

Perceived Detrimental Factors Affecting Undergraduate Accounting Students' Academic Performance

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Abstract

Though good academic performance is a common expectation from the students, guardians, and educational administrations, many students may not achieve good academic results. Several detrimental factors act as barriers to students' good academic performance. Therefore, it is the concern of educational institutions to detect the detrimental factors and find out effective solutions. This study explores the undergraduate accounting students' perceptions of the detrimental factors that negatively affect the academic performance of the students at Moulvibazar Government Women's College (MGWC), Bangladesh. A total of 45 students from undergraduate accounting 1st year through 3rd year participated in the questionnaire survey of this study and expressed opinions regarding the detrimental factors to their academic performance. The study found that several student factors (e.g., frequent absenteeism, lack of motivation, disliking to course), family factors (e.g., parental academic background, family economic status), college factors (e.g., over enrolment, inadequate campus accommodation, poor sanitation, poor library facilities) and teacher factors (e.g., lack of teachers, lack of seriousness among teachers) significantly affects students' academic performance. This study recommends that the college authority should pay more attention to ensuring sufficient college facilities and the government should provide more funds for increasing students' accommodation facilities, transportation facilities, building the required infrastructure, and recruiting sufficient teachers for the department of accounting at MGWC.

Keywords: Detrimental Factors, Academic Performance, Undergraduate, Accounting Students.

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1. Introduction:

Students' academic performance is the single most important attention to all institutions regardless of their level of education (e.g., primary, secondary, or tertiary). Students' academic performance indicates the level of economic and social development of a country as students' performance is directly linked with the supply of quality graduates and skilled human resources (Ali et.al, 2009). Many pieces of research have been carried out worldwide to investigate the fundamental factors of poor academic performance. Most of these studies center on three broad types of fundamental issues such as parental issues or family issues, teachers' issues & learners' individual issues (Diaz, 2003). According to Betts et al., (1999) cited in Islam (2014), several factors including (although not complete) students' eagerness and personal characteristics, social, economic, neighborhood conditions, family settings, institutional characteristics, sexual category, and many demographic factors influence the academic performance of the students. Xin and Wo (2019) recognized the lower enthusiasm, lower motivations, lower interest to learn, and weaker mentalities as the main factors behind students' poor academic performance. In addition, the teacher-student relationship is also a vital factor for the high academic success of the students. These fundamental factors obviously affect students' academic performance but the level of influence of these issues varies depending on persons, cultures, and countries (Mustaq and Khan, 2012). The current study intended to explore the key detrimental factors that influence undergraduate accounting students' academic performance at the MGWC campus. This research may help both the college authorities and the other stakeholders of the college. It can help the college administration in planning and implementing the policies to progress students' academic performance. This study may also help the ministry of education to take necessary steps to improve the academic performance of the studied college.

1.1 Statement of the Problem:

Moulvibazar Government Women College is a government education institution in Moulvibazar district, Bangladesh dedicated to promoting women's education. There are nine departments at MGWC including the accounting department that provides undergraduate education to the students. Female pupils from any region, social, economic, and cultural context can admit to the accounting department and receive free education. Although 100 new students enroll in each academic session, the overall academic performance of undergraduate accounting students is not satisfactory. There is a considerable failure rate, and a good number of students drop out each year in the accounting department. Moreover, a good number of students secure very poor grade points. For example, only 69 out of 98 students got promoted to the second year in the honors first-year examination 2019, and many of them were promoted with very poor GPAs. (Source: Departmental records, 2020). Therefore, it is essential to explore the detrimental factors affecting students' academic results under the department of

accounting at MGWC in Bangladesh.

1.2 Research Questions:

This study aims to explore the main detrimental issues affecting the academic performance of accounting undergraduates at the studied college. To meet the objective, this study is designed to satisfy the following research question:

1. What are the determinantal issues that negatively affect the academic performance of accounting undergraduates at MGWC?

2. Research Methodology:

This study was conducted mainly based on primary data. A total of 45 students was selected following the purposive sampling method from the accounting department who belongs to undergraduate 1st year, 2nd year, and 3rd year at MGWC, and data were collected through a questionnaire survey. The survey questionnaire was formulated focusing on several highly discussed detrimental issues to extract students' perceptions and views regarding the impact of these issues on learners' academic performance. The questionnaire was comprised of three parts; part-1 was designated for demographic information of the respondents, part-2 was designed with 15 close-ended questions using three options such as Yes, No, and Neutral, whereas part-3 was designed with two open-ended questions such as "what should be done to address the detrimental factors that affect your academic performance? Collected data were processed using MS Excel software and presented in the form of tables, and other basic statistical tools such as frequency and percentage.

3. Results and Discussions:

3.1 Demographic Information:

Among the participants, 15 were from accounting undergraduate 1st year, 15 were from 2nd year, and the remaining 15 were from the undergraduate 3rd year. Among the participants, 62.22% were aged between 18-20 years, 37.78% were aged 21 or above, and the mean age was 19.48 years. Students living in the college hostel and off-campus were 13.33% and 86.67% respectively. 64.44% of the respondents were originated from rural areas whereas 35.56% were from urban areas. A total of 15.56% of the respondents were married students whereas 84.44% were unmarried.

Demographic Variables	Frequency	Percentage	Mean
Level of Study			
Undergraduate first year	15	33.33	
Undergraduate second year	15	33.33	
Undergraduate third year	15	33.33	
Total	45	100	
Age			
18-20	28	62.22	19.48
21 and above	17	37.78	
Total	45	100	
Residential Status			
College Hostel/On-campus	6	13.33	
Off-campus	39	86.67	
Total	45	100	
Home Address/Living Area			
Rural	29	64.44	
Urban	16	35.56	
Total	45	100	
Marital Status			
Unmarried	38	84.44	
Married	7	15.56	
Total	45	100	

Table 1: Distribution of respondents based on demographic characteristics (n=45).

3.2 Detrimental Factors Affecting the Academic Performance:

Several research has been conducted worldwide to explore the detrimental factors responsible for the poor academic performance of the students. The reasons for the poor academic performance of students vary due to the academic environment, the settings of the students, and the cultural environment. However, the current research was conducted to explore the students' perception of the detrimental factors that affect the academic

performance of undergraduate accounting students at Moulvibazar government women's college, Bangladesh.

Factors	questions	Yes	No	Neutral	Total
Institutional /College Factors	1. Do you think over-enrolment affects your academic performance?	40 (88.89%)	5 (11.11%)	-	N=45 (100%)
	2. Do you think inadequate campus accommodation affects your academic performance?	35 (77.78%)	10 (22.22%)		
	3. Do you think the lack of classroom facilities affects your academic performance?	35 (77.78%)	10 (22.22%)		
	4. Do you think poor sanitation facilities affect your academic performance?	28 (62.22%)	17 (37.78%)	-	
	5. Do you think the lack of library facilities affects your academic performance?	37 (82.22%)	17 (17.78%)	-	
	6. Do you think lack of transportation facilities affects your academic performance?	31 (68.89%)	14 (31.11%)		
Student Factors	7. Do you think frequent absenteeism affects your academic performance?	25 (55.56%)	20 (44.44%)	-	
	8. Do you think lack of motivation affects your academic performance?	31 (68.89%)	14 (31.11%)	-	
	9. Do you think not liking the program of study affects your academic performance?	20 (44.44%)	25 (55.56%)	-	
Teacher Factors	10. Do you think the lack of teachers' seriousness affects your academic performance?	27 (60%)	18 (40%)	-	
	11. Do you think the lack of teachers in your department affects your academic performance?	35 (77.78%)	10 (22.22%)	-	
	12. Do you think the insufficient number of classes by teachers affects your academic performance?	33 (73.33%)	12 (26.67%)		
Family Factors	13. Do you think family economic status affects your academic performance?	29 (64.44%)	16 (35.56%)	-	
	14. Do you think your parent's education status affects your academic performance?	26 (56.52%)	19 (43.48%)	-	
	15. Do you think the area of your living affects your academic performance?	25 (55.56%)	20 (44.44%)	-	

Table 2: Distribution of detrimental Factors that affect Academic Performance (n = 45).

Institutional/College Factors that Affect Academic Performance:

The current research attempted to detect the impact of over-enrollment on learners' academic performance. Analysis of the collected data indicates that over-enrollment has an influence on students' performance. The result of the questionnaire survey shows that 88.89% of the respondents consider over-enrollment at the studied college as a detrimental institutional factor that affects the academic performances of the learners. This finding supports the findings of the research conducted by Hafeez et al., (2020) who concluded that as the enrolment size increased, the achievements of the students decreased and vice versa. However, according to Toth and Montagna (2002), the size of the class does not matter, and the large classes are as effective as the small classes if measures of knowledge are used. Another big institutional issue for students' academic performance is the availability of campus accommodation. The current study demonstrated that 77.78% of students believe that insufficient campus accommodation is another detrimental issue that affects learners' academic performance. But a study was done by Etikan et. al. (2017) for investigating the impact of residential settings on student outcomes and found no significant relationship between students' academic performance and students' place of accommodation. In addition, Oluoch, Ndunge, & Musuya (2019) also disapproved connection between the availability of college accommodation facilities and students' academic outcomes. The current study further claims that the lack of classroom facilities such as multimedia facility, smartboard facility, suitable classroom temperatures, etc. influence students' academic performance. Moreover, most of the respondents claim poor Sanitation and unhygienic toilet facilities (62.22%), lack of required library facilities (82.22%), and unavailability of college transportation facilities (68.89%) as the dominant factors that affect their academic performance.

Student Factors that Affect Academic Performance:

A student who remains absent from classes misses valuable information and does not clarify his concepts resulting in inadequate learning and poor academic performance. Despite strict attendance policies, absenteeism is a highly discussed current issue that affects undergraduate students worldwide (Wadesango and Machingambi, 2011). A student who appears in lectures more often seems to be more successful in his studies than those who are often absent (Khan et. al, 2019). The current study found that frequent absenteeism badly affects the academic performances of undergraduate accounting students at the studied college. More than 55 students believe that frequent absenteeism brings poor academic results. Lack of motivational facilities is another issue that adversely affects students' learning outcomes. The survey data shows that 68.89% of students in the accounting department perceive that insufficient or no motivational facility affects the academic success of the students. Newman et. al., (2009) also recognized the motivational facilities as a significant influential factor for students' academic performance. Additionally, 44.44% of the respondents replied that disliking the program of study affects their academic performance whereas 56.56% of those disagree with their counterparts.

Teacher Factors that Affect Academic Performance:

Harb and El-Shaarawi (2006) carried out a study and found an important correlation between teachers' teaching styles and learners' academic success. In line with the finding of Harb and El-Shaarawi (2006), the current study also suggests a relationship between teachers' style of teaching and the students' academic success. In the current study, 60% of respondents believe in a positive relationship between seriousness in teaching style and students' academic performance. This study also revealed that it is urgent for the department of accounting at MGWC to recruit more teachers because a large portion of the students (77.78%) claimed about the lack of teachers in the accounting department. Most of the students argued that their academic achievements are being obstructed due to the shortage of teachers in their department. Only two posts of the teacher (one lecturer and one assistant professor) in the accounting department at studied college justifies the students' claim about the shortage of teachers. The students of the accounting department further added that the number of classes conducted by teachers is not sufficient for their needs. Moreover, the small number of classes is another hindrance to students' success. More than 70% of students believe that inadequate class is a significant detrimental factor affecting their academic performance.

Family Factors that Affect Academic Performance:

According to Zimmerman et al. (1992), the level of familial earnings and level of guardians' education significantly contribute to the good academic result of the students. This study also hints that parents' level of education and economic position has an imperative influence on students' school performance. In the current research, 64.44% of respondents approved that family economic status affects academic performance whereas 56.52% of students believe that guardian's education level has an influence on students' academic results. This study further concludes that the area of living plays a vital role in the academic performance of the learners. Generally, students who live in urban areas are more tends to attend their classes than those who live in rural area because of the difference in transportation facilities.

4. Conclusion:

Several internal and external issues affect students' academic performance. This study focused on some of the factors that negatively influence students' academic performance. The key objective of a teacher is to instruct the students skilfully so that the students can ensure better performance in exams. To achieve this objective, teachers need to be more aware of certain factors that can make a positive contribution to students' academic achievement. This research may conclude that the appropriate number of student enrolments is one of the key solutions that contribute to the better performance of the student. Excess students beyond the desired quantity worsen the college environment as well as the classroom environment. In addition to the college-related factors, several teacher factors, student factors, and family factors also affect students' academic performance. It is very vital to have a clear understanding of the factors that promote and hinder students' academic performance. Determining each affecting factor in a single effort is a difficult and complex task, hence further study is needed to broadly explore the detrimental factors in a larger sample from a larger area.

5. Recommendations:

This study intends to put several recommendations to lessen the impacts of detrimental factors on the academic performance of the undergraduate accounting students at MGWC.

- i. Over-enrolment of students should be stopped unless the number of teachers and infrastructure facilities are increased.
- ii. The college authorities should make efforts to increase recreational facilities on the college campus for the physical and mental well-being of the students.

- iii. Rewarding programs should be arranged for high-achieving students to increase other students' level of motivation.
- iv. Effective preventive measures should be taken to reduce the rate of student absenteeism and motivational programs should be included to increase the dedication of teachers toward an effective class.
- v. The college authorities must take steps to resolve the transportation problem and increase the on-campus accommodation facilities for remote students. Moreover, the college authorities should draw the attention of the ministry of education to build the required college infrastructures and recruit more teachers within the possible shortest time.

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