





## FACTORS INFLUENCING ACCOUNTING STUDENTS UNDER-PERFORMANCE: A CASE STUDY IN A MALAYSIAN PUBLIC UNIVERSITY

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### ABSTRACT

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#### Keywords

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This study examines the factors influencing students' under-performance in an advanced financial reporting course. Specifically, this study examines four factors which may influence the accounting students' under-performance in an advanced financial reporting course, namely class attendance, curricular activities, internship experience and English language proficiency. This study conducted a questionnaire survey on 83 final year accounting students who had failed the advanced financial reporting course at least once. The results indicated that class attendance, curricular activities and internship experience are associated with students' under-performance in this course. However, English language proficiency is not a significant factor influencing students' under-performance in the advanced financial reporting course. This indicates that understanding the content rather than the language used to teach the course is more important for student success in this field. However, further analysis shows that English language and curricular activities are significant factors for success in the advanced financial reporting course when regressed with other factors. These findings could assist academics in understanding the factors influencing students' under-performance in the advanced financial reporting course and subsequently help develop strategies to improve results in the classroom.

**Contribution/Originality:** This study contributes to existing literature on the importance of class attendance, curricular activities, internship experience and English language proficiency on accounting students' performance in the advanced financial reporting course.

### 1. INTRODUCTION

It is undeniable that education is important for Malaysia's economic and social development. The *Malaysian Higher Education Blueprint 2015-2025* emphasizes that the learning journey does not only inspire creativity and fosters innovation but can also nurture youth with the necessary skills to enable them to compete in the modern labor market, which is a key driver of economic growth. The government's initiatives through the New Economic Model, Economic Transformation Plan and Government Transformation Plan are to ensure that the education system continues to progress in tandem with all the said initiatives. In view of these initiatives, one of the public

universities in Malaysia, specifically the Faculty of Accountancy, has put in place its mission to provide education and experiences to enable its graduates to adapt to changes in their professional lives.

The Faculty of Accountancy of the public university in this study introduced the Bachelor of Accountancy program in 1981. The four- year program aims to prepare the students for careers in different areas of accounting. This is in line with the National Agenda that aims to produce 60,000 accountants by the year 2020. There are concerns however among academics and practitioners about the rise in the rate of unemployment among accounting graduates due to their poor final performance results (Jameson *et al.*, 2015). The Accounting Faculty had experienced high failure rates among its students in the advanced financial reporting course that consequently affected the students' final performance results. Hence, there is a need for academics to analyze, assist and improve students' performance in order to safeguard the perceptions of stakeholders towards the quality of the program and at the same time address the issue of unemployment (Ghani *et al.*, 2012). For example: statistics for the advanced financial reporting course in the Faculty showed more than 20% of the students from the academic years 2014 to 2016 did not perform well in their final year examinations. Of consequence, the students had difficulties in attaining satisfactory cumulative grade point averages (CGPA). As the issue of high failure rates among the students who have enrolled in the advanced financial reporting course is of great concern, it is important to examine the factors that impede the students' success.

This study examines the factors influencing students' under-performance in an advanced financial reporting course. The findings in this study can assist academics to understand the factors affecting students' performance and subsequently develop strategies to ensure that the students' performance is improved. . The following section presents the relevant literature. Section 3 outlines the research framework and Section 4 describes the research design used in this study. Section 5 presents the summary while the last section, Section 6, summarizes and provides the conclusion to this study.

## 2. LITERATURE REVIEW

### 2.1. Students' Performance

Studies in the field of education have defined students' performance as their ability to demonstrate desired behaviors and appreciate acquired knowledge by integrating appropriate skills as expected by potential employers and the public at large (Simpson, 2006; Kuh *et al.*, 2007; Wadu and Yat, 2012; Lori and Regina, 2014; Yang *et al.*, 2016; Caifen *et al.*, 2018; Dampson *et al.*, 2018; Del Carmen Nolasco, 2018). Students' performance is important not only to the students themselves but to the academics and universities as well, as it represents the success of the educational process (Maksy and Zheng, 2008; Ghani and Muhammad, 2016). Kuh *et al.* (2007) identified two perspectives of a successful student, namely academic achievement and personal development. Academic achievement refers to a traditional measure of success, often measured by the scores obtained by the students. Personal development on the other hand, refers to the desired benefits acquired by the students through knowledge acquisition. The ability to demonstrate the skills to translate knowledge into practice is also used to characterize a successful student. Wadu and Yat (2012) suggested that these attributes would be most valued by employers.

From another point of view, Simpson (2006) defined a successful student as one who possesses the ability to graduate on time with satisfactory results. This would mean that it is important for students to pass all subjects in one sitting so that they will be able to graduate on time. However, studies have shown that there are factors that can deter students from performing well in examinations.

### 2.2. Class Attendance and Students' Performance

Class attendance is important in the higher education arena as it forms a platform for students to experience face to face interaction with academics (Padurath *et al.*, 2013; Lukkarinen *et al.*, 2016). Class attendance refers to the

number of times students attend classes on a particular subject. Often in practice, student absenteeism from class is a problem (Arulampalam *et al.*, 2007; Kassarnig *et al.*, 2017).

A number of studies have suggested that class attendance is an important factor to measure performance in final examinations, that is, students who attend more classes are more likely to achieve higher grades in the final examinations (Moore *et al.*, 2003; Purcell, 2007; Padurath *et al.*, 2013; Lukkarinen *et al.*, 2016). Several studies have supported this notion and found significant evidence on the effects of class attendance on students' performance (Hammen and Kelland, 1994; Padurath *et al.*, 2013; Lukkarinen *et al.*, 2016). These studies have argued that for each count of absence, there would be a corresponding decrease in the scores of the final examination. Another set of studies however, found that students who perform best in the final examinations are not necessarily those who have better understanding of the subject taught (Frost and Fukami, 1997; Ledman and Kamuche, 2002). Instead, it depends on how the students can recall and understand the information acquired of the subject. Other studies found students' class attendance does not significantly influence their performance. For example: Hyde and Flournoy (1986) in their study found that top students make up a part of the group of students with low class attendance (21 percent).

### 2.3. Curricular Activity and Students' Performance

One of the important components discussed in literature on education is curricular activity. Students' activity refers to the extracurricular activity conducted outside the classroom. Often, the general assumption is that students' involvement in the extracurricular activities would have a positive influence on their performance (Fredricks and Eccles, 2006; Daniyal *et al.*, 2012; Seow *et al.*, 2014). However, there are students who assume that such activity would affect the students' performance in a negative way, attributed by time constraint and competing schedules. Guest and Schneider (2003) suggested that curricular activity can be divided into formal and informal activity. Formal activities include students' involvement in activities such as sports and debates while informal activities are activities such as listening to music and watching television. These two types of activities, that is formal and informal, have different effects on students' performance.

A number of studies have examined the effects of curricular activities on student performance (Marsh and Kleitman, 2002; Pritchard and Wilson, 2003; Wang and Shiveley, 2009; Prinsloo *et al.*, 2010). These studies in general investigated formal curricular activities. Several studies have provided evidence that students who participated in curricular activities performed much better compared with the students who did not participate in these activities (Pritchard and Wilson, 2003; Wang and Shiveley, 2009; Daniyal *et al.*, 2012). Other studies have found the negative influence of extracurricular activities on student performance (Broh, 2002; Baker, 2008). Dunkelberger (1935) argued that curricular activity is not the cause of low academic performance, rather the cause is absenteeism from class due to involvement in curricular activities. A few studies however, found no significant influence of students' participation in curricular activities on their academic performance (Shamsuddin *et al.*, 2014).

### 2.4. English Language Proficiency and Students' Performance

English language proficiency is generally vital in higher education as this language is often the primary medium of instruction. Proficiency is defined as students' ability to use the English language to assist them progress through their education in making decisions and communicating in both the spoken and written context (Ghenghesh, 2015). Students are expected to read, write, listen and speak effectively (Ghenghesh, 2015). Kong *et al.* (2012) suggested students are more prepared for meaningful instruction and performance in academic subjects that are taught using the English language if they are proficient in English. There are suggestions that students who are not English native but fluent in English would perform better in higher education compared to students who are not (Kaliyadan *et al.*, 2015; Martirosyan *et al.*, 2015).

A number of studies have attempted to examine the relationship between language proficiency and student performance. The findings of these studies are mixed. These studies found that students who have high TOEFL and IELTS results scored higher GPA compared to students who scored lower TOEFL and IELTS results (Sahragard *et al.*, 2011; Ghenghesh, 2015). However, although these studies have emphasized the use of TOEFL scores as an indication of language proficiency, other studies have showed self-learned English language proficiency as a predictor of student performance (Krausz *et al.*, 2005; Wongtrirat, 2010). Wongtrirat (2010) found in his study that TOEFL plays a small predictive ability on student performance. Similar findings were found by Woodrow (2006). However, other studies found no significant relationship between language proficiency and student performance (Kerstijens and Nery, 2000).

### 2.5. Internship Experience and Student Performance

Internship experience refers to the students' working experience acquired during their internship. Most universities require internship as a requirement before they can graduate, as it forms part of the academic curriculum (Koehler, 1974). Universities believe that providing internship experience can benefit students as they can benefit from the practical perspectives and learn to apply theory to practice (Jones *et al.*, 2017). The periodic reviews provided during their internship can help them to understand their capabilities better. They can also evaluate competing employment activities before making permanent commitments (Koehler, 1974).

A number of studies investigated the effects of student internship experience on their performance. The results are mixed with a few studies showing positive impact and the remaining showing negative impact on the students' performance (Curtis and Shani, 2009; Applegate and Daly, 2006). Applegate and Daly (2006) examined the effects of internship experience on 460 university students. They examined whether students who have internship experience have increased grades due to better organizational skills. Their results showed that a certain amount of work in the form of internships benefits the students and helps them to develop stronger study skills, organizational skills and time management skills. However, there are studies that showed students who did internship for more than 20 hours per week experienced negative effects on their performance (Dundes and Marx, 2007). These studies suggested that while doing internship would have positive impact on the students' performance, working more than 25.5 hours reduced their performance ability (Dundes and Marx, 2007). Other studies found little or no effect of internship on students' performance (Ehrenberg and Sherman, 1987).

## 3. RESEARCH HYPOTHESES

Studies have suggested that one of the factors that can influence students' performance is class attendance. For example: Lukkarinen *et al.* (2016) examined the relationship between university students' class attendance and performance. They found the existence of a relationship between classroom attendance and students' performance and the relationship is significant. Other studies have also shown similar findings (Purcell, 2007; Padurath *et al.*, 2013). Another group of studies however, found that students who perform best in the final examinations are not necessarily those who have better understanding of the subject taught (Frost and Fukami, 1997; Ledman and Kamuche, 2002). Instead, it depends on how the students can recall and understand knowledge of the subject. However, these studies have mostly examined the effects of classroom attendance on students' performance and not specifically focused on students' under-performance. This study aims to examine whether there is a link between classroom attendance and students' under-performance and thus, leads to the first research hypothesis.

H1: There is no significant difference between the achievement of under-performing students who recorded high absenteeism in class and those who recorded low absenteeism.

A second factor examined in this study is curricular activity. Studies that examined the relationship between curricular activity and students' performance have suggested that curricular activity influences student performance (Marsh and Kleitman, 2002; Pritchard and Wilson, 2003; Wang and Shiveley, 2009). Other studies however, have

found no significant influence of extracurricular activities on student performance (Broh, 2002; Baker, 2008). Dunkelberger (1935) argued that involvement in curricular activities is not the cause of low academic performance, but rather it is caused by absenteeism from class due to involvement in curricular activities. Due to inconclusive findings, this study develops the following research hypothesis.

H2: There is no significant difference in achievement between under-performing students who are involved in curricular activities and those who are not involved in curricular activities.

The third factor examined in this study is English language proficiency. Studies in this field have examined the link between English language proficiency and academic performance and there were mixed findings. These studies found English language proficiency a predictor of student performance (Krausz *et al.*, 2005; Wongtrirat, 2010). Other studies found no significant relationship between language proficiency and student performance (Kerstijens and Nery, 2000). This study conducted this factor in the context of advanced financial reporting. Thereby, this study develops the third research hypothesis:

H3: There is no significant association between students with low English language proficiency and those with good English language proficiency on their under-performance in examinations.

Finally, this study also examines internship experience. Several studies have examined the effects of student internship experience on their performance and the results are mixed. A few studies found positive impact of curricular activities on student performance. Another group of studies found the negative impact of curricular activities on student performance (Applegate and Daly, 2006). Yet, another group of studies found no effect of internship on student performance (Ehrenberg and Sherman, 1987). Hence, the following hypothesis is developed:

H4: There is no significant difference between students who have o internship experience and students who have no internship experience in their under-performance in examinations.

## 4. RESERCH DESIGN

### 4.1. Sample Selection and Data Collection

This study has chosen undergraduate accounting students of a public university in Malaysia as the sample. The undergraduate accounting students are chosen because they have undergone the learning process over a few semesters and have under-performed in a few advanced accounting subjects. Students who are in their early semesters may not have completed their studies in all related subjects and it would therefore be difficult to identify those who have under-performed. Questionnaires were distributed to the repeating students who were in their 8<sup>th</sup> semester in the advanced financial reporting course. The total number of questionnaires distributed was 83.

### 4.2. Research Instrument

This study utilizes the questionnaire survey as the research instrument. The questionnaire survey is adapted from Prinsloo *et al.* (2010) with some modifications. The questionnaire consists of two parts. The first part of the questionnaire requests the students to provide some general and demographic information. The second part requests the students to answer questions related to the factors influencing their performance. In this part, the respondents are required to provide responses to the questions using a 5-point scale, from 1 which denotes 'strongly disagree' to 5 which denotes 'strongly agree'. The data was then keyed in for analyses using the SPSS program.

## 5. RESULTS AND DISCUSSION

### 5.1. Descriptive Statistics

Panel A in Table 1 shows the descriptive statistics of the students who participated in this study. The results in Table 1 show that more than 69 percent of the respondents recorded between 80 to 94 percent attendance in classes. Only 30.1 percent of the respondents attempted to attend more than 95 percent of the classes. This

indicates that the respondents tended to skip classes, attributed to their waking up late or rushing to meet deadlines for projects or assignments.

The respondents are encouraged to be involved in curricular activities, as these will help them to increase their knowledge, skills and confidence in terms of leadership, teamwork and communication. However, Panel B in Table 1 shows that 26.5 percent of the respondents were not involved in any curricular activities. Twenty four percent of the respondents were involved in only one curricular activity whilst 20.5 percent of the respondents were involved in more than two or three curricular activities. The results in Panel B of Table 1 also show that there are respondents who were involved in more than three activities. These results indicate that the respondents' preferences differed as a few were not keen to be involved in curricular activities whilst others were highly keen in curricular activities.

Another attribute revealed in this study is the students' English language proficiency level as shown in Panel C of Table 1. English language proficiency among the students is crucial since the medium of teaching and learning is English. The students must be able to engage effectively in their academic studies. Therefore, English language proficiency level could be an indicator to predict overall students' performance. Such results are consistent with previous studies (Feast, 2002; Ghenghesh, 2015). In Malaysia, students' language proficiency level measured by the Malaysian University English Test (MUET) results. Students' language proficiency levels can be categorized into four levels namely, bands 1, 2, 3 and 4. Band 1 indicates that the English proficiency level of the students is good whereas students with band 4 have low English proficiency level. This study reveals that most of the students (47 percent) managed to get a MUET band 2, followed by MUET band 3 (39.8 percent), MUET band 4 (12 percent) and finally MUET band 1 (1.2 percent). The results indicate that their English language proficiency is at a moderate level. The possible reason for their moderate level of English proficiency attributed to their preference to use local Malaysian languages (e.g. Malay, Chinese and Tamil) as opposed to English, which seen as a foreign language. As for the preferred language, almost all respondents prefer the local languages as opposed to the foreign language, English (95.2 percent). The results support the findings by Prinsloo *et al.* (2010) that showed students' performance can be greater if the study material is in their local language or mother tongue.

Panel D in Table 1 shows the results of the students' internship experiences. The results show that slightly more than half the respondents have undergone internship experience (59.0%). It presumed that those students had gained their working experience during their internship when they were at semester seven. Internship in the university is a part of the Bachelor of Accountancy program structure requirement that requires students in semester seven to undergo an internship program for a period of six (6) months. However, the results from this study showed otherwise. A possible factor that provides for this change might be the timing of the internship at the end of the degree program. The learning experiences gained during the internship in semester seven may be helpful in improving performance in the subjects in semester 8. Other advanced subjects in semesters five and six would not have the positive impact of the practical learning experience.

Panel E in Table 1 presents details of the students' under-performance. Under-performance refers to students having to repeat a particular course more than once. As shown in Panel E in Table 1, 59 respondents or 71.1 percent have failed once in their advanced financial reporting course while 24 respondents (28.9 percent) have failed the same course twice. Students who fail a course often deemed to be lacking in preparations for the examinations, are not interested in the particular course or are taking the course for granted. In fact, a few of the respondents even indicated that they did not like the academics who conducted or taught the course.



Table-1. Descriptive Statistics.

Panel A: Class Attendance		
Class Attendance	Frequency	Percent
80-94%	58	69.9
95-100%	25	30.1

Panel B: Students' Activities		
Students' Activities	Frequency	Percent
Not involved	22	26.5
1 activity	20	24.1
2 to 3 activities	17	20.5
More than 3 activities	24	28.9

Panel C: English Language Proficiency		
MUET	Frequency	Percent
Band 1	1.2	1.2
Band 2	39	47
Band 3	33	39.8
Band 4	10	12

Panel D: Students' Internship Experience		
Students' Internship Experience	Frequency	Percent
Yes	49	59
No	34	41

Panel E: Students' Under-Performance		
Students' Under-Performance	Frequency	Percent
Failed once	59	71.1
Failed twice	24	28.9

### 5.2. Class Attendance and Students' Under-Performance

Panel A in Table 2 provides the mean scores of respondents who attended the advanced financial reporting course and recorded an 80 to 94 percent attendance and the respondents who attended the same course and recorded an attendance of more than 95 percent.

Table-2. Class Attendance and Students' Under-Performance.

Panel A: Descriptive Statistics				
Class Attendance	N	Mean	Std. Deviation	Std. Error Mean
80 to 94%	58	1.22	0.421	0.055
95 to 100%	25	1.44	0.507	0.101

Panel B: Levene's Test of Equality of Variance		
Dependent variable: Under-performance	F	Sig.
Equal variances assumed	9.418	0.003

Part C: T-Test for Equality of Means							
Class Attendance	T	df	Sig.	Mean difference	Std. error difference	95% interval difference	
						Lower	Upper
Equal variances assumed	-2.015	81	0.047	-.216	.107	-.429	-.003

The results show that on an average, the 80 to 94 percent attendance group has a mean score of 1.22 compared to the above 95 percent group who has a mean score of 1.44. These results indicate that the students who skip classes more tend to fail less than once compared to students who do not regularly skip classes in the advanced financial reporting course. This is rather surprising since students with regular attendance are expected to achieve better results. One possible reason why the students were not excelling in the course could be due to a lack of

understanding or lack of focus in the class. Students may just be attending the classes for fear of being penalized for skipping classes.

The results in panel C in Table 2 show a significant difference between the respondents who recorded attendance in class of between 80 to 94 percent and the respondents who recorded an attendance of above 95 percent. This indicates that poor class attendance can have negative effects on students' under-performance. That is, attending more classes in the advanced financial reporting course would likely influence students to perform better. This is consistent with the findings by Moore *et al.* (2003); Purcell (2007) and Padurath *et al.* (2013). Therefore, hypothesis 1 is rejected.

### 5.3. Curricular Activity and Students' Under-Performance

Panel A in Table 3 presents the mean scores of groups of students involved in curricular activities. The results show that on an average, respondents involved in 1 to 3 curricular activities are more likely to fail in the advanced financial reporting course compared to respondents who are not involved in any curricular activities. Surprisingly, the respondents who are involved in more than 4 curricular activities have the least mean score of 1.08, an indication that they are less likely to fail in the advanced financial reporting course more than once. Such results are not as expected as it is often believed that the more curricular activities that the respondents are involved in, the more likely they would fail in the course more than once.

Table-3. Curricular Activities and Students Under-Performance.

Panel A: Descriptive Statistics				
Number of Activities	N	Mean Score	Std. deviation	Std. error mean
0	22	1.36	0.492	0.105
1	20	1.53	0.444	0.099
2 to 3	17	1.53	0.514	0.125
4 to 5	24	1.08	0.282	0.058

Panel B: ANOVA					
	Sum of squares	Df	Mean squares	F	Sig.
Between Groups	2.151	3	.717	3.799	0.013
Within Groups	14.910	79	.189		

Source: SPSS.

Panel B in Table 3 shows that the number of curricular activities does influence students' under-performance in the advanced financial reporting course. The results show a significant influence ( $p=0.013$ ). This indicates that students with more curricular activities are more likely to fail in the advanced financial reporting course more than once. This finding is consistent with Marsh and Kleitman (2002); Pritchard and Wilson (2003) and Wang and Shiveley (2009). Therefore, hypothesis 2 is rejected.

### 5.4. Internship Experience and Students' Under-Performance

Panel A in Table 4 presents the descriptive statistics of the relationship between internship experience and students' performance. The results show that students with internship experience have a higher mean score of 1.30 compared to students having no internship experience (mean score=1.11). These results indicate that students who have internship experience are more likely to perform better than students who have no internship experience.

Panel B in Table 4 presents the results of testing hypothesis 3. The results show that internship experience does not influence students' under-performance in the advanced financial reporting course. The results show no significant relationship ( $p=0.118$ ), indicating that internship experience is not a significant determinant of students' performance. This finding is consistent with that of Jones *et al.* (2017). Therefore, hypothesis 3 is accepted.



Table-4. Internship Experience and Students' Performance.

Panel A: Descriptive Statistics							
Internship Experience	N	Mean	Std. Deviation	Std. Error Mean			
Yes	43	1.30	0.465	0.071			
No	18	1.11	0.323	0.076			
Panel B: Levene's Test of Equality of Variance							
Dependent variable: Under-performance				F	Sig.		
Equal variances assumed				15.110	0.000		
Part C: T-Test for Equality of Means							
Internship Experience	T	df.	Sig	Mean difference	Std. error difference	95% interval difference	
						Lower	Upper
Equal variances assumed	1.588	59	0.118	.191	.120	-.050	.432

Source: SPSS.

### 5.5. English Language Proficiency and Students' Under-Performance

Panel A in Table 5 shows the mean scores between groups with differing levels of English language proficiency. The results show that on an average, respondents with band 1 have the lowest mean score of 1. This indicates respondents with very good English proficiency are less likely to fail the advanced financial reporting course more than once. This is followed by respondents with band 2. Here students with good English proficiency have a mean score of 1.23. Respondents with band 3 who have moderate English proficiency have scored 1.33. Finally, respondents with band 4 are more likely to fail the advanced financial reporting course more than once.

The results in panel B in Table 5 show that English language proficiency does not influence students' performance in the advanced financial reporting course. Despite showing some relationship between English language proficiency and students' under-performance, the results are not significant ( $p=0.592$ ). These findings contradict the findings of Krausz *et al.* (2005) and Wongtrirat (2010). Therefore, hypothesis 4 is accepted.

Table-5. English Proficiency and Students Under-Performance.

Panel A: Descriptive Statistics					
Number of Activities	N	Mean Score	Std. deviation	Std. error mean	
Band 1	1	1	.000	.000	
Band 2	39	1.23	.427	.068	
Band 3	33	1.33	.479	.083	
Band 4	10	1.4	.516	.050	
Panel B: ANOVA					
	Sum of squares	df	Mean squares	F	Sig.
Between Groups	.404	3	.135	.638	0.592
Within Groups	16.656	79	.211		

### 5.6. Additional Analysis

This section relies on the regression analysis to determine the influence of class attendance, students' activities, internship experience and English language proficiency on students' under-performance. The results in panel A of Table 6 show the R square at 0.193. The results indicate that the above factors can explain why 19.3 percent of the students' under-perform whilst the reasons for the remaining 80.7 percent may be explained by other factors that are not included in the regression model.

The regression analysis shows that curricular activities and English language proficiency are important factors in influencing students' under-performance. The results show a marginally significant relationship between curricular activities and students' under-performance ( $r=0.078$ ). The relationship is accepted with a coefficient value

of 1.544. This value is considered moderately high, indicating curricular activities may influence students' under-performance.

**Table-6.** Factors influencing students' under-performance.

Panel A: Summary Output of Regression Analysis				
Regression statistics				
R				0.440
R square				0.193
Adjusted R square				0.136
Standard error				0.404
Panel B: Regression Analysis				
	Coefficients	Standard error	T-Stat	Sig.
Intercept	.697	.393	1.772	.082
Class attendance	.374	.243	1.544	.128
Curricular activities	-.081	.046	-1.798	.078
English proficiency	.173	.077	2.238	.029
Internship experience	-.081	.118	-.681	.499

The results show that English language proficiency significantly influences students' under-performance. The relationship between the two variables is significant at  $r=0.029$ . The relationship is accepted with a coefficient value of 2.238, indicating that a low band score would less likely cause students to fail in the advanced financial reporting course more than once.

## 6. CONCLUSION

This study examines the influence of four possible factors namely, class attendance, curricular activities, internship experience and English language proficiency on accounting students' under-performance in an advanced financial reporting course. The results show that out of the four factors, class attendance, curricular activities and internship experience influence the students' under-performance in the advanced financial reporting course. On the other hand, English language is not a significant factor influencing the students' under-performance. This indicates that understanding the content rather than the language used to teach the course is more important. However, further analysis shows that English language and curricular activities are significant factors for success in the advance financial reporting course when regressed with other factors. In contrast, internship experience and classroom attendance become factors that are not significant.

This study is not without limitations. First, this study only examines four variables namely, class attendance, curricular activities, internship experience and English language proficiency on students' under-performance. There are other variables such as locality and ethnicity that can be included in future studies. Secondly, this study focuses on one public university in examining the factors that may influence students' under-performance. Perhaps, future studies can expand the current study by including several other universities. The findings in this study shed some light on the importance of class attendance, curricular activities, internship experience and English language proficiency on accounting students' under-performance in an advanced financial reporting course.

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