

Factors Affecting Accounting Student Academic Performance in the First Year of Study: A Case from Indonesia

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Abstract: This study aims to analyze factors affecting accounting student academic performance in the first year study, i.e., gender, learning motivation, experience in the accounting courses, activeness in the student organizations, and scholarship. Data collection was done in December 2017 and this study ended up with 125 students of the Accounting Department, Jenderal Soedirman University, Indonesia, as a sample. By using OLS Regression, the findings show that learning motivation has a positive significant influence on student academic performance, meanwhile, activeness in the student organizations influences negatively on student academic performance. Moreover, the rest of independent variables in this study do not have a significant influence on the student academic performance. With the limited number of sample, this study still contributes in the accounting education research area, particularly on factors affecting student academic performance.

Keywords: gender, learning motivation, experience in the accounting courses, activeness in the student organizations, scholarship, student academic performance, accounting education.

INTRODUCTION

The undergraduate program of accounting in the faculty of economics and business is one of the favorite programmes at the Jenderal Soedirman University, Indonesia of which about 120 regular class seats and 50 international class seats are offered annually where around 5,000 prospective students participate in the exam to be a student of the programme.

So it becomes interesting to examine the academic performance of students majoring in accounting and identify what factors influence the academic performance. Predicting the academic performance of students majoring in accounting especially in the early semesters of the first year into new students has been a topic of interesting research studies in the past three decades. Several previous studies have attempted to identify the various factors that are expected to affect the academic performance of students majoring in accounting in the first semester, both abroad [1-4] and in Indonesia [5-8]. However, the results of these studies are still conflicting, as well as using different independent variables in predicting the effect of those factors on the academic performance of accounting students in the early years of the study.

Student academic performance has become an important issue for universities and evaluation of factors affecting student academic performance is also important, for example, to make policies related to what learning models can encourage the improvement of student academic performance which is influenced by many factors both external and internal. Several factors have been identified in previous studies including

gender, accounting knowledge gained from previous education, scientific and mathematical intelligence, and so forth [9-12].

Furthermore, some previous researchers argued that past academic performance was significantly related to future performance, where the mark of the previous period could be used to predict the mark of the later period [2]. In addition, several previous studies have also shown that motivation can explain a significant part of the variance in the overall academic performance described above by the scores tests [13]. The results reported above are obtained at the college level where previous research results are still varied regarding the effect of experience in the subject matter on subsequent performance. For example, Eskew and Faley [2] found a strong relationship between the quantity of learning and student performance, while Karweit [14] found a less significant relationship between these variables. More specifically, in a study examining the relationship of academic experience in taking certain courses in the past on academic performance in the next period, Welch *et al.*, [15] reported that differences in mathematical achievement of students can substantially be explained by

differences in the amount of their past experience in learning mathematics. Schroeder [16] reported that students with high school bookkeeping experience can successfully complete basic accounting course more quickly than those who have no experience at all. Further, Schroeder [16] found that students with more than one-year taking pre-college accounting courses outperformed students who before college did not have a basic understanding of accounting. Baldwin and Howe [1] found that accounting knowledge gained by students at high school level positively impacted the academic performance of accounting students in the first year and had no effect in subsequent years. On the other hand, Bergin [17] found that the understanding of basics accounting acquired in the junior high school education has no significant effect on academic performance of accounting students in the early years of university study.

From the above explanation, it is known that the findings of previous studies were still conflicting so that this study aims to re-test some variables that are expected to affect student academic performance in the first year of study in Accounting Department of Jenderal Soedirman University, Indonesia, i.e., gender, learning motivation, experience in accounting courses, activeness in student organizations, and scholarship.

Gender is often related to behaviors associated with perseverance in learning. Many perceptions in the society stating that female students are commonly more diligent in the learning process than male students. Thus this study wants to examine the gender relationship with student academic performance in the Accounting Department of Jenderal Soedirman University in the first year of study.

Motivation or spirit of learning measured by students' attendance rate in attending the lectures where it can be used as one indicator of the students' seriousness in studying a course. In other words, students whose attendance is closer to 100% are assumed to be more serious and have high motivation to study the lecture than the students whose percentage of attendance is smaller. So it is necessary to test the influence of motivation as measured by the student attendance rate in following the lectures on the academic performance of accounting students at the Jenderal Soedirman University in the first year of study.

Several previous studies still produced mix findings with regard to the accounting knowledge acquired during senior high school and academic performance of accounting students in the first year study in university. This research will re-test the influence of experience in accounting courses taken at the junior high school where students who come from the major of social science or vocational high schools have gained knowledge of the basics of accounting,

meanwhile, students from the exact science majors have not gained such knowledge.

The activeness of the students in joining the various organizations that available on the university, of course, has a positive or negative value. Positive values that can be obtained from them are when the activities in the organization can increase the motivation to learn because hanging out with friends who diligently learn. In addition, when someone is too active with many activities then he should be able to allocate the time so that everything can be done according to the target. While the negative effect is when the activities are too much in the organization seize all the students concerned so that their main obligation as student to study become abandoned. Thus, this study will also re-examine the effect of student participation in the student organizations in the university on student academic performance.

Finally, this study will analyze the link between scholarship with the student academic performance. It is based on the fact that several students in the Accounting Department of Jenderal Soedirman University are scholarship recipients from various sources such as PT Djarum, Supersemar, "Bidik Misi" from government and other scholarships. Therefore, this study intends to test whether the scholarship can affect student academic performance.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Literature Review

The higher education world is always flooded with new ideas about teaching and learning process and various teaching methods that are considered most effective for improving students' academic performance. Lecturers, as well as the educational staff, always get refreshing ideas to design effective teaching methods, including how to apply research-based teaching methods that have been done by them. The educational curriculum is also regularly revised with reference to national standards. Thus the teachers need to understand the learning theories that can be used to encourage the students' learning spirit so that their academic performance gets better.

Wilson and Peterson [18] explained that learning is an active construction process of a social phenomenon and the experience of individuals, where resource constraints are not an obstacle, so the theory of shared knowledge and the impact of community on person's learning becomes increasingly important in education. According to Shaleh [19] at higher education level, students are required to be active in teaching and learning process through existing media, such as library, journal, and internet. Almost all tasks assigned to in the higher education generally require students to search the literature and develop their own mindset for

effective task completion. Furthermore, academic requirements in higher education are not just following lectures, but there are other provisions such as attendance rate in lectures, completion of tasks, and active participation in other academic activities (discussions, presentations, exams, quizzes, etc). The success of students in the academic field is marked by the achievement of academic performance, indicated through the good GPA as well as the timelines in completing the study [7].

Several studies showed many factors affecting student academic performance. Internal factors include intelligence, self-concept and so forth, while external factors include: family, social status, academic environment and so forth [20]. Garkaz *et al.*, [20] examined several factors that affect student academic performance at Islamic Asad University, Iran, namely: gender, educational background, employment status, marital status, and family support. Moreover, Garkaz *et al.*, [20] documented that gender, school background, and employment status have a significant influence on student academic performance, meanwhile, marital status and family support have no significant effect.

This study tries to modify some independent variables that are considered appropriate for the case at the Jenderal Soedirman University, Indonesia. Therefore, this study does not include working variables, marital status, and citizenship because the majority of undergraduate students in the Jenderal Soedirman University are not working, single status, and Indonesian citizen. Therefore, those variables (i.e., working, marital status, and citizenship) are excluded in this study because they are considered irrelevant to the case of students at the Jenderal Soedirman University, Indonesia. Thus, this study uses independent variables that are considered relevant in affecting student academic performance of accounting undergraduate programme at Jenderal Soedirman University, i.e., gender, learning motivation, experience in accounting courses, activeness in student organizations, and scholarship.

Hypotheses Development

Gender and Student Academic Performance

Several previous studies argued about the difference in character and motivation in studying a particular field of knowledge between female and male students. Some studies argued that female students are more diligent in learning than male students. Other literature characterize male students as unyielding in solving a problem in the lesson that they faced. So we find many previous studies that have examined the effect of gender on students' academic performance in general as well as accounting students in particular [21-26, 4]. Indriana *et al.*, [7] argued that female students tend to have neat personalities in learning, higher motivation to learn, meanwhile, male students tend to

be less lazy to learn, being indifferent to learning motivation. However, in terms of challenges on academic success male student are stronger, while women are more diligent in learning because of the influence of several conditions that make up them to be diligent in study. Several studies have shown that female students tend to be stronger in academics compared to male students [27]. The results of the study were also supported by [20].

Thus, we know that most previous studies found that gender influences on student academic performance. Therefore, based on above arguments and several findings from previous studies, the first hypothesis in this study is developed as follows:

H1: Gender influences on student academic performance in the first year of university study

Learning Motivation and Student Academic Performance

Motivation is the spirit of a person in achieving goals. Normatively, students who have high motivation to learn will certainly be able to achieve better academic performance compared to those students whose learning motivation is low. One indicator that can be used to measure students learning motivation is their attendance rate in lectures, so many previous studies have examined the effect of attendance rate on students' academic performance and found that attendance rate is a key determinant of student academic performance [28, 21, 29-32].

This study argues that the higher the learning motivation characterized by the high rate of attendance will encourage students to understand well the lecture material provided by the lecturers. It will make it easier for them to relearn the taught material so that they will get better academic performance when the taught material is tested in the semester exam. Thus, following this argument and the results of previous studies, the second hypothesis is developed as follows:

H2: Learning motivation positively influences on student academic performance in the first year of university study

Experience in the Accounting Courses and Student Academic Performance

Experience in the accounting courses is measured by the school majors taken by students in the junior high school and vocational high school. Currently, the junior high school education system in Indonesia categorizes majoring schools into exact science major (IPA) and social science major (IPS). Exact science major teaches learning materials related to natural science so that junior high school students who took this major did not get the basics of accounting courses. While the social science major teaches social

sciences related to human life including basics accounting. Therefore, students majoring in social science have experience in studying accounting courses. In addition to the distribution of exact science and social science in the junior high school, the education system in Indonesia also has Vocational High School (SMK), one of which is business and management major where they got experience in studying accounting courses.

Accounting student in Jenderal Soedirman University come from both majors (i.e., exact science and social science) in the junior high school as well as from vocational high school majoring in business and management. So normatively, this study argues that students who come from social science major or vocational high school who already have an understanding of the basics accounting courses will be easier to accept and understand accounting courses in the first year of university than those students who come from exact science major who have no experience in basics accounting courses.

Moreover, the findings of previous studies still produced mixed evidence. Naser and Peel [33] and Garkaz *et al.*, [20] found that students who had good scores of math or exact science backgrounds tended to have better academic performance than those who did not. Eskew and Faley [2] reported that students with high school bookkeeping experience can successfully complete basic accounting more quickly than those without experience.

Furthermore, Schroeder [16] found that students with more than one-year taking pre-college accounting courses outperformed students who before college did not have a basic understanding of accounting. Baldwin and Howe [1] found that accounting knowledge gained by students at the junior high school positively impacted the achievement of accounting students in the first year and had no effect in subsequent years. Furthermore, Al-Twajjry [3] examined the relationship between certain factors and student performance in three management accounting courses and found that students' pre-university accounting background has a significant impact on student performance in Advanced Managerial Accounting course.

Developed from above arguments and findings from previous studies, the third hypothesis in this study is as follows:

H3: experience in the accounting courses influences on student academic performance in the first year of university study

Activeness in the Student Organization and Student Academic Performance

The activeness in the student organizations is the level of activity by a person in participating, involved in decision making, involved in impacting the progress or productivity of the organization. The active role of a student in the organizations can take the form of loyalty and commitment to engage in organizational activities or programmes. Students who are active in the student organizations can gain many benefits when they are able to allocate time for organization and time for study as their main obligation.

By organization a student can gain knowledge related to the communication skill, leadership, involvement in teamwork, and so on that can positively affect his studies at university. However, when a student is not able to allocate properly his/her time in organization and He/She is too busy with his/her activities in the organization, then ultimately He/She abandons his/her obligation to learn as a student then this condition produces a negative impact on his/her academic performance. The result of previous research as done by Shaleh [19] found that activeness in the organizations has a positive effect on the student academic performance at the educational major of IAIN Walisongo Semarang, Indonesia.

Based on above argument, the fourth hypothesis is formulated as follows:

H4: the activeness in student organizations influences on student academic performance in the first year of university study

Scholarship and Student Academic Performance

There are various types of scholarships that can be obtained by students majoring in accounting at Jenderal Soedirman University such as Academic Achievement scholarship (PPA), Student Assistance scholarship (BBM), PT Djarum scholarship, Bidik Misi scholarship, Pertamina scholarship, Supersemar scholarship, Bank BTN scholarship, etc. Generally, the scholarships are awarded to students who excel well with a minimum GPA of 3.0.

This study argues that scholarship recipients are encouraged to study hard in order to retain their scholarships, so they try to keep their academic performance in good standing. In other words, giving scholarships will motivate the students to study hard so they keep getting the scholarship. After conducting an online search through the internet, the researcher finds only one previous study that examined the relationship between scholarship and student academic performance by Ballester [34] who found a positive relationship between scholarship granting and student academic performance at Business Economics Department, Universitat Autònoma de Barcelona, Spain.

Based on above arguments and the finding from the previous study, the fifth hypothesis is developed as follows:

H5: scholarship influences on student academic performance in the first year of university study

RESEARCH METHODOLOGY

The Sample of the Study

This study uses survey method by giving questionnaires to 125 students majoring in accounting university General Soedirman conducted in December 2017 to measure certain variables. Questionnaires distribution were done either at the time when the students followed the lectures by the researcher or directly given to students who met the researcher in the accounting department of Jenderal Soedirman University so that all the questionnaires returned well.

Variables Definition and Measurement

Gender

Gender as the first independent variable in this study was measured by dummy variable where score 1 is given for female students and 0 for male students. The consideration in the scoring is because students majoring in accounting at Jenderal Soedirman University are dominated by female, where female students have a percentage around 60% - 70% compared to male students.

Motivation

Motivation illustrates the seriousness of students in studying certain subjects wherein this study is measured by the average attendance rate of students in the first year that can be seen on the students' attendance list book in the college files. With the consideration that the tested students are majoring in accounting then the average attendance rate is taken from the average of attendance rate on two main accounting courses in the first year of university study, i.e., principal accounting 1 and principal accounting 2.

Experience in the Accounting Courses

The education system in Indonesia categorizes senior secondary education into junior high school (SMA) and vocational high school (SMK) majoring in business and management. The junior high school itself has two majors, namely exact science (IPA) and social science (IPS), where students from social science major have received the basics of accounting courses while the exact science students did not. This study measures the experience of studying accounting courses by using a dummy variable. Score 1 is given for students from the junior high school with social science major or vocational high school who already have experience in

learning the basics of accounting, meanwhile, the score 0 is given to students from the junior high school with exact science major who have not had experience in learning basics accounting courses.

Activeness in the Student Organization

There are about 28 student organizations that can be followed by all students in Jenderal Soedirman University that could be seen on the link: <http://www.unsoed.ac.id/en/menu/organisasi-kesiswaan>. The researcher designed a self-developed questionnaire to measure how active a student is in participating student organizations in the Jenderal Soedirman University. This research uses two indicators to measure the activeness of a student in student organization, i.e., (1) number of student organizations that followed, (2) time allocation per week in following activities held by the student organizations

Scholarship

There are various types of scholarships that can be obtained by students majoring in accounting at Jenderal Soedirman University. This study measures the variable of scholarship by using dummy variable where score 1 is given to students who get the scholarship and score 0 is given to students who do not get the scholarship.

Student Academic Performance

As the dependent variable in this study is the academic performance of students majoring in accounting at the Jenderal Soedirman University in the first year of study which is measured by using the first year GPA.

Data Analysis

Test of the Research Instrument

There are five independent variables and one dependent variable in this study. The questionnaires were used to measure the organizational activeness variable so that before the questionnaire was given to the students it was also carried out the validity and reliability test to ensure that the questionnaires were valid and reliable [35].

Regression Model

Ordinary least squares (OLS) is used to test the link between variables in this study, i.e gender (GEND), motivation (MOTIV), experience in accounting courses (EXP), activeness in the student organizations (ORG), scholarship (SCHO) and student academic performance (PERFORM). Then, this study develops the equation of regression as follows:

$$PERFORM = \alpha + \beta_1GEND + \beta_2MOTIV + \beta_3EXP + \beta_4ORG + \beta_5SCHO + \varepsilon \text{ ----- (1)}$$

Where:

- PERFORM = Student Academic Performance
- GEND = Gender
- MOTIV = Learning Motivation
- EXP = Experience in Accounting Courses
- ORG = Activeness in the Student Organizations
- SCHO = Scholarship
- ε = error

To ensure that the OLS meets the best linear unbiased estimator (BLUE) criterion as a test in this study, the classical regression assumption test is conducted (i.e., normality, autocorrelation, and heteroscedasticity) before performing regression test.

RESULTS AND DISCUSSION

Profile of Respondents and the Descriptive Statistics

As respondents in this study are students majoring in accounting at Jenderal Soedirman University, Indonesia where 125 Questionnaires were given to all respondents in December 2017.

Respondents distribution based on gender and age.

Table-1 shows that the most dominant respondents are female, i.e., 83 out of 125 or 66%. This shows that the majority of students at Accounting Department of Jenderal Soedirman University, Indonesia are female.

Table-1: Respondents Distribution based on Gender

Gender	Male	Female	Total
No. of respondent	42	83	125
Percentage	34%	66%	100%

Respondents distribution based on the background of study in the Junior High School

Table-2 below explains the number of students majoring in accounting at Jenderal Soedirman

University who come from Social Science (IPS) and Vocational (SMK) and exact science (IPA) is only slightly different where the percentages are 52% and 48% respectively.

Table-2: Respondents distribution based on the background of study in the Junior High School.

Background	Social Science (IPS) and Vocational (SMK)	Exact Science (IPA)	Total
No. of respondent	65	60	125
Percentage	52%	48%	100%

Respondent distribution based on the scholarship.

Table-3 documents that from 125 respondents, 69 students (55%) are with the scholarship and 56 students (45%) are without the scholarship.

The Descriptive Statistic

Table-4 below explains the descriptive statistic for non-dummy variables in this study, i.e, motivation (MOTIV), activeness in the organization (ORG) and student academic performance (PERFORM) with mean value 0.88, 3.18, and 3.27 respectively.

Table-3: Respondent distribution based on the scholarship

	With the Scholarship	Without the Scholarship	Total
No. of respondent	69	56	125
Percentage	55%	45%	100%

Table-4: The Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
GEND	125	.0	1.0	.664	.4742
MOTIV	125	.7	1.0	.876	.1174
EXP	125	.0	1.0	.520	.5016
ORG	125	1.0	5.0	3.194	1.2699
SCHO	125	.0	1.0	.544	.5001
PERFORM	125	2.6	3.9	3.268	.3084
Valid N (listwise)	125				

RESULTS

The results of the instrument tests for variable activeness in the student organizations conclude that the questionnaire is valid and reliable. All the classical

assumptions for OLS that include normality, autocorrelation, and heteroscedasticity are also met. Moreover, the results of regression analysis are presented in the following table:

Table-5: The Result of OLS Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.904	.222	2.163	13.107	.000
	GEND	-.034	.059	-.053	-.581	.562
	MOTIV	.575	.231	.219	2.486	.014
	EXP	.011	.054	.018	.208	.835
	ORG	-.044	.022	-.181	-2.017	.046
	SCHO	.033	.055	.053	.592	.555

a. Dependent Variable: PERFORM

F = 6.208 Sig. = 0.008

Table-5 above explains the link between student academic performance (PERFORM) and gender (GEND), learning motivation (MOTIV), experience in accounting courses (EXP), activeness in the student organizations (ORG), and scholarship (SCHO). The result shows that learning motivation (MOTIV) influences positively on student academic performance, meanwhile, activeness in the student organizations

influences negatively on student academic performance with probability value 0.014 and 0.046 respectively, which are smaller than $\alpha = 0.05$. Moreover, the rest of independent variables (i.e., GEND, EXP, and SCHO) do not have a significant influence on student academic performance with probability value more than $\alpha (0.05)$. Then the model for regression is presented as follows:

$$PERFORM = 2.909 - 0.034GEND + 0.575MOTIV + 0.011EXP - 0.044ORG + 0.033SCHO + \epsilon$$

DISCUSSION

The first hypothesis in this study states that gender influences on student academic performance in the first year of university study. The result of the statistical analysis shows that gender has no significant effect on student academic performance in the Accounting Department of Jenderal Soedirman University. Therefore, the first hypothesis in this study is not supported. In other words, the finding in this study does not support the argument stating that there are differences in learning characteristics between male and female students in which female students are commonly characterized by more diligent in the learning process. The findings of this study indicate that gender does not affect student academic performance which means there is no difference in learning patterns between male and female students. Thus the findings in this study are inconsistent with previous studies which found a significant relationship between gender and student academic performance [21-26, 20]. Nevertheless, the findings in this study are in line with previous studies which found no significant relationship between gender and student performance [34, 7].

academic performance. Therefore, the second hypothesis is supported. This indicates that the higher the students' learning motivation which is measured by the high attendance rate in attending the lecture will improve the student academic performance. Thus the findings of this study support the argument which states the importance of learning motivation in improving student academic performance. Moreover, the finding of this study coincides with previous studies which found a positive relationship between learning motivation and student achievement [31, 32].

The third hypothesis in this study states that experience in the accounting courses influences on student academic performance in the first year of university study. The result of the statistical analysis of this study shows that experience in the accounting courses does not have a significant influence on the student academic performance. Therefore, the third hypothesis is not supported. Thus the argument stating that the experience in studying basics accounting courses in the previous education will be positively related to student academic performance is not proven for the case in the Accounting Department of Jenderal Soedirman University, Indonesia. It can be explained because students at the Accounting Department of Jenderal Soedirman University came from the junior high school in both majors (i.e., exact science and social science) as well as the vocational high school majoring

in business and management. In general, the education system of the junior high school in Indonesia gives tougher learning materials to students of exact science than students of social science and vocational high school. For example, students of exact science major get more hours in studying math compare to those students from social science major as well as vocational high school. Therefore, normally students from exact science major have higher intellectual intelligence compared to those students from social science major and vocational high education. Thus, even though the accounting students who come from exact science major do not have experience in studying basic accounting courses, they will quickly adapt in studying accounting courses in the first year university study. This condition makes no differences in the student academic performance between those who come from exact science major and social science major/vocational high education.

Therefore, the experience of studying the basic accounting courses at the previous level of education has no effect on the student academic performance in Accounting Department of Jenderal Soedirman University, Indonesia. Thus the findings of this study are not in line with some previous research that found a positive relationship between the experience of studying the basic accounting courses at the previous level of education with the academic performance of students majoring in accounting [15, 16, 1]. Nevertheless, the finding of this study is in accordance with Bergin [17] who found that understanding of basic accounting materials acquired in the junior high school has no significant effect on student academic performance in the first year of university study.

The fourth hypothesis in this study states that the activeness in student organizations influences on student academic performance in the first year of university study. The result of the statistical test shows that activeness in the organization has a negative effect on student academic performance in Accounting Department of Jenderal Soedirman University, Indonesia. Therefore the fourth hypothesis is accepted. The finding of this study supports the argument that when the activeness of a student in following various student organizations at the university causes the student cannot properly distribute the time for their activities in the student organizations and time for learning as the main task of a student, it will negatively affect the student academic performance. This is supported by the fact that some of the student organizations at Jenderal Soedirman University have activities that are very time-consuming to the students, thus reducing their time for study as their main obligation. Therefore, these conditions will certainly have a negative effect on their academic performance.

The fifth hypothesis in this study states that scholarship influences on student academic performance in the first year of university study. The result of the statistical analysis shows that the scholarship does not have a significant influence on the student academic performance. Therefore, the fifth hypothesis is rejected. The finding of this study does not support the argument that the scholarships given to students whose the requirements are having good academic achievement do not affect the academic performance of the students. It is probably because one of the other scholarship requirements is given to economically disadvantaged students, so students who do not receive scholarships because they come from economically capable families are also many who have good academic performance. So this study finds that the provision of scholarship has no significant effect on the student academic performance. This finding is not in-line with Ballester [34] who found a positive relationship between scholarships and academic performance of accounting students at the Business Economics Department, Universitat Autònoma de Barcelona, Spain.

CONCLUSION

This study aims to analyze the factors affecting the student academic performance in the first year university study at Accounting Department of Jenderal Soedirman University, Indonesia, that consist of gender, learning motivation, experience in the accounting courses, activeness in the student organizations, and scholarship. With 125 students as a sample and using OLS regression analysis, the findings conclude that motivation has a positive influence on student academic performance, meanwhile, activeness in the student organizations has a negative effect on the student academic performance. Moreover, the rest of independent variables (i.e., gender, experience in the accounting courses, and scholarship) do not influence student academic performance.

From the findings above, it is suggested to the accounting programme officers at Jenderal Soedirman University to give more motivation for the students by improving their attendance on the courses due to the finding shows that the high rate of course attendance has a positive influence on the student academic performance. If currently, the requirement for students in order to be able to join the exam is 70% of attendance rate, it will be better to be improved, for example, 75% or 80%. Moreover, for those students who are very active in more than one student organizations, they should be able to manage their time and allocate time properly for the organization and for learning as their main obligation as student. Therefore, their active participation in the student organizations will not be harmful to their study.

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