

Students' perceptions regarding classroom attendance and its impact on their academic performance: evidence from a developing country

Classroom
attendance and
its impact

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Received 28 October 2019

Revised 5 June 2020

13 July 2020

Accepted 3 August 2020

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Abstract

Purpose – The purposes of this study are to identify the reasons that prevent students from attending lectures, to examine the impact of absenteeism on their academic performance and to explore the role of gender in their attendance.

Design/methodology/approach – A questionnaire survey made up of statements was distributed to accounting students. Descriptive measures, a five-point Likert scale, Pearson's chi-square test and phi test were employed to achieve the study's objectives.

Findings – The study shows that most of the accounting students surveyed are aware of the importance of attending lectures, since they believe that attendance will have a positive impact on their understanding of course material and on their academic performance. The study indicates that overall academic performance and student attendance are related. It also indicates that there is a statistically significant association between the overall academic performance of accounting students and their gender.

Practical implications – To gain greater insight into educators, academic institutes, researchers and parents concerning the reasons that lie behind students not attending accounting lectures in public higher education institutions in Kuwait and the effect of attendance on academic performance.

Originality/value – Most prior studies have been conducted in developed countries and Western contexts. Especially, with the potential perceived differences in cultures and norms, this empirical study is expected to contribute to fill the gap in this research field.

Keywords Accounting students, Students' attendance, Academic performance

Paper type Research paper

1. Introduction

Recent years have witnessed a growing concern about the impact of students' attendance on their performance. This concern has been motivated by the increasing number of students who seek part-time employment during their studies, mainly to cover the increasing cost of attending universities and, in certain cases and specializations, to gain relevant experience before finishing their studies. In addition, technological advancements have made it possible for students to have access to lectures through live recording or e-learning, the availability of online material and access to PowerPoint presentations and YouTube (Olufunmilayo, 2017). This trend is expected to become even more widespread with the increased number of online courses that have become compulsory for certain basic courses. Holtzblatt and Tschakert (2011), among others, indicated that the use of technology to export traditional classroom content onto the Internet provides better coverage of material while maintaining in-depth conversations in class. However, despite this argument, the impact of students' attendance or absenteeism on student performance must be acknowledged. The results of empirical



Education + Training

Vol. 62 No. 6, 2020

pp. 693-706

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0040-0912

DOI 10.1108/ET-10-2019-0233

research have so far indicated conflicting results. In Kuwait, empirical studies are few, and their results are inconclusive.

Several reasons have been cited by researchers for class absenteeism (Credé *et al.*, 2010; Arulampalam *et al.*, 2012; Devadoss and Foltz, 1996). These reasons include university attendance norms, course content and difficulty, characteristics of the instructor, availability of material online and students' individual differences (e.g. motivation, conscientiousness and intelligence). However, whatever the reasons for students' absenteeism, what is important is the positive connection between students' attendance and performance. Given this positive connection, one would logically expect its extent and strength to vary from one subject to another. As this study addresses students' absenteeism from basic accounting courses, and because of the practical nature of these courses, we expect to find a strong positive connection between students' attendance and performance. In addition, Ridener (1999), among others, indicated that accounting students differ from students in other fields of study in terms of achievement, attitude, goal orientation, independence, self-discipline, etc. Consequently, the study of absenteeism among accounting students and its impact on performance, among other things, is warranted.

Thus, the focus of this research is on the association between students' absenteeism and performance. Specifically, the objectives of this study are threefold: (1) to identify the reasons that obstruct students from attending lectures; (2) to examine the impact of absenteeism on their academic performance and (3) to explore the role of gender in their attendance.

The current study contributes to the literature in a number of ways. First, most studies addressing the above issues have been conducted in the context of developed countries; thus, the current study helps us understand the interaction between students' academic performance, students' absenteeism and the role of gender in the context of a developing country, Kuwait. As stated by Joshi *et al.* (2007, p. 85), "More studies on developing countries are needed to provide a research base. . .". Second, this study would also contribute to the literature because it is conducted in Kuwait, which is characterized as a conservative society. There is a high probability that the cultural background and customs followed in this society differ from those in other societies in economically advanced countries. Therefore, the results of this empirical study may contribute for enriching our academic knowledge about this society. Finally, while the vast majority of previous research in the field of accounting education has focused on university students, the current study gives a good opportunity to fill the academic knowledge gap in the extant literature by focusing on two-year accounting students (i.e. community college). One would expect the margin for diversity in the characteristics of those students to be limited, thus allowing more focus to be placed on gender and its impact on absenteeism and performance.

The remainder of this study is organized as follows. Section 2 provides a brief overview of accounting education in Kuwait. Section 3 reviews the literature and outlines the study's hypotheses. Section 4 describes the methodology employed by the study to achieve its objectives. Section 5 presents the results, and Section 6 concludes the study.

2. A brief overview of accounting education in Kuwait

The education system in Kuwait comprises the public-school education phase (prehigher education) and the higher education phase, which is similar to the system followed by other Gulf Cooperation Council (GCC) countries. In Kuwait, formal accounting education began in the early 1960s as a result of remarkable growth in the economic sector and development in types of enterprises, leading to a growing demand for bookkeepers in the public and private sectors. Thus, the Kuwaiti government launched the Secondary School of Commerce in 1963 to provide its graduates with the required bookkeeping skills and principles suitable for holding a bookkeeper's position in the public and private sectors (Shuaib, 1992). Currently,

there are two major channels providing accounting education in Kuwait: public higher academic institutions and several private higher education institutions.

In Kuwait, universities and colleges which offer accountancy degree programs have incorporated International Financial Reporting Standards (IFRS) into their accounting courses, such as financial accounting, intermediate accounting and advanced accounting. However, some of them have designated IFRS as a separate course. It is noteworthy that universities and colleges from the public and private sectors in Kuwait have a free hand in determining their academic major sheet and curriculum content, and they are not obligated to follow recommendations from any national professional/governmental bodies. However, they follow accreditation bodies' guidance when they set their major sheets requirements.

In this respect, Alanezi *et al.* (2016, p. 168) stated that "Kuwait, like other emerging nations, has adopted accounting education from western countries such as the USA, the UK and Australia. Most Kuwaiti academics who teach accounting are graduates from these countries. They teach and use textbooks that are similar to those used in their postgraduate education. It can be said that accounting education in Kuwait is influenced by the accounting programs conducted in these countries".

For research objectives, it is important to shed some light on the Public Authority for Applied Education and Training (PAAET) and its objectives. Established in 1982 to provide qualified and professionally trained graduates to meet the needs of the labor market, the PAAET consists of five colleges that offer different majors as follows:

- (1) the College of Basic Education;
- (2) the College of Business Studies;
- (3) the College of Technological Studies;
- (4) the College of Health Sciences and
- (5) the College of Nursing.

It is worth noting that the above-mentioned colleges offer two-, three- or four-year academic programs. For the academic year 2017–2018, around 39,000 students were enrolled. Alanezi *et al.* (2016) stated that, with 37,367 enrolled students in 2016, the PAAET is the largest education establishment in Kuwait. The College of Business Studies (CBS) was established in 1982 and is the only public education institute in Kuwait to offer a two-year diploma program in different business majors that is equivalent to the American academic system followed by universities in the USA. Although the CBS has been established for over three decades, its business programs have not yet been officially accredited by any international accreditation organizations; however, its programs have been accredited locally by the Ministry of Higher Education only. This could be attributed to the fact that "Most CBS graduates are eventually employed by the government" (Alfraih and Alanezi, 2016, p. 127). Recently, the CBS has applied for accreditation with the ACBSP (Accreditation Council for Business Schools and Programs), and work is ongoing regarding this matter.

Overall, the CBS offers a two-year program with an accounting major. It requires instructors to hold a master's degree as a minimum. The accounting department at the CBS comprises 69 faculty members, 34 of whom hold a PhD degree, while 35 hold a master's degree. All these members are graduated from different universities in the USA, UK or Australia.

3. Literature review and hypotheses

A substantial body of literature exists on the effect of attendance on undergraduate student performance. This literature involves several disciplines; however, our focus in this review is

on the accounting and business disciplines. [Paisey and Paisey \(2004\)](#) attempted to investigate why students do not attend classes and whether attendance improves academic performance. Based on data from a third-year compulsory module in financial accounting in a bachelor's degree program at Glasgow Caledonian University, they found that students' participation in part-time employment was the most frequently cited reason for nonattendance. They also found a clear positive relationship between attendance and subsequent academic performance.

[Schmulian and Coetzee \(2011\)](#) investigated the effect of class attendance on academic performance for a large accounting class in South Africa. The study found a significant positive correlation between class attendance and academic performance; however, the correlation was low and not very meaningful. The researchers concluded that South Africa's cultural and economic environment or a combination of the two may explain the low level of correlation between class attendance and academic performance.

In another South African study, [Wadesango and Machingambi \(2011\)](#) investigated the extent of student absenteeism in selected universities and the reasons why students do not attend classes. The study indicated that student absenteeism is widespread in the universities studied. Reasons cited for class absenteeism include lack of subject interest, poor teaching strategies by lecturers, unfavorable learning environment, too much socialization, part-time jobs to augment meager bursaries granted by various sponsors and poor relations with the lecturers.

[Spaho and Godolja \(2014\)](#) examined whether there is a correlation between lecture attendance and final examination success. Using a population of 143 first-year business students and taking a general mathematics course at the University of Tirana, Albania, they found that attendance at lectures by business students had a significant impact on their final success in the general mathematics course.

In Bahrain, [Jameel and Hamdan \(2015\)](#) investigated the effect of student attendance on academic performance in accounting courses. A questionnaire was distributed to 100 accounting and finance students at Ahlia University. The results showed that attending classes significantly improves students' performance. The results also revealed that accounting instructors play an effective role in attracting students to attend lectures, by presenting material in an attractive and interesting way.

In a Kuwaiti study, [Alanzi \(2015\)](#) examined the effect of a number of factors on the academic performance of 156 students studying cost accounting at the College of Business Studies. The results of the study indicated that a student's GPA (Grade Point Average) is the most significant factor, followed by attendance and college experience.

[Teixeira \(2016\)](#) examined whether class absenteeism weakens students' academic performance and whether a compulsory attendance policy may be beneficial in this regard. Based on data on 146 second-year management students enrolled in a macroeconomics course at an elite economics school in Portugal, the study found that absenteeism significantly lowers the students' final grade. It also found that a compulsory attendance policy contributes to improving students' academic performance. These results are consistent with the results reported by [Marburger \(2006\)](#), [Snyder et al. \(2014\)](#) and [Nyatanga and Mukorera \(2019\)](#), who found that the existence of a mandatory attendance policy significantly reduces absenteeism and improves exam performance.

[Abrokwa \(2016\)](#) examined the effect of attendance on performance for a sample of students who took an introductory accounting course at a medium-sized state university located in the southeast of the US. The study covered two semesters and had a sample of 158 students. The results of this study indicate that attendance has a significant moderately positive effect on student performance in an introductory accounting course.

The relationship between class attendance and students' performance was also examined by [Dey \(2018\)](#), who employed longitudinal data on students from a large public university in

the US. The outcomes of this study suggested that attending class has a positive significant effect on examination performance. The study indicated that there is an important role for policies that encourage attendance, using active learning techniques.

In a more recent study, [Khan \(2020\)](#) attempted to examine the effect of absenteeism on the performance of MBA students enrolled in a leading business institute in Pakistan. Based on a sample of 225 students, the study found a negative relationship between absenteeism and students' performance.

3.1 Research hypotheses

- H1.* The academic performance of accounting students and their attendance are independent of each other.
- H2.* The academic performance of accounting students and their gender are independent of each other.
- H3.* The percentage of students' attendance and the gender of students are independent of each other.

4. Research methodology

This section describes the research methodology employed by the study to achieve its objectives. More specifically, it provides detailed information concerning the research design, population and sample, data collection and statistical techniques used.

4.1 Research design

This study is exploratory. One of the main aims of the research is to explore the level of awareness of the importance of classroom attendance among accounting students. To accomplish the research objectives, a self-administrated questionnaire was adopted ([Jameel and Hamdan, 2015](#)) and distributed to a sample of accounting students at the College of Business Studies (CBS). The studying system at the CBS is based on credit hours. To obtain a diploma degree in an accounting major at CBS, the graduation requirements are to successfully complete 68 credits, with a minimum GPA of 2.00 points or above.

4.2 Population and sample criteria

The target population of this research consisted of accounting students at the CBS. Initially, the total number of questionnaires distributed to the respondents was 280. Of the questionnaires, 257 were filled out and returned. Consequently, the statistical analysis of data for this empirical study was based on 257 useable questionnaires. To ensure the validity of the questionnaire, it was reviewed by professionals in this field. Therefore, their modifications and suggestions were considered.

4.3 Data collection

The questionnaire survey has three sections. Section one asks the subjects of this study for demographic information. Section two aims to investigate the views of participants regarding the importance of attending accounting courses on a regular basis and to explore the level of awareness of the importance of classroom attendance among accounting students, as well as the reasons behind nonattendance at accounting classes. Section three aims to assess the usefulness perceived by accounting students of attending accounting courses.

4.4 Statistical techniques

A number of statistical techniques were employed in this study to analyze the data. Descriptive techniques, comprising frequencies, percentages of responses, overall mean values and the ranking of some statements according to overall mean values were employed. A Likert scale was used to calibrate the response, with five indicating "strongly agree" and one indicating "strongly disagree". Pearson's chi-square test and phi test were utilized to test the research hypotheses.

5. Results

5.1 Survey results and discussion

Table 1 presents the general information about respondents, including gender, marital status, employment during study, completion of university degree, completed credits and GPA. Of the 257 study participants, (58.8%) are female, while (41.2%) are male. Concerning marital status, as expected, (16.3%) are married, whereas most of the participants in the survey (80.9%) are single. Overall, most candidates enrolled at universities or colleges are in the category of young people who are not married, and the students' ages lie between 18 and 22 years.

The results of the survey revealed that 92.2% of respondents indicated that they were not in employment during their studies, while the minority of participants in the survey (7.8%) were employed during their studies. This result can be explained as a result of the fact that the Kuwaiti government provides financial support for Kuwaiti students at university and college levels; moreover, the education is free.

The results of the study also show that most participants (86%) prefer to complete their university degree and to obtain a bachelor's degree with an accounting major. In other words, they consider obtaining the diploma degree with an accounting major as a first step toward continuing their academic life. The level of career aspiration and career choice is usually

Serial	General information		Frequency	Percent
1	Gender	Male	106	41.2
		Female	151	58.8
		Total	257	100
2	Marital status	Single	208	80.9
		Married	42	16.3
		Other	7	2.7
		Total	257	100
3	Working during study	Yes	20	7.8
		No	237	92.2
		Total	257	100
4	Completion of university degree	Yes	221	86.0
		No	36	14.0
		Total	257	100
5	Completed credits	Less than 34 credits	70	27.2
		35–51 credits	100	38.9
		52 credits or above	87	33.9
		Total	257	100
6	GPA	Less than 2	84	32.7
		2.00–2.49	72	28.0
		2.50–2.99	47	18.3
		3.00–3.49	37	14.4
		3.50 or above	17	6.6
		Total	257	100

Table 1.
Distribution of
respondents

affected by a number of factors, including academic degree, student performance, type of major and skills and abilities. In this respect, Herr and Cramer (1996) indicated that career aspirations are influenced by numerous factors, including gender, race, parental support, academic achievement, socioeconomic status and self-esteem.

As shown below, the participants in the survey can be divided into three categories: 27.2% of students surveyed had completed less than 34 credits, almost 38.9% had completed between 35 and 51 credits and 33.9% had completed 52 credits or above of the requirements to graduate. Of the 257 accounting students surveyed, 84 (32.7%) had a GPA of less than 2.00 points, while 28% of respondents (72 out of 257 students) had a GPA between 2.00 and 2.49.

The impetus of the second section in the questionnaire was to explore the importance, in the view of accounting students, of attending accounting courses regularly. To achieve this end, participants were requested to answer four questions on this matter. It can be determined from Table 2 that the vast majority of respondents (94.2%) strongly believed that attending lectures related to accounting courses is important in order to understand the course material, and that this may assist in improving students' achievements (Q1). The results of Question (2) in Table 2 also suggested that 70.4% of accounting students on two-year college courses in Kuwait depend on two study approaches (self-study and lecturer explanation) in the process of understanding course material, while 28% of accounting students rely on the lecturer's explanation alone to understand the course content. Attending accounting lectures may also help them to prepare and focus on the material which, having been covered by lecturers in the classes, could be included in the examinations.

As seen from the results reported in Table 2, "Lecturer presents the course material in a boring way" (Q3.3) appeared to be one of the main reasons for regular nonattendance on accounting courses, in the view of participants. This suggests that PAAET and college administrators should work more on improving the teaching skills/abilities and experience of accounting educators through attendance at more adequate training courses and workshops.

		Frequency	Percent
1	<i>Attendance helps students to understand acc. courses better</i>		
	Yes	242	94.2
	No	15	5.8
	Total	257	100.0
2	<i>Preferred method of study acc. courses</i>		
	Self-study	4	1.6
	Reliance on instructor's explanation	72	28.0
	Both	181	70.4
	Total	257	100.0
3	<i>Reasons for nonattending acc. courses</i>		
1	Don't expect to learn anything new	8	3.1
2	Nothing in class is linked with what is in test	7	2.7
3	Lecturer presents the course material in a boring way	71	27.6
4	Lecturer's aggressive behavior	33	12.8
5	Inappropriate lecture-schedule timing	64	24.9
6	Lecturer shows indulgence regarding student attendance	33	12.8
7	Other reasons	41	16.0
	Total	257	100.0
4	<i>Percentage of student attendance acc. courses</i>		
	20	3	1.2
	40	6	2.3
	60	33	12.8
	80	142	55.3
	100	73	28.4
	Total	257	100.0

Table 2.
The importance of
attending accounting
lectures

PAAET should also attempt to improve the learning environment and strategy and teaching approach (e.g. syllabus content, assessment and textbooks).

Byrne *et al.* (2010) claimed that one of the major challenges facing accounting education is the creation of a learning environment that promotes high-quality learning. It has been argued that one of the essential factors in a development process is education. Usually, developed countries are characterized by effective education systems, while developing countries lack efficient education infrastructure (Ali Poor, 2005). Malan (2012, p. 83) mentioned that "Accounting educators are in a position to promote these abilities in students by providing a learning environment that will achieve this".

Based on that, it is important to mention that Kuwaiti higher education institutions and accounting educators should reconsider their approach to designing the accounting curriculum. Moreover, the teaching methods adopted by developed countries in the field of education should be taken into consideration, in order to benefit from their experiences; but we must also take into account the influence of infrastructure, local environment and culture on their application.

The second most common reason for nonattending accounting courses, in the view of participants, was "inappropriate lecture-schedule timing" (Q3.5). This result is consistent with the study conducted by Romer (1993), who reported that one of the main reasons given by students for nonattendance was the timing of lectures. In light of this result, it can be stated that the PAAET administration introduced policies and made considerable effort to set the most convenient timetable for courses offered by colleges, covering different times during the day. The "other reasons for not attending lectures" not listed in the questionnaire (Q3.7) could be health issues, illness, medical appointments, failure to prepare for class or personal/family reasons.

Regarding the rate of student attendance, more than half of the survey participants reported that they attend 80% of their accounting lectures, while 28.4% stated that their attendance is 100%. These results reflect the high level of awareness among accounting students on two-year college course of the importance of attending accounting lectures.

The last section in the questionnaire aims to explore the views of participants regarding the benefits for accounting students of attending accounting courses regularly. A Likert scale was used to calibrate the response, with five indicating "strongly agree" and one indicating "strongly disagree". Based on the overall mean scores, most statements in this section were perceived as important to respondents, except for statement 6, which falls in the neutral rating, and this was reflected by an overall mean of 3.27 (see Table 3).

The results of the study indicate that the vast majority of participants in the survey (94.5%) attached high importance to statement 3 (Accounting courses require students to attend to be able to understand better), and this was reflected by the overall mean score of 4.60.

Moreover, statement 4 (Accounting courses require students to attend to be able to understand better) indicates that accounting students have scored a high level of awareness (91.1%) regarding the importance of attending their lectures. Interestingly, the respondents also consider the importance of attending classes as a crucial factor in improving their academic performance in accounting courses (ST.5). In other words, statistical analysis indicated a high level of consensus among respondents regarding the importance of class attendance. This is clearly reflected by the mean score, which registered above four.

The results in Table 3 also show that most respondents (88.7%) either agree or strongly agree that "Attendance enhances and develops student communication skills" (ST.1). This was supported by the high reported overall mean of 4.26 for all respondents. In addition, a large proportion of respondents (77.5%) believed that "Attending class has a positive impact on minimizing studying time" (ST.2). Overall, the results of statements 1–5 in Table 3 reflect a high level of awareness among respondents regarding the importance of class attendance

N	Statement	Level of agreement					Whole sample Mean	Rank
		Strongly disagree	Disagree	Neutral	Agree	Strongly agree		
1	Attendance enhances and develops students' communication skills	0.0	1.6	9.7	49.0	39.7	4.2685	4
2	Attending can shorten studying time	1.6	8.9	12.1	40.5	37.0	4.0233	5
3	Lecturer should present the material in a way that makes students rely more on the notes than the textbook	0.0	2.3	3.1	26.8	67.7	4.5992	1
4	Acc. courses require students to attend, to be able to understand better	0.4	0.4	8.2	37.0	54.1	4.4397	2
5	Attending acc. class regularly will improve student grades	0.4	1.9	8.6	35.8	53.3	4.3969	3
6	PAAET should set stricter policies regarding student attendance	11.3	17.1	27.6	21.0	23.0	3.2724	6

Table 3.
The benefits of attending accounting courses

and its benefits. These results are consistent with the findings of Q1 and Q4 in Table 2 and also give largely empirical support for the conclusions reached in previous studies, conducted in the Scottish and South African contexts, which reported that class attendance increased knowledge and understanding of the course material and helped with examination preparation for university students (Paisey and Paisey, 2004; Schmulian and Coetzee, 2011).

In contrast, respondents are generally neutral in their views concerning whether the "PAAET should set more strict attendance policies regarding student attendance" (ST.6), with an overall mean of 3.27.

5.2 Testing the hypotheses

5.2.1 Testing H1. The Pearson chi-square test was used to explore the relationship between two categorical variables, and Table 4 presents the results. As seen, the chi-square value is $\chi^2 = 29.480$ with 16 degrees of freedom. The *P* value (asymptotic significance) is < 0.05 , which indicates that the null hypothesis that the performance of accounting students and their attendance are independent of each other, and is rejected at the 5% level of significance. This means that students' academic performance (as measured by the GPA) and students' attendance (as measured by the percentage of student attendance) are related. In other words, the performance of accounting students is not independent of students' attendance level.

	Value	Df	Asymp. sig. (two-sided)
Pearson chi-square	29.480 ^a	16	0.021
Likelihood ratio	29.008	16	0.024
Linear-by-linear association	9.628	1	0.002
No. of valid cases	257		

Note(s): a. 13 cells (52.0%) have expected count less than five. The minimum expected count is 0.20

Table 4.
Chi-square test of independence between students' academic performance and students' attendance

To examine the strength of the relation between the students' attendance and their academic performance, the phi test is used. The phi test is a type of Pearson correlation for categorical variables, similar to the correlation coefficient in its interpretation. The results of the phi test, which are shown in [Table 5](#), verify that the performance of accounting students and their attendance are positively and moderately associated ($\phi = 0.339$). These results are in line with previous empirical studies ([Jameel and Hamdan, 2015](#); [Collett et al., 2007](#); [Paisey and Paisey, 2004](#); [Chow, 2003](#)).

5.2.2 Testing H2. The results of the chi-square test shown in [Table 6](#) reveal that the value of $\chi^2 = 17.880$ ($df = 4; p < 0.01$). This indicates that the null hypothesis – that the academic performance of accounting students and their gender are independent of each other – is rejected, leading us to conclude that the academic performance of accounting students is not independent of student gender. [Table 7](#) shows that the phi coefficient value is 0.264, suggesting that an accounting student's gender has a moderate effect, though statistically significant, on their academic performance. Considering these results, the student's gender can be a significant predictor of academic performance. This result lends support to the academic literature which has confirmed the existence of significant association between gender and the academic performance of accounting students ([Magaji and Umar, 2015](#); [Garkaz et al., 2011](#); [Gracia and Jenkins, 2003](#); [Vickers et al., 2003](#)). Some scholars ([Alanzi, 2012, 2015](#); [Guney, 2009](#)), however, found that gender is not a significant determinant of accounting students' performance

To explore whether males or females demonstrated better academic performance, [Table 8](#) presents the distribution of GPAs according to gender. It shows that females demonstrated higher grade point averages than males. As seen in every GPA above 2, females outperform males. For instance, 5.4% of total respondents (257 students) who had GPAs of 3.5 or above are females, compared to only 1.2% for males. This lends support to [Harris et al. \(2017\)](#), who found that girls academically outperformed boys.

5.2.3 Testing H3. To examine whether the student's gender influences their attendance, the results provided in [Table 9](#) suggest that gender has no impact on student attendance.

		Value	Approx. sig.
Table 5. Symmetric measures	Nominal by nominal phi	0.339	0.021
	No. of valid Cases	257	

		Value	Df	Asymp. sig. (two-sided)
Table 6. Chi-square test of independence between students' academic performance and gender	Pearson chi-square	17.880 ^a	4	0.001
	Likelihood Ratio	18.692	4	0.001
	Linear-by-linear association	17.443	1	0.000
	No. of valid cases	257		
Note(s): a. Zero cells (0.0%) have an expected count of less than five. The minimum expected count is 7.01				

		Value	Approx. sig.
Table 7. Symmetric measures	Nominal by nominal phi	0.264	0.001
	No. of valid cases	257	

In addition, Table 10 shows a weak association between gender and student attendance. Therefore, this indicates that the null hypothesis H3 cannot be rejected. This result is consistent with Keef and Roush (1997) and Okafor and Egbon (2011), among others, who did not find an association between students' attendance and gender.

6. Summary and conclusion

The objectives of this study are (1) to identify the reasons that obstruct students from attending lectures; (2) to examine the impact of absenteeism on their academic performance and (3) to explore the role of gender on their attendance. The results show that most accounting students surveyed on a two-year college course are aware of the importance of attending accounting lectures and that their attendance has a positive impact on both their understanding of course material and their academic performance. The results also revealed that a considerable percentage of accounting students in Kuwait depends on the lecturer's explanation in order to understand course material. An interesting conclusion is that the fact that a lecturer presents the course material in a boring way appeared to be the main reason for regular nonattendance on accounting courses, in the view of respondents.

The results of research revealed that the students' academic performance, as measured by the GPA, and students' attendance, as measured by the percentage of student attendance, are related (H1). Also, the overall academic performance of accounting students is not independent of their gender. Meanwhile, the outcomes of the study suggested that the null hypothesis, in which student attendance and gender are not related, is not rejected. Thus, it can be stated that students' attendance rate in accounting courses is independent of their gender.

It is obvious that countries differ in their norms and values; thus, we can state that these factors may have an impact on the academic performance of students. It is worth highlighting that one of the current study's motivations is to explore and provide more empirical evidence

Gender	GPA					Total
	Less than 2	2.00-2.49	2.50-2.99	3.00-3.49	3.50 or above	
Male	47 (18.3%)	31 (12.1%)	17 (6.6%)	8 (3.1%)	3 (1.2%)	106 (41.2%)
Female	37 (14.4%)	41 (16.0%)	30 (11.7%)	29 (11.3%)	14 (5.4%)	151 (58.8%)
Total	84 (32.7%)	72 (28.0%)	47 (18.3%)	37 (14.4%)	17 (6.6%)	257 (100.0%)

Table 8. Students' academic performance and gender cross tabulation

	Value	Df	Asymp. Sig. (two-sided)
Pearson chi-square	4.827 ^a	4	0.305
Likelihood ratio	5.020	4	0.285
Linear-by-linear association	1.235	1	0.266
No. of valid cases	257		

Note(s): a. Four cells (40.0%) have an expected count of less than five. The minimum expected count is 1.24

Table 9. Chi-square test of independence between percentage of students' attendance and gender

	Value	Approx. sig.
Nominal by nominal phi	0.137	0.305
No. of valid cases	257	

Table 10. Symmetric measures

regarding relevant factors, for example the role of gender, in accounting students' academic performance in a developing country such as Kuwait. It is therefore expected that the present study provides a good opportunity to contribute to fill a gap in the existing academic literature.

In particular, the GCC countries can be distinguished from Western countries in terms of their conservative societies, and it is expected that girls are more committed to regulations and laws than boys. Hence, conducting this empirical study in one of the GCC countries like Kuwait gives a good opportunity to improve our knowledge and to gain insights into the role of gender in academic achievement and theories related to this factor.

The outcomes of this empirical study indicate that it is crucial to shed light not only on how to improve accounting educators' teaching style, in order to have more qualified and more experienced accounting instructors, but also on how to improve the quality of the educational environment and learning style or approach, such as course materials and textbooks and classrooms, so that all of these factors together may serve to help business students, more specifically accounting students, to achieve better academic performance and to be well-educated in financial aspects, in order to be able to effectively perform their future jobs. In other words, this may assist in preparing the graduates, as future accountants / tomorrow's accounting professionals, to meet the demands of the local labor market for local careers.

Concerning the implications of the present study's results, they can be useful for those who are interested in the academic improvement of students at colleges of business in Kuwait; policymakers, in order to reevaluate the educational system and admission policies and programs in colleges and universities; administrators; educationists; parents; students and other educational stakeholders. For instance, to achieve its objectives of providing qualified and professionally trained graduates to meet the needs of the labor market, the PAAET must persuade the CBS to adopt an effective attendance policy that leads to a substantial reduction in unauthorized absenteeism. In addition to addressing the key reasons for not attending classes (see [Table 2](#)), it is important for the CBS to implement a disciplinary system for students who repeatedly violate attendance norms. Finally, this also requires a more efficient reward system, designed to enhance the existing teaching staff and attract new ones to work for the CBS.

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