EFFECTS OF STUDENT'S ATTENDANCE ON ACCOUNTING STUDENT'S PERFORMANCE

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ABSTRACT: Several factors may affect students’ academic performance at universities. The study aims to find out whether student's attendances have an impact on their academic performance in accounting courses. To accomplish this, a questionnaire was distributed among one hundred Accounting and finance students at Ahlia University. The analyzed data showed a significantly important result which state that if the students are committed in attending their lectures that will improve student’s performance. Results further reveal the effective role of instructor in attracting students to attend lectures by presenting the accounting course material in attractive and interested way. Impling strict attendance policies have a counterproductive result where making class attendance mandatory may cause negative effect by students who shows up in class just to avoid the punishment as they may distract the others. To have distinct students that are able to lead the kingdom towards a bright future, we must examine all aspects that contribute to establishing refined students and raise their level of performance. The finding of this study can contribute in enhancing the performance of accounting students.

KEYWORD: Attendance, students’ performance, accounting education, importance of attending.

INTRODUCTION

The richness of knowledge and skills can be acquired by receiving good education. What are the determinants of a good education? The foundation of a good education comes from excellent educator and hard-working student. However, there are some limitations that may affect one of the parties to receive or deliver an excellent education manner. From here emerges the idea of establishing the International Association for Accounting Education & Research (IAAER).

The mission of IAAER is to enhance distinction in accounting education and research on a universal basis and to maximize the assistance of accounting academics in developing and maintaining a very high quality and internationally recognized standards of accounting practice.

The accounting student and academic faculty both are responsible for the student's failure to receive the necessary skills for the modern work environment and do not fit with expectation. (Ref: BinhBui& Brenda Porter. The Expectation-Performance Gap in Accounting Education: An Exploratory Study). As observed by the article, the performance of accounting students in the GCC countries does not meet the expectation That generates a considerable attention to study and solve the reasons beyond the low level of accounting students performance. From this standpoint, the
idea of this research emerges to identify the roots and determinants that can reduce the level of accountability in students of the GCC countries.

Generally Speaking, student's performance can be determined by many factors. When thinking about the subject, the most important thing that comes to the mind are collage atmosphere, instructor's behavior, teaching language, teaching methods, timing, students who are working, friends and finally class attendance. This paper will focus on the effects of student’s attendance on his/her performance.

Some people may wonder what students think when they miss their lectures? Let's go through it step by step. First of all, most of students are less likely to attend when they do not expect to learn. Second, some students believe that they have already understood the subject material well and there is no need to attend since the subject material is not a new challenge to them. Third, some instructors do not align the subject material that is tough in the class with what appears on testes and assignments, so student feel that attendance is a waste of their time. Finally, the way of presenting the subject material in class by instructor transfers a boring course to an interesting course that can attract student’s attention.[Ref: Tom Clay and Lori Breslow, MIT Faculty Newsletter, Why Students Don't Attend Class.]

On the other hand, in order to reduce the non-attendance phenomenon, students must be educated and advised about the importance of showing up in classes. It is important to attend class frequently to grasp the essential knowledge. Firstly, students will be able to memorize information longer when they participate, debate and share their thoughts and opinions with the instructor and classmates. Another desirable benefit that students gain from attending is that it enhances and develops their communication skill especially speaking, listening and presentation skills which are essential in further consolidating their critical thinking skills. On top of that, students who regularly attend classes can shortcut study time if they attend on a regular basis. Students must also believe that the instructor will add value to them and can present the material in a way that make them dispense the textbook and sufficient with their note book.

In particular, attendance is pivotal and very important for accounting students. Since Accounting Courses have a huge amount of practical activities unlike other theoretical courses, students cannot understand and absorb the material without the instructor’s explanation.

Additionally, does student's attendance affect the instructor’s behavior? The teacher exerts great efforts in the preparation for the class and it is important to interact with students and get feedback from them to be able to meet the student's needs and help him/her grasp the course material effectively. When parts of a class are missed, educational message cannot be delivered in full.

Everything needs to be driven by motivation and stimulation, instructor should be fully conscious of that, and students also who attend classes must experience obvious benefits. Class discussion and all material presented in class must be involved and covered in test. Additionally, sometimes punishment to students must be avoided, and attendance must be related to the grades, having unannounced quizzes during the class. Grading participation makes students more actively aware of the value of their presence.
After identifying the reasons beyond non-attending classes and the importance of the attendance, this paper demonstrates interest in knowing the effects of these reasons on the student’s performance and to conclude ways to encourage students to attend.

Non-attendance has become a phenomenon among accounting students at Bahrain’s Universities. A case study will be conducted on Accounting & Finance students at Ahlia University to develop radical solutions to this problem.

1.1 Aim of the project:

Several factors may affect students’ academic performance at universities. The purpose of this study is to fill the gap of knowledge that need to be improved to enhance students attendance. Also, there is a need to identify the factors that affects the overall student’s performance.

1.2 Research Question:

1. Why do some students refrain from attending the class?
2. The issue of whether attendance improves academic performance.
3. Does instructor’s verbal aggressiveness influence student’s performance?
4. What determines the improvement of accounting student’s performance?
5. What are the factors that help to urge students to attend?

1.3 Objectives:

1. Identify the determinate of accounting student performance at AU.
2. Examine the relationship between student’s attendance and student performance.
3. Measure the relationship between instructor’s behavior and student’s performance.

LITERATURE REVIEW

Advancement of student’s performance has been the most important concern and top priority of educators. This article will discuss the effect of attendance of accounting students on their performance. Several Studies have been conducted in this area. This chapter will tackle some of these studies.

First, the performance of the students can be affected, so there must be some ways to improve and enhance it into higher level. In 2005 at University of Malay a study has been conducted to measure the performance and the factors that affect the performance of Business & Accountancy student in Malaya University. This paper methodology is different from the other, since the measurement is made by the student’s GPA (Grade Average Point). The study shows that student’s background about some subjects before entering the universities helps him/her perform better. The study reveals that there is a relationship between student’s performance and his/her nationality, where Chinese student executes better than Malay and Indian student. However, the researcher was interested in the variable that affect student before entering the universities and did not look through the variables that affect the student during his/her studies in the University

However, student’s attendance has been discussed in the accounting education since the beginning of the 21st century, where Morgan at BEST Conference in 2001 discusses the reasons that lie
behind the student’s absence where literature and the student’s attendance in that time haven’t receive any attention. However, Nine factors that might affect the student’s attendance have been discussed through a questionnaire, and the result has shown that among these factors, three of them have a high impact; student year, whether the lectures are stimulating or not and whether there is punishment or incentives. Other factors might be important but for the chosen sample seems not.

The topic seems interested and some may think that it may contribute to reaching the goal of having distinct school, as in 2002 Joyce L. Epstein & Steven B. Sheldon in their study were focusing on minimizing absenteeism among students to have distinct school. The study highlights what schools can do to enhance the level of daily attendance. What is controversial is that only few studies have shown how co-operation between schools and family can have such influence in increasing student’s attendance. The data of this study were collected through student's daily presence and chronic absenteeism and on the implemented partnership practices that help in raising student’s attendance. The finding shows that having practices partnership between family and schools will increase daily attendance and reduce chronic absenteeism. On the whole, the study suggests that involving the family in activities may increment the attendance too.

Moreover, the absence of students may be affected by universities policies regarding the attendance as some may think that having strict instructions will increase student attendance. Sharmistha Self has studied this factor to find out if there is any effect on the class attendance by applying policies and examining the behavior influence of the attendance policies nature on class attendance. The study covers 674 students in principles of macroeconomics classes in an undergraduate, public Midwestern university. The study shows that having clear attendance policies will decrease the absenteeism. Since the presence of the students raises their grades and their performance, there should be some strict laws limiting attendance and absenteeism. Universities should establish clear policies regarding this issue. In some cases, instructor should not be complacent with the student because it is possible that it will lead to negative consequences.

Another factor may have influence on student’s attendance, Where Jason Snyderman, Robert Forbus and Mark Cistulli in their study have examine whether the instructor verbal aggressiveness and class Attendance policies have any effect on student’s class attendance. The study was measured on 173 student of a managerial communications course. According to the results of this study, it was not expected to have no relationship between the instructor’s verbal aggressiveness and the students’ performance because the instructor with such behavior will not motivate student to participate and attend class and reduce the student satisfaction therefore student will not be encouraged to present their idea freely. What is more, the study has proved conclusive result that there is a positive correlation between student attendance and their grades.

On the other hand, some may wonder is there really a relation between student’s attendance and his/her academic performance. A study has been conducted at Scottish University that focus on two parts of student attendance, the reason of non-attending and the relation between attending and academic performance. It makes sense that the presence of the student cannot be fully achieved over the semester, this due to student’s circumstances that cannot be avoided such as illness or car accident. The study finds that large number of student will be absent for an assortment reasons among higher education. The study also concludes that student lacks the skills of time management, since student are unable to strict a balance between their career and study. To
stimulate students to attend, universities should develop lectures fits workers agenda. On top of that, this study also has proved that there is a clear positive relation between student’s performance and his/her attendance.

In a narrow view, is Accounting student performance affected by attending classes, there have been several studies that focused on this aspect. In 2010, KPOCHI CELESTINE TORYILA has noticed Poor performance of the student in Accounting and his study discuss the Internal (absence to lecture) and External (parents’ social economic-status) factors that cause’s poor student’s performance in accounting courses at Benue State University Makurdi. A questionnaire about the factor that might have an impact on the student’s performance was distributed to collect the data and the researcher used t-test and sample percentage to analyze these data. The data analyzed has showed that the key factor cause a fall in the student’s academic performance are extracurricular activities and parent’s financial and social situation. Overall, the researcher has recommended that the government should provide scholarship for students from family with low level of income in order to enable students to focus on their studies.

In the same subject framework, a study in 2014 has been done to reveal the determinant of Accounting student’s performance at the College of Business Studies at the Public Authority for Applied Education and Training in Kuwait. A questionnaire was distributed to second-Year Accounting student to reach the determinate of the performance. The study found that student high school major has a very high impact on their performance in the college, where scientific student major with strong mathematical background perform better in accounting courses than humanities student major does. Additionally, the study shows that female academic performance is much better than male as they have more free time to study. Moreover, the study shows the important of communication skill among students, since the active interaction between student and instructor have a significance impact on the student academic performance.

2.1Difference between previous study and current study:

After reviewing some articles that discuss student’s attendance, it shows that there have been many international studies within attendance among college students. However, no studies have been make from a Bahraini perspective, so this study will be interested in one factor that may affect the student’s performance, which is the student attendance. What is more, the study will be on Accounting and finance student, as attendance seem to be important factors for practical course.

Most of the previous study have been discussing the several factors that may have impact on students performance. some important points can be drawn from these studies. First, it is important to consider that setting a strict laws regarding the absences and link it to the student grades will increase their attendance. Second, instructor must be aware that full student attendance cannot be achieved because of circumstances beyond the will.

On the other hand, we must take into account all the circumstances of the students, including working conditions, where previous studies have proved that the presence of students working less than what it should be. Finally, the attendance process can have some effect from the instructor, making the lecture interesting by adding new knowledge will stimulate the student to attend.
On the whole, The performance of the students is very important and should have more attention from universities as their performance will gain lots of benefits. From this standpoint, the study will discuss the performance of students from one aspect which is their attendance. As Catriona and Nicholas proved in their study that the student attendance and their performance are positively correlated.

Bahrain is one of the leading countries of the financial sector due to it is distinctive geographical location that contributes to making it an important financial center in the region.

On the other hand, Manama is the capital of financial sector in the region, as it is the home of many financial Structures. There are many facts which prove that Bahrain was and still is in the development of rapid growth in the financial sector, where it was named the world's fastest growing financial center by the City of London's Global Financial Centers Index in 2008. Some may wonder about the reasons why the Kingdom of Bahrain is an attractive hub for foreign investors and being a good opportunity for them. First, Bahrain through it is perfect position can be the key of the financial sector in the Middle east. Bahrain is known by its strong regulatory framework as the CBB drive the entire financial sector by establishing regulatory practices. Second, according to CBB fact sheet, it shows that in 2011 there are about 400 financial institutions in Bahrain this constitutes about 25% of Bahrain’s GDP.

On top of that, Bahrain is considered as the freest economy in the Arab world and the 10th in the world that was awarded by signing the Free Trade Agreement with the USA. Stages of development and growth taking place in the country needs a lot of hard work and effort and the best way is to invest in the education sector and to qualified the students well for the labor market. From this point, studies have headed towards the ways that help to improve the performance of the student in universities. To have distinct students that are able to lead the kingdom towards a bright future, we must examine all aspects that contribute to establishing refined students and raise their level of performance. This study may be just the begging of a new study that will develop the Accounting education in Bahrain. This paper will highlight on the student attendance and how it affect their performance, especially in Accounting and finance student at Ahlia University.

**METHODOLOGY**

The gap of knowledge in this study is the effect of students’ attendance on their performance which can be fill full with a systematic methodology. This paper is designed to examine the applicability of this theory.

There is two types of research methodology, quantitative and qualitative. The quantitative method depends on numerical data such as scale, frequency and range which can be conducted through interviews such as telephone and door-to-door interview, self-completion such as survey and mail. Unlike the qualitative method which depends on exploring and understanding values, attitudes, believes and behaviors by using techniques like, focuses group, observation research and case study.
Sample:

The relation between student attendance and the impact on their performance will be measured by quantitative research method. In order to reach the research aims, a survey will be distributed among 100 students majoring in Accounting and Finance at Ahlia University. The sample was selected in a convenient way as the survey will be distributed among two section of Accounting 1, one section of Accounting 2, one section of Accounting Intermediate 1, one section of Accounting Intermediate 2 and one section of Advanced Accounting as these courses are undertaken by varies years students. As this study is related with student attendance.

Statistical Techniques:

This study will use the collected data to generate a useful meaning, descriptive statistics which is describing the characteristic of sample. The data will be analyzed by two techniques; T-test and correlation. The data will be analyzed through SBSS "Statistical Package for the Social Sciences".

Research Hypotheses:

To begin with these process, hypotheses must be created. According to Kerlinger 1986; "hypotheses statement contain two or more variables that are measurable or potentially measurable and that specify how the variables are related". In this study three hypotheses will be used in order to measure the relation between attending and impact on performance of students, the three hypotheses are as follows:

1. H0: Student’s attendance does not affect his/her academic performance.
   HA: Student’s attendance dose affect his/her academic performance.
2. H0: The way of presenting Accounting course material does not affect student studying time.
   HA: The way of presenting Accounting course material does affect student studying time.
3. H0: Attending Accounting course as practical course classes does not affect student understandability and performance.
   HA: Attending Accounting course as practical course classes does affect student understandability and performance.
4. H0: Implying strict rules by Ahlia University does not affect student attendance.
   HA: Implying strict rules by Ahlia University does not affect student attendance.

The result of the collected data will be analyzes using the above mentioned method to support or refuses the research hypotheses.
3.4 Conceptual framework:

Graph (1): conceptual framework
Analysis

Descriptive analysis:

Descriptive analysis was used to analyze the survey questions, it will give an overview and simple summary for what is included in the study results.

<table>
<thead>
<tr>
<th>#</th>
<th>Variables</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Male</td>
<td>41</td>
<td>41.4</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>56</td>
<td>56.6</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>97</td>
<td>98</td>
</tr>
<tr>
<td>2</td>
<td>Student Year:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1st Year</td>
<td>25</td>
<td>25.3</td>
</tr>
<tr>
<td></td>
<td>2nd Year</td>
<td>23</td>
<td>23.2</td>
</tr>
<tr>
<td></td>
<td>3rd Year</td>
<td>32</td>
<td>32.3</td>
</tr>
<tr>
<td></td>
<td>4th Year</td>
<td>16</td>
<td>16.2</td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>98</td>
<td>99</td>
</tr>
<tr>
<td>3</td>
<td>Student statues:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Full Time Student</td>
<td>81</td>
<td>81.8</td>
</tr>
<tr>
<td></td>
<td>Employer</td>
<td>13</td>
<td>13.1</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>94</td>
<td>94.9</td>
</tr>
<tr>
<td>4</td>
<td>Student Accounting course grades:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A</td>
<td>37</td>
<td>37.4</td>
</tr>
<tr>
<td></td>
<td>B</td>
<td>40</td>
<td>40.4</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>18</td>
<td>18.2</td>
</tr>
<tr>
<td></td>
<td>D</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>97</td>
<td>98</td>
</tr>
</tbody>
</table>

Table (1) General information

The survey was distributed to 100 Accounting and Finance students at Ahlia University and the respondent student was 99. And as shown above the sample contained more female students, and that because the sample size was convenience. The study was also keen to distribute the survey in a way that it include students from several years but the largest proportion in the sample included students from the third year. What is more, the study can be more reliable as the sample include mostly Full-time students, it is obvious that the presence of the student will be higher this is due to focusing on their study only and there are no obstacle preventing him from attending.
The study has shown that the presence of students contributes significantly to the understanding of the course material and absorbed better. That result reinforce the importance of attendance and the importance of paying attention to that point by the universities by placing strategies that increase the attendance rate and strict laws for their best interest. The study has demonstrated that the lecturer plays an important role in the student’s understandability of the subject. Around 50% of students rely on instructor explanation so they must try to attract students to attend by creating new ways of explanation as the study has shown that the main reason behind the absence of students is the boring explanation style of the course material. In addition, the second important reason of non-attending is inappropriate lectures schedule timing, although Ahlia university has made great effort in preparing the most suitable timing schedule for their student through the pre-registration but it seems that students are not conscious of the importance of the pre-registration so Ahlia university must Intensify awareness campaigns about the consequence of pre-registration as the student keep complaining about inappropriate lectures schedule timing.

The study rated the student attendance and it shows that the student attend more than 60% of their lectures that because the sample does not contain employed student.

Table (2) Student Attendance

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The study rated the student attendance and it shows that the student attend more than 60% of their lectures that because the sample does not contain employed student.
Table (3) : statement analysis

The importance of attending lectures are not limited to enhancing the student understandability of the course material but it also can play a major role in providing student with good communication skill to prepare them well for the labor market. The benefits of attending more than imagined, the study finding shows that 52 out of 99 students has agreed that studying time can be shortcut by attending classes regularly. Also, when students attend the lectures they will have the opportunity to take notes and write down the important points that facilitate their study and help them understand the material, which could make them dispense the text book that might be a bit complicated and takes more time to absorb.

On top of that, Accounting courses is considered as practical courses which obviously need student to attend classes because such subjects required to be explained by instructor, so it can be easily understood by student as they will not be able to rely on themselves in studying it. Consequently, attending lead to enhance student absorption that will accordingly improve students grades. So the university must take into consideration the importance of attendance. Most of students are confused whether implying strict policies regarding attendance by universities will make difference and improve student’s performance.
Imprecal Study:

The procedure of drawing a conclusion for the stated hypotheses to reach more accurate, reliable and variability result can be done by inferential statistic. In this section two type of testing will be used to analyze the five hypotheses, linear regression and one sample t-test.

The simple regression which is about estimating the relations between two variables has been used to test the first three hypotheses:

The rejection of the first null hypothesis which state that student’s attendance does not affect his/her academic performance inferred the importance of attending lectures to develop and raise the level of student performance at the university. So, it is noticed that students who earned good grade were less likely to miss lectures. This result denote on student responsibility if his performance has been reduced in the case of lawlessness and lack of discipline in attendance. This idea supports what has been inferred in a previous study carried out by Catriona Paisey and Nicholas J.Paiseyat a Scottish

<table>
<thead>
<tr>
<th>No</th>
<th>Null Hypotheses</th>
<th>R</th>
<th>R²</th>
<th>t-test</th>
<th>Sig.</th>
<th>Accept or Reject H₀</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Student’s attendance does not affect their academic performance.</td>
<td>34.30%</td>
<td>11.80%</td>
<td>3.558</td>
<td>0.001</td>
<td>Reject H₀</td>
</tr>
<tr>
<td>2</td>
<td>The way of presenting Accounting course material does not affect student’s studying time.</td>
<td>39.90%</td>
<td>15.90%</td>
<td>4.172</td>
<td>0.000</td>
<td>Reject H₀</td>
</tr>
</tbody>
</table>

Table (4) : Regression analysis

University which proved that there is a clear positive relation between student’s performance and their attendance. So focusing on attendance may be a key to success.

One of the important results that has been reached by this study, is that studying time can be shortened as the second null hypothesis has been rejected to prove that student’s attendance and discipline in the lectures will make student dispense the text book and sufficient with the notebook. Therefore, student will spend less time in studying since they have written down the important points that was mentioned by the instructor in the class.

One sample t-test, which is testing the hypotheses if the scaling term were known has been used to analyze the following hypotheses:

<table>
<thead>
<tr>
<th>No</th>
<th>Hypotheses</th>
<th>Mean</th>
<th>t-test</th>
<th>Sig.</th>
<th>Accept or Reject H₀</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Attending Accounting course as practical course classes does affect student’s understandability and performance.</td>
<td>2.25</td>
<td>-5.551</td>
<td>0.00</td>
<td>Reject H₀</td>
</tr>
<tr>
<td>4</td>
<td>Implying strict rules by Ahlia University does not affect student’s attendance</td>
<td>2.75</td>
<td>-1.865</td>
<td>0.06</td>
<td>Accept H₀</td>
</tr>
</tbody>
</table>

Table (5): One sample t-test
The third hypothesis was interested in whether the student attendance have any impact on the understandability of the accounting course material. Accounting courses are considered as practical courses which required student to attend to be able to absorb the material, the study shows that there is relationship between these two variables as understanding require attending lectures. From this perspective, the attendance can play a major role in enhancing and raising Accounting student performance level and in order to motivate the students to attend, university should create attractive learning environment. Additionally, the importance of instructors should not be overlooked because instructor can create new teaching ways to attract student to attend.

However, when students shows up in classes, they gets the chance to know the important point that is covered by the instructor and might be included in the exams. Add to that, the study showed that the presence of the student reinforces his communication skills where 65.5% of the sample agreed that attendance contribute and enhance the student ability to discuss and debate.

Moving to the last null hypothesis which indicate that implying strict rules by Ahlia university does not affect student’s attendance, the result shows that students did not support the idea of moderating them to attend by implementing rigid rules. Instead, the students prefer to have the right to decide whether to attend lectures or not because they have grown up enough to prioritize their time. Sometimes making class attendance mandatory may cause negative effect by students who shows up in class just to avoid the punishment as they may distract the others.

To be clear, from students perspective strict attendance policies seems to be detrimental, but neutrals percentage of students must be taken into consideration as it is 33.3% which indicates that stating strict rules in some cases can cause a positive consequences.

CONCLUSION

Accounting is considered as the language of business where all data can be meaningful in universal financial statement. Therefore, recently a new science has been highlighted on Accounting Education which mainly focuses on developing, improving and enhancing students performance and pay attention to all the ways that affect the level of student understanding of accounting material. From that important aspect, many researchers have been interested to develop the Accounting Education. Several studies went over the factors that impact heavily on student performance. Two types of factors can affect student’s performance, external factors (parents’ social economic-status and transportation) and internal factors which universities are able to influence it, including explanation language, universities atmosphere, motivational factors and students attendance.

Attendance is a way to teach commitment, as regular attendance from childhood at school is important to help children to achieve and get the best possible start in life. Where it will make the student gets used to commit at university and work in the future. In a narrower view, Attendance at the university has more benefits that can just influence student’s academic performance. This study has focused on the impacts of students attendance in accounting lectures on their academic level.

Is there really a relation between students attendance and their grades? There are several studies which prove that student’s grades can be affected by his/her presence in classes. A study was conducted by Jason Snyder, Robert Forbus and Mark Cistulli in 2012 found that there is a positive relation. A sample of one hundred Accounting and Finance students from Ahlia university have been conveniently selected to prove that. In analyzing the data, two types of
satirical analysis have been used, regressions and t-test, two main conclusions could be drawn from the regression analyses as the results has matched the assumed hypotheses. The most important finding of this study shows that student’s attendance affect his/her academic performance. 61.6% of Accounting and Finance students agree that attendance can improve their grads and enhance their performance. The other conclusion indicate the role of the instructor in refinement of student skills and the degree of accounting course understandability. As long as the manner of explanation and presentation of the course material are creative and contain all essential aspects of the subject, students will understand better, therefore studying time will be less. Instructors must be aware of the importance of their role in the student's academic life in order to devise ways of endearment in lectures that attract students to attend and take notes of the important points which will enable them to absorb easily.

Two more conclusions can be drawn from t test analysis, Attending Accounting course as practical course classes affect student understandability and performance which matched the assumed hypothesis. However, the last hypothesis does not match the result which indicates that Implying strict rules by Ahlia University does not affect student attendance unlike what has been reached by Sharmistha Self in 2012 who has proved that having clear attendance policies will decrease the absenteeism.

To sum it all, an implication of this finding is that to enrich the learning environment and develop student academic level, instructor must innovate creative ways to attract students to attend where their attendance play a major role in enhancing their understandability of accounting course material.

Recommendation and Future studies:

The study aimed at measuring whether there was a relationship between attending lectures and student’s performance in Accounting courses and the result has shown that there is a positive relational between these two variables as one possible consequence of non-attendance namely the poor performance of the absent student.

Results also indicated the importance of the instructors in improving student performance as they are the main controller in the presence of students through what they are presenting in the lectures. Therefore, these results should be exploited well to serve the accounting education.

After the study confirmed the impact and the importance of the presence, there must be cooperation between parents and the university to stimulate and encourage the student to adhere attendance.

The parents are the first socialization in students life, so they must raise them up with the culture of commitment in all their affairs. Generations changes and the current is not like the previous generations. The strict rules in the past were adhere students to attend, but this is no longer effective at the present time as the students see that strict laws set by the universities make the students feel that they are not mature enough. Therefore, the study recommends giving the students the freedom to take the decision to attend. Additionally, university should highlight the importance of attending in the induction day so students can begin their studies in the right direction. What is also recommended to be done by university is giving students bounce for their attendance.

As the technology increases day after day, the university should take an advantage of that by creating a new way of teaching which can be done through online class attendance that lead student to attend classes anywhere at any time.
Further research can be done in universities with different nationalities, student who have different background and culture. This study has focused on the internal factors that may affect student’s attendance, other study can examine the effect of the external factors of attendance. What is more, the factors that encourage students to attend can be determined by further study.

Limitation of the study:

The results of this study can be more accurate than it is, as the sample of this study contained one hundred accounting and finance majoring students only, which considered as slightly small sample compared with the university students. In addition, the sample has been selected in a convenient manner and has not been done in a deliberate manner that include different academic levels of students. The largest proportion of the sample contained excellent and unemployed students.

An important point must be referred to, namely that the study did not include the instructor opinion of the importance of students attendance where the instructor points of view could reinforces the results of this study.

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