Does lecture attendance matter? The good, the bad and the ugly

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Abstract
This article reports on a study that investigated the impact of lecture attendance on the academic performance of first-year accounting students at a South African university. The objectives of this study were, firstly, to ascertain whether lecture attendance influences students’ performance (measured in terms of their assessment scores) and, secondly, whether ‘better’ students (measured in terms of symbols obtained in English, Mathematics and Accounting in the South African National Senior Certificate (NSC)) believe that lecture attendance is important in order to attain better results. The research study used a mixed method design, which was both quantitative and experimental. The findings indicated three scenarios, which are reflected in the article as the good, the bad and the ugly, in terms of lecture attendance levels and academic performance. The value of the study resides in the insights gained about the salience of various lecture attendance trends in first-year accounting students.

Keywords: academic performance, accounting students, lecture attendance, South African Institute of Chartered Accountants, South Africa, university

INTRODUCTION
The tertiary educational sector worldwide has experienced expansion and refinancing. Not only are class sizes larger, but they are also diversified in terms of students’ ability, attitudes, motivation and cultural background. The changing student body at higher education institutions (HEIs) in South Africa is diverse, complex, multifaceted and in many cases underprepared and this has resulted in many challenges for HEIs (Scott, Yeld and Hendry 2007). The issue of some students being ‘underprepared’ (Haycock and Haung 2001; Woollacott and Snell 2004; Yeld 2003) is exacerbated by problematic schooling and disadvantaged backgrounds. Together with socioeconomic and financial factors, these issues are bound to affect the success rates and performance of some underprepared students who enter HEIs (Scott et al 2007). Haycock and Haung (2001) studied the factors that could be
attributed to underachievement and their findings concurred with those of Balduf (2009), that is, that many students lack the skills (such as time management, study skills, motivation and issues with self-discipline) necessary to succeed. Haycock and Haung (2001) consequently studied interventions or remediation which could reverse this underachievement. Paisey and Paisey (2004) suggest that current students also study differently from past student generations, while Rodgers and Rodgers (2003) suggest that the change in the learning environment itself has impacted on teaching and learning. However, the phenomenon of non-attendance at lectures at HEIs worldwide is not something new (Longhurst 1999; Massingham and Herrington 2006; Paisey and Paisey 2004; Rodgers and Rodgers 2003; St Clair 1999; Woodfield, Jessop, and McMillan 2006).

Anecdotal evidence from lecturers of the Accounting I course offered at a South African university has suggested that lecture attendance declines over the period of the course and that this non-attendance at lectures might be having an impact on students’ academic performance. This is not peculiar to this course alone. Thatcher, Fridjhon, and Cockcroft (2007) confirmed in their study that fewer students attended lectures than had been registered for the course. Moreover, Pickworth, Snyman, White and Beukes (2005) found that students did not feel that lectures should be compulsory, but rather that there should be an incentive to attend.

As a result of the decline in lecture attendance, the researchers were motivated to investigate the impact of lecture attendance on the academic performance of Accounting I students, resulting from the imposition of a Satisfactory Participation/Performance Requirement (SP), a requirement of the course which requires students to attend at least 75 per cent of the lectures. The reason for this requirement is supported by Gatherer and Manning (1998), who argue that such an intervention might facilitate levels of internal equality in a diverse environment such as this first-year accounting class. They argue that non-traditional students, such as those students coming to HEIs from disadvantaged backgrounds, are more likely to acquire knowledge and experience at lectures that they might not have been able to acquire outside of these teaching times. Lucas and Mladenovic (2004) argue that the effects of various interventions on student approaches to learning are often unpredictable, because ‘students respond to the situation they perceive, and it is not necessarily the same situation that we (educators) have defined’ (Lucas and Mladenovic 2004, 403). The dilemma that has arisen is whether this SP requirement to attend lectures is making a difference in terms of students’ academic performance.

This article has two objectives, namely:

• to ascertain whether attendance at lectures influences students’ performance (measured in terms of their assessment scores);
• to ascertain whether ‘better’ students believe that lecture attendance is important in order to attain better results.
The term ‘Better’ students refers to students who obtained A and B symbols for English, Mathematics and Accounting in their National Senior Certificate (NSC)\(^1\) examinations. English and Mathematics are required subjects for acceptance into the Accounting Commerce degree, often referred to as the chartered accountant (CA) degree, offered at the South African university in the study. Some students included in the sample of the study had Accounting as a Grade 12 subject but this is not a prerequisite subject for entry into the CA degree. These students were included in the study to determine if Accounting as a Grade 12 subject influenced students’ academic performance and lecture attendance in the Accounting I course.

The following three scenarios were tested:

- firstly, the ‘good’ scenario – if students attended lectures academic performance might increase;
- secondly, the ‘bad’ scenario – if students obtained C or D symbols for Grade 12 (NSC) English and Mathematics and lecture attendance was average or poor, academic performance might decrease;
- thirdly, the ‘ugly’ scenario – if students obtained A and B symbols in Grade 12 (NSC) English and Mathematics and lecture attendance was average or poor, academic performance might decrease.

The assumption tested is whether lecture attendance will have an impact on academic performance. The article begins by reviewing the literature pertaining to lecture attendance with particular reference to accounting education in the South African context. Thereafter, the background to the study will be discussed before the article questions and reports on whether lecture attendance has an impact on academic performance. The article concludes with the final results and conclusion together with further issues that have been identified that suggest further areas of investigation.

**LITERATURE REVIEW**

Internationally, several studies have examined the relationship between lecture attendance and student performance. Prior studies have confirmed that there should be a positive relationship between attendance and performance, albeit in complex ways (Clark, Gill, Walker and Whittle 2011; Devadoss and Foltz 1996; Heffner and Cohen 2005; Lin and Chen 2006; Lyubartseva and Uma 2012; ; Marburger 2001; Moore 2003; Moore and Jensen 2008; Pickworth et al 2005; Rodgers and Rodgers 2003; Romer 1993; Soto and Anand 2009).

Woodfield, Jessop and McMillan (2006) found that while there was a differential attendance rate between male and female students, absentee rates were higher within the male sample. Their findings suggest that female students are more likely to conform to institutional requirements.
Other influencing factors, such as: motivation to study the subject; ability, confidence and self-esteem; effective note taking; time management; prior marks at matric level or previous courses; an attendance requirement; financial issues; part-time work; distance to travel; accommodation while studying; and teaching style and personality of the teacher, also need to be considered and they cannot be negated (Cassidy and Eachus 2000; Clump, Bauer and Whiteleather 2003; Devadoss and Foltz 1996; Durden and Ellis 1995; Dweck 1999; Hidayat, Vansal, Kim, Sullivan and Salbu 2012; Marburger 2001; Moore, Armstrong and Pearson 2008; Massingham and Herrington 2006; Newman-Ford, Fitzgibbon, Lloyd and Thomas 2008; Westrick, Helms, McDonough and Brelang 2009). However, Durden and Ellis (2003) found that motivation was an independent feature of student performance and not linked to lecture attendance. Reiss (2012, 152) suggests that ‘motives cannot be divided into just two categories’ of intrinsic and extrinsic motivational factors. As motivation is multifaceted and is more complicated than we think, this is an area for research on its own. While the current study did not address the reasons why lecture attendance might be poor, these factors cannot be ignored. There are a number of studies that have tried to establish what factors result in students missing lectures, some of which might be relevant to the study.

From an accounting perspective, Paisey and Paisey (2004) found a clear positive relationship between attendance at classes and subsequent academic performance in a third-year module of Financial Accounting at a Scottish university. They focused on the reasons why students do not attend classes and these reasons ranged from unavoidable causes, such as illness, to avoidable reasons, such as sleeping in late. Their article also mentions that students considered that financial difficulties affected their academic performance. While their study involved a small number of third-year accounting students, their findings might not be replicated in a survey of a large diverse first-year accounting class at a South African university. However, the issue of financial constraints is an important factor to consider in light of the fact that a large number of students at South African HEIs, such as the one in the study, receive funding for their studies from the National Student Financial Aid Scheme (NSFAS – a South African government student loan and bursary scheme) and is an area that could be researched.

While it is expected that cumulative attendance at lectures ought to consolidate prior concepts and principles taught in lectures and enhance grades (Romer 1993), there are differing views on whether attendance should be compulsory (Balduf 2009; Cohn and Johnson 2006; Devadoss and Foltz 1996; Marburger 2010; Reeve and Jang 2006; St Clair 1999). The implementation of such policies has its own challenges and needs to be measured.

There are studies that have found that there is little or no relationship between attendance and performance (Hyde and Flournoy 1986; Kember, Jamieson, Pomfret and Wong 1995; St Clair 1999). The result is that lecture attendance in isolation is not always a good predictor of academic performance at tertiary level (Kember et al 1995; Van Walbeek 2004). Instead, the NSC (ie, Grade 12) results may offer
better insights into whether or not a student will perform well at university. Gul and Fong (1993) suggested that English and Mathematics were significantly associated with student performance in an introductory accounting course, while Mills et al (2009) and Lourens and Smit (2003) identified a high matriculation score as the most influential factor.

From a South African perspective there has been limited research into attendance in accounting at HEIs, especially at first-year level. Steenkamp, Baard and Frick (2009) state that one of the reasons for a relatively low throughput for accounting students is a low class attendance, averaging 40 to 50 per cent, while Schmulian and Coetzee (2011) found a low and not very meaningful correlation between class attendance and academic performance for students registered for a second-year financial accounting course. Baard, Steenkamp, Frick and Kidd (2010, 142) highlight a number of factors which they consider to influence success for first-year accounting students. These factors indicate that the higher the NSC mark, the more likely it is that students will be successful, and the higher the class attendance, the higher the chances of success are in comparison with students who do not attend lectures. For those students who did not have Accounting in Grade 12, the pass rate improved by attending lectures, and the pass rates of students who did not have English as their home language improved if they attended lectures which were offered in English. In further support of the relationship between lecture attendance and performance, Lieux (1996) found that attendance is important in problem-based learning subjects, like Accounting, because students are able to access material that is explained in the lecture. Schmulian and Coetzee (2011) suggest that students who miss lectures miss the benefit of having accounting principles and concepts explained to them and used in real-life contexts, which supports Lieux’s (1996) finding. Marburger (2001), Newman-Ford et al (2008), and Gatherer and Manning (1998) also concur with Lieux’s (1996) findings, and confirm the trend that if students perform poorly, they are likely to attend more lectures related to the subject in the belief that they will then be able to pass the assessments.

Van Walbeek (2004) suggests that this link between attendance and academic performance might be weaker than assumed. Van Walbeek (2004) found that a better predictor of overall performance is the student’s Gr 12 Mathematics mark.

Given the lack of consensus, the aim of the article is to add to the debate on the relationship between lecture attendance and academic performance. Unlike the majority of prior studies that have been carried out in the area of social science and economics, we focus specifically on a first-year accounting course. Owing to the technical nature of the subject, lecturers often use relevant examples to clarify principles and concepts. By doing this, there is the expectation that students who do not understand the principles and concepts are given the opportunity to relate these explanations to their schema by way of these examples and to ask questions immediately if they do not understand. As such, we expect that attendance at lectures should be positively correlated with the academic performance of first-year accounting students.
H₀ᵃ: There is no significant difference between students’ levels of lecture attendance and their academic performance.

H₀ᵇ: There is no significant difference between ‘better’ students’ academic performance and the number of lectures attended.

From an accounting perspective the purpose of the current study was to expand on the work of Schmulian and Coetzee (2011) and Paisey and Paisey (2004) for both lecturers and students. With the pressures on HEIs to, among other things, improve throughput rates, the research findings might shed light on whether attendance at lectures and the marks students obtained in their NSC English and Mathematics examinations relate to academic performance and ultimately how this impacts on throughput rates.

**BACKGROUND OF THE STUDY**

Entry into both the Accounting Commerce degree (CA) and the General Commerce (non-CA) degree is based on Gr 12 performance. The group selected for the current study was the first-year accounting students registered for the Accounting Commerce degree (CA) and the General Commerce (non-CA) degree at a South African university. Accounting is a compulsory first-year module for all Accountancy CA degree students and a choice subject for the non-CA degree students at first-year level. Most of the non-CA degree students who choose the course do so in order to convert to the CA degree in their third year, as they initially did not meet the requirements for entry to the CA degree. Students entering the CA degree have a higher academic points score (APS) than those following the non-CA degree. The APS score is based on their NSC results with a heavier weighting being given to NSC English and Mathematics results.

A total of 589 students were registered for the Accounting I course. This group was divided into four sub-groups, each of which attended two double lecture periods of 90 minutes each and one tutorial period of 90 minutes per week. Three lecturers were involved in teaching certain sections of the course content. Each of the four sub-groups was taught a particular section by the same lecturer. Each of these lecturers has their own style of teaching and this could be a factor that affects a student’s attendance at lectures. This factor was also noted by Schmulian and Coetzee (2011). During lectures, lecturers provide students with a broad framework of the subject matter, paying particular attention to the concepts and principles in each of the sections taught. Students are encouraged to attend lectures to obtain the SP, which requires 75 per cent attendance at all lectures. This SP requirement is stipulated in the Accounting I course information pack distributed to all Accounting I students at the beginning of each year and students may not be permitted to write the final exam unless this SP requirement has been met. In the first introductory accounting lecture, students are also informed that they need to swipe their student card when entering the Accounting I lecture venues in order for the electronic card system to register their
attendance. In addition, lecturers perform random head counts at lectures in order to compare the numbers of students present to the total as per the card reader report, as it would have been arrogant to expect there would never be small discrepancies between actual attendance and recorded attendance. The computerised attendance register is used for SP implementation.

RESEARCH METHODOLOGY

A quantitative and experimental design was employed in the study. This experimental design identifies a cause-and-effect relationship (Leedy and Ormrod 2012, 223; Ryan, Scapens and Theobald 2002). The study drew on the literature review to provide a theoretical basis for the gathering of data from two sources. The period under review was the first semester of the academic year excluding the first two weeks of lectures. The first data source was data collected from electronic card readers installed in the lecture venues. The data was recorded via the electronic card readers on a spreadsheet, indicating the date of the lecture, the lecture venue and a list of students who attended the Accounting I lectures by student name, surname and number, and the number of lectures attended. For the purpose of the current study, the part-time students and students who had deregistered were not included in the sample, with the result that a total of 529 students were recorded. The second data source used was the students’ test results. The data was analysed by using SPSS to identify frequencies and to compare data between the different frequencies. Cross tabulations with an appropriate test for independence, the chi-square test, were conducted to determine whether two categorical variables were related. Descriptive analysis provided a very useful initial examination of the data and was used in the initial phase in the statistical analysis. A frequency distribution showed in absolute and relative (percentage) terms how often the different values of the variable were actually encountered in the sample.

RESULTS AND DISCUSSION

Tables 1 to 4 and figures 1 and 2 illustrate the research results. Descriptive statistics are reported in Table 1. A total of 529 first-year Accounting I students participated in the computerised card reader research, of which 61.1 per cent of students were registered for the CA degree; 61.4 per cent were African students; and 47.6 per cent were female students. With regard to language, 42.3 per cent of the respondents confirmed that English was their first language; 17.4 per cent identified Zulu as their first home language; and, surprisingly, 17.2 per cent indicated other languages (other than the official South African languages) as their home language. Despite it not being a required subject for admission, nearly 78.8 per cent of the respondents had Accountancy as a subject in Grade 12 and 42.5 per cent of the total students had obtained an A symbol. An interesting finding was that of the 65.8 per cent of students who obtained either an A or a B symbol for English in Grade 12, 57.7 per cent (305) of them reported that English was not their first language.
Table 1: Accounting I respondents’ demographics

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Degree</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CA degree</td>
<td>323</td>
<td>61.1</td>
</tr>
<tr>
<td>Non-CA degree</td>
<td>164</td>
<td>31.0</td>
</tr>
<tr>
<td>Commerce with Law</td>
<td>12</td>
<td>2.3</td>
</tr>
<tr>
<td>Other</td>
<td>30</td>
<td>5.7</td>
</tr>
<tr>
<td>Total</td>
<td>529</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Race</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>African</td>
<td>325</td>
<td>61.4</td>
</tr>
<tr>
<td>Indian</td>
<td>105</td>
<td>19.8</td>
</tr>
<tr>
<td>White</td>
<td>86</td>
<td>16.3</td>
</tr>
<tr>
<td>Other</td>
<td>13</td>
<td>2.5</td>
</tr>
<tr>
<td>Total</td>
<td>529</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Gender</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>277</td>
<td>52.4</td>
</tr>
<tr>
<td>Female</td>
<td>252</td>
<td>47.6</td>
</tr>
<tr>
<td>Total</td>
<td>529</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>First Language</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>English</td>
<td>224</td>
<td>42.3</td>
</tr>
<tr>
<td>Zulu</td>
<td>92</td>
<td>17.4</td>
</tr>
<tr>
<td>Pedi</td>
<td>49</td>
<td>9.3</td>
</tr>
<tr>
<td>Setswana</td>
<td>43</td>
<td>8.1</td>
</tr>
<tr>
<td>Tsonga/Shangaan</td>
<td>18</td>
<td>3.4</td>
</tr>
<tr>
<td>Siswati</td>
<td>6</td>
<td>1.1</td>
</tr>
<tr>
<td>Tswana</td>
<td>3</td>
<td>.6</td>
</tr>
<tr>
<td>Swazi</td>
<td>2</td>
<td>.4</td>
</tr>
<tr>
<td>Afrikaans</td>
<td>1</td>
<td>.2</td>
</tr>
<tr>
<td>Other</td>
<td>91</td>
<td>17.2</td>
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<tr>
<td>Total</td>
<td>529</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Accounting symbol in Grade 12</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80–99%</td>
<td>225</td>
<td>42.5</td>
</tr>
<tr>
<td>70–79%</td>
<td>105</td>
<td>19.8</td>
</tr>
<tr>
<td>60–69%</td>
<td>69</td>
<td>13.0</td>
</tr>
<tr>
<td>50–59%</td>
<td>17</td>
<td>3.2</td>
</tr>
<tr>
<td>40–49%</td>
<td>1</td>
<td>.2</td>
</tr>
<tr>
<td>No Accounting in Grade 12</td>
<td>112</td>
<td>21.2</td>
</tr>
<tr>
<td>Total</td>
<td>529</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Mathematic symbol in Grade 12</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80–99%</td>
<td>144</td>
<td>27.2</td>
</tr>
<tr>
<td>70–79%</td>
<td>207</td>
<td>39.1</td>
</tr>
<tr>
<td>60–69%</td>
<td>169</td>
<td>31.9</td>
</tr>
</tbody>
</table>
Table 2 illustrates the percentages of total number of lecture attendances per degree, race, gender, Accounting and English as a Grade 12 subject. Students could attend a maximum of 21 lectures excluding the first two weeks of lecturing, as the card readers were inactive during that time. The average attendance was 57.9 per cent, with attendance for male students 58.5 per cent and 57.2 per cent of female students. The average lecture attendance by race was as follows: African 58.9 per cent, white 52.5 per cent, Indian 60.0 per cent and other 50.2 per cent. These attendance rates were below the required SP requirement and this will be discussed later in the article.

The number of lectures attended was developed as ‘excellent’, ‘good’, ‘average’ and ‘poor’ and was divided into four categories (Clark et al 2011): 17.8 per cent of the respondents were in the ‘poor’ attendance category; 28.5 per cent of the respondents were in the ‘average’ category; 44.8 per cent of the respondents were in the ‘good’ category; and, lastly, 8.9 per cent of the respondents were in the ‘excellent’ category. The poorest lecture attendance per degree was for the law and other degrees as these two degrees only comprised 8 per cent of the total respondents. The non-CA degree respondents had the poorest lecture attendance at 20.1 per cent. The CA degree students’ lecture attendance was the highest as 48.3 per cent had ‘good’ lecture attendance and 9.0 per cent had excellent lecture attendance. Indian students’ lecture attendance was the highest, with 46.7 per cent having ‘good’ and 14.3 per cent having ‘excellent’ attendance. The white students had the lowest lecture attendance with 27.9 per cent having ‘poor’ or ‘average’ attendance, followed by the African students, with 15.7 per cent having ‘poor’ and 30.2 per cent having ‘average’ lecture attendance. Male and female lecture attendance was very similar except that male students had a slightly higher lecture attendance in the ‘excellent’ category. Students who did not have Accounting as a Grade 12 subject (21.2%), had the lowest lecture attendance in the ‘poor’ category but the highest in the ‘excellent’ category. Finally, students who had English as a home language or first additional language scored similar results over all the categories except the ‘excellent’ category, where English as first additional language scored the higher of the two.
In Table 3, an ANOVA test statistic was used to test the population means with different patterns of significance (at \( p < 0.05 \)). On the basis of the results of the ANOVA post hoc comparisons, the Bonferroni post hoc \( t \)-test and the Games-Howell were conducted. The results of both the April and June tests indicated that the ‘excellent’ lecture attendance category obtained the highest mean percentage and the ‘poor’ lecture attendance category the lowest. Both tests were scored out of 100 per cent and students who obtained less than 50 per cent failed the test. Both of these results indicated that there was a difference in the results based on the number of lectures attended. The linear correlations illustrated in figures 1 and 2 indicated that the mean increased proportionally with lecture attendance. On the basis of the analysis, the null hypothesis can thus be rejected.

\[ H_{0a} \]: There is no significant difference between students’ levels of lecture attendance and academic performance.

In both tests the students performed in the ‘excellent’ lecture attendance category significantly differently from the other three categories (\( t > 4.303, p < 0.05 \), ‘excellent’
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>, ‘good’ >, ‘average’ > ‘poor’) and the means were higher than all the other three categories. In the ‘good’ lecture attendance category, the group performed slightly differently from the ‘average’ and ‘poor’ lecture attendance category, but the means were not higher than the ‘excellent’ lecture attendance category (t > 4.303, p < 0.05, ‘good’ >, ‘average’ > ‘poor’). The ‘average’ lecture attendance category group performed slightly differently from the ‘poor’ lecture attendance category, but the means were higher than the ‘poor’ lecture attendance category (t > 4.303, p < 0.05, ‘average’ > ‘poor’).

In the June test, students who had ‘average’ and ‘poor’ lecture attendance scored lower than 50 per cent (48.9% and 47.02%). A further test was conducted to determine if there was a difference in attendance levels across the four categories. The Kruskal-Wallis test revealed that there was no significant difference in the April and June test attendance level across the four attendance categories. The ‘excellent’ category scored the highest median (Md = 282.88) and the ‘poor’ category scored the lowest median (Md = 239.71).

Table 3: ANOVA and means for lecture attendance in different categories of attendance levels for April and June tests

<table>
<thead>
<tr>
<th>Test</th>
<th>F</th>
<th>df</th>
<th>Excellent 17+</th>
<th>Good 13–16</th>
<th>Average 9–12</th>
<th>Poor &lt; 8</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of students</td>
<td>47</td>
<td>237</td>
<td>151</td>
<td>94</td>
<td>529</td>
<td></td>
<td></td>
</tr>
<tr>
<td>April Test</td>
<td>2.915*</td>
<td>3</td>
<td>70.40</td>
<td>68.76</td>
<td>67.13</td>
<td>62.40</td>
<td>67.31</td>
</tr>
<tr>
<td>June Test</td>
<td>2.793*</td>
<td>3</td>
<td>55.13</td>
<td>50.51</td>
<td>48.91</td>
<td>47.02</td>
<td>49.84</td>
</tr>
</tbody>
</table>

Note: * p < .05

Figure 1: Means of April test versus lecture attendance

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A one-way analysis of variance between groups was conducted to determine the influence of symbols obtained in Grade 12 for Mathematics, English and Accounting in the April and June tests. In Table 4, an ANOVA test statistics was used to test if the population means had different patterns of significance (at \( p < 0.05 \)). The ANOVA indicated that there was a very high statistical difference at the \( p < 0.05 \) level for the Grade 12 symbols obtained among the six percentage ranges in the April and June tests, as illustrated in Table 4. On the basis of the results of the ANOVA post hoc comparisons, the Tukey HSD test was conducted. The post hoc comparisons between the symbols obtained for Mathematics, English and Accounting as a Grade 12 subject and the marks obtained for the April test in Accounting I indicated a significant difference between the mean score for all the percentage ranges except for Mathematics and English. Students who obtained 90 per cent+ for the April test in the English and Accounting category, scored the highest mean percentage; and students who obtained between 50 and 59 per cent in the April test, scored the lowest mean for Mathematics and English. The marks obtained for the June test in Accounting I indicated a significant difference between the mean score for all the percentage ranges except for Mathematics and English.
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Table 4: ANOVA and means for symbols obtained in Grade 12 for Mathematics, English and Accounting Grade 12 symbols per April and June tests, N = 529

<table>
<thead>
<tr>
<th>April Test</th>
<th>F</th>
<th>df</th>
<th>% Marks obtained for April and June tests</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>90%+</td>
<td>80–89%</td>
<td>70–79%</td>
<td>60–69%</td>
<td>50–9%</td>
<td>0–49%</td>
</tr>
<tr>
<td>Number of students</td>
<td>45</td>
<td>114</td>
<td>137</td>
<td>76</td>
<td>60</td>
<td>97</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mathematics</td>
<td>16.269*</td>
<td>3</td>
<td>6.53</td>
<td>6.21</td>
<td>5.93</td>
<td>5.80</td>
<td>5.57</td>
<td>5.58</td>
</tr>
<tr>
<td>English</td>
<td>4.487*</td>
<td>3</td>
<td>6.09</td>
<td>5.98</td>
<td>5.84</td>
<td>5.72</td>
<td>5.63</td>
<td>5.69</td>
</tr>
<tr>
<td>Accounting</td>
<td>16.018*</td>
<td>3</td>
<td>6.69</td>
<td>5.71</td>
<td>5.79</td>
<td>5.16</td>
<td>5.02</td>
<td>4.20</td>
</tr>
<tr>
<td>June test</td>
<td></td>
<td></td>
<td>90%+</td>
<td>80–89%</td>
<td>70–79%</td>
<td>60–69%</td>
<td>50–9%</td>
<td>0–49%</td>
</tr>
<tr>
<td>Number of students</td>
<td>3</td>
<td>17</td>
<td>40</td>
<td>96</td>
<td>129</td>
<td>244</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mathematics</td>
<td>19.361*</td>
<td>5</td>
<td>7.00</td>
<td>6.94</td>
<td>6.45</td>
<td>6.17</td>
<td>5.88</td>
<td>5.67</td>
</tr>
<tr>
<td>English</td>
<td>8.973*</td>
<td>5</td>
<td>6.67</td>
<td>6.47</td>
<td>6.05</td>
<td>6.01</td>
<td>5.81</td>
<td>5.67</td>
</tr>
<tr>
<td>Accounting</td>
<td>14.447*</td>
<td>5</td>
<td>7.00</td>
<td>6.33</td>
<td>6.29</td>
<td>6.08</td>
<td>5.71</td>
<td>4.68</td>
</tr>
</tbody>
</table>

Note: * p < .05
Symbols: A = 7, B = 6, C = 5, D = 4, E = 3 (Fail)

On the basis of the analysis, the null hypothesis can thus be rejected.

H0b: There is no significant difference between ‘better’ students’ academic performance and the number of lectures attended

The results for both the April and the June tests thus indicated that the ‘better’ students’ (i.e., those who obtained higher Grade 12 symbols for Mathematics, English and Accounting) academic performance increased in comparison with students who obtained lower symbols in the NSC examinations.

CONCLUSION

The good, the bad and the ugly – does attendance at accounting lectures affect academic performance? This is a relevant question given concerns about low pass rates in introductory accounting courses at South African HEIs. The article sought to investigate the impact of lecture attendance on academic performance in a first-year accounting course and what influence students’ NSC English, Mathematics and Accounting (if applicable) results had on their academic performance.

The research findings confirm that high lecture attendance converts into high academic performance; the findings also support previous published research in this area. The average attendance rate at lectures was 57.9 per cent. Students registered for the CA degree recorded the highest attendance in the ‘excellent’ and ‘good’ categories; while those who did not intend to major in accounting, recorded the lowest levels of attendance at lectures. The CA degree students made up 61.1 per
cent of the respondents. It was also found that Indian students attended more often than either African or white students.

It was also found that male students attended slightly more often than female students, which contradicts the findings of Woodfield et al (2006), who found that absence rates were higher among male students; however, their study was on students in various courses and not in accounting alone. The findings of this study concur with those of Newman-Ford et al (2013), who showed that male students attended more often than females, but that this was not statistically significant.

Factors contributing to lecture attendance and/or high academic performance are the following: ‘better’ achievers with high lecture attendance habits obtained ‘better’ Grade 12 marks in Mathematics, English and Accounting. It was necessary to test this occurrence not only to prove that lecture attendance does matter, but also to create awareness among students as to why some students fail or underperform in Accounting I. The findings were summarised using the following three scenarios. Firstly, the ‘good’ scenario: nearly 54 per cent of Accounting I students who passed both tests and attended 17+ lectures and 13 to 16 lectures for the period under review. Secondly, the ‘bad’ scenario: students who registered for Accounting I and who attained between 50 and 59 per cent for English and Mathematics in their NSC examinations. These students had the opportunity to attend lectures to increase their understanding of the Accounting I principles and concepts, but due to poor lecture attendance, performed poorly in Accounting I. Lastly, the ‘ugly’ scenario: students who attained 70 to 79 per cent for English and Mathematics in their NSC examinations and who performed poorly in Accounting I due to poor lecture attendance. Students who attained high symbols in English, Mathematics and Accounting (if applicable) in their NSC examinations were found to pass or obtain a ‘good’ mark for the Accounting I course.

It is apparent that ‘better’ students believe that lecture attendance is important and this is evidenced by the marks they attained in the tests. It is also obvious from the results of the ‘bad’ and the ‘ugly’ that those students who did not perform well also did not meet the SP requirement of 75 per cent attendance at lectures.

The findings of the study assisted the course coordinator to take action in terms of increasing lecture attendance and helping to improve students’ academic success. Students whose lecture attendance was below the required SP requirement were formally informed that if they did not attend the remaining lectures, the SP requirement would be enforced. However, if there were extenuating circumstances for their non-attendance, these would be taken into account before making a final decision as to whether or not they would be allowed to write the final examination. The researchers thus concur with Moore et al’s (2008) comments that there might be a disconnect between the students, who are considered ‘digital natives’, and lecturers, who are to some extent ‘digital immigrants’ (Prensky 2001). This generational divide challenges the relative benefits of face-to-face lectures (Moore et al 2008, 23). While attending lectures does not guarantee passing the course, lecturers should encourage students to do so as there is evidence to suggest that it will help their performance.
RECOMMENDATIONS, LIMITATIONS AND FUTURE RESEARCH

It is recommended that the research findings be shared with other schools in the university and with other HEIs in South Africa. The limitations of the study include, firstly, the use of a single university and a sample size of only first-year accounting students; and secondly, although the current study did not address any of the reasons for poor lecture attendance, there are a number of other factors, such as student motivation, the impact of teaching strategies and students’ socioeconomic circumstances, which might affect attendance at lectures. Therefore, this is an area that researchers could identify as needing further investigation. Future studies could add value by identifying the reasons or factors, in particular financial issues, that affect student performance in a first-year accounting course and to what extent they compensate for missing lectures through their own private study. The authors recognise that the current study represents only a beginning and not an end, and that identifying what is aiding or hindering throughput rates in any course can only strengthen the alignment between student learning, and the teaching and assessment practices in a particular course.

NOTE

1. The National Senior Certificate (NSC) is the equivalent of a high school diploma and is the school-leaving certificate in South Africa. This certificate is commonly known as the matriculant (matric) certificate, as Grade 12 is known as the matriculation grade. The NSC, previously known as the Further Education and Training Certificate or FETC, replaced the Senior Certificate with effect from 2008 and was phased in, starting with Grade 10 in 2006.

NSC Grading system
A = 80–100%
B = 70–79%
C = 60–69%
D = 50–59%

REFERENCES


SAICA see South African Institute of Chartered Accountants.


South African Institute of Chartered Accountants. 2010. *Competency framework detailed guidance for academic programmes: Competencies of a CA (SA) at the point of the part I examination*. Johannesburg: SAICA.


