

# **Factors Associated with Student Performance in Cost Accounting II: An Empirical Study at a US Commuter Public University**

**Mostafa Maksy**  
**Kutztown University of Pennsylvania**

**Myung-Ho Yoon**  
**Northeastern Illinois University**

*The grade the student intends to earn in the course, intention to take the CPA or the CMA exam, and intention to attend graduate school are strong motivating factors for the students to perform well in the Cost Accounting II course. The number of work hours, job type, and course load do not have any negative effect on student performance. On the contrary, students carrying higher course loads perform significantly better than students carrying lower course loads. Lastly, Cost accounting I grade and overall GPA are strong predictors of student performance in the Cost Accounting II course.*

## **INTRODUCTION**

Past research studies have explored multiple factors (e.g., academic performance, aptitude, prior exposure to mathematics, prior exposure to accounting, age, gender, motivation, effort, computer games and applications, online homework management packages, and other intervening variables) that have been found to be associated with student performance in college-level courses. It is widely believed that motivation and effort significantly influence individual performance in college; however, as the review of prior research indicates, few studies have investigated their impact on required undergraduate accounting courses. The current study investigates the associations between selected motivation, distraction, and the prior ability factors and student performance in the undergraduate Cost Accounting II course at a Midwestern public university in the United States.

As proxies for motivation, the authors used the grade the students intended to earn in the Cost Accounting II course, intention to take the Certified Public Accountant (CPA) examination, and intention to attend graduate school. As proxies for distraction, the authors used the number of hours of work per week, the type of job (whether or not related to accounting, or business in general) and the number of courses taken for the semester. Students' prior abilities were measured by the actual grade earned in the Cost Accounting I course (pre-requisite), and by Overall Grade Point Average (OGPA). The dependent variable, the student performance, was measured in two different ways as follows: the letter grade for the course (hereafter referred to as 'Grade'), and the total overall points percent score (hereafter referred to as 'Points') for the course.

One of the motivations of this study is predicated on the belief that identifying factors that motivate students to perform well and factors that distract them from performing well may help us emphasize the

motivation factors and discourage the distraction factors. Another purpose of the study is to provide empirical support to the intuitive notion that motivation does indeed lead to better student performance.

The remaining parts of the paper present a review of prior research, discussion of the study objectives, variables and hypotheses, research methodology, and results. The paper ends with conclusions, recommendations, study limitations, and suggestions for further research.

## REVIEW OF PRIOR RESEARCH

Several studies have examined the association between various factors (e.g., general academic performance, aptitude, prior exposure to mathematics, prior exposure to accounting, motivation, effort, age, gender, and other intervening variables, including metacognition and active learning approaches) and student performance in college-level courses.

The OGPA has been used frequently as a proxy for prior academic performance and aptitude. An overwhelming majority of researchers, using data from various U.S. colleges, have found the evidence supporting OGPA as a significant predictor of performance in accounting courses (Eckel & Johnson, 1983; Hicks & Richardson, 1984; Ingram & Peterson, 1987; Eskew & Faley, 1988; Doran et al., 1991; Maksy & Zheng, 2008; Maksy, 2012, 2014, 2017; Maksy & Wagaman, 2012, 2013, 2015; Alanzi, 2015; and Maksy & Rodriguez, 2017). In the finance discipline, researchers (Paulsen & Gentry, 1995; Chan et al., 1997; Sen et al., 1997; Didia & Hasnat, 1998; Marks, 1998; Van Ness et al., 2000; Johnson et al., 2002; Biktimirov & Klassen, 2008, and Maksy & Rezvani, 2017) found OGPA as a strong predictor of grade performance in Financial Management courses required of all business majors. Gupta and Maksy (2014) found OGPA as a strong predictor of student performance in an Investments course, as well as Maksy and Rezvani (2017) in an introductory finance course. Wooten (1998) found that aptitude, as measured by the Scholastic Aptitude Test (SAT) score and grade history were significant variables in influencing performance of students in an introductory accounting course. U.S. research findings are supported in Australia by Jackling and Anderson (1998) and in Scotland by Duff (2004). Some exceptions to these results include Gist et al. (1996) who, using a different measure (pre-university examination performance), found no significant association between academic performance and performance in accounting courses at the university level. Also, in Wales, Lane and Porch (2002) found that performance in introductory accounting can partially be explained by reference to factors in the students' pre-university background; however, the authors also found these factors as not significant as students progressed to upper level accounting courses.

Cost Accounting II is a required course for the accounting major in most colleges, and often a required course for any business major, requiring basic quantitative skills. Some of these basic skills are acquired through high school and prerequisite college courses such as Financial Accounting. Several studies have investigated the impact of prior exposure to mathematics and accounting on performance in college accounting courses and the results are inconclusive. A number of studies (Baldwin & Howe, 1982; Bergin, 1983; and Schroeder, 1986) found that performance was not significantly associated with prior exposure to high school accounting education, while other studies (Eskew & Faley, 1988; Bartlett, et al., 1993; Gul & Fong, 1993; Tho, 1994; and Rohde & Kavanagh, 1996) found that prior accounting knowledge, obtained through high school education, was a significant determinant of performance in college-level accounting courses. In addition, there is ambiguity with regard to the influence of mathematical background on performance in accounting courses. For example, Eskew and Faley (1988), and Gul and Fong (1993) suggested that students with strong mathematical backgrounds outperform students with weaker mathematical backgrounds. Seow et al. (2014) reported that prior academic achievement, admission interview, critical thinking, and mathematical aptitude were significantly associated with successful academic performance in an undergraduate accounting degree at a Singapore University. Alanzi and Alfraih (2017) found that accumulated quantitative knowledge has positive impact on academic performance in Cost Accounting; however, Gist et al. (1996) did not report the same results. Furthermore, Guney (2009) suggested that grades in secondary education mathematics are a very strong determinant of performance in accounting but only for non-accounting majors.

The majority of researchers have observed strong associations between student performance in introductory accounting and their performance in non-introductory accounting courses, but there are some exceptions. For example, Canlar (1986) found evidence that college-level exposure to accounting is positively related to student performance in the first MBA-level financial accounting course. Additionally, Tickell and Smyrniotis (2005) found that the best predictor of academic performance in any one year is the performance in the same discipline in the previous year. Maksy and Zheng (2008), Maksy and Wagaman (2012, 2013, 2015), and Maksy and Rodriguez (2017) found that OGPA and the grade in Intermediate accounting II are strong predictors of student performance in Advanced accounting, Auditing, and Senior seminar in accounting courses. Gupta and Maksy (2014) reported that OGPA and grades in Financial accounting and Managerial accounting courses were strong predictors of student performance in an Investments course. However, an exception to this was Doran et al. (1991) who reported surprising and counterintuitive results that performance in the Introductory accounting course has a negative impact on performance in subsequent accounting courses.

Most prior studies about the influence of motivation or the combination of motivation and effort on student performance show positive effect. For example, Pascarella and Terenzini (1991) reported that motivation and effort, among other factors, significantly influence students' performance in college. Paulsen and Gentry (1995) reported that students' academic performance in a large introductory Financial management course was significantly related to several motivational variables such as intrinsic and extrinsic goal orientations and task value, and learning strategy variables, including time, study, and effort. Wooten (1998) found that motivation significantly affects effort, which in turn significantly affects performance in an introductory accounting course. Lane and Porch (2002) suggested that other important factors like student motivation may explain student performance. Several studies involving different accounting courses have used the 'grade student intends to earn in the course' as a proxy for motivation, showing a consistent pattern of positive association with student performance. Some of these accounting studies involved participants taking Advanced accounting (Maksy & Zheng, 2008; Maksy & Wagaman, 2015; Maksy, 2017), Intermediate accounting (Maksy, 2012, 2014), Auditing (Maksy & Zheng, 2008; Maksy & Wagaman, 2012; Maksy & Rodriguez, 2017), and Senior seminar in accounting (Maksy & Wagaman, 2013). Finance courses with students taking Introduction to finance (Maksy & Rezvanian, 2017), and Investments (Gupta & Maksy, 2014) also have shown similar results.

Chan et al. (2016) developed an educational computer program to enhance intrinsic motivation and performance in accounting courses. Their results showed higher intrinsic motivation than with the use of Blackboard and other traditional paper forms. Brown et al. (2016) aimed to assess student perceptions on the implementation of guided reading questions to motivate and enhance student reading and adequate participation in class discussions or other course areas. They found that student perception results demonstrated that the guided reading questions had a positive impact on student motivation, reading comprehension, effort level, and understanding of the material before attending class. Poh-Sun, and Suay-Peng (2016) used a mobile gaming app called Accounting Challenge (ACE) for learning accounting in a fun way, indicating that ACE won three international teaching awards. The ACE tool is free and allows students to learn accounting outside a classroom setting. The authors reported that the app received favorable reviews by users, and added that although the app was downloaded 23,230 times with users in 90 countries at the time of their study, further investigations seem appropriate to identify and substantiate its academic benefits. Everaert et al. (2017) used first-year undergraduates to explore *deep learning* and *surface learning* (precedents and consequences of learning approaches, respectively) with motivation as precedent, and time spent and academic performance as consequences. They reported that accounting students showed a higher score for deep learning over surface learning that lead to higher academic performance. The results also indicated a positive association between high intrinsic motivation and extrinsic motivation, and deep learning.

Prior studies about the effect of effort per se on student performance show conflicting results. For example, using self-reported data, Didia and Hasnat (1998) presented rather weak counter-intuitive evidence (for one of the two OLS models, but not for the ordered-probit models) that the more time spent studying per week the lower the grade in the introductory finance course; however, they did not control

for OGPA. Using self-reported data, Nofsinger and Petry (1999) found no significant association between effort and performance in a Principles of Finance course. Also, Biktimirov and Klassen (2008) found weak association between hits to course management system and grade in a finance course. In contrast, Johnson et al. (2002) utilize computerized quizzes and analyzed the effect of objectively measured effort on student performance in a Financial Management course. These authors showed that, after controlling for aptitude, ability, and gender, effort (as measured by attempts and log time) remains significant in explaining the differences in performance. In addition, Rich (2006) used students' homework preparedness and unpreparedness in class as a proxy for effort and non-effort. He found significant positive association for the former and negative association for the latter with exam percent. More recently, Gupta and Maksy (2014) studied the effect of several effort factors (number of course study hours, overall study hours, homework score, class attendance, and class participation) on student performance in an Investments course. They found the number of course study hours, homework score, and class attendance to have varied levels of significance (in some cases lack thereof) depending upon how student performance was measured under ANOVA, Pearson and Spearman correlations, and OLS regression – including controlling for certain variables as part of the analysis.

Several prior studies also investigated various factors that distract students and cause them to have low performance or withdraw from college altogether. The results of some of these studies are expected but the results of some other studies are not. For example, in the accounting area, Paisey and Paisey (2004), and Guney (2009) demonstrated that there is a clear positive association between attendance and academic performance in accounting courses. Paisey and Paisey (2004) also reported that the most frequently cited reason for not attending classes was students' participation in part-time employment. Lynn and Robinson-Backmon (2005) found a significant adverse association between employment status and learning outcomes in upper-division accounting courses. Tessema et al. (2014) reported that students who work 10 hours or less per week are more satisfied and have higher OGPAs than students who work more than 10 hours per week. Alanzi (2015) found significant association between class attendance, college experience, and student performance in a Cost Accounting course at a university in Kuwait. Fortin et al. (2016) investigated the reasons nontraditional students in several universities in Quebec, Canada, withdrew from undergraduate accounting programs. As expected, they found that the reasons include the following: returning to school after working for some time, enrollment in a non-first choice programs, dissatisfaction with program choice and courses, and low OGPA, the latter being the main reason for student withdrawal. Other factors found to influence withdrawal decisions were related to time management, and family responsibilities, especially for women. The authors suggested that students could benefit from university support that would enhance their learning strategies and improve student performance. Pavione et al. (2016) identified a number of factors influencing the process of teaching and learning according to accounting students in the state of Minas Gerais, Brazil. Those factors were teacher's didactics (how the teacher leads the class, interacts with students and provides for a learning environment), content structure of the course, desire to learn the subject (personal motivation), and library resources (institution support). The four highest scores related to low student performance were lack of interest, and lack of dedication outside the classroom (students), and does not intend to address the concerns of students, and not mastering the subject matter to be explained (instructors).

Chan, et al. (1997), on the other hand, found no significant association between performance in a Financial Management course, attendance, credit hours enrolled, and number of weekly work hours. Didia and Hasnat (1998) found strong positive association between number of credit hours enrolled in the semester and course grades. Wooten (1998) found no significant association between work, family, and extra-curricular conflicts and students' performance in an introduction to accounting course. Van Ness et al. (2000) found no association between students' full-time or part-time status and grades in a Principles of Finance class. However, the authors found that students who are enrolled in an online class are more likely not to complete the course. This appears to be counter-intuitive because the Internet course is designed to give students more control over their learning in terms of very flexible deadline for assignments and one full year to complete the course. Rich (2006) reported significant negative association between class absences and being late to the class, and exam percent. Maksy and Zheng

(2008), Maksy (2012, 2014, 2017), Gupta and Maksy (2014), Maksy and Wagaman (2012, 2013, 2015), Maksy & Rezvanian (2017), and Maksy & Rodriguez (2017) found no significant negative association between the number of hours of work per week and student performance in several accounting, auditing, finance, and investment courses.

Age and gender are two demographic variables that received less attention than those factors discussed above, but most of the studies related to age and gender produced conflicting results. Some studies showed that younger students performed better than older ones but other studies showed opposite results. Also, some studies indicated that female students perform better than male students but other studies showed opposite results. For example, in the field of accounting, Bartlett et al. (1993) and Kohl and Kohl (1999) suggested that younger students have better performance, particularly at the senior university level. However, Schrouder and Rhodd (2013) reported that older and more experienced students perform better than younger and less experienced students in a Public Administration course. With respect to gender, Mutchler et al. (1987) found that female students score significantly higher than male students. Gracia and Jenkins (2003) pointed out a significant difference in favor of the performance of female students over male students in Wales. Almunals et al. (2014) reported that females perform better than males in the accounting major. They also found other factors significantly associated with the performance of students majoring in accounting, including high school major (science majors perform better than humanities majors), marital status (married students perform better than single students), frequency of doing homework, class participation, peer interaction, and number of days studying before the exam (the higher the frequency the higher the performance). However, some studies indicated that male students perform better than female students, but the results are either insignificant (Lipe, 1989) or only hold true for introductory courses (Doran et al., 1991). Sen et al. (1997) showed that female students performed worse than male students in Principles of finance courses at two different mid-western U.S. universities. Garas and Hassan (2018) examined how technology-based assessment is affected by the gender in an introductory financial accounting course and found that males performed better than females on computer-based test and that females outperformed on paper-based test.

Most studies have shown that the age and gender of students have no effect on students' performance. For example, Chan et al. (1997), Didia and Hasnat (1998), and Van Ness et al. (2000) found no significant association between grade in an introductory finance course and gender or age of students. Alanzi (2015) found that gender, age, nationality, scores and majors in high school, grades in prerequisite courses, and OGPA in college have no significant association with student performance in Cost Accounting. Jenkins (1998), and Lane and Porch (2002) concluded that age is not a significant determinant of performance in Auditing and Management accounting courses. Tyson (1989) and Buckless et al. (1991) demonstrated that gender effect disappears after controlling for general academic ability. Henebry and Diamond (1998) and Johnson et al. (2002) also did not find any significant association between a finance principles course score and gender. However, Henebry and Diamond (1998) showed that students earn significantly higher grades in courses taught by female instructors. This difference was not attributable to adjunct, tenure track, or tenured status of instructors. Gammie et al. (2003) found very little indication of performance differential between males and females throughout the degree program.

There has also been increased interest in studying the influence of intervening variables on student performance. Bartlett et al. (1993) concluded that very few of the educational, demographic or financial characteristics variables appear to have a significant influence on student performance in university accounting examinations. In recent years, several studies have shown that metacognition attributes have positive effects on student performance. Metacognition is frequently described as 'thinking about thinking' and includes knowledge about when and how to use particular strategies for learning or for problem solving. Paulsen and Gentry (1995) found that academic performance in a large introductory financial management class was significantly related to control over learning, test anxiety, self-efficacy, elaboration, organization and metacognition. Gracia and Jenkins (2003) observed that students who actively demonstrated commitment and self-responsibility towards their studies tended to do well in formal assessments. Lynn and Robinson-Backmon (2005) indicated that a student's self-assessment of course learning objectives is significantly and directly related to grade performance. Schleifer and Dull

(2009) addressed metacognition in students and found a strong link between metacognitive attributes and academic performance. Lin and Songtao (2016) examined the impact of metacognitive awareness (measured by Learning Smart, an online learning tool supplemented with the textbook) on class performance in financial accounting courses and found that students with greater metacognitive awareness performed better. Tepper and Yourstone (2018) investigated the effect of self-efficacy as a non-cognitive predictor of student success in an introductory accounting class. Their results showed that students with similar ACT and GPA outperformed others owing to non-cognitive variables pertaining to self-efficacy, such as individual's perceived skill level and expected performance.

Several prior studies also investigated the effect of active learning versus passive learning approaches on student performance with the majority showing that active learning approaches have much more positive effect on student performance than passive learning. For example, Andres (2017) examined active learning using Kolb's experiential learning, Pintrich's student learning motivation, and cognitive load theories and found that active learning was a positive predictor of course grade, reducing the negative relationship between course difficulty on learning motivation and course grade. Dutra de Oliveira Neto et al. (2017) investigated the performance of students from a public university in Brazil that used the flipped classroom and found that it improved student performance and that students approved of it as an appropriate teaching strategy. Riley and Ward (2017) examined the effectiveness of active learning, cooperative active learning, and passive learning methods in an Accounting Information Systems course. Their results indicated that active learning enhance student performance, especially for those students who work individually. Wynn-Williams et al. (2016) examined deep and surface approaches to learning in a university Intermediate-level accounting class that used business cases in the group presentations. Their results supported the claim that students focus on what is required; hence, concluding that if deeper approaches to learning are desirable, assessments would likely need to reward such behavior. Fadol et al. (2018) examined the impact of three delivery modes (traditional, online, and flipped) on student performance in a management course in the Middle East. They found that both the online and flipped sections performed better than the traditional one and that flipped section performed better than the online one. Accessing online materials improved the performance in the online and flipped sections. Trout (2018) examined the effect of class format on student performance in the first accounting course. He found that students in the one-day-a week class showed higher grades than in the two-days-a-week class and spent more time on online homework since they might be better motivated to attend each class session.

While prior research has been largely inconclusive or replete with conflicting results, it is not the purpose of this study to resolve all those conflicts. The authors' objective in the current study is to provide additional insight on those areas in which there have been some general consensus. Since motivation and effort usually have been positively associated with student performance, the authors aimed to test whether some new selected motivation factors affect student performance in the Cost accounting course. The current study also looked at several factors which are commonly viewed as possibly distracting students from performing well and tested whether they indeed are negatively affecting student performance. Furthermore, the current study investigated the impact of two specific measures of prior abilities on student performance and used them as control variables while testing for the association between motivation and distraction factors and student performance in the Cost accounting course.

## **STUDY OBJECTIVES AND HYPOTHESES**

The first objective of this study is to examine the association between three selected motivation factors (the grade the student intends to earn in the course, the student's intention to take the CPA or the CMA examination, and the student's intention to attend graduate school), and the student's performance in the Cost Accounting II course at a Midwestern public university in the United States. The authors hypothesized that there are positive and significant associations between those motivation factors and student performance. That is, students who intend to earn higher grades, take the CPA or the CMA exam, or attend graduate school are motivated to perform well and do perform well in the course to achieve their

intentions. Coe (2016) surveyed upper-level accounting students from six different academic institutions in Iowa, and in Illinois, about the several factors that may affect their intention to take the CPA exam as soon as they are eligible. Coe (2016) found the following factors with positive association: option to sit for the CPA exam after completing 120 credit hours of education versus 150 credit hours, self-efficacy, attractiveness of passing the CPA exam, perception of social support from family and friends, access to a role model who is a CPA, perceptions of psychological and functional support from faculty, and protean career attitude. In the current study, we asked students whether they intend to sit for the CPA or the CMA exam. We assumed that those who answered “yes” instead of “no” or “maybe” were motivated to gain some or all of the factors indicated by Coe (2016). A similar argument could be made for intention to attend graduate school since most of these factors may be gained by attending graduate school.

The second objective is to examine the association between three distraction factors (the student’s number of working hours per week during the semester, the student’s job type - whether or not it is related to accounting or business in general, and the student’s number of courses taken in the semester) and the student’s performance in the Cost Accounting II course. Intuitively, the higher the number of work hours per week, the less time the student will have to study for the course resulting in lower course grade. Furthermore, if the student’s job is not related to accounting or business in general, the student’s grade in the Cost Accounting II course will be lower than if the student’s job is related to one of these areas. Additionally, it is likely that the performance of a student taking higher number of courses will be affected negatively because the student may not be able to devote sufficient number of hours of study to the course. In light of the above discussion, the authors hypothesize that if the student’s number of work hours per week is higher, and/or the student’s job is not related to accounting or business in general, and/or the number of courses taken in the semester is higher than average, there will be a significant negative association between these distraction factors and the student’s performance in the Cost Accounting II course. The potential exists for distraction factors to offset each other, thereby cancelling out any single factor effect. For example, a student who works higher number of hours per week may take fewer courses, and vice versa, so that there is no negative effect on performance. For this reason, the authors tested the effect of each distraction factor on student performance while controlling for the other two factors. The authors also investigated the associations among the distraction factors themselves.

The third objective is to examine the association between students’ performance in the Cost Accounting II course and their grade in the pre-requisite Cost Accounting I course, and their overall GPA (OGPA). Based on the results of several prior studies, the authors hypothesized that there are positive and significant associations between these prior actual abilities and student performance. Thus, the hypotheses are that students who earned higher grades in Cost Accounting I, or have high OGPAs, will earn higher grades in the Cost Accounting II course, and vice versa.

## **STUDY DEPENDENT VARIABLES**

In addition to eight independent variables described under the study objectives above, the study uses two dependent variables. The authors used the letter grade in the course (A, B, C, etc.) as the student performance dependent variable; however, the letter grade treats a student earning the lowest end of the grade range as having the same exact performance as that of a student earning the highest end of the grade range. For example, a student with a total percentage points of 80 and another with a total percentage points of 89 would be considered having equal performance since both students receive a B for the course, even though the first student is one percentage point away from a C grade and the other student is one percentage point away from an A grade. As a result, the authors also used overall points percentage earned by a student in the course as a dependent variable.

## STUDY HYPOTHESES

The study tests one hypothesis for each independent variable. The formal statements of all eight hypotheses are presented (classified under three categories of factors) in APPENDIX A. To prevent redundancy, each hypothesis is presented in the alternate form only.

## RESEARCH METHODOLOGY

### Survey Instrument

The authors modified a list of survey questions, from Ingram et al. (2002) to include, besides the study variables, some demographic and other information.

### Study Sample

The authors were able to collect the data on the survey instrument from 151 students enrolled in six sections of the undergraduate Cost Accounting II course offered over several semesters ending in fall 2017 at a major public commuter university in Chicago. All six sections were taught by the same instructor using the same textbook. So, instructor's and textbook's effects on the results are not a problem. The study school serves nearly 9,000 students – 7,000 undergraduates, and 2,000 graduates. The College of Business and Management enrolls approximately 1,600 students.

The authors coded and entered the data on two different Excel spreadsheets which were later matched and actions taken to solve any discrepancies. This process virtually eliminated any possible data entry errors.

### Data Analysis

To test the formulated hypotheses in APPENDIX A, the researchers used a one-way analysis of variance (ANOVA), Pearson and Spearman correlation coefficients, partial correlations, and ordinary least square (OLS) linear regressions.

## STUDY RESULTS

Table 1 presents descriptive statistics (e.g., minimum and maximum value, mean, and standard deviation) for each of the 10 variables of the study as well as the variables age and gender. Table 1 shows an average grade in the Cost Accounting II course of 2.83 which is somewhat lower than the average Grade of 2.96 in the Cost Accounting I course (a pre-requisite for the Cost Accounting II course) and much lower than the OGPA of 3.11, and significantly lower than the average Intended Grade of 3.63. In comparison, Didia and Hasnat (1998) study of performance determinants in a finance course reported a Financial Management course grade of only 1.85, GPA in a pre-requisite course of 2.71, and OGPA of 2.61. It is interesting to note that the difference of 0.13 between the average course letter grade and the average Cost Accounting I pre-requisite course grade is much smaller than the comparable difference of 0.86 reported by Didia and Hasnat (1998). Also, the difference of 0.28 between the average course letter grade and OGPA is much lower than the difference of 0.76 reported by Didia and Hasnat (1998). No comparable data is available in the literature for the difference between the average grade in the course and the average Intended Grade.

The following is an analysis of the study results by the type of factors investigated (motivation, distraction, and prior abilities) taking all observations into account.

### Motivation Factors Associated with Student Performance

As Tables 2, 3, and 5 indicate, of the three motivation variables discussed in H<sub>1</sub> to H<sub>3</sub>, IG is significantly associated (at the .01 level of significance) with student performance (however defined) based on ANOVA, Pearson and Spearman correlations, and regression tests. Furthermore, as Table 4 indicates, when the authors controlled for the prior ability factors (Cost Accounting I grade, and OGPA)



the significant associations between IG and student performance shown under Pearson and Spearman correlations remained significant at the .01 level.

As Tables 2, and 3 indicate, Intention to take the CPA or the CMA exam is also significantly associated (at the .01 level) with student performance, however defined, except that the significance level was lower at .05 only under the Spearman correlation test and only when performance was defined as points. When the authors controlled for the prior ability factors, as Table 4 indicates, the significant association between CPA/CMA remained significant at the .01 level when performance was defined as grade, but was lowered to the .10 level when performance was defined as points. The regression analysis test (Table 5) did not show any significant association between CPA/CMA and student performance.

As Tables 2, and 3 indicate, Intention to attend GS is also significantly associated (at the .01 level) with student performance, however defined, except that the significance level was lowered to .05 only under the ANOVA test and only when performance was defined as points. When the authors controlled for the prior ability factors, as Table 4 indicates, the significant association between GS and student performance was lowered to the .05 level when performance was defined as grade, and to the .10 level when performance was defined as points. The regression analysis test (Table 5) did not show any significant association between GS and student performance.

In light of the above analysis the authors can generally state that  $H_1$ ,  $H_2$  and  $H_3$  have been supported. The above results are in agreement with some prior studies (Maksy & Zheng, 2008; Gupta & Maksy, 2014; and Maksy, 2017) that reported significant association between IG and student performance, even after controlling for the prior ability factors. The significant associations between intention to take the CPA/CMA exam or intention to attend graduate school and student performance observed in this study are not consistent with the results reported by Maksy (2012, 2017), Gupta and Maksy (2014), and Maksy and Rodriguez (2017) who found no significant associations between these two variables and student performance.

#### **Distraction Factors Associated with Student Performance**

As Tables 2, 3, and 5 indicate, none of the three distraction factors discussed in  $H_4$  to  $H_6$  has any significant negative association with student performance (however defined) under the ANOVA, Pearson and Spearman correlations, and OLS regression tests. However, as Table 5 indicates, the regression test shows a *positive* association between Job Hours and student performance but the association is significant at only the .10 level and only when student performance is defined as points. Furthermore, as Tables 2, 3, and 5 indicate, Course Load is significantly associated (at the .01 level of significance) with student performance (however defined) based on ANOVA, Pearson and Spearman correlations, and regression tests except that the significance level was lower at .05 under the Spearman correlation and the regression tests but only when performance was defined as Grade. When the authors controlled for the prior ability factors, as Table 4 indicates, the significant association between CL and student performance remained significant at the .01 level when performance was defined as Points, but was lowered to the .05 level when performance was defined as Grade. As Table 6, Part A indicates, CL was also positively and significantly associated (at the .01 level) with student performance even after the authors controlled for the other two distraction factors (Job Hours and Job Type). When the authors controlled for the other two distraction factors as well as prior ability factors (Cost Accounting I grade and OGPA), as Table 6 Part B indicates, the positive association between CL remained significant at .01 when performance was defined as Points but was lowered to the .05 level when performance was defined as Grade.

In light of the above analysis the authors can generally state that none of the three hypotheses  $H_4$  to  $H_6$  was supported. On the contrary, there is a strong evidence that students who carry higher course loads perform significantly better in Cost Accounting II than students who carry lower course loads. That result may be explained by the possibility that students who carry higher course loads manage their time much more effectively than students carrying lower course loads.

The results observed in this study, indicating no significant negative association between Job Hours and Job Type and student performance, when prior abilities are controlled for, are in agreement with some prior studies (Maksy & Zheng, 2008; Gupta & Maksy, 2014; Maksy 2017; Maksy & Rezvanian, 2017;

and Maksy & Rodriguez, 2017) that found no significant associations whatsoever between Job hours and Job Type and student performance, before or after controlling for the prior ability factors. The result obtained in this study that there is significant *positive* association between Course Load and student performance is not in agreement with the results reported by Maksy and Zheng (2008), Maksy (2012, 2017), Gupta and Maksy (2014), and Maksy and Rodriguez (2017) who found no association whatsoever between CL and student performance. However, this result is in agreement with the result reported by Maksy and Rezvanian (2017), who found some significant positive correlations (albeit at only the .10 level) between Course Load and student performance, even after controlling for the prior ability factors.

### **Prior Actual Ability (Control) Factors Associated with Student Performance**

The ANOVA test (Table 2) and Pearson and Spearman correlation tests (Table 3) show significant associations (at the .01 level) between the Cost Accounting I grade and student performance, however defined. Nevertheless, the regression tests (Table 5) does not show any significant association between the Cost Accounting I grade and student performance, however defined. All statistical tests used in the study, ANOVA (Table 2), Pearson and Spearman correlations (Table 3), and Regression (Table 5), show significant associations between OGPA and student performance (however defined). The association is significant at the .01 level under the correlations and regression test and at the .05 level under the ANOVA test. The strong significant associations between the grade in the prerequisite course, as well as OGPA and student performance in this study, are consistent with the results reported by Maksy and Zheng (2008), Maksy (2012, 2017), Gupta and Maksy (2014), Maksy and Rodriguez (2017), and Maksy and Rezvanian (2017).

## **CONCLUSIONS AND RECOMMENDATIONS**

One general conclusion of the study is that motivated students perform significantly better in the Cost Accounting II course than non-motivated students. This is the case whether motivation is measured by the grade the student intends to earn in the course, or by intention to sit for the CPA or the CMA exam, or by intention to attend graduate school.

In light of the above general conclusion, the authors recommend that accounting faculty should encourage their students to plan to earn higher grades and make effort to achieve their plans. Accounting faculty should also encourage their students to plan to sit for the CPA or the CMA exam and attend graduate school by pinpointing the advantages that can accrue to the students if they obtain a CPA or CMA certificate or earn a graduate degree. Accounting faculty can mention to their students that research has shown strong association between intention to take the CPA or the CMA exam and intention to pursue graduate studies and student performance in the Cost Accounting II course.

Another general conclusion from the statistical tests of this study is that the distraction variables used in the study (i.e., number of hours of work per week, working in non-accounting, or non-business-related jobs, and number of courses taken in the semester) have no significant *negative* associations with student performance. On the contrary, the statistical tests show that the course load is significantly and positively associated with student performance. That is, students who carry higher than average course loads performed significantly better in the Cost Accounting II course than students who carried less than average course loads. This result could be due to the possibility that students who carry higher course loads are more organized and manage their time much more effectively than students who carry lower course loads. We know for sure that this is not due to the fact that students carrying higher course loads have better prior abilities than students carrying lower course loads because we controlled for those prior abilities and still found that of the students who have the same grade in Cost Accounting I and the same GPA, those who carry higher course loads perform significantly better than those who carry lower course loads.

In light of the above general conclusion, the authors recommend that accounting faculty need not encourage their students to work as fewer hours per week as possible to earn high grades in the Cost Accounting II course. Furthermore, if students have to work a significant number of hours anyway to

support their families, accounting faculty need not stress to the students that they must work in accounting-related or business-related jobs. In addition, accounting faculty need not encourage those students to take as few courses per semester as possible to earn high grades in the Cost Accounting II course. Accounting faculty may advise their students who plan to take higher than average course loads to make sure that they manage their time effectively. Finally, accounting faculty, when advising students with poor performance, need to think of causes (e.g., poor study habits, poor time management, etc.) other than too many working hours per week, or jobs that are non-accounting or non-business related, or too many courses taken per semester to pinpoint to those students.

As expected, and as shown in prior studies with respect to other courses, a third general conclusion of the study is that students with high prior actual ability end up earning high grades in the Cost Accounting II course. Specifically, the study provides evidence that there is a strong significant association between students' grades in the Cost Accounting I course and OGPA and their performance in the Cost Accounting II course.

In light of this general conclusion, the authors recommend that accounting faculty encourage their students to study hard to earn high grades in all courses (including Cost Accounting I) to improve their GPA by emphasizing that research shows that students with high OGPA tend to earn high grades in Cost Accounting II. The authors recognize that many faculty members may already be encouraging their students to do just that; thus, these recommendations are primarily for faculty members who may not be encouraging their students in that regard.

## **STUDY LIMITATIONS AND SUGGESTIONS FOR FURTHER RESEARCH**

Like most studies, this study is subject to some limitations. One such limitation pertains to the subjectivity embedded in the self-reported factors - Intended grade, Intention to take the CPA or the CMA exam, and Intention to attend graduate school - which are exposed to possible students' bias. Another limitation of this study is that the school is a public (state-supported) university; therefore, conclusions reached may not be applicable to private schools. A suggestion in this area is to replicate the study at a private college or university in order to compare and to contrast the results, and thus, to add to the literature. A third limitation is that the study school is a commuter university and, therefore, conclusions reached may not be applicable to residential schools. A recommendation for future research is to replicate the study at a residential college or university to determine whether the results will be the same or will be different.

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## APPENDIX A

### FORMAL STATEMENTS OF THE STUDY HYPOTHESES

#### Motivation Factors

- H<sub>1</sub>:** There is a significant positive association between the grade the student intends to earn in the Cost Accounting II course and student performance in that course.
- H<sub>2</sub>:** There is a significant positive association between the student's intention to take the CPA or the CMA exam and student performance in the Cost Accounting II course.
- H<sub>3</sub>:** There is a significant positive association between the student's intention to attend graduate school and student performance in the Cost Accounting II course.

#### Distraction Factors

- H<sub>4</sub>:** There is a significant negative association between the student's average number of hours of work per week and student performance in the Cost Accounting II course.
- H<sub>5</sub>:** There is a significant negative association between the student's job type (if it is not related accounting, or business in general) and student performance in the Cost Accounting II course.
- H<sub>6</sub>:** There is a significant negative association between the number of semester courses a student is taking and that student's performance in the Cost Accounting II course.

#### Prior Ability Factors

- H<sub>7</sub>:** There is a significant positive association between the grade the student earned in the Cost Accounting I course and student performance in the Cost Accounting II course.
- H<sub>8</sub>:** There is a significant positive association between the student's OGPA and student performance in the Cost Accounting II course.

APPENDIX B

**TABLE 1**  
**DESCRIPTIVE STATISTICS OF THE STUDY VARIABLES**

	N	Minimum	Maximum	Mean	Std. Deviation
Letter Grade <sup>1</sup>	139	2	4	2.83	.718
Points (in %)	139	66	95	79.64	7.398
Intended Grade <sup>2</sup>	139	2	4	3.63	.555
CPA/CMA <sup>3</sup>	139	1	3	2.50	.674
Grad School <sup>3</sup>	139	1	3	2.32	.714
Job Hours	139	0	70	25.94	15.414
Job Types <sup>4</sup>	139	1	4	2.42	.900
Course Load	139	1	6	3.83	1.294
AC 301 Grade <sup>1</sup>	139	1	4	2.96	.658
OGPA (out of 4.0)	139	2.2	4.0	3.11	.382
Age <sup>5</sup>	139	1	3	1.46	.629
Gender <sup>6</sup>	139	1	2	1.51	.502

1 A = 4.00; B = 3.00; C = 2.00; D = 1.00; F = 0.00.

2 A = 4.00; At least B = 3.00; C is fine with me = 2.00

3 No = 1; Maybe = 2; Yes = 3

4 No = 1; Other = 2; Business Related (but not accounting) = 3; Accounting related = 4

5 20-25 years = 1; 26-30 years = 2; Over 30 = 3

6 Female = 1; Male = 2

**TABLE 3**  
**PEARSON/SPEARMAN CORRELATION COEFFICIENTS <sup>a</sup>**

	Letter Grade	Points	IG	CPA/CMA	Grad Sch	Job Hours	Job Type	Course Load	AC301 Gr	OGPA
Letter Gr		.911***	.443***	.305***	.275***	-.041	-.016	.220***	.291***	.436***
Points	.919***		.470***	.235***	.226***	-.024	-.002	.302***	.281***	.423***
IG	.487***	.493***		.113	.052	-.035	.025	.044	.213**	.164**
CPA/CMA	.269***	.203	.077		.536***	-.017	-.069	.053	.098	.240***
Grad Sch	.269***	.221*	.024	.535***		-.148*	-.043	.098	.092	.242***
Job Hrs	-.047	-.037	-.027	.021	-.157*		.522***	-.355***	.013	-.127
Job Type	-.024	-.008	.034	-.075	-.029	.438***		-.108	.031	-.046
C Load	.213*	.290***	.033	.089	.147*	-.352***	-.077		.051	.167**
AC301 Gr	.299***	.293***	.209*	.096	.095	.046	.035	.069		.387***
OGPA	.392***	.370***	.178**	.246**	.258***	-.062	-.056	.196**	.369***	

<sup>a</sup> Pearson correlations are above the diagonal and Spearman correlations are below the diagonal.

\* Significant at 10% level of significance using two tails test

\*\* Significant at 5% level of significance using two tails test

\*\*\*Significant at 1% level of significance using two tails test



**TABLE 4**  
**PEARSON PARTIAL CORRELATION COEFFICIENTS**  
**(Controlling For AC 301 and OGPA)**

	Letter Grade	Points	IG	CPA/CMA	Grad Sch	Job Hours	Job Type	Course Load
Letter Gr								
Points	.888***							
IG	.405***	.435***						
CPA/CMA	.231***	.152*	.077	□				
Grad Sch	.196**	.143*	.013	.508***				
Job Hrs	.007	.023	-.026	.014	-.122			
Job Type	-.003	.012	.024	-.060	-.032	.519***		
C Load	.170**	.263***	.020	.014	.060	-.341***	-.101	

\* Significant at 10% level of significance using two tails test

\*\* Significant at 5% level of significance using two tails test

\*\*\* Significant at 1% level of significance using two tails test

**TABLE 5**  
**REGRESSION ANALYSIS**  
**(All numbers are for 139 Observations)**

Independent Variables	Dependent Variables			
	Letter Grade		Overall Points %	
	t Coeff.	Sig.	t Coeff.	Sig.
Constant	-3.273	0.001***	5.951	0.000***
IG	5.136	0.000***	5.798	0.000***
CPA/CMA	1.456	0.148	0.604	0.547
Grad Sch	1.404	0.163	1.294	0.198
Job Hours	1.205	0.231	1.912	0.057*
Job Type	-0.462	0.645	-0.619	0.537
Course Load	2.307	0.023**	3.846	0.000***
AC 301 Gr	1.037	0.301	0.870	0.386
OGPA	3.546	0.001***	3.574	0.000***
Adj. R <sup>2</sup>	.367		.397	
F	10.984	0.000***	12.363	.000***

\* Significant at 10% level of significance using two tails test

\*\* Significant at 5% level of significance using two tails test

\*\*\* Significant at 1% level of significance using two tails test

**TABLE 6**  
**PARTIAL CORRELATION COEFFICIENTS OF SELECTED DISTRACTION FACTORS**  
**WITH STUDENT PERFORMANCE**

**Part A:**

<b>Dependent Variable</b>	<b>Letter Grade</b>		<b>Overall Points %</b>	
	<i>Coef.</i>	<i>Sig.</i>	<i>Coef.</i>	<i>Sig.</i>
<b>Job Hrs</b>	.043	.619	.089	.299
<b>Job Type</b>	-.015	.860	-.019	.824
<b>C Load</b>	.220	.010***	.314	.000***

**Part B:**

<b>Dependent Variable</b>	<b>Letter Grade</b>		<b>Overall Points %</b>	
	<i>Coef.</i>	<i>Sig.</i>	<i>Coef.</i>	<i>Sig.</i>
<b>Job Hrs</b>	.073	.403	.122	.158
<b>Job Type</b>	-.025	.772	-.029	.737
<b>C Load</b>	.184	.032**	.290	.001***

**Part A:** While controlling for the other two distraction factors.

**Part B:** While controlling for the other two distraction factors and prior actual ability factors (AC 301 & OGPA)

\*Significant at 10% level of significance using two tails test

\*\* Significant at 5% level of significance using two tails test

\*\*\* Significant at 1% level of significance using two tails test