Students’ Attendance at Management Accounting Classes – Reasons and the Effect on Academic Performance

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ABSTRACT

This study explores the reasons for non-attendance and what motivates those who attend management accounting classes at undergraduate level of the accounting program and investigate the impact of attendance upon academic performance on the course. The subjects of the research were students in three undergraduate programs of Accountancy Faculty at UiTM Perlis namely Diploma in Accountancy, Diploma in Accounting and Information System and Bachelor of Accountancy who took the highest level of management accounting courses at their respective programs. The total number of students involved was 121 students. A short questionnaire and class attendance records were used for this survey. The highest mean score cited for the reasons students attending management accounting class was ‘to learn, to understand, and to increase their knowledge on the course’. Students’ preoccupation with assignments and study for other tests, and genuine health reasons were ranked highly for reasons non-attendance reasons. A clear positive relationship between attendance and academic performance was evident.

Keywords: Students’ attendance, management accounting, undergraduate programs, course performance

Introduction

Lectures and tutorial meetings are a primary means of instruction in all undergraduates courses in UiTM. Yet almost all lecturers who have taught
undergraduate courses from various disciplines probably notice that attendance is far from perfect. There is no exception for the faculty of accountancy in UiTM Perlis and it seems that non-attendance at UiTM is an on-going problem.

Lack of attendance may have a number of consequences for both the faculty members of accountancy and students. Faculty members may need to repeat information, directions, or explanations several times and in a variety of delivery formats to ensure that students receive it. Alternatively, students who miss classes are sometimes required to get information presented in class from other classmates who attended the classes. However, some valuable information may not be completely delivered to the non-attendees, which may have negative consequences on academic performance.

Tertiary education is much more demand-driven than ever before and understanding the reasons for attendance and non-attendance for one of the courses in undergraduate accounting programs is important in devising teaching methods and courses for professional programs. Student absenteeism has a significant impact on the lecturer and attending students such as creating unpleasant classroom environment and a frustrated lecturer (Brauer, 1994). Indeed, lecturers who believe that their classes to be worthwhile should want their students to attend. Numerous studies have confirmed as absenteeism increases, grades generally decrease (Clump, Bauer & Whiteleather, 2003; Friedman, Rodriguez & McComb, 2001; Launius, 1997).

At UiTM Perlis, many members of the accountancy faculty particularly, complain about the students’ class attendance even though there is a specific attendance requirement in place that has to be fulfilled by students to enable them to sit for the final examination. However, this policy does not stop students from missing classes. It is found that there is hardly any research done to address this issue. Therefore, this study would explore firstly, the reasons for non-attendance and what motivates those who attend management accounting classes at undergraduate level of the accounting program and secondly, investigate the impact of attendance upon academic performance on the course (management accounting). Prior research indicated that there could be differences across discipline and thus this research focuses on accounting students for one particular course as an initial attempt.
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Literature Review

Non-attendance at university seems to be an on-going problem. From the literature reviewed, it would seem that students skipping classes at university is not done on an infrequent basis (Cohen & Johnson, 2006; Hughes, 2005; Rodgers, 2002). Numerous studies have investigated this issue and have uncovered many reasons for students to attend and to skip classes.

A study by Romer (1993) found that absenteeism is rampant in economics undergraduates at major American universities. He reported that absenteeism can be linked to characteristics of the classes in the following pattern: (i) smaller classes had less absenteeism, (ii) the more significant the mathematical component of the course, the less the absenteeism, (iii) there were more absenteeism in the foundation course than in the upper level courses, (iv) the better the quality of the instructor, the less the absenteeism, and (v) absenteeism was mainly concentrated in a few students who missed many classes while most students missed only a few. When the student’s course grade regressed against attendance, the mean GPA for students with strong attendance was average, one grade higher than that of students with poorer attendance.

In a study of the relationship between motivation and the demands of childcare responsibilities, Winn (2002) found that lectures timetabled late in the afternoon provided real difficulties for students with young children. Morgan (2001) found that the most common reasons for non-attendance in a Bradford study were, being out the previous night, having early classes and having backlogs of work to catch up on. Paisey and Paisey (2003) concluded that students will be absent for a variety of reasons that vary in their worthiness. It was found that some aspects of students’ academic work may affect attendance such as the timing of the class and coursework assignments but student’s participation in part-time employment was the most frequently cited reason for non-attendance for students in accounting module at a Scottish University.

Evidence of the effect of part-time employment is mixed. Cooper, Taylor, Smith, and Catchpole (2002) found that considerable numbers of students had missed lectures and tutorial because of the demands of their part-time employment. It is reported that a majority of the former students felt that their examination marks would have been better if they had not worked and said that they found it difficult to find time for study because of the hours they worked. However, Morgan (2001) who also
examined the work commitments of students found that they appeared to have little effect on attendance. In the USA, working while studying had become the norm, fuelled by the rising cost of university education, relative to family income and the decreased availability of subsidies for students (Stern & Nakata, 1991). In UK, the position is mixed. Little (2002) reviewed a number of studies and found that the number of students working during term-time ranged from 14 % to 64 % depending upon the institution surveyed. Cooper et al. (2002) found that the students worked because of mainly financial necessity. Cader and Brown (2003) investigated why some students were not motivated to attend lectures from three groups of student in 1st, 2nd and 3rd majoring in business at a tertiary institution in Melbourne. The findings demonstrated that part time commitment, the timing of lectures (early or too late), provision of digital material in the library electronic reserve, and illness are the main reasons for non-attendance. Those who attended most lectures were motivated by a desire to learn/understand/increase knowledge of the subject, interesting learning environment and fear of falling behind in class. Paisey and Paisey (2004) in an exploratory study on reasons for non-attendance for a third year module in Financial Accounting class, which comprised of 72 students at a Scottish university also concluded that considerable number of students would be absent for a variety of reasons that vary in their worthiness. Students’ participation in ‘part-time employment’ was the most frequently cited reason for non-attendance and confirming the findings of previous studies. Some aspects of students’ academic work may affect attendance such as the timing of classes and coursework assignment. The next issue is whether attendance improves academic performance. A number of studies have been undertaken in an attempt to investigate whether there is a direct relationship between attendance and academic performance. At school level, HM Inspectorate (1989) observed that there was strong correlation between low attainment at school and poor attendance but no causal link had been established. At university level, such studies yielded mixed results. For example, a study conducted by Park and Kerr (1990) found the role of class attendance was statistically significant in explaining student grades. The study demonstrated that the lack of attendance could statistically explain why a student received a D rather than an A, B, or C grade in a specific class. The statistical tests employed found that regular class attendance...
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was a significant determinant in minimizing a student’s chance of receiving a D or an F. Their study suggested that class attendance could aid and significantly act as an insurance policy in avoiding a D or an F in a given class.

A correlational study on the relationship between lecture attendance in a first-year biological sciences program was undertaken by Gatherer and Manning (1998). This was a reasonably rigorous study which comprised a sample of 152 students. The study revealed that there was a weak but statistically significant positive correlation between lecture attendance and examination performance. Paisey and Paisey (2003) did give similar evidence that there was a clear relationship between attendance in classes and subsequent academic performance in their study at a Scottish University for students in an accounting module.

Sharma, Mendez, and O’Byrne (2005) who investigated the relationship between student-centred tutorials and examination performance in a physics program found that students with greater attendance performed better in their examination. They also established that students working together in the same group with consistent attendance attain higher examination results than those who do not. The results of the study, not only advocated the importance of attendance but also the role of group work.

In another similar study, Cohen and Johnson (2006) who examined the relationship between class attendance and examination performance in a bigger sample of 347 economics class demonstrated a strong positive correlation between attendance and academic performance. Thatcher, Fridjhon, and Cockcroft (2007) also found a similar result. They investigated the impact of non-attendance at lectures on the performance of students in a second-year psychology class and found that frequency of lecture attendance was significantly but moderately, related to better academic performance and students that ‘always’ attend lectures is the best indicator of academic performance.

These few studies mentioned above (Park and Kerr, 1990; Gatherer & Manning, 1998; Paisey & Paisey, 2004; Sharma et al., 2005; Cohen & Johnson, 2006; Thatcher et al., 2007) advocate the importance of attendance on academic performance.

On the other hand, contrasting studies had been undertaken that demonstrated no relationship between attendance and academic performance. Rodgers (2002) implemented a scheme in an undergraduate introductory statistics module. Each student’s overall mark was reduced by one percent for every tutorial missed in excess of two. Then the
students’ attendance and performance were compared with performance of students who had undertaken the same module in the previous academic year, prior to the introduction of the incentive scheme. The results revealed that attendance did improve but improved attendance did not translate to improved academic performance.

Grabe (2005) examined the relationship between students’ use of online notes as a substitute for attending class and examination performance on an introductory psychology module. The data conveyed that approximately 30 percent of students who frequently used notes, claimed to have done so as a replacement for at least six classes. In comparison, amongst students who used online notes as an adjunct rather than as an alternative to class attendance, no difference in examination performance was seen.

The Study

The primary mode of teaching and learning delivery for the accountancy faculty at UiTM Perlis is full-time, contact lectures, supported by contact tutorials. This mode of delivery implies that students regularly attend face-to-face activities such as lectures or mini-lectures, and tutorials. Teaching in management accounting is characterized by medium class size (often more than 60 students) for mini-lecture and a smaller class size for tutorials. Normally, the lecture and tutorial are conducted by the same person. The two management accounting courses chosen for the current study (codes: MAF 310 and MAF 490) were taught over a standard 14 weeks. MAF 310 is an introduction to management accounting and taught at diploma program. It focuses on the application of fundamental management accounting methods and techniques. The syllabus includes classification of costs, marginal costing, CVP analysis, simple short-term decision making and pricing decisions. On the other hand, MAF 490 which is taught at bachelor level introduces the application of techniques in the analysis of relevant data to provide information for managerial planning. The topics covered include CVP analysis, budgeting and budgeting control, standard costing and variance analysis, and managerial short-term decision making. The students were assessed in two stages: (i) on-going assessment which carries 30 % (for diploma) and 40 % (for degree), (ii) final examination assessment (70 % and 60 % respectively).

The subjects of the research were students in three undergraduate programs of Accountancy Faculty at UiTM Perlis namely Diploma in
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Accountancy (DIA), Diploma in Accounting and Information System (DAIS) and Bachelor of Accountancy (BACC) who took the highest level of management accounting courses at their respective programs. The total number of students involved was 139 students. These students were from the final year at diploma and bachelor programs. These groups of students were believed to be mature enough in terms of academic life experience and hence able to give a reasonably appropriate response to the issue being investigated. Furthermore, at this stage in their studies, students would be fairly well-motivated to succeed and generally represented a higher ability than first-year students who were still unsettled to university life. The first year students possibly also still follow secondary school study behavior patterns and are less likely to miss classes.

All respondents were administered a short questionnaire with the basic objective of establishing the most common reasons underlying attendance and non-attendance and also patterns of attendance. The participation of the survey was voluntary. It contained closed questions asking students to rate their extent of agreement or disagreement for the reasons of attending and missing classes on a 5-point Likert type scale. Space was also provided for students to write reasons not listed in the questionnaire. These questionnaires were first pilot tested and with the feedback received, a revision was made. The questionnaires were issued to respective students during class time. The data analysis was very much descriptive for this study.

Another source of data was the class attendance records that were kept by each management accounting lecturer. As the faculty emphasizes the importance of class attendance, lecturers are required to make sure all absentees are recorded. The attendance records were analyzed to determine any patterns in attendance. Later the students’ attendance was compared with the students’ academic performance for management accounting final examination results. This was done to determine the relationship between attendance at class and subsequent academic performance.

Findings

The findings of our survey are presented below. Firstly, the profiles of respondents, regularity of non-attendance, and reasons for attending and not attending classes of management accounting. These address the first objective of the study i.e. to explore reasons for attending and not attending
Secondly, we presented the patterns of actual attendance, and relationship between attendance and course performance to address the second objective of the study.

Profiles of Respondents

From the survey of 139 accounting students that we had conducted, we managed to get an 87% response rate to the questions on the survey instrument; 54.5% was from diploma students (i.e. DIA and DIAS) and 45.5% came from bachelor students (i.e. BACC). Twenty nine out of 121 (24%) valid respondents were male and 80 (66.1%) were female. The majority of these students, aged between 18 to 23 years old were registered as full time students. In term of residency, 59.5% (72 students) were found to have resident status (live inside the campus) whilst 38% (46 students) were non-residents (live outside the campus).

Regularity of Non-attendance

When students were asked whether they ever missed any management accounting classes, 73.6% responded ‘yes’ while 26.4% responded ‘no’. Table 1 below showed the summary of students’ response to the survey question on the frequencies of missing classes. Majority of those who had missed classes indicated they missed them a few times only. There were a small number of respondents whom had missed management accounting classes many times. This finding is consistent with the previous research by Romer (1993) which stated that absenteeism was mainly concentrated in a few students who missed classes many times while most students missed only a few. The absenteeism in management accounting classes may also be due to the fact that attendance is not entirely mandatory. As long as the individual attendance rate is not less than 80% during a particular semester, there will be no penalty or

| Frequencies of Missing Classes | Total |
|-------------------------------|-------|
| Few Times                    |       |
| Several Times                |       |
| Many times                   |       |
| Student answering ‘YES’      | 61.2% |
| Student answering ‘NO’       | 26.4% |

Table 1: Frequencies of Missing Management Accounting Classes
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punishment taken against the student by the faculty. However, we believed that attendance at similar courses at different UiTM campuses might vary from the patterns reported in this study. The variations may be due to different levels of interest and the inherent motivation to attend class (Hodgson, 1984).

Reasons for Attendance

Accounting students were asked to indicate the extent of their agreement on a list of 19 reasons for attending management accounting lectures/tutorials. Table 2 showed a list of 19 reasons, the mean scores, and their rankings. It is worth noting that the mean scores for all the 19 reasons in the questionnaire were above three. The reasons for attending classes were well received by the respondents.

By using the mean score as an indicator, we ranked the response from the highest score to the lowest. It is found that the reason to learn, understand and increase their knowledge on the course received the highest mean score (mean = 4.43). It is also found that students ranked highly (mean > 4.00) on the following motivating factors; (i) to obtain better grades, (ii) to do well in the course, (iii) to keep up-to-date on the course, (iv) place importance on value of lecture, and (v) afraid of being barred. Students showed high agreement (mean = 4.26) with the statement that attendance is their responsibility and therefore realizing the consequence of not fulfilling the attendance requirement i.e. being barred from sitting the final exam. However, it is found that students agreed less (mean score = 3.68) that they attended classes for the reason of competing with their class-mates in their academic performance.

Factors on the lecturer’s attitudes, competency, teaching style, and knowledge (reason no: 8, 9, 10, 11, 12, and 13), were rated moderately by the students (3.5 < mean score < 4.00) and these variables appeared to be also a part of the driving forces in classroom attendance.

It was also noted that the “best way to learn by listening” and “paying fees to do the course” received lowest ranking among the 19 factors given in the questionnaire. Students may place higher emphasis on other methods of self-directed learning like reading notes/handouts, and attempting self-reviewed questions from reference books, tutorial or past final exam questions, since the course is focused mainly on computation. UiTM students are not charged high tuition fees and therefore they do not feel the pinch of the financial burden like other students in other Malaysian public universities. Therefore, there is less attachment of
attending classes with paying fees to do the course, which received lowest mean score.

Overall, students appeared to have a realistic view on the factors/reasons that affect their attendance in management classes.

### Reasons for Non-attendance

Table 3 summarizes the results of the optional question on the reasons for non-attendance in terms of mean score and ranking. These reasons were grouped into eight categories which are personal choice (items no. 1, 2, 3, 4, 5), preparedness (item no. 6), preoccupation (item no. 7, 8, 9, 10, 11), inconvenience (items no. 14, 15, 16, 17, 18, 19), weather (item no. 12), health (item no. 20, 21), logistic (item no. 13), and teaching and learning strategy (items no. 22, 23, 24, 25, 26). Overall, this study observed that responses varied for each category in which the mean scores ranged from the lowest of 1.45 to the highest of 3.26. Among the given reasons

| No | Reasons                                                                 | Mean | Ranking |
|----|-------------------------------------------------------------------------|------|---------|
| 25 | To learn/understand/increase knowledge on the course                    | 4.43 | 1       |
| 2  | Need to keep up-to-dated on the course                                  | 4.17 | 6       |
| 3  | Fear of falling behind from other classmates                            | 3.68 | 13      |
| 4  | Interested in the course                                               | 3.49 | 17      |
| 5  | To obtain better grades                                                 | 3.48 | 2       |
| 6  | Want to do well in the course                                           | 3.45 | 3       |
| 7  | Best way to learn by listening                                          | 3.40 | 18      |
| 8  | Content of lectures superior to notes/manual                            | 3.70 | 12      |
| 9  | New information is presented in class                                   | 3.95 | 8       |
| 10 | Competence/knowledgeable lecturer                                       | 3.91 | 9       |
| 11 | I like the teaching style of the lecturer                               | 3.50 | 16      |
| 12 | Lecturer able to communicate with clarity                               | 3.63 | 15      |
| 13 | Miss hints given for exam questions                                     | 3.66 | 14      |
| 14 | Feel guilty if I do not attend the class                                | 3.90 | 10      |
| 15 | If I miss one lecture, I’d miss a lot more                              | 4.05 | 7       |
| 16 | Avoid from being barred from sitting final exam                         | 4.30 | 4       |
| 17 | It is my duty to attend the class                                       | 4.26 | 5       |
| 18 | Other classmates are attending, why not me?                             | 3.83 | 11      |
| 19 | Paying fees to do the course                                           | 3.40 | 18      |
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Table 3: Reasons for Non-Attendance

| No | Reasons                                                                 | Mean | Ranking |
|----|-------------------------------------------------------------------------|------|---------|
| 1  | Not the best use of my time                                            | 2.22 | 20      |
| 2  | Unhappy with some aspects of the course                                | 2.68 | 10      |
| 3  | Could not be bothered                                                   | 2.36 | 19      |
| 4  | Unhappy with my classmates                                            | 1.73 | 25      |
| 5  | I can get through the subject without going to lectures/tutorials      | 2.09 | 22      |
| 6  | I have not done the necessary reading on the topic/s of the course     | 2.64 | 13      |
| 7  | I am working on assignment/project that due on the same day            | 3.08 | 4       |
| 8  | I study for other test                                                 | 3.26 | 1       |
| 9  | I have family commitments (e.g. Doctor’s visit, family emergencies, etc)| 2.63 | 14      |
| 10 | I have to work part-time                                               | 1.45 | 26      |
| 11 | Sports/training/other university activities                             | 1.92 | 24      |
| 12 | Too hot/wet to leave hostel/home                                        | 2.09 | 22      |
| 13 | Transport problems/issues (e.g. traffic jam, flat tyre, motor vehicle breakdown, etc) | 2.45 | 17      |
| 14 | Long hours without break/Academic day too long                         | 2.83 | 9       |
| 15 | Clash with another course                                              | 2.12 | 21      |
| 16 | Time of class too early in the morning/late afternoon (class scheduling)| 3.00 | 5       |
| 17 | Too long to wait around for the class                                  | 2.50 | 15      |
| 18 | Large class size (in term of number of students)                       | 2.39 | 18      |
| 19 | Classroom is not conducive enough                                      | 2.86 | 6       |
| 20 | Genuinely sick                                                          | 3.11 | 3       |
| 21 | I am too tired                                                          | 3.18 | 2       |
| 22 | Contents of lecture include all information in manual/handouts          | 2.67 | 11      |
| 23 | Instruction material is low quality                                    | 2.47 | 16      |
| 24 | Unexciting lecturer                                                    | 2.67 | 11      |
| 25 | Lack of interactive activities                                          | 2.86 | 6       |
| 26 | Lack of motivation                                                     | 2.85 | 8       |

for non-attendance, items 7, 8, 20 and 21 showed means scores above 3. The rest of the other items recorded mean scores below 3.

In examining on the *preoccupation category*, the survey item 7 “I am working on assignment/project that due on the same day” and item 8 “I study for other test” were found to be the highest ranked for non-
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It is also noted that health reason (item 20-genuinely sick and 21-I am too tired) was highly ranked by the students. For the inconvenience reason category, this survey found that only three items received good ranking from the respondents namely, item 16 “Time of class too early in the morning/late afternoon (class scheduling), item 19 “Classroom is not conducive enough” and item 14 “Long hours without break/Academic day too long”. In terms of teaching and learning strategy category, it was found that “lack of interactive activities”, and “lack of motivation” become the top two reasons for non-attendance with mean scores recorded above 2.8. Other categories like personal choice, weather, and logistics received even lower mean scores.

These results showed that only ‘preoccupation’, ‘inconvenience’, and ‘teaching and learning’ seemed to be students’ agreeable reasons for not attending their classes for the management accounting course. The other categories of reasons were not perceived by the students as their true reasons for not attending classes. Therefore, the staff of faculty of accountancy may have to take note of these findings in order to reduce the rate of absenteeism among students in UiTM Perlis.

Patterns of Attendance and Relationship between Attendance and Course Performance

In this second part of the study, class attendance records and final marks of management accounting were obtained for two programs of diploma level in the accountancy faculty, namely DIA and DAIS. The BAAC group however was excluded due to lack of the complete data.

Table 4 reports the results of descriptive statistics (minimum, maximum, mean, and STD) of class attendance and grade of management accounting in percentage. Overall average class attendance for management accounting course is considered high (83.96 %) but the mean grade achieved seemed quite low (58.84 %).

The details of class attendance in percentage are given in Table 5. Fifty two out of 77 diploma students (71 %) attended more than 80 % of management accounting classes during December-April 2009 semester. Only a small percentage (less than 3 %) of students appeared to have less than 50 % class attendance for management accounting class. It was noted that attendance was generally lower towards the end of the semester when ‘test two’ or ‘test three’ of other courses were conducted on the same day as the management accounting classes.
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When attendance is analyzed on gender basis, it was found that female students were better attendees than males, i.e. 87.75% as compared with 73.15%. Since the two groups made up of different numbers of students, an independent sample test was conducted to see whether the results have significant difference. Indeed the test shows there is a significant difference at 95% confidence level as shown in Table 7. The gender imbalance is actually the normal ratio of students between males and females in UiTM with the norm ratio is around 3:7.

When average final marks were analyzed according to gender, it was found that female students have better grade than male (59.26%)

Table 4: Descriptive Statistics

|                        | N  | Minimum | Maximum | Mean  | Std. Deviation |
|------------------------|----|---------|---------|-------|----------------|
| Class attendance in %  | 77 | 30      | 100     | 83.96 | 14.309         |
| Grade of management accounting (%) | 77 | 37      | 86      | 58.84 | 12.056         |
| Valid N (listwise)     | 77 |         |         |       |                |

Table 5: Class Attendance in Percentage

| Class attendance in % | Male Students | Female Students | Total Students | Students in % |
|-----------------------|---------------|-----------------|----------------|---------------|
| 30                    | 1             | 0               | 1              | 1             |
| 38                    | 1             | 0               | 1              | 1             |
| 58                    | 3             | 0               | 3              | 4             |
| 63                    | 1             | 2               | 3              | 4             |
| 67                    | 1             | 3               | 4              | 5             |
| 71                    | 2             | 1               | 3              | 4             |
| 75                    | 2             | 2               | 4              | 5             |
| 79                    | 1             | 5               | 6              | 8             |
| 83                    | 3             | 8               | 11             | 14            |
| 88                    | 2             | 6               | 8              | 10            |
| 92                    | 0             | 9               | 9              | 12            |
| 95                    | 1             | 5               | 6              | 8             |
| 96                    | 0             | 9               | 9              | 12            |
| 100                   | 2             | 7               | 9              | 12            |
| Total                 | 20            | 57              | 77             | 100           |
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Table 6: Group Statistics

| Gender of students | N  | Mean | Std. Deviation | Std. Error |
|--------------------|----|------|----------------|------------|
| Class attendance in % | Male | 20  | 73.15 | 18.678 | 4.177 |
|                     | Female | 57  | 87.75 | 10.155 | 1.345 |

Table 7: Independent Samples Test

|                     | Levene’s Test for Equality of Variances | t-test for Equality of Means |
|--------------------|-----------------------------------------|-----------------------------|
|                    | F  | Sig. | t   | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95 % Confidence Interval of the Difference |
| Class attendance in % | Equal variances assumed | 9.725 | .003 | -4.370 | .75 | .000 | -14.60 | 3.342 | -21.26 to -7.946 |
|                     | Equal variances not assumed | -3.328 | .2306 | .003 | 23.06 | .003 | -14.60 | 4.388 | -23.68 to -5.529 |

Later, correlation was investigated for overall performance with overall attendance using Pearson’s correlation coefficient. The Table 9 shows that there was an overall correlation of 0.449 between overall performance and overall attendance, showing that there was a clear relationship between the two factors.

Discussion

The results of the study suggest that overall attendance of accounting students for management accounting classes was satisfactory (mean and 59.16 %) as shown in Table 8. There was no significant difference found between these two groups.

Table 8: Group Statistics on MA Grade

| Gender of students | N  | Mean | Std. Deviation | Std. Error |
|--------------------|----|------|----------------|------------|
| Grade of management accounting (%) | Male | 20  | 57.95 | 12.584 | 2.814 |
|                     | Female | 57  | 59.16 | 11.964 | 1.585 |
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Among the major factors that motivated them to attend classes found in this survey were they wanted to learn, do well in the course, avoid from being barred, and also because it is their duty/responsibility. However, interest in the course was ranked low because most probably, students nowadays do not join university for the learning enjoyment but rather they focus on the end goal i.e. to get a degree and secure a good job.

In terms of teaching quality, lecturers’ competency and the ability to deliver new information to the students emerged as two important factors that attract students to attend management accounting classes. According to Massingham & Herrington (2006) students will attend lectures if they perceive ‘value’ in them. Therefore, it is a challenge for the educators to always update their knowledge in their respective expertise, communicate and explain with clarity, provide well organized lectures/materials, and make it simpler for students. All these qualities may ensure high student attendance rates.

Indeed some students missed their classes for reasons that vary in their worthiness. The study reported that the most well accepted reasons students’ for non-attendance were due to the preoccupation (study for other test, and working on assignment/project) and health reasons (genuinely sick, and tiredness). Class scheduling is another contributing reason for non-attendance in management accounting classes. Time of class - too early in the morning or too late in the afternoon, may deter some students to attend it. It is one of many difficult tasks in faculty administration. However, it would be unrealistic to expect the faculty to schedule all classes, after 9.00 a.m. or 10 a.m. and to finish by or before 5 p.m. due to the fact that UiTM Perlis is facing constraints on the availability of sufficient classrooms. In scheduling students’ timetable, care must be also be taken to minimize time between classes to avoid negative effects of large gaps of free time.

Table 9: Correlations – Class Attendance and Performance

| Class attendance in % | Grade of management accounting % |
|-----------------------|----------------------------------|
| Pearson Correlation   | 1                                |
| Sig. (2-tailed)       | .449**                           |
| N                     | 77                               |

** Correlation is significant at the 0.01 level (2-tailed)
The results of the current survey also show a positive relationship between attendance and final results of management accounting, although the correlation of 0.449 was perhaps not quite as high as been anticipated. Nevertheless, attendance has repeatedly been shown to be correlated with grades (Van Blerkom, 1992; Wyatt, 1992; Gunn, 1993; Launius, 1997; Friedman et al., 2001; Gump, 2005). While those results cannot be interpreted as evidence of a cause and effect relationship between attendance and academic performance, academics however should support class attendance by developing effective teaching methodologies so as to make the learning process more interesting and also to deter students from skipping classes.

**Limitations and Suggestions for Future Research**

Clearly, this study is a preliminary research, which involved only students enrolled in one course at one faculty and at one particular campus of the large university, UiTM. The current study was inevitably exploratory. Attendance at similar courses at different campuses might vary from the patterns reported in this study. Future research into patterns of attendance, the relationship between attendance and performance and factors affecting attendance could fruitfully be undertaken in other campuses and other universities where students may come from different backgrounds. Indeed, further studies with larger sample could be able to uncover additional reasons that motivate students to attend management accounting class or miss the class.

It would be also informative to research aspects of attendance relating to other programs in order to determine whether there are variations within the disciplines. Such research would further inform the discussion about the patterns and implications of student attendance.

Also the current survey used five-point Likert scale. Most students choose the middle value in the range of selected answers points to a reluctance to choose the extremes on a Likert-type scale. Future research could involve more carefully designed survey instruments that would account for these central tendencies.
Conclusion

The current study shows why students attend management accounting class and also why they do not. This information provides lecturers with an insight into what motivates students to attend classes and what puts them off. There may be the perception that attendance is largely a student issue and responsibility, but lecturers in actual fact can play their respective roles in improving students’ attendance. This is because lecturers do have control over the students and could do something about the students’ attendance for the courses that they teach. It is therefore, essential that academics utilize the findings from this study and translate it into improved practice with positive outcomes.

Endnote

1 In UiTM, students will be barred from final examination if not maintain 80% of their attendance.

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