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Abstract

Accounting education has been much debated over the previous years but it has got an accelerated trend over the recent years that might be attributed to many reasons. One of the most important reasons is that accounting is changing consistent with the ever changing business environment. The innovations of accounting markets, significant technological improvements in information and communication, computerizing and move to the service economics need much information which should be satisfied by the accounting system. Accounting teachers should respond to these changes and this is possible only by using a substitute educational system and researches in the fields of accounting education and corrections of the books and training periods. The present study aims to measure the relationship between the personal characteristics of the accounting students and their academic performance and determine the effective factors. Three variables including gender, age and marital status are used. The population comprises of all accounting graduated students and the final year students. We have used simple random sampling and 202 individuals have been selected as the sample from the Morgan table. In data analysis, the inferential statistics are used to describe the position of the population. Based on the normality of the average scores of the students, two independent samples t test and ANOVA are applied. The findings reveal that the female students have higher academic achievement than the male students. However, the results confirm that there is no significant relationship between the marital status and the academic achievement of the accounting students.

Keywords: Accounting, Demographic Variables, Academic Achievement.

Introduction

Accounting history returns back to the first civilizations and the evidences confirm the history of the accounting in Iran which dates back to twenty five centuries of history. Regardless of the significance of accounting history in many of the developing countries (including Iran) it has still not found its real position in the economy and making economic decisions. The existing problem in accounting training is one of the reasons for this deficiency which seems obvious in Iran.

The first statement of the Accounting Education Change Committee (AECC, 1990) argues that the important aim of accounting education should be concentrating on creating a basis by which the students should use it for extending their learning program. This basis includes the following items:

1. Intellectual skills, mutual and communicative relationship,
2. Knowledge and skills related to accounting, commercial, organizational and public,
3. Professional realization (Apostelo et al., 2001).

The significant point in investigating the impact of background variables on the academic achievement of the students is essential because there are different students in terms of demographic characteristics with various average scores and high school majors and different parents who are classmates at Islamic Azad University and this is less observed in other higher education centers. Once these demographic populations are different, these differences might have negative impacts on the weaker groups. In other words, a number of the graduates in this group who are considered as the outcomes of the universities will not have the intended characteristics and required scientific level and this is a part of the objective of Azad University which is nurturing expert labor to enforce the corporations, organizations and private and state entities. This study mainly seeks to investigate the impact of background variables on the academic achievement of the accounting students and rank the effective factors.

Theoretical Bases

There are numerous studies conducted in the developed countries to discover the relationship between demographic variables of the students and their academic achievement which finally came to different conclusions mentioned in the research background section. However, this topic has not been much considered in Iran and that is why there is a need to conduct more studies in this field. Lack of the studies about this topic is related to the existing problems in accounting education which has been challenged by many academic researchers and its dimensions have been examined in some master or Ph.D theses. The studies related to the students are classified into two groups: students' attitudes and the academic achievement of the students. The main studies in this field examine the way the university has changed the attitudes and opinions of the students towards the globe and themselves. Most of these studies emphasize on the statistical and value variables highlighting the impact of the university on the students.

Geiger & Ogilby (2000) selected the students of Robins University as the population and a sample composed of 331 first year accounting students were extracted as the sample. Using logistic regression, they found that the correct perception of the students of accounting and their

interest in this major influence on their educational performance and lead the students work in this field and convert into an expert accountant.

Mc Kenzie et al (2004) investigated the impact of personal characteristics on the academic achievement of the first year students of Australian Universities. The components of this model include the previous educational performance, improvement motivation, learning strategies and personality traits. This study was conducted by distributing a questionnaire among 1193 students. They found that high prior academic performance, application of learning strategies and being introverted are the most important proxies of academic achievement in the first year. Plant et al (2004) explored whether time of study indicates the academic achievement in Tallahassee University of Florida. They used 88 volunteer students as the sample and distributed the academic performance questionnaire among them. Their findings showed that some factors such as the accuracy of study, skills in application of study techniques and the average grade point of high school cause the students get higher scores. However, some factors such as longer working hours lower the average grade points of the students. Graunke and Woosley (2005) studied the success factors in Sophomores College. Their population comprised of the registered students in the second semester of 2002-2003. Additionally, 1093 students were selected as the sample who responded to the questionnaire. The dependent variable was the average grade points of the students in the last year and the independent variable included demographic variables such as gender, race, transfer position and occupation statues. Multivariate regression was used to examine the relationship between the variables and they found that the variables of gender, race and position have significant association with the average grade points of two semesters.

In a longitudinal study, Strayhorn (2006) examined the factors impacting the academic performance of the first year students. This study utilized a multivariate hierarchy regression to measure the impact of background variables on the average grade points of the students. Additionally, the incentives of the first year students significantly explain the changes in the average grade points of the accounting students and this is close to 0.22 of variances of the average grade points.

Zaidah & Rusli (2007) studied the master students of Mara in Malaysia in 2005 and tried to predict the educational performance of the students by developing a model from neural networks, decision tree and linear regression. The independent variables include the questionnaire of demographic characteristics, family financial position, previous school and programming knowledge. Furthermore, the average grade point of the master degree was defined as the dependent variable. Using the correlation coefficient index, they found that 80 percent of the performance of the students is predicted by the variables.

Halabi (2009) examined the educational performance of the students about the primary accounting subjects in a population of the students of Monash University and some universities in Australia. The primary information is achieved by the educational performance of the first and second year students. The analyses are performed by SPSS and ANOVA. The findings revealed that the prior familiarity of the students with accounting explains 25 percent of the educational performance.

Barber (2009) investigated the impact of academic studies, self-efficiency and factors affecting the academic achievement of the first generation of the college students at Appalachian State

University. The main research question is about the relative and scientific impact of self-efficiency and social and demographic variables on the scientific development. Descriptive statistics were used to examine the question. They concluded that the first year students confront with various problems which put them at risk. They also found a significant relationship between the self-efficiency and the average grade points of the first year students.

Kent (2010) investigated the learning mastery and academic improvement of a population composed of Walden University. As the first section of study, two groups were selected and 43 individuals were in the evidence group and 36 ones were in the control group. To determine the impact of the variables, t statistics were utilized. The participants were the students of secondary schools in the Georgia. The results confirmed the significant relationship between the proficiency in learning and academic achievement. Furthermore, it was found that the incentives among the students brings significant differences between the students.

Murphy (2010) selected 576 of first year students of Minnesota University and examined the impact of university activities and education methods based on the prior knowledge of the students. They concluded that the educational plans significantly affect the education performance of the students and it depends on the incentives of the first year students.

Tomul and Savasci (2012) tried to perceive the relationship between academic achievement and social and economic characteristics. The population composed of the elementary students of the seventh year during 2007 to 2008. The sample was selected in two stages. As the first step, the towns were selected by random sampling. In the second step, the schools in the towns were sorted in terms of the number of students. The social and economic variables generally explained 39.2% of the SBS points. Once the standard beta was observed, it was found that those variables with the highest impact on SBS points were: participation in one semester or having meetings for the expert lessons, the education degree of the father, average monthly income and the education degree of the mother.

Koning et al (2012) applied the problem solution based learning for the characteristics of the students and academic achievement in a three year program. The information about the gender, age, nationality, high school grades, five personality traits, intelligence (including numerical, linguistic and space), learning operations and time of the study were gathered from 1800 registered students during 2003 to 2009 in Erasmus University of Rotterdam. Multivariate regressions showed that the learning activity, the first and second year of performance, high school grades, conscience and linguistic abilities were continuously and strongly associated with the academic performance based on problem solution. Other students' factors also contributed to the academic achievement but the influence is limited to the first year. These conclusions indicated that the prior educational achievement and learning activities are the most significant factors of academic achievement of a program based on the solution based learning. According to the explanations, the following hypotheses are developed for responding to the research questions:

1. Is there a significant relationship between the gender of the accounting students of Islamic Azad University and their academic achievement.
2. Is there a significant relationship between the age of the accounting students of Islamic Azad University and their academic achievement.

3. Is there a significant relationship between the marital status of the accounting students of Islamic Azad University and their academic achievement.

Methodology

This is an applied study because the findings might be useful in enhancing the academic performance of the accounting students. Based on the type and nature of the study and objectives and research questions, we have selected to use the descriptive survey. The required data is gathered through library studies. To conduct the field studies and gathering the related data, we have used a questionnaire.

The population comprises of all graduate students of accounting and the last year students of Islamic Azad University. Using selective sampling, 202 students were chosen as the sample. However, lack of mechanization limited the availability of the information related to some of the previous students.

The advisor and supervisor professors confirmed the validity of the questionnaire. To measure the reliability of the questionnaire, it was first provided to 35 students. The reliability of the questionnaire determined to be 0.7 by using Chronbach's alpha.

Descriptive statistics were used to analyze the data and describe the population and the hypotheses were tested by inferential statistics. Based on the normality of the average grade points of the students, two independent samples t test and ANOVA were utilized.

Data Analysis

Descriptive Statistics

The characteristics of the respondents to the questionnaire who are studying accounting are initially examined and the frequency tables and statistical charts are applied.

Table1. Variables of personal characteristics

Valid	Frequency	Percent	Valid Percent	Cumulative Percent
Female	93	46.0	46.0	46.0
Male	109	54.0	54.0	100.0
Total	202	100.0	100.0	
22 years old and younger	68	33.7	33.7	33.7
23-25	47	23.3	23.3	56.9
26-30	51	25.2	25.2	82.2
31-35	19	9.4	9.4	91.6
36 years old and older	17	8.4	8.4	100
Total	202	100	100	
Single	113	55.9	55.9	55.9
Married	89	44.1	44.1	100.0
Total	202	100.0	100.0	

Based on the table above, it is found that 46 percent of the students are female and the remaining students are male. Additionally, 33.7 percent of the students are 22 years old and younger, 23.3 percent of the students are 23-25 years old, 25.5 percent of them are 26-30 years old, 9.4 percent of the students are 31-35 years old and 8.4 percent of the students are 36 years old and older. It is also shown that 56 percent of the students are single and the remaining students are married.

Inferential Statistics

In this section, different factors influencing the academic achievement of the students are examined and the two independent samples t test and ANOVA are used based on the normality of the average grade points of the students.

Impact of Gender on the Academic Achievement

Table 2. Group Statistics

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Average grade point	Female	89	15.7747	1.72643	.18300
	Male	108	14.9322	1.65023	.15879

Table3. Impact of gender on the academic achievement

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Average grade points	Equal variances assumed	.498	.481	3.492	195	.001
	Equal variances not assumed			3.477	184.420	.001

The findings reveal that the academic achievement of the female students is higher than the male ones.

Impact of Age on the Academic Achievement of the Students

Table below shows how the age impacts the academic achievement of the students.

Table4. Impact of age on the academic achievement (ANOVA)

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	49.793	4	12.448	4.438	.002
Within Groups	538.517	192	2.805		
Total	588.310	196			

The analyses of ANOVA show that the students' age impacts the academic achievement of the students. Duncan test is used to further examine this impact in detail.

Table5. Duncan test

Duncan	Age	N	Subset for alpha = 0.05	
			1	2
	22 years old and younger	67		15.7733
	23-25	46		15.1687
	26-30	50		15.0464
	31-35	18		15.8417
	36 years old and older	16	14.0369	
	Sig.		1.000	.103

The findings related to Duncan test indicate that those students who are older than 36 years old, achieved the least average grade points.

Impact of Marital Status on the Academic Achievement

Table below shows the impact of marital status on the academic achievement of the students.

Table 6. Group Statistics

	Marital Status	N	Mean	Std. Deviation	Std. Error Mean
Average grade points	Single	111	15.3042	1.75818	.16688
	Married	86	15.3240	1.70900	.18429

Table7. Impact of marital status on the academic achievement

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Average grade points	Equal variances assumed	.089	.766	-.079	195	.937
	Equal variances not assumed			-.079	185.284	.937

According to the above table, there is no significant difference between the academic achievement of the students and their marital status.

Conclusion and Suggestion

As a public or private acquired skill or knowledge about the educational topics, academic achievement is generally measured by the experiments or signals or both of them that are established by the teachers or professors for the students. Based on studies conducted in the educational fields, some factors such as educational and social environment, characteristics of the teachers, the educational system, family factors and individual factors have different influences on the academic and educational improvements. The results confirm the impact of high school major of the accounting students on their academic achievement. The findings also indicate that there is a direct association between the average grade points of the high school and university of the students but there is no significant relationship between the educational degree of the parents and academic achievement of the accounting students.

The following suggestions are provided for further studies:

- Investigating the effect of educational environment for the academic achievement of the accounting students
- Investigating the influence of the characteristics of the teachers on the academic achievement of the accounting students
- Investigating the impact of teaching methods of the professors on the academic achievement of the accounting students
- Investigating the impact of content and syllables and acquired information in high school on the academic achievement of accounting majors

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