factors Affecting the Academic Improvement of Accounting Students in Islamic Azad University of Yazd

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### Abstract

The present study intends to explore the relationship between background variables and academic performance of the students. This study is a field study in which all M.A graduate students of accounting are involved in the study and the sample consists of 134 individuals who have at least passed one semester of the education. The prior educational achievement (the average grade of bachelor period), previous knowledge (the relationship of bachelor major with the higher education in M.A course), incentive and expectation of the students from the major selection are considered as the background variables of the study. Academic performance is measured by the average marks of the previous semesters and the total average marks. The

required data is collected from the international standard questionnaire. The findings demonstrate that academic performance of the students is significantly related to be native, settlement status and occupation of the students. Additionally, individual's motivations to become successful in university entrance, the influence of the friends and family members in selecting the major and the university, the educational major in the prior courses, personal motivations in higher education and individual's expectations of the education are significantly associated with the educational performance. According to the findings, there are some suggestions provided for the future studies.

**Keywords:** Educational Performance, Motivations, Expectations, Interpersonal Expectations.

### **Introduction**

Nurturing efficient and effective human resources is regarded as the main tasks of the universities. Young generation and particularly the students are valuable capitals of a country. Promoting students in terms of scientific and cultural aspects are significantly considered and a proper planning along with their education is a main responsibility of the universities (Hazaveyi et al., 2005, 34).

Initially, wasting the financial and human resources of a country is the result of achieving none of the educational plans. On the other hand, examining the factors influencing on the development and improvement of the society reveals that most of these countries have had capable and efficient education system. It must be noted that there are various factors cooperating in any education system that lead to the learning and educational improvement of the students. This system should be designed so that the satisfactory yields are obtained and the goals are achieved. Any deficiency or cease in the components of the system can cause the other parts to possess less quality and be damaged.

### ***Statement of the Problem***

The main objective of the educational plans in accounting is making the students ready to become successful in exams and getting higher grades besides achieving the required qualifications for entering the profession and ability in accomplishing the tasks (Zadeh, 2001, 331).

There are two challenges which the accounting profession has confronted nowadays. The first one is the variation and extension of the accounting role that leads to increasing demand for the skillful and experienced graduates; while the second relates to the distance and the gap between the current skills with the satisfactory skills of the graduates. This problem might be due to the factors influencing on the learning and training including incentives, vision, expectations and insights of the student (Noravesh, 2003, 22). Khosrojerdi and Iranshahi (2009) believe that the prior knowledge of the two aspects of familiarity and expertise can also be involved as the factors influencing on enhancing the educational level of the student. Accordingly, background variables and their relationship with the academic performance of the students are considered as the effective elements.

### ***The Necessity of the Study***

Declining the level of the education among the students might originate from different factors. According to the prior studies, 12 percent of the students become eventual in the first semester of their study and this can not only challenge the students, but also might deprive them of education. In doing so, compensating this training problem might have not been provided for the student and leads to the disorders in the satisfactory productivity of the scientific principles to nurture human and financial resources along with the social insecurity (Hazaveyi et al., 2001). Academic failure and the negative vision to the education is one of the significant problems in academic societies but the scientific and practical functions which lead to solving these problems has not been conducted (Bozorgi and Moseli, 2002). Therefore, it can be concluded that awareness of the factors impacting the academic performance and examining the impact of each one on the non-improvement of the students in designing and implementing the plans is necessary to prevent the academic failure of the students and facilitate the proper educational situations to become successful in obtaining scientific and special skills to reach the aims of the educational system and preparing individuals to enter to the profession.

### **Research Background**

There are numerous studies conducted about the academic achievement and the effective factors. Some of them have a closer relationship with the subject and are summarized below:

A study titled “examining the impact of accounting students’ performance of the first semester” tried to find the reasons of difference among the first year students of accounting in a higher education institute. Using multivariate regression, the variables were used and the effective factors of the academic development of the students, background variables and the individuals’ view to the training and university. The findings of the study reveal that the background variables have significant impacts on the academic performance of the students. These variables include relation of the major to the previous course, entrance score and the individual’s spirit to study the accounting major (Jackling and Wigg, 1997).

The registered students of the second semester of 2002-3 in an American college were 2259 individuals who composed the population of the study and 1093 people were selected as the sample. The dependent variable is the average score of the students in the last year. However, the independent variables were gender, race and occupation status. This study aimed to examine the impact of experience on the students of the second semester and investigating their visions about the academic success. The multivariate regression was also used to determine the relationship between the variables. The findings show that gender, race and occupation statuses have significant relationships with the academic improvement of the students (Graunke & Woosley, 2005, 1-12).

In 2006, the factors affecting the academic improvement of the agriculture students were examined. The population was composed of 194 individuals and the personal characteristics of the students (gender, diploma average score, study hours, learning method, considering planning and the incentive and objective of the person), family characteristics of the students (resident location, parent’s job, parent’s educations, the number of family members and their visions toward educations), scientific and educational skills (board members, training contents) and environmental characteristics (emotional environment of the education and their equipment)

were examined. The dependent variable is the academic success (average scores of the students) and information was collected by a questionnaire composed of 51 questions. This questionnaire was then verified by using Chronbach's alpha. The results of the correlation coefficient show that there is a positive significant relationship between academic improvement and the average scores of diploma, studying hours, educational planning, incentives, goals, the visions of the family members to the educations and emotional environment (Hejazi and Omid, 2006).

### **Methodology**

The present paper is an applied study because it helps the findings to be used for improving the academic performance of the students. The population is composed of all students studying at M.A degree of accounting in Islamic Azad University of Yazd in the academic year of 2009-2010 which were totally 134 individuals who had at least passed one term in Master course. In this study, according to the type, the nature of the problem and the objectives and the questions of the study, we have used a descriptive method to collect information by a survey. The gathered data is analyzed by using SPSS software. One main hypothesis and three Sub hypotheses were discussed to achieve the main objective.

The main hypothesis is as follows:

There is a significant relationship between academic performance of the students and the background variables.

Sub hypotheses of the study include:

- There is a significant relationship between academic performance and their previous academic success.
- Prior knowledge influences on the academic performance.
- There is a significant relationship between academic performance of the students and their incentives and expectations.

### **Data Collection**

To collect the required data, we have used a standard questionnaire extracted from an international study by Byrne & Flood. We have then localized the questionnaire and distributed it among the students and asked them to identify their responses by a five-point Likert scale in 34 questions. The following table depicts a summary of the operational definitions of the research variables.

Table 1. Research Variables Definition

Variable	Measures	Measurement Instruments
Background variables (incentives)	University entrance incentive	22 questions
	Impact of the reference groups	5 questions
	Incentives of selecting accounting major	7 questions
Background Variables (Expectation)	Expectation from entering to the school	6 questions
	Expectations from the major and he courses	4 questions
Background Variables (Prior academic success)	Bachelor major	Accounting and other majors
Academic performance	The average scores of the prior semesters	
	Total average numbers	

### Reliability and Validity

To measure the validity of the Chronbach's alpha, the total reliability measure is 0.90. This is 0.80 for the variable of incentive to enter the university, 0.73 for the reference groups, and 0.77 for the incentive to select accounting major, 0.63 for coming to the university and 0.79 for the expectations from the major and the course. The applied questionnaire is the type used in the international studies and is of content validity. However, to make sure of the validity, the opinions of the university professors were also utilized.

### Analyzing the Responses

Generally, 59.7 percent of the students were male and 40.3 were female. The bachelor major of the students was 85.1 percent and 14.9 percent of them had a different major from the accounting. In average, the age of the students was 26.71 and the male students were in average 27.65 years old and the female students were 25.31 years old. After analyzing the data gathered from the responses of the students about the questions related to the incentives to enter the university, it can be concluded that the tendency to gain higher education has created the most incentive for the students to enter the university. This is followed by the tendency to enhance the cognitive and perceived abilities and tendency to continue studies. In addition, the educational position of other friends in the university has the least impact on the incentives of the students to enter the university. In association with the questions related to the influence of the reference groups (parents, sister and brother, relatives, friends and the professors of bachelor course), it can be said that the parents and professors have had the most influence; while the relatives have had the least impact in motivating students to enter the university.

The incentives to select accounting major can also be attributed to the tendency to learn more about the accounting scheme, interest in becoming a certified accountant and belief in religion have the most influence. The presence of the proper job perspectives has the most impact for

motivating students to select the accounting major. However, the tendency of the other friends to select the accounting major and easy acceptance of the major has had the least influence on being accepted in this field.

The expected view about reaching new skills and new ideas along with receiving higher education degree has the most influence on the expectance of the individuals' from entering to the university. While the factor which considers the familiarity with new people has had the least impact. The question related to the expectance from the major and the course can be the factor for successfully passing the term. However, the expectance of the students to come to a conclusion as the perfect students has the least impact on the expected needs of the major and course.

The findings related to the data show that the academic performance of the students has no significant difference with their prior successful education. the incentives to select accounting major in the students is more than their incentives in entering university and the incentives to enter the university is more effective than the impact of reference groups. It is interesting to note that the incentives of the male students to select accounting major have been more than the female students. Moreover, the incentives to enter the university and the impact of the reference groups have been more evidenced in women than men. Therefore, it can be said that the female students are more affected by the reference groups like family, friends, relatives and professors. However, the male students entered the university with higher incentives. Expectance from entering the university in the sample has been more than expectance from the major and course of study.

### Results of Hypotheses Testing

First sub-hypothesis: there is a significant relationship between academic performance of the students and their previous academic success.

The academic performance and the prior academic success are both quantitative variables. Therefore, the Pearson test is used to test this hypothesis.

*Table 2. Pearson correlation between academic performance and the prior academic performance*

	Pearson	Academic performance
Prior Academic Success	Correlation coefficient	*0.186
	One-tail sig. level	P= 0.018

$H_0$ : There is no relationship between academic performance of the students and their prior academic performance.

$H_1$ : There is a relationship between academic performance of the students and their prior academic performance.

According to table 2,  $H_0$  is rejected at  $\alpha = 0.05$  and it can be concluded that the academic performance of the students and their prior academic success are significantly associated. In other words, this hypothesis is accepted at 95 percent. Pearson correlation coefficient is positive (0.186). Therefore, academic performance of the students is positively related to the academic

success. That is, the higher prior academic achievement of the students is related to their academic performance.

Table 3. Regression relation between academic performance and the prior academic success

Change source	Sum of squares	Degree of freedom	Average squares	f-statistics	Sig.level
regression	13.78	1	13.78	*4.53	P= 0.0353
residual	386.42	127	3.04		
total	400.2	128			

$H_0$ : The first regression model has no significant impact on the academic performance of the students.

$H_1$ : The first regression model has a significant impact on the academic performance of the students.

As shown in table 3, f-statistics of the regression model is 4.53 which is significant at  $\alpha = 0.05$ . In other words, there is a significant relationship between academic performance of the students and their prior education success at 95 percent.

Table 4. Regression coefficients of the model between academic performance and their prior academic success

Model 1	coefficient	t-statistics	Sig.level
Fixed value	12.96	*9.14	P= 0.000
Prior academic success	0.19	*2.13	P= 0.035

As shown in table 4, t-value of the first model is significant for the coefficients of  $\alpha_0$  and  $\alpha_1$  at the significant level of  $\alpha = 0.05$  and the significance assumption of the regression coefficients are significant. Therefore, the first model can be written as follows:

$$Y = 12.96 + 0.19 X$$

In the above model, Y shows the dependent variable (academic performance of the students) and X is the independent variable (prior academic performance).

Table 5. R<sup>2</sup> of the model related to the academic performance and prior academic success

Model	R <sup>2</sup>	Adj. R <sup>2</sup>
1	0.034	0.027

Based on table5, R<sup>2</sup> of the first model is 0.034. In other words, nearly 3.4 percent of the academic performance of the students can be correctly predicted by their prior academic performance through regression models.

To test the hypotheses of the regression model, we have used Kolmogrov-Smirnov test and Durbin-Watson was applied to test the normality of the residuals. In addition, variance stabilizing test could examine the homogenous of the residual's variance. The significance level of Kolmogrov-Smirnov is 0.699 and therefore the normality assumption is confirmed. Durbin-Watson is 1.84 and this is an indicator of the acceptance of residual's independence. The homogenous residuals' assumption is also confirmed because the third test shows that this



significance level is 0.782. According to the mentioned studies, all regression assumptions are confirmed for the model and the regression relationship between academic performance and their prior academic performance is acceptable.

The second sub hypothesis: the prior knowledge of the students influences on their academic performance.

Mention: in using independent t test, the equality or inequality of the variance is important. Therefore, prior to testing the second sub hypothesis, Leven’s test is examined. This test is as follows:

$H_0$ : The variance of the students who had no bachelor degree of accounting is equal.

$H_1$ : The variance of the students who had bachelor degree of accounting is equal.

Table 6. Leven’s test to compare the variance of the academic performance according to their prior knowledge

Variable	f-statistics	Two tailed- sig level
Academic performance	0.228	P= 0.634

According to the significance level of Leven’s test which is more than  $\alpha=0.05$ ,  $H_0$  is confirmed at 95 percent. Therefore, it can be concluded that there is no significant relationship between the variance of the academic performance of the students who their bachelor degree was accounting and those who are not so.

Table 7. Independent t- test to compare the academic performance of the students with their prior knowledge

Academic performance	mean	Std. deviation	t-statistics	d.f	One tailed sig level
Prior knowledge					
Accounting	16.1	1.7	*2.45	132	P= 0.007
Non-accounting	15.07	1.9			

$H_0$ : Prior knowledge of the students has no influence on their academic performance.

$H_1$ : Prior knowledge of the students influences on their academic performance.

The significance level on the table 7 is less than 0.05. Therefore,  $H_0$  is rejected and it can be said that the prior knowledge of the students impacts their academic performance. Hence, the second sub-hypothesis is confirmed. Based on this, average performance of the students who had the bachelor degree in accounting was more than the other students who had no bachelor degree in accounting. hence, it is true to say that the educations in bachelor degree of accounting has had a positive impact on their academic performance.

The third hypothesis: there is a significant relationship between academic performance of the students and their incentives and their expectations.

Table 8. Pearson correlation between academic performance and their incentives and expectations

	Pearson	Academic performance
Incentive	Correlation coefficient	*0.467
	One-tailed sig level	P= 0.000
expectations	Correlation coefficient	*0.427
	One-tailed sig level	P= 0.000

As table above shows, the academic performance is significantly related to their incentives and expectations. Pearson correlation coefficient is positive and it can be then concluded that there is a positive relationship between the academic performance of the students with their incentives and expectations. That is, when the incentives and expectations of the students are higher, their academic performance is higher.

Table 9. Regression relationship between academic performance and their incentives and expectations

Change Source	Sum of Squares	d.f	Mean of squares	f-statistics	Sig level
regression	89.909	1	89.909	*36.212	P= 0.000
residual	322.774	130	2.483		
total	412.683	131			

$H_0$ : The regression model has no significant impact on the academic performance.

$H_1$ : The regression model has a significant impact on the academic performance.

Based on the calculated f-statistics of the regression models which is 36.212, it is significant at the level of 0.05 level. In other words,  $H_0$  is rejected at the level of 0.05. That is, there is a significant relationship between academic performance with the incentives and expectation in the regression model at 95 percent.

Table 10. Regression coefficients of the model between academic performance and incentives and expectations of the students

Model	Coefficients	t-value	Sig level
Constant	9.818	*9.555	P= 0.000
Incentives	0.083	*6.018	P= 0.000

As it is identified, calculated t-value for the coefficients of  $\alpha_0$  and  $\alpha_1$  is significant at 0.05 level and the significance assumption of regression coefficients is confirmed. Hence, the regression model can be written as follows:

$$Y = 9.818 + 0.083 X$$

In the above model, Y is the dependent variable and X is the independent variable (incentives and expectations of the students).

Table 11.  $R^2$  of the model related to the academic performance of the students and the incentives and expectations of the students

Adjusted $R^2$	R
0.212	0.218

According to the above table,  $R^2$  of the model is 0.218. In other words, nearly 22 percent of the predictions of academic performance with the incentives and expectations are correct through the regression model.

The main hypothesis: There is a significant relationship between academic performance of the students and the background variables.

Table 12. Pearson correlation between academic performance and their incentives and expectations

	Pearson	Academic performance
Background variables	Correlation coefficient	*0.485
	One-tailed sig level	P= 0.000

Based on the table above, it can be concluded that the academic performance of the students is significantly related to the background variables. The Pearson correlation coefficient is positive, and then it is an indicator that the academic performance of the students has a positive direct relationship with the background variables.

Table 13. The regression relationship between academic performance of the students and background variables

Change Source	Sum of Squares	d.f	Mean of squares	f-statistics	Sig level
Regression	97.111	1	97.111	*40.005	P= 0.000
Residual	315.572	130	2.427		
Total	412.683	131			

$H_0$ : Regression model has no significant impact on the academic performance.

$H_1$ : Regression model has a significant impact on the academic performance.

f-statistics of the regression model is 40.005 and it is significant at 0.05 level. In other words,  $H_0$  is rejected at 0.05 and the regression model is confirmed at 95 percent.

Table 14. Regression coefficients of the model between academic performance and background variables

Model	Coefficient	t-value	Sig level
Constant	9.533	*9.318	P= 0.000
Background variables	0.085	*6.325	P= 0.000

As it is identified, calculated t-value for the coefficients of  $\alpha_0$  and  $\alpha_1$  is significant at 0.05 level and the significance assumption of regression coefficients is confirmed. Hence, the regression model can be written as follows:

$$Y = 9.533 + 0.083 X$$

In the above model, Y is the dependent variable (academic performance of the students) and X is the independent variable (background variables).

Table 15.  $R^2$  of the model related to the academic performance and the background variables

$R^2$	Adjusted $R^2$
0.235	0.229

According to the table above,  $R^2$  of the model is 0.235. In other words, nearly 24 percent of the academic performance of the students can be correctly predicted through background variables.

### Conclusion

The present study reveals that the incentives of the students in selecting accounting major have been more than the incentives of entering the university. This shows that the accounting major has been wisely selected. In addition, female students are more influenced by the reference groups like family, friends, relatives and professors. On the other hand, the female students had more expectations than the male students to enter the university and select the major.

The results of the first sub-hypothesis show that there is a significant relationship between prior academic success and their academic performance. The second sub-hypothesis reveals that the education of the students in bachelor of accounting had a positive impact on their M.A performance. The results of the third hypothesis indicate that the academic performance of the students has a positive and direct relationship with their incentives and expectations.

### Applicable-Managerial Suggestions

According to the findings, it is offered to consider the average score of bachelor course as one of the requirements to enter the university. Some situations should be also prepared to facilitate the probabilities to continue studies for those students who have the related bachelor degree. Those who are interested in accounting major are also suggested to teach the lower courses to become more successful. The accounting professors are also recommended to try to find the effective methods of teaching and gain the applicable resources. This might help to reduce the gap between accounting major and accounting profession.

### Further Studies

Future studies could be conducted in following fields:

- Examining the impact of educational environment on the academic performance of the students
- Examining the impact of professors' characteristics on the academic success of the students
- Examining the impact of content and curriculum of the lessons and the gained information in master level of accounting on the successful academic performance of the students
- Examining the impact of teaching methods on the academic success of the accounting students

- Investigating the relationship between successful academic performance and success in accounting profession.

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