The Determinant Factors Comprising Students' Performance in The Digital Era

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Abstract

This study seeks to examine the determinants factors comprising accounting students' academic performance at Universitas Negeri Padang, Indonesia. This research was used a survey method. Data were collected by administering questionnaires to 176 accounting students. The questionnaire consisted 33 questions related to three aspects, namely, demographic variables, institutional variables, and social-economic variables. The determinants factors affecting accounting students' academic performance are prior knowledge of accounting, math and English grades, the use of internet as a source of learning, the adequacy of faculty facilities, part-time job, marital status and good family support. This research highlights that students prefer to use internet as a source of learning accounting rather than reading accounting textbooks or visiting the library. This indicates the strong influence of the digital era on the students. Thus, the accounting department needs to increase students' accounting literacy through various ways. Lectures can improve the quality of learning process by optimizing the use of e-learning to encompass students' high use of internet.

Keywords: accounting education, students' academic performance, and digital era.

Introduction

Predicting the performance of students pursuing accounting degree has been an important issue sought by accounting educators and researchers (Wael, 2001; Garkaza, Banimahdb, & Esmaeilic, 2011; Garkaza, Banimahdb, & Esmaeilic, 2011). Various studies have been conducted to collect information about some determinant factors influencing students' academic performance in taking accounting degree (Wael, 2001; Nonis, Philhours, Syamil, & Hudson, 2005; Guney, 2009; Uyar & Gungormus, 2011; Garkaz, Banimahd, & Esmaeili, 2011; Adeleke, Binuomote, & Adeyinka, 2013; Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013; Akenbor & Ibanichuka, 2014; Seow, Pan, & Tay, 2014). The results of these studies vary to students, lecturers, universities, specifically accounting departments and government. The questions arise on what factors contribute students' accounting performance and how institution designs an appropriate policy to increase accounting students' performance. The present research identifies several factors that form accounting students' performance.

Previous research discovers that some factors contribute to accounting students' performance. Those factors are internal and external of students. Internal factors come from the students themselves, such as intelligence, self-concept, etc. The external factors can come from the students' environments, like university, family and social environment. Latest research that seeks factors contributes accounting students' academic performance have found that internal factors (i.e. age, type of diploma, prior knowledge on accounting, branch of study in secondary school, math grade, and motivation) and external factors (i.e. size of class, library and internet access, parental support, and students grant) can account to the success of accounting students' performance. Previous research on

factors related to accounting students' performance have conducted in Kuwait (Wael, 2001), in Irish University (Byrne & Flood, 2008), Iran (Garkaza, Banimahdb, & Esmaeilic, 2011), Zimbabwe (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013), and Singapore (Seow, Pan, & Tay, 2014).

Indonesia, as a part of the global world, must prepare its accounting graduates to compete in global work field. In fact, labor transporting in AEC era (Asean Economic Community) is a serious issue to look forward. Furthermore, accounting graduates nowadays have overgrown to massive information and high technology. Accountants face the digital era, accounting turns from traditional journal to computerized system and internet-based system (Enyi, 2012). To improve the competence of accounting students, accounting department needs to know several factors that involve in students' academic performance. Mohamed & Lashine (2003) contends that universities have a role to provide their accounting degree with a global market requirement and expectations skills. Mula, Kavanagh, & Yanto (2011) states that universities in Indonesia should improve their students' competencies and skills as required in international standard. Thus, accounting education has to prepare its accounting degree not only to be nationally recognized but also world recognized, particularly in Asian.

Universitas Negeri Padang (UNP), is one of public university in Indonesia also contributes in providing skilled accounting graduates. Data of accounting students' performance in UNP show that the average GPA is about 3.12 (max: 4,00). The average GPA from 2015 to 2017 are 3.09, 3.05, and 3.19, respectively. Furthermore, data from 2016 to 2017 show that students' grade is distributed from A (excellence) to E (failed). Around 28.82% of students got A for accounting in 2016 and 42,41% in 2017. Around 48.43% of students got B for accounting in 2016 and 44.85% in 2017. Further, 22.75% of students got C and below for accounting in 2016 and 12,75% in 2017. In sum, the average GPA of accounting students is in the rate of very satisfying and the dominated grade is B. However, UNP and Accounting department have awarded rank A in national accreditation (excellent) from the Indonesian Accredited Institution for Higher Education (BAN-PT). The accounting department should find ways to increase their students' performance. Thus, it is urgent to identify determinant factors comprising accounting students' performance in UNP.

The factors comprising accounting students' performance are varied and diverse. Students' performance is considered as a product of their learning and to get information about student's learning rate, one should refer to his visible behavior or see his performance precisely (Garkaz, Banimahd, & Esmaeili, 2011). Some research has examined several factors that were thought to involve in academic performance in taking accounting degree such as, age, gender, branch of study in secondary school, math grade, English grade, degree of class participation, interest on accounting, future career, studying time, library time, browsing time, lecturers, book, campus facilities, parental support, marital status and etc. In this study, the factors contribute to accounting students' performance can be constructed as follows: demographic variables, institutional variables, and social-economic variables.

Demographic variables provide information on factors regarding accounting students' performance from the students' internal view. There are two groups of demographic variables, they are physical and nonphysical. Demographic physical variables consist of gender, entry qualifications, branch of study in high school, and math grade. Non-physical demographic variables show students' motivation in learning. They are degree of class participation, studying time, library time, internet time, own text book, and class attendance.

Gender (male and female) influences the learning success of accounting students. Prior research showed gender gap for University of Zimbabwe, where males dominated accounting students (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013). Males are considered more successful in learning than females. In other side, gender is an important factor affecting students' performance; women act better than men in academic performance (Garkaz, Banimahd, & Esmaeili, 2011). It is also supported by Aldin, Nayebzadeh, & Heirany (2011) that 95 percent female students' educational performance is better than male students in the context of courses and academic level. While, Wael

(2001) and Uyar & Gungormus (2011) found that sex did not provide a significant contribution in predicting students' performance.

In Indonesia, accounting students come from different type of high schools, namely, vocational, general school of humanity major, and general school of science major. Vocational schools of business teach accounting more than other types of schools. High schools of humanity major teach accounting but not as much as business vocational schools. And no accounting lesson is provided for high school students in science major. The students' different prior accounting knowledge from high school can affect their success in university. A sufficient prior knowledge of accounting increases students' confidence in learning accounting at university (Byrne & Flood, 2008). While, Wael (2001) indicated that secondary school major had no effect on students' performance.

Accounting deals with numbers and its calculation. Even though, it does not study about math formulation, math seems to be very strong determinants of accounting students' performance (Guney, 2009; Uyar & Gungormus, 2011). Garkaz, Banimahd, & Esmaeili (2011) confirm the positive effect of mathematic diploma (educational background in mathematics) on accounting students' performance. Mathematical aptitude is significantly associated with successful academic performance of accountancy degree program (Seow, Pan, & Tay, 2014). English is also assumed to be a factor related accounting students' performance due to the use of English in most accounting literature (Seow, Pan, & Tay, 2014).

Motivation in studying accounting will encourage students' performance. Student motivation is a significant predictor of academic success (Nonis, Philhours, Syamil, & Hudson, 2005). Much more motivation of students toward their educational performance is better (Aldin, Nayebzadeh, & Heirany, 2011). Motivation in this research indicates students' interested to learn accounting. Some of indicators are class participation, preferences with accounting, future career, studying time, library time, internet time to browse material relate to accounting, owned text book and class attendance. Class attendance shows numbers of meetings and impacts to amount of knowledge reserved by students. Guney (2009) found a very strong link between students' performance and class attendance. Class attendance should be mandatory or at least be heavily encouraged by policy makers. Class attendance is significantly related to student performance in the financial accounting course (Uyar & Gungormus, 2011).

Institutional variables examine the institutions' contributions (university and faculty) toward accounting students' performance. Institutional factors affecting students' performance in principles of accounting in Nigerian Universities (Akenbor & Ibanichuka, 2014). The institutional variables in this research include lecturers' attendance, lecturers' competence, lecturers' attitude toward students, faculty and university facilities, the size of class, the class length, access to library and access to internet.

Lecturers' attendance influences students' cost accounting performance in Kuwait (Alanzi, 2015). Lecturers' competence and their attitude toward students are believed to influence accounting students' performance (Guney, 2009). Then, faculty and university facilities are exogenous factors that influence accounting students' performance (Guney, 2009).

The size of class shows numbers of student in one class. The class can be big or small depends on numbers of students inside. Research results show that the size of classes should be reduced; more emphasis for small classes is implied as students strongly favor tutorial classes (Guney, 2009). Akenbor and Ibanichuka (2014) reveale that principles accounting should be taught in small class size to enable the instructor to have a close contact with students. Furthermore, sufficient class length show contact hours of students with the lecturer. Students may find difficulties to understand a new concept or theory in normal class of 50 minutes. Thus, extending the class duration can be a solution but it will be costly (Guney, 2009). Contact hours found to be significantly affected to the achievement of principles accounting students (Akenbor & Ibanichuka, 2014).

Internet is a widely broaden knowledge available for college students. A huge of information can be downloaded in internet. In modern era, college students cannot be separated with internet or they will be left behind. Access to internet is found to be positively associated with academic performance (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013). Although internet gives information instantly, library still supports students with excessive information. Access to library affects students' achievement in financial accounting in Nigeria (Akenbor & Ibanichuka, 2014).

Social-economic variables verify the influence of students social and economic on accounting students' performance. The variables are: part-time work, students grant, parental support, marital status, father education, peer influence, and family income.

Full-time students perform better performers than part-time students (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013). It is also supported by Garkaz, Banimahd, and Esmaeili (2011) that unemployed students had higher performance than employed students. However, time spent at work or time spent on studying did not show expected relationships with academic success (Nonis, Philhours, Syamil, & Hudson, 2005). Students' grant was found to be not important in explaining academic performance of accounting students in Zimbabwe (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013). Marital status cannot predict students' academic performance. Family encouragement does not play an important role in students' academic performance (Garkaz, Banimahd, & Esmaeili, 2011). The impact of parents, relatives, and friends with student educational performance has a direct relation. (Aldin, Nayebzadeh, & Heirany, 2011). Islam (2014) found that father education to significantly influence students' educational attainment. Then, father education and family income also found to be significant in ensuring good education performance (Nazilah, Mazhari, Suryani, & Aswan, 2014).

Previous studies have examined the influence of some factors on accounting students' performance, while the determinant factors comprising students' performance remain under study. Previous studies mostly find the influence of several factors toward students' performance. While in this study, a survey method is used to gain information in details and address the issue that will help to improve accounting students' performance. This study tries to recognize and combine several factors from previous studies related to accounting students' performance. Then, it will examine those factors to identifies those comprise accounting students' performance. The factors used in this study are demographic, institutional and social-economic variables.

The remaining sections of this paper are organized into four parts. The first part describes the methods used in this research. The second part lays out the results and discussion. The conclusion is presented in the final part of the paper.

Methods

The type of research used in this study was a survey design. A questionnaire was used to collect data from accounting students. The participants in this research were 176 accounting students in undergraduate program, the class of 2012, 2013, and 2014. Each variable in this study were measured based on the group of variables. The group of demographic variable that was physical variable was not measured, yet it was explained as qualitative information described in this study. The non-physical demographic variable was measured on 5-point Likert scale varied from low (1) to very high (5). For institutional variable, it was measured by 4-point Likert scale from low (1) to high (4). The non-physical demographic and institutional variables were part of issues covered by the research instruments. Social-economic variables, i.e. parental influence, peer influence, parental background and demographic physical variables, i.e. gender and type of high school, were asked in the questionnaire. Descriptive qualitative data analysis was used to describe the responses and data.

Results and Discussion

This research aims to examine several factors that contribute to accounting students' performance. The factors are grouped into three groups, namely, demographic, institutional and social-economic variables. Demographic variables consist of demographic physical variables and demographic non-physical variable.

Demographic Variable

Demographic physical variable

The results of data analysis show that there are 74.4% female and 25.6% male students participated in this study. The age of 57% of students were 18 to 20 years and 43% of students were over 20 years. Accounting students mostly are from general schools of humanity major (45%), general schools of science major (32%), vocational schools of accounting/business major (20%) and vocational schools of other majors (2%). Around 65% of accounting students already have prior knowledge of accounting. Positive prior knowledge of accounting increases students' confidence in learning accounting at university (Byrne & Flood, 2008).

Math and English are considered to be important subjects to be mastered in senior high school since these two subjects are really related to mastering accounting in university. Accounting deals with numbers and most accounting literature is in English (Seow, Pan, & Tay, 2014). Around 69% of the respondents had math grades from 80 to 90, 19% of them had grades of from 60 to 79, 27% had grades of above 90. Around 66% of respondents had English grades from 80 to 90, 26% of them had grades from 60 to 79, and 6% had grades over 90, while 1% had grades below 59. The data reveal that most students had math and English grades in good category, from 80 to 90. Prior research confirmed the positive effect of math grade on accounting students' performance (Guney, 2009; Uyar & Gungormus, 2011; Garkaz, Banimahd, & Esmaeili, 2011).

Demographic non-physical variable

The survey data to class 2012, 2013, and 2014 reveal that students' participation in completing tasks, interacting with lecturers, and involving in discussions are on the range of often (49%) and seldom (41%), while a small proportion (7%) is in the range of very often. The similar result was also showed by the degree of preferences of students towards accounting. Around 22% respondents like accounting very much, 65% of them like accounting, 12% of them do not prefer accounting compared to other subjects, and 2 % of them dislike accounting. Focus on data "often" for 49% and "like" for 65%, accounting students just like their subject for the level of "like", not "very like". Related to the preferences towards accounting, the motivation to participate in learning and discussion were on the range of often (49%), even they seldom (41%) participated in task and involved in discussion. It is a duty for accounting department to boost students' motivation by increasing their preferences towards accounting and their motivation in doing task and discussion. Those can be reached by implementing some methods of learning or giving various interesting materials in class.

The results show a low number hours spend by students for studying at home in a week. Around 1% of respondents report that they do not study at home in a week, 37% of them spend over 5 hours studying at home, 41% spend 5-9 hours, 16% spend 10-14 hours, and 6% spend more than 14 hours a week for studying at home. Similarly, the results show a low number hours spend in the library. Around 7% of respondents report that they do not study at the library, 72% of them studying less than 5 hours a week in the library, 16% spend 5-9 hours, 2% spend 10-14 hours, and 3% spend more than 14 hours a week studying in the library.

Accounting students spent more time to study accounting through internet than study at home or library. These data showed that internet was a favorite media for students to learn accounting. For that reason, lecturers should highly use e-learning in learning process. It is also a task for faculty to increase the students' visit to library by adding some books, prolonging the service hours, and

creating comfortable library atmosphere. By doing so, it is expected UNP accounting students will be highly motivated in achieving better accounting performance.

Furthermore, only 2% of respondents report that they own relatively all accounting textbooks, 57% of them report that they own several textbooks and 41% report that they do not have any accounting textbook. These results show that students are not motivated to have printed accounting textbooks. This is consistent with the low frequency of students' visit to the library. The accounting department needs to pay attention to the results that most accounting students were less motivated to read printed textbooks. Therefore, in the future, accounting department must find another strategy to increase students' accounting literacy. One of the ways is recommending students to read accounting journal through internet, as a fact internet was the favorite media for students to learn accounting. It is a signal that students nowadays are common with technology and massive information, that is digital era.

Further, 95% of respondents report 1-2 days absence in a semester and 6% of them report 3-4 days absence in a semester. The results show that most students only have 1-2 days of absence as a predictor that they had good motivation in attending accounting class. It is in line with faculty policy that students may only have three absences for each class to be able to attend final exams. Prior research support that students' attendance is significantly related to student performance in the financial accounting course (Uyar & Gungormus, 2011).

In general, the results show that the determinant factors comprising the students' motivation in learning accounting are students' tendency to use internet in learning and high attendance in class. The students' motivation is a significant predictor for academic success (Nonis, Philhours, Syamil, & Hudson, 2005). The higher students' motivation, the better their educational performance (Aldin, Nayebzadeh, & Heirany, 2011). Accounting department need to improve the students' performance, especially by improving students' accounting literacy and their visit to the library.

Institutional variable

The data analysis show some findings with regards to institutional variables. The first variable was about accounting lecturers toward accounting students' performance. For sub-variable frequency of lecturers' attendance, 80% students argued that lecturers present in class, 10% argued that lecturers always present and 10% argued lecturers rarely present. From the data, it can be concluded that most lecturers attended the class to give accounting material to students. The research shows that lecturers' attendance influence students' cost accounting performance in Kuwait (Alanzi, 2015).

Then, 53% of respondents agree that lecturers are competence in academic, 43% say that their lecturers are very competence, and 4% say that their lecturers did not have any academic competence. The results show that perceptions on lecturers' competence ranges from competence (53%) and very competence level (43%). Lecturers competence is believed to influence accounting students' performance (Guney, 2009). It was a task for university to motivate lecturer to improve their competence by pursuing postgraduate studies, joining the training, getting national and international accounting certificates. AES era demands that accounting graduates to have internationally recognized competencies.

The results also show that 57% of respondents perceive that lecturers give good responses to students' questions, 36% of them perceive that lecturers give very good responses, and 7% of them perceive that lecturers give poor responses. This shows that accounting lecturers give sufficient attention toward students' questions in learning process. It is expected that lecturers increase their response toward students' questions since the results show that most lecturers give good responses, instead of very good responses to questions. Lecturers attitude toward students is believed to influence accounting students' performance (Guney, 2009).

There are 16 classroom meetings for each subject in accounting that consist of 50 minutes length for each credit hour. Most accounting subjects at UNP have 3 to 6 credit hours, which means each

classroom meeting lasts from 150 minutes to 300 minutes. Around 74% of respondents say that the meeting is sufficient to help students' academic performance, 16% of them say it was very sufficient, and 10% of them say it is not sufficient. The duration of classroom hour (contact hours) is found to be significantly affected the students' achievement in principles accounting course (Akenbor & Ibanichuka, 2014).

The second variable is related to facilities provided by faculty and university. As 84% of respondents think that the class size is sufficient, 15% of them think class is too big, and 1% think that the class is too small. Then 69% of respondents report that the class size supports their academic performance, 26% of them report that it strongly supports their performance, and 4,5% of them report that class size provides less support for their performance. Nowadays, mostly accounting class at UNP consists of 30 students. The results show that the class size in accounting department is sufficient to support students' achievement. Small classes in accounting is related to better performance since its enable the instructor to have close contact with students (Akenbor & Ibanichuka, 2014; Guney, 2009).

Further, 70% of respondents say that the faculty provide sufficient facilities for students' achievement, 21% of them say that it was very sufficient, 6% of them say it was less sufficient, and the rest say it was not adequate. Around 74% of respondents agree that the university provides adequate facilities for students' achievement, 9% of them agree that it was very sufficient, 16% of them say that it is less adequate, and 1% of them say it was not adequate. The results show that most accounting students perceive that the faculty and the university has provide sufficient facilities to support their academic performance. The facilities provided by the faculty and the university has a role in students' achievement in principles of accounting course in Nigerian Universities (Akenbor & Ibanichuka, 2014).

Furthermore, 51% of the respondents report that the internet provided by faculty is good, 7% of them report that it is very good, and 42% of them report that it is not good. The internet access is very crucial at this era for accounting students, since accounting information and research are widely available for students. The access to internet is found to be positively associated with academic performance (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013). Although internet gives information instantly, the library still plays an important role to supports students. The results show that the 57% of respondents say that the library collection is sufficient, 35% of them say that it was less adequate, 6% of them say it was very sufficient, and the rest 2% of them say it was not adequate. Then, 63% of respondents say that the library service hour is been adequate, 26% of them think it is less adequate, 5% said it is not sufficient, and just 6% of them say that the library service hours is very sufficient to support their academic performance. The library access affects students' achievement in financial accounting course in Nigeria (Akenbor & Ibanichuka, 2014). Therefore, the faculty and the university should give more attention to improve factors such as internet, accounting textbook collections, and library service hours to support their students.

In general, the results show that the determinant institutional factors comprising students' accounting performance at UNP are lecturers' attendance (80%), classroom hours (74%), the class size (84%) and faculty facilities (70%). However, less favorable results reported with regards to various variables should be given more attention by the accounting department and the faculty. Some of them are the lecturers' academic competence, lecturers' responses toward students' questions, access to the internet, the library collections and the internet access. It is the responsibility of the department and faculty to strengthen the institutional factors in order to improve students' performance in accounting department.

Social-economic variable

The social-economic variables of accounting students in this study are as follow. Around 14% students have a part time job while the rest 48% have no part-time job. Most of accounting students at UNP do not have a part time job. It means that most of them have more time to study. Full-time

students perform better than part-time students (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013). It is also supported by Garkaz, Banimahd, & Esmaeili (2011), unemployed students had higher performance than employed students. Further, around 46% students receive a scholarship. Around 60% of the awardees claim that fund is enough to support tuition fee and their living cost, while 40% of them claim that the fund is not sufficient to cover their needs. Students' grant helps them to focus on studying without having to worry about financial issues. However, students' grant was found to be not important in explaining academic performance of accounting students in Zimbabwe (Nyikahadzoi, Matamande, Taderera, & Mandimika, 2013).

Around 81% of respondents show that family support plays a significant role in students' academic performance, while 1% of them show that family support provides a minimal role in their performance. Family support has an important role in accounting students' performance at UNP. It was in line with Aldin, Nayebyzadeh & Heirany (2011) who report that parent, relatives, and friends have a direct relation with educational performance. Furthermore, 1% of respondents are married and the rest (99%) are not married yet. Marital status cannot predict students' academic performance (Garkaz, Banimahd, & Esmaeili, 2011).

Around 35% of respondents report their fathers' education as junior high school or below, 34% as senior high school, 3% as diploma, 23% as undergraduate, 3% as master degree, and 1% as doctoral degree. Around 28% report their mother's education as junior high school or below, 41% as senior high school, 5% as diploma, 13% as undergraduate, and 2% as master degree. As many as 37% of respondents claim strong support is provided by friends and environment on their performance, 46% claim support, 5% claim less support and 1% claim no support. The amount of weekly living expense is ranging from less than IDR100.000 (10%), IDR100.000–IDR200.000 (54%), IDR200.000–IDR300.000 (19%), and more than IDR300.000 (6%). The respondents reveal that the fund they have for living cost is enough 60%, not enough (27%) and more than enough (2%). Islam (2014) found that the fathers' education significantly influences students' educational attainment. Then, fathers' education and family income are significant in ensuring good education performance (Nazilah, Mazhari, Suryani, & Aswan, 2014).

The earlier discussion shows that the social-economic factors comprising accounting students' performance were the absence of part-time job (84%), the unmarried status (99%) and family support (81%). While 46% students argued that their friends and environment provide support to their academic performance. Living cost supplied by family were enough to finance them at campus. Then, most parents were only senior high school graduates, but they have high commitment to send their children to university.

Conclusions

The objective of this study is to examine the determinant factors comprising students' academic performance in Department of Accounting, Universitas Negeri Padang. The Faculty of Economics, especially accounting department needs to focus on several factors that contribute to students' performance, prominence factors and non-prominence factors. By focusing on prominence factors, accounting department knows the strong characteristics of students. Then, for factors which have average and low percentages response, accounting departments with economic faculty need to find the way to solve it.

The implications of this study may be useful for universities (UNP) to develop their future strategies in planning, evaluating and designing accounting modules more effectively. In addition, the findings have important implications for university administrators, accounting instructors, and accounting students. Results reveal that there are several determinants factors contribute to accounting students' performance. The results vary to demographic variables, institutional variables and social-economic variables.

For physical demographic variables, most accounting students have had accounting prior knowledge before entering university and good math and English grade. The findings have implication to university administrator to select student candidates from humanity major or accounting vocational schools. Furthermore, English and math grades should be taken into account in selecting student candidates. Then, for demographic non-physical variables, Accounting Departments needs to increase students' preferences towards accounting. Lectures are supposed to use methods of learning and various interesting materials to increase students' motivation in completing task and active discussion. In this variable, the research highlights the high use of internet among accounting students. They prefer to use internet as a source of learning rather than reading printed accounting textbooks or visit the library. Finally, students' attendance is another determinants factor of this sub-variable.

Institutional variables were also examined with regards to the effectiveness of institution toward accounting students' performance. The result reveals that the facilities of faculty, lectures' attendance, the class duration, and class size have roles in fostering learning. However, faculty and university need to improve the lectures' competence and the library collection in order to enrich the learning environment and improve students' performance. Then, the last variable is social-economic variables. The results show that the determinants of accounting students' performance are the absence of part-time job, the single status and good family support.

To get better understanding of determinant factors contribute to accounting students' performance, future research could explore various ways to increase students' academic performance through implementing teaching and learning methods or strategy. In addition, a number of qualitative studies should be conducted to complement the results found by the quantitative studies to provide comprehensive insights on determinants factors of accounting students' performance.

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