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Student Academic Performance in Undergraduate Managerial-Accounting Courses

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Abstract

The author's purpose was to identify potential factors possibly affecting student performance in three sequential management-accounting courses: Managerial Accounting (MA), Cost Accounting (CA), and Advanced Managerial Accounting (AMA) within the Saudi Arabian context. The sample, which was used to test the developed hypotheses, included 312 students whose performance was followed throughout 3 semesters (4, 6, and 8) out of 8. Techniques of mean comparison and correlation were employed. The results suggest that the preuniversity accounting background was only found to have significant impact on the AMA course whereas skill in mathematics was found to affect student performance significantly in the MA course. It was evidenced that student performance in the MA course and overall was significantly affected by preuniversity ability, general undergraduate academic capability, and matriculation

year. Student performance in the Financial Accounting course significantly correlated with performance in the subsequent MA and AMA courses. There is also evidence of a significant relationship between MA student performance and that of both CA and AMA. The findings of this study confirmed that the load of weekly registered hours has no negative impact on the student performance. It also suggested that accounting students had outperformed nonaccounting students in accounting and nonaccounting courses.

Keywords:

accounting

student performance

undergraduate

Notes

**Correlation is significant at the .01 level (2-tailed)

*Correlation is significant at the .05 level (2-tailed).

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