CLASS ABSENTEEISM: A SURVEY OF THE REASONS FOR NON-ATTENDANCE AND THE EFFECT THEREOF ON ACADEMIC PERFORMANCE

by

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SUMMARY

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The influence of class attendance on academic performance and whether class attendance should be strictly enforced has already received much attention in existing literature. This study aimed to identify, within a South African context, typical reasons for the non-attendance of second-year accounting students as well as the effect of their absenteeism on their academic performance.

A questionnaire was used to obtain feedback on the students' perceptions of the main benefits of class attendance, their reasons for non-attendance and what, if anything, the lecturers could do to encourage students to attend lectures.

Furthermore, statistical analysis of the data was done to determine whether a significant correlation exists between class attendance for a specific module for Accounting in the second year of study and academic performance in the assessments of that module. The analysis was done for the group as a whole. However, due to the differences in the composition of the two language groups, an analysis was also done for the two language groups concerned (Afrikaans and English). The results indicate a low positive correlation in all cases.

It was concluded that there are a variety of reasons for class absenteeism. and although the correlation between attendance and performance is not significant, the students perceive lectures to add value to their educational experience. It was furthermore concluded that class attendance should not be enforced. Lecturing styles should rather be adapted, taking into consideration the changes that occur in the technological environment, to accommodate and facilitate a continuously improving learning experience.

Key words: *Absenteeism; accounting; attendance; academic performance; survey; South Africa.*

OPSOMMING

AFWESIGHEID VAN KLASSE: ‘N ONDERSOEK NA DIE REDES VIR NIE-BYWONING EN DIE INVLOED DAARVAN OP AKADEMIESE PRESTASIE

deur

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STUDIELEIER: Mnr. SA Coetzee
DEPARTEMENT: Belasting
GRAAD: Magister Commercii

Die invloed van klasbywoning op akademiese prestasie en die vraag of klasbywoning streng afgedwing moet word, het reeds baie aandag in bestaande literatuur ontvang. Hierdie studie het as doelwitte gehad om, in ‘n Suid-Afrikaanse konteks, tipiese redes vir die nie-bywoning van tweedejaar rekeningkundige studente sowel as die effek van hul nie-bywoning op hul akademiese prestasie te identifiseer.

‘n Vraelys is gebruik om terugvoering te verkry van die studente se persepsie oor die hoofvoordele van klasbywoning, wat hul redes vir nie-bywoning is en wat, indien enigiets, die dosente kan doen om studente aan te moedig om lesings by te woon.

Verder is statistiese analise van die data gedoen om te bepaal of daar ‘n beduidende korrelasie tussen die klasbywoning van ‘n spesifieke module vir die tweede studiejaar in Rekeningkunde en die akademiese prestasie in die assesserings van daardie module bestaan. Hierdie analise is vir die groep as geheel gedoen. Weens die verskille in die samestelling van die twee taalgroepe is die analise egter ook vir die twee betrokke taalgroepe (Afrikaans en Engels) gedoen. Die resultate dui ‘n lae positiewe korrelasie in alle gevalle aan.

Die gevolgtrekking is gemaak dat daar verskeie redes vir nie-bywoning van klasse is en, alhoewel die korrelasie tussen bywoning en prestasie nie beduidend is nie, ervaar die studente dat lesings wel waarde tot hul opleiding toevoeg. Verder is die gevolgtrekking ook gemaak dat klasbywoning nie afgedwing behoort te word nie. Lesingstyle moet eerder, met inagneming van die veranderinge in die tegnologiese omgewing, aangepas word om sodoende volgehoue verbetering van die leerervaring te bewerkstellig.

Sleutelwoorde: *Afwesigheid; rekeningkunde; bywoning; akademiese prestasie; opname; Suid-Afrika.*

FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

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CHAPTER 1

INTRODUCTION

1.1 BACKGROUND

Despite class attendance at the University of Pretoria being compulsory (University of Pretoria [UP], 2008) and that research findings suggest that there may be a positive correlation between class attendance and performance in an accounting module (Paisey & Paisey, 2004[a]:39), anecdotal evidence suggests that attendance of Accounting classes at the University of Pretoria is not strictly enforced.

Several studies have been undertaken to identify the benefits of class attendance, factors that influence class attendance and whether class attendance may influence academic performance (Romer, 1993; Devadoss & Foltz, 1996; Marburger, 2001; Rodgers, 2001; Paisey & Paisey, 2004[a]; Gendron & Pieper, 2005; Halpern, 2007).

As discussed in Durden and Ellis (1995:343) and in Gendron and Pieper (2005:7), Buckles and McMahon (1971) found that lectures that simply explain material that is covered in reading assignments did not enhance students' comprehension of a topic. The nature of lectures on Financial Accounting at the tertiary level is such that, although the principles are explained, more focus is placed on the application of those principles (UP 2007). It is submitted that it is easier to memorise the underlying principle than to understand the application thereof in practical examples. Students who miss lectures will therefore not gain the benefit of having practical examples explained to them and will also miss out on the auditory and visual supplementation of the textbook (Sleigh & Ritzer, 2001).

Furthermore, students who do not attend classes, miss the opportunity of learning from questions asked by other students during lectures and the resulting additional explanation provided by the lecturer (Sleigh & Ritzer, 2001). Lecturers sometimes ask questions in class to induce students to think critically about a topic. Absent students are not able to benefit from these discussions. Students generally use notes generated in class as an additional source of information (Marburger, 2001). Marburger (2001:106) suggests that

students value these class notes, because they perceive the notes to contain the “most important concepts”. Students who do not attend class, have to study the material on their own and forfeit the benefit of this additional source of information.

The majority of previous studies undertaken in this regard suggest that there is a positive correlation between class attendance and performance. However, they caution that this link could be perceived as being no more than a causal one. When interpreting such results, it should be borne in mind that students who attend classes are already more predisposed to academic achievement (Halpern, 2007:335) and students who specialise in a particular field are more likely to perform better, because they are more focused (Romer, 1993:171).

Despite the evidence that there may be a positive relationship between attendance and academic performance, some students continue to miss lectures. The reasons for non-attendance vary from the more ‘valid’ reasons, such as illness and part-time work (Longhurst, 1999; Paisey & Paisey, 2004[a]; Woodfield, Jessop & McMillan, 2006 and Massingham & Herrington, 2006) to less ‘valid’ reasons, such as sleeping late (Longhurst, 1999; Paisey & Paisey, 2004[a]). This spectrum of reasons given for non-attendance have been linked to students’ motivation. Students who have a low level of motivation were found to have higher absentee levels and less ‘valid’ reasons for their absence (Moore, Armstrong & Paerson, 2008).

The vast majority of research undertaken in this area at the tertiary level has been performed in the field of Economics (Romer, 1993; Marburger, 2001; Gendron & Pieper, 2005; Stanca, 2006). In a study conducted by Ylijoki (2000), it was found that students in different academic departments tend to display differing characteristics, values and aims. Therefore, students in Accounting might differ from students in Economics and specific research might be required into the attendance of lectures by students in Accounting.

Limited research has been conducted into the reasons for non-attendance of Accounting classes and the relationship between class attendance and academic performance in Accounting. Paisey and Paisey (2004[a]) conducted an exploratory study in this regard in a ‘General’ Accounting class at a Scottish university (that has a wide access policy and is situated in a less affluent social environment in which many students have part-time

employment). These authors acknowledge that their results cannot be generalised and that further research into the attendance patterns in Accounting modules in differing environments should be encouraged. No formal research could be indentified that had investigated the reasons for the non-attendance of Accounting classes and the relationship between class attendance and the academic performance of students who are 'specialising' in Accounting with the goal of becoming an accounting professional. In particular, no formal research of this nature exists for students studying on a full-time basis towards becoming a chartered accountant in South Africa.

South Africa has an alarming shortage of trainee chartered accountants (South African Institute of Chartered Accountants [SAICA], n.d.). The improvement of the throughput rates of students at universities may be one way to assist to increase the supply of trainee accountants. It is therefore important to determine whether class attendance could influence the academic performance of students who are studying towards becoming a chartered accountant. It is also important to establish the reasons why these students are absent from lectures, because the findings could ultimately contribute to increasing the throughput rates to the profession.

1.2 RESEARCH OBJECTIVES

The purpose of this study is to investigate the reasons for the non-attendance of Accounting classes by second-year Financial Accounting students who are studying to become chartered accountants in South Africa. Furthermore, the purpose is to investigate whether non-attendance influences students' academic performance in a specific second-year Financial Accounting module at the University of Pretoria in South Africa.

1.3 HYPOTHESIS

The hypothesis stated is that students who attend classes regularly will, on average, achieve higher marks in questions that relate to the specific topic than those students who do not attend classes regularly.

1.4 REPLICATION OF A PREVIOUS STUDY

This study replicates the exploratory study undertaken by Paisey and Paisey (2004[a]), but with a larger target population and in a different context (see table 1). It is submitted that the background of the students who study at a South African university differs from that of students who study at a Scottish university. Therefore, non-attendance at a South African university could potentially be influenced by factors specific to South Africa, such as living in informal housing that lacks basic services; a non-existent or very poor public transport system; historical and political influences; language barriers and vastly different levels of quality in primary and secondary education.

Table 1: Comparison of the context of this study to that of Paisey and Paisey (2004[a])

Paisey & Paisey (2004[a])	This study
A university in Scotland that has one of the widest access policies in the UK.	University of Pretoria, one of the largest residential universities in South Africa.
Students from the least affluent social classes.	Students from various social classes, including the most affluent.
Cohort of students: third-year students for a BA or BA (Hons) Accounting degree.	Cohort of students: second-year students studying for a B Com (Accounting Sciences) degree in order to become a chartered accountant.
One compulsory Financial Accounting module.	One compulsory Financial Accounting module.
A number of curricular areas that are taught over a standard semester.	One topic: Consolidated and Separate Financial Statements (IAS 27) (IASB, 2006) that was taught over seven weeks in the second semester of 2007.
Classes comprise lectures (1 hour) and seminars (2 hours).	Classes comprise lectures, some 50 minutes and some 110 minutes long.
Independent research coursework submitted and a three-hour examination.	Assessments consist of 2 x 45 minute class tests, a question in a year test and a question in the final examination.

Paisey & Paisey (2004[a])	This study
Three educators involved.	Two lecturers involved, one for the English-speaking students and one for the Afrikaans-speaking students.
Analysis based on 68 first-time students who undertook the required assessment.	Analysis based on 247 first-time students who undertook the required assessments.
Attendance registers and questionnaire used for data collection.	Attendance registers and questionnaire used for data collection.
56 students completed the questionnaire.	415 second-year Financial Accounting students (not only first-time students) completed the questionnaire.

1.5 IMPORTANCE AND BENEFITS OF THE STUDY

1.5.1 Academic importance

From an academic perspective, the result of this study could assist in evaluating the current lecturing system. The results may also influence decisions taken on whether class attendance should be enforced or whether web-based learning should be incorporated into full-time studies. As the education system in South Africa is continuoysly evolving, this topic does not have a time constraint in terms of relevance.

1.5.2 Stakeholders

There are various stakeholders involved in the matter of whether students pass courses and obtain a tertiary qualification. The first stakeholder would arguably be the student, but there are other parties that also have a vested interest in the students' pass rate, namely the student's parents; grantors of financial support (be it via a student loan or a bursary); the university (especially in the light of subsidies received) and the accounting profession.

1.6 DELIMITATIONS

It is beyond the scope of this study to attempt to determine all the factors that influence the academic performance of second-year Accounting students. The focus of this study is to determine whether class absenteeism has an influence on performance. Any other factor should be dealt with in a separate study.

As a result of the fact that not all factors that influence performance are taken into account in this study, it cannot be concluded that class attendance is the only factor that determines academic achievement. Various other factors could, in varying degrees, influence the performance of the second-year Accounting students. This study does, however, remain important, because it could at least provide evidence of the influence of one factor.

1.7 ASSUMPTIONS

Although all possible measures were taken to ensure that students do not sign attendance registers on behalf of their fellow students, it cannot be said with absolute certainty that all students were honest regarding their class attendance. The same applies to the completion of the questionnaire as there can never be absolute assurance that all students will answer the questions truthfully. Despite this limitation, it is assumed that the information provided by the students is sufficiently reliable to reach an appropriate conclusion.

1.8 DEFINITIONS OF KEY TERMS

The key terms used in this study include absenteeism, class attendance, academic performance and achievement. These are not technical terms and no unique meaning is attached to them. As the comprehension of these terms is not problematic in the context of this study, it is not deemed necessary to provide an explanation of the terms. All other terms are defined, as needed, in the text.

In terms of the proposed study, “Financial Accounting” refers to the Financial Accounting second-year course taken by students who are studying towards becoming a chartered accountant (subject code FRK 201) in South Africa.

1.9 CONCLUSION

The above information serves to provide an introduction to this study. In the following chapters, literature that is relevant to this study is discussed in greater detail. The findings of the literature review serves as confirmation of the significance of a study of this nature and also serves as supporting evidence for the methods chosen, data collected and the analysis of the data. Thereafter the research design and methodology are discussed in detail and, finally the results of the study are reported.

CHAPTER 2

BACKGROUND

2.1 INTRODUCTION

A review was undertaken of the literature published on previous studies on various tertiary subjects in the business and commercial fields. Particular attention was paid to investigations into the reasons for absenteeism and the impact of attendance on academic performance.

2.2 FACTORS INFLEUNCING ATTENDANCE

It is reported in the relevant literature that a wide array of factors influence class attendance, or non-attendance, some factors can be regarded as more ‘valid’ than others. The following is a discussion of these influential factors:

2.2.1 Course size

Against the background of an undergraduate class in Economics at a university, Romer (1993:168) suggests that the following factors may influence the levels of attendance: whether the course comprises a mathematical component, because such courses were found to have less absenteeism; the quality of instruction, which, if perceived by students as being high, results in higher attendance levels; and course size, because it was found that attendance is higher in smaller classes. While supporting the conclusion that course size may play a role in attendance levels, Devadoss and Foltz (1996:503) found that the larger classes have slightly better attendance rates, although the students tend to achieve lower grades.

2.2.2 Motivation

Devadoss and Foltz (1996:503) suggest that motivation is a significant factor regarding whether students attend lectures. Students who have achieved higher marks in previous classes were found to have higher attendance rates. Similarly, Longhurst (1999:74) comments that students are more likely to overcome their situations and circumstances and attend classes if they are serious about their studies. Devadoss and Foltz (1996:504) found that where class attendance is compulsory, the attendance rate is higher. This led these authors to question whether attendance should not be enforced. However, they conclude that students are clients and, if they do not want to make use of a certain service, it cannot be forced on them. Motivation influences the students' choice to come to lectures in cases in which attendance is not enforced, where as in tutorials, where attendance is required, motivation influences the students' choice on whether to participate (Massingham & Herrington, 2006:96).

Moore *et al* (2008) argue that the motivation to attend classes can be better understood when the wider profile of the reasons for no-attendance is examined. These authors asked a sample of 230 undergraduate students in their third year of a business studies degree to provide reasons for their non-attendance. The responses received were placed in three categories: (i) valid reasons for non-attendance (indicating high student motivation), (ii) other study obligations (indicating medium motivation) and (iii) feeble reasons (indicating low motivation). It was found that students that have low motivational excuses also have lower attendance rates (Moore *et al*, 2008:20). The authors conclude that non-attendance may provide an indication that students are not coping with the content and schedules of their studies.

2.2.3 Other factors

Devadoss and Foltz (1996) put forward more factors that may influence attendance. These authors state that students might prefer shorter lectures, lecturers who do not only repeat what is stated in the textbooks and lectures in which there is an opportunity for student participation. The authors also note that attendance probably increases as the work becomes more complex. The time of day at which classes are scheduled, could also affect

attendance rates (Devadoss & Foltz, 1996:504-505). Based on a representative sample of 107 students in the various main full-time courses in a college for further education (Loughborough College) in the UK, Longhurst (1999) proposes the following reasons for non-attendance: medical appointments, social activities, transport problems and work commitments. The most frequently cited reason for non-attendance is illness. This reason was again put forward as a significant factor for non-attendance in a more recent study undertaken by Woodfield *et al* (2006:13). Additional reasons for non-attendance submitted by Woodfield *et al* (2006:13) are the prioritising of other academic work and the lack of interest or motivation. The latter reasons confirm the findings and importance of the role of motivation by Devadoss and Foltz (1996) and Longhurst (1999) as discussed in section 2.2.2.

2.2.4 Changing student profiles

Rodgers and Rodgers (2003:3) suggest that student profiles have changed to the extent that students in all age groups, including mature students, are attending university and a large proportion of students combine studies with work. Paisey and Paisey (2004[a]) found part-time work to be one of the most cited reasons for class absenteeism. Massingham and Herrington (2006) confirm that many students work part-time during their studies and need more flexibility in the way that they study. These authors found that students only attend lectures if they perceive that such attendance adds value. Technology has changed the lecturing environment and if students feel that they can get all the information without having to attend lectures, why would they attend (Massingham & Herrington, 2006:85). The main reasons for non-attendance given by students is that they were busy, at work, bored and that they have other technological alternatives (Massingham & Herrington, 2006:96). Sickness was again cited as one of the primary reasons, which supports the findings of Longhurst (1999) and Woodfield *et al* (2006).

2.2.5 Conclusion

Stanca (2006:252) argues that, while numerous factors influence the choice that students make regarding whether to attend a class, a critical consideration is whether that decision might also influence their academic performance.

2.3 INFLUENCE OF NON-ATTENDANCE ON ACADEMIC PERFORMANCE

Park and Kerr (1990:110) suggest that a student's grade, as a measure of performance, is generally determined by effort and intelligence. Furthermore, attendance and the student's overall value of the course, while perhaps having some influence, are less important factors. These findings are confirmed by Durden and Ellis (1995:345) who conclude that grade-point-average [GPA] and college-exam-entrance scores are some of the most important determining factors in student performance. Despite these findings, much research has been undertaken on the relationship between students' attendance levels and performance in an academic programme.

Sauers, McVay and Deppa (2005) investigated a group of 172 students who were enrolled for an introductory business course, taught over 15 weeks. Attendance was randomly taken on four occasions during this period. The assessment opportunities consisted of case studies, multiple-choice tests and a multiple-choice examination. All questions came directly from the prescribed textbook and it could therefore be argued that any student (whether or not the classes were attended regularly) who uses the textbook should have been able to answer the questions. Students who attended the classes performed better in all the tests than the students who did not. This finding also applied to the final examination. They also found that, after grade-point-average, absenteeism is the most important factor in academic performance in the examination.

2.3.1 Positive correlation between class attendance and academic performance

To confirm that attendance does have an influence on academic performance, Romer (1993) chose a sample of 60 percent of the 195 students who were enrolled for a large macroeconomic course and who had completed all the problem sets. The finding was that there is a strong relationship between attendance (taken at 6 meetings) and performance (taken as the overall score in three examinations in the course) (Romer, 1993:173).

Durden and Ellis (1995:344) found that the effect of non-attendance on performance only becomes significant after a student has missed five or more classes. Devadoss and

Foltz (1996) performed a study at different levels of specialisation in Agricultural Economics courses at four universities in the USA, with classes ranging between 26 and 154 students. The authors concluded that the more classes a student attends, the higher that student's grades are. A recent study by Gendron and Pieper (2005) supports these conclusions. For their study, these authors chose an introductory Microeconomics course, with class sizes varying between 27 and 39 students, taught at a large community college, namely the Humber Institute of Technology and Advanced Learning (ITAL) in Toronto, Ontario, Canada. The course was chosen because class attendance was not compulsory, despite the course being mandatory for various diploma programmes. Attendance was recorded in each class and attendance was measured for each student as a weighted average ratio by dividing the student's number of classroom hours attended over the entire semester by the total number of possible hours over the semester. The weighted average takes into account that certain lectures are presented for more than one hour and that students who miss the longer lectures therefore miss more information than those who are absent in a one-hour lecture. A non-linear effect of class attendance on academic performance was found, which indicates that the effect is stronger at the lower levels of attendance.

Rodgers (2001:285) states that "academic performance is hypothesized to be a function of the student's class attendance and other variables, some of which are unobservable, such as student's motivation and aptitude". The author reports on the panel data of four observations that entail the marks obtained in assessment opportunities and attendance in the weeks preceding those assessments. This was done for each of the nearly 200 Business and Economics students in an Introductory Statistics class at an Australian university. It was found that attendance has a small, but statistically significant, effect on performance.

Marburger (2001) recorded the class attendance of 56 students in specific Microeconomics class periods and also recorded the topics that were addressed in that specific class. Class attendance was linked to the multiple choice questions that dealt with that topic in an assessment. Marburger (2001:99) concluded that there may be a strong correlation between class attendance and the correct answering of the questions in an assessment.

Similar conclusions to those of Romer (1993); Devadoss and Foltz (1996); Rodgers (2001) and Marburger (2001) were reached in more recent studies that were undertaken by Rodgers and Rodgers (2003); the previously reported study of Sauers *et al* (2005); Woodfield *et al* (2006) and Halpern (2007).

Rodgers and Rodgers (2003) again made use of panel data, as was done by Rodgers (2001). Each observation in a panel consisted of students' performance on a particular test and attendance at the lectures that dealt with the topic included in that test. The 118 commerce (Business and Economics) students included in the study were free to decide which lecture and tutorial to attend. The same lecturer presented all the lectures and the same tutor delivered all the tutorials (to groups of about 20 students). Several actions were implemented to ensure that neither the lecturer nor the tutor would give any advantage to those students attending in order to limit the influence of this variable. It was found that lecture attendance declined throughout the period and it was concluded that attendance does have a significant effect on academic achievement.

Woodfield *et al* (2006) aimed to determine what the direct effect is of class attendance on the final marks of 650 undergraduate students. The students were tracked throughout their degree (i.e. a longitudinal study spanning their entire degree programme). They found that greater levels of absence were associated with lower final scores (Woodfield *et al*, 2006:15).

Halpern (2007) investigated the impact of various student characteristics, including attendance, on the academic achievement of 127 students in a compulsory undergraduate Business Management module in London. The author concluded that a moderate correlation between attendance and performance is evident.

2.3.2 Compulsory versus non-compulsory class attendance

Romer (1993:173) concluded that the finding of a strong correlation between attendance and academic performance indicates that it could be worthwhile to make class attendance compulsory. Romer encourages further research with two groups of students, where one group's grades are influenced by class attendance and the other group's is not.

Marburger (2006) responded to this suggestion and investigated the effect on absenteeism and performance of enforcing class attendance in two Principles of Macroeconomics sections in two different fall semesters. The author attempted to control for the effect of other variables by ensuring that both groups were studying the same section of work and were taught by the same instructor in the same time slot. In the one semester, students were told that their attendance would not influence their grade while the other group was told that the attendance policy would be strictly enforced. Significant differences were found between the class attendance rates of the two groups. The no-policy class (where attendance was not mandatory) had a higher absentee percentage than the class for which the attendance policy was strictly enforced. It was, however, found that the impact of an attendance policy on student performance was not statistically significant (Marburger, 2006:154). The population in a study by Stanca (2006) consisted of 766 students in Introductory Microeconomic who attended the specific course at the University of Milan between 2001 and 2004. The lectures and the tutor classes were taught by the same lecturer and class teacher. These presenters followed the textbook closely in order to ensure that lectures were not designed to help students to do better in assessments. Stanca (2006:264) concluded that, although class attendance does have an influence on test scores, class attendance should not be mandatory. Instead, it is suggested that the quality of lectures be improved as this will encourage students to attend the lectures. Sauers *et al* (2005) and, as previously reported, Devadoss and Foltz (1996), also cautioned against a decision to enforce class attendance.

2.3.3 The changing academic environment

Recent studies have expanded on the theme that attendance has an influence on performance and have attempted to identify whether the changing information-technology landscape has an effect on the relationship between attendance and academic performance (Rodgers & Rodgers, 2003; Stanca, 2006 and Massingham & Herrington, 2006).

Rodgers and Rodgers (2003); Stanca (2006) and Massingham and Herrington (2006) comment that information technology has changed and that this change has also had an influence on the material available to students. Stanca (2006:251) states that the

impression could therefore exist that distance learning may provide the same benefits as physical attendance. Massingham and Herrington (2006) and Stanca (2006) advise that the learning experience therefore has to change. Lecturers should adapt their teaching style, assessments and use of technology. Massingham and Herrington (2006) undertook a relevant study among 172 undergraduate students in the Faculty of Commerce at a university in Australia. The assessments related to the work covered during lectures, but all the students had access to all study material and absent students could listen to an audio of the lecture on the intranet. These researchers investigated both attendance and participation and administered a Kruskal-Wallis test on students who were grouped in terms of the following criteria: (i) good attendance/participation, (ii) satisfactory attendance/participation and (iii) poor attendance/participation. Respondents were provided with a list of reasons for non-attendance, which they had to rate on a five-point Likert scale. It was concluded that, in some instances, there are differences between the groups in respect of the rating of these reasons. Attendance and participation (in the groups) were also compared to the final grade of the students. It was found that both attendance and participation have an influence on academic performance (Massingham & Herrington, 2006:95-96).

2.3.4 Conclusion

The majority of research studies suggest that the attendance of classes at a university does indeed influence academic performance. The influence occurs in varying degrees over a number of years. These studies, while all undertaken at the tertiary level, where not undertaken against the background of an Accounting programme. Studies of students who are enrolled for various subjects and programmes may yield different results (Ylijoki, 2000:339) and it is therefore important that the findings of research in other disciplines are not generalised to an Accounting course. The research that has been undertaken on students in Accounting is limited to an exploratory study that was undertaken by Paisey and Paisey (2004[a]).

2.4 ATTENDANCE IN ACCOUNTING

Paisey and Paisey (2004[a]) suggest that there is a positive relationship between class attendance and academic performance in an Accounting module (Paisey & Paisey, 2004[a]:39), although the correlation may be a casual one. The specific module investigated in their study was taught by three presenters over a fifteen-week semester and comprised various topics. Assessment comprised a research assignment as well as an examination. Attendance registers were completed throughout the module and a questionnaire was issued in class time. The attendance was analysed to determine patterns and the attendance was furthermore compared with performance in the module. The findings include *inter alia* a higher than average attendance by female students, that the day of the week and time of the classes had an influence on attendance and that the most cited reason for non-attendance was part-time work and other coursework.

As limited research findings exists in respect of an Accounting context, the present study sought to expand on the work of Paisey and Paisey (2004[a]) while taking into account the different context of students who specialise in Accounting (see table 1).

2.5 DETAILED CONTEXT OF THIS STUDY

After considering the above exposition and prior to considering the results of this study, it is necessary to expand on the context in which the study was performed as “such contextual material greatly aids the reader’s understanding of papers and aids the transferability of ideas" (Paisey & Paisey, 2004[b]:78).

The University of Pretoria is one of 12 residential universities in South Africa. It is accredited by the South African Institute of Chartered Accountants [SAICA] to train chartered accountants. SAICA prescribes the syllabus for the BCom (Accounting Sciences) degree, which is the degree for which students enrol if they want to become a chartered accountant.

As the University of Pretoria is a full-time study facility, lectures are the primary medium of instruction. One of the major subjects for which students must enrol, if they are are studying towards becoming a chartered accountant, is Financial Accounting (SAICA, 2005). The Financial Accounting that these students study is of a specialised nature and is a full-year subject in each of the three undergraduate years of study as well as in the postgraduate (honours) year. The fact that it is a full-year subject means that there is only one examination per year, which is written at the end of each academic year.

During their second academic year, these students are introduced to the topic *Consolidated and Separate Financial Statements* (IAS 27) (IASB, 2006) for the first time. The topic is presented in lectures over a period of seven weeks in the second semester. The second-year students are divided into an English-speaking and an Afrikaans-speaking group and each language group has its own lecturer. The language groups are further subdivided into two groups, each group generally comprising students whose surname begins with either the letters A-L or the letters M-Z. For each ‘surname’ group two 50-minute lectures and one 110-minute lecture are presented each week. Students are encouraged to attend the lectures in the ‘surname’ group to which they have been allocated, but movement between groups is not prohibited. Both the underlying theory based principles of the subject and the practical application thereof are explained in the lectures. Many examples are discussed in class in order to explain and demonstrate the application of the principles in case studies.

During the seven weeks that this topic is presented, the students write two class tests on the topic. In each test, a maximun of 30 marks can be scored. The topic is also included in the scope for a year test, which is written in September, as well as in the final examination, which is written in November. The students are made aware of these assessment dates at the beginning of the year. The information is included in the study guide that is provided to them in the course of the first lecture in January (UP, 2007:6-7). No marks are awarded for attendance and no unscheduled quizzes are given.

One textbook is prescribed for this specific module. It is available in Afrikaans and in English. The textbook can be bought at any of the bookstores on or near the campus. Additional examples as well as self-study questions and solutions are given as handouts during lectures. Students who miss a lecture can obtain these handouts from the lecturer.

Tests that were written in previous years are available to students on the university's student web service (ClickUP) and all registered students have access to this service.

Rodgers (2001:295) speculates that to provide students with a copy of the lecturer's notes or of the class slides may lead to absenteeism, because students have the perception that these notes contain all the necessary information. Copies of the lecturers' notes for contact sessions (lectures) are not made available to the students in this Accounting module. Therefore students who want to take notes of the information presented by the lecturers, have to attend the classes (UP, 2007).

CHAPTER 3

RESEARCH DESIGN AND METHODS

3.1 INTRODUCTION

This study is a basic, empirical study, which is descriptive in nature and involves statistical analysis of quantitative primary data.

3.2 SAMPLING

The sample comprises students in a second-year module of the Financial Accounting course who are studying at the University of Pretoria in South Africa to become chartered accountants. They were selected for the purpose of performing an analysis between class attendance and academic performance. Second-year students were selected, because it was considered that first-year students have not yet successfully completed a year of study and might not yet have adjusted to the university environment. Rodgers (2001:288) reasons that less able students tend to drop out after their first year at university whereas those that remain are arguably the better academic performers.

The module chosen was *Consolidated and Separate Financial Statements* (IAS 27) (IASB, 2006). This module is presented over a seven-week period during the second semester. Consideration in the choice of the module is that it comprises a topic in respect of which the students have had no prior training or experience, which could influence their performance in the assessments. In addition, this topic allows a sufficient period of time for data collection as it is presented over a seven-week period. Finally, this topic provides a sufficient number of assessment opportunities for the envisaged analysis.

An as additional measure in controlling for the effect of prior exposure to the topic, as referred to above, when determining the impact of absenteeism on academic performance, second-year students were chosen instead of a third-year students. The reason for this choice is that the third-year topics are addressed to some degree in either the first year or second year of study. Only students who were enrolled for the module for the first time

were included in the population, with the exception of those students who missed one of the assessment opportunities. Students who have prior knowledge of the topic could score higher on questions that relate to the specific topic as they could fall back on their existing knowledge and could have more experience of answering questions on the topic. Students who were enrolled for the module for the first time and who missed one of the predetermined assessments were not included in the population, because they wrote a different supplementary test or examination, which may introduce an additional variable into the study. The final number of students included in the population for statistical analysis, to determine the relationship between attendance and performance, was therefore 247.

The questionnaire (see 3.3 below) was issued to all students who were enrolled for this Financial Accounting course and not only to those students who were enrolled for the course for the first time. The questionnaire was given to all students, because those students who had not passed the module on a previous attempt could possibly provide insightful reasons for their non-attendance, which could differ from that of the first-time students. The final number of students included in the population for the distribution of the questionnaire was therefore 442.

3.3 DATA COLLECTION

Attendance registers were completed during the seven weeks that this topic was presented to each class of the Afrikaans and English groups and verified by a head count (as a control measure on random occasions). In an attempt to obviate the possibility that students would sign the attendance register on behalf of their friends in order to cover up non-attendance, they were reassured that their attendance would not influence their final mark in any way. The marks obtained by students on questions on this specific topic in two class tests, one year test and the final year-end examination were used to determine whether there is a correlation between class attendance and academic performance.

As this study replicates the study of Paisey and Paisey (2004[a]), the questionnaire completed for the latter study was used in this study to ensure the validity and completeness of the research instrument. The questionnaire (see Appendix A) was issued

to the students at the end of the module. The students were informed that the completion of the questionnaire was not compulsory. The questionnaire does not require the student to identify himself or herself.

The questionnaire contains certain closed questions that concern the demographic details of the student (gender, racial group, age, type of accommodation and source of financing of studies). It also includes questions that the students have to rate on a seven-point Likert-type scale, ranging from “Excellent” to “Very Poor” concerning the student’s perception of his/her attendance of lectures. The questionnaire also includes questions where the categories, which range from “Strongly agree” to “Strongly disagree” reflect their perception of whether attendance improves a student’s academic performance. Furthermore, the questionnaire includes the following open-ended questions:

- What do you believe are the main benefits of regular attendance of the formal lectures for group statements? (“Group statements” is the general term used to refer to the topic “Consolidated and Separate Financial Statements (IAS 27) (IASB, 2006)”)
- If you missed any formal lectures during the group statement chapters, what were your reasons?
- What, if anything, could the department/lecturers do to help improve your attendance in this module?
- What, if anything, could you do to improve your attendance in this module?

The questionnaire was distributed after the second class test, which was written after the completion of the topic and which was based on the material presented on this topic. Based on the lecturers’ prior experience student absenteeism appears to be at its lowest when students are required to undertake written assessments. Therefore, distributing the questionnaire after an assessment would assist to ensure the inclusion of responses from students who are regular attendees and also those who are regular non-attendees. This strategy resulted in the receipt of 415 usable responses out of the total of 458 students who are registered for the course and the 442 students who wrote the class test. This response rate is high, but it has to be taken into account that some students did not complete the questionnaire and that these students could have been regular absentees and could possibly have had additional comments and/or responses to the questionnaire.

3.4 DATA ANALYSIS

All the attendance registers for the individual lectures were captured on Microsoft Excel by a research assistant. The capturing was supervised and audited on a random basis. The marks for each of the assessments were entered by the lecturers on the official university marks spreadsheet and then combined with the attendance spreadsheet for the purposes of this study. Statistical analysis of this data was then performed on SAS (Statistical Analysis System).

Data obtained from the questionnaire was also captured on Microsoft Excel by a research assistant, who was supervised and audited on a random basis by the researcher. This data was then analysed and processed on Microsoft Excel.

3.5 ASSESSING AND DEMONSTRATING THE QUALITY AND RIGOUR OF THE PROPOSED RESEARCH DESIGN

Two lecturers were responsible for presenting the lectures on the Consolidated and Separate Financial Statements (IAS 27) (IASB, 2006) module to the second-year students. The lecturers both followed the prescribed syllabus and used the same examples in class. Every effort was made by the lecturers to compare their lecture notes prior to each lecture in order to ensure the greatest measure of uniformity possible in the presentations made to the various language groups. However, it must be conceded that each lecturer does have an individual style, which could have an influence on the students. Therefore all the data was analysed in total as well as by language group.

3.6 RESEARCH ETHICS

This study uses data that was collected during the 2007 academic year in respect of the module entitled Consolidated and Separate Financial Statements (IAS 27) (IASB, 2006). The collection of this data was approved by the Ethics Committee of the Faculty of Economic and Management Sciences and is available from the researcher.

CHAPTER 4

RESULTS

4.1 INTRODUCTION

This study considers two main issues: firstly, the reasons for non-attendance of lectures by full-time Accounting students who are studying to become chartered accountants and, secondly, the effect of the non-attendance of lectures by these students on their academic performance. In this chapter, these issues and the key results are discussed.

4.2 RESPONDENT GROUP PROFILE

The demographic profile of the respondent group is illustrated in table 2. The greater proportion of the students (46,1%) are 20 years old, a further 22,0% are 21 years old and 16,2% are 19 years old. A significant majority of the students (67,3%) are white, whilst 23,1% are black. The gender split for the respondent group is even, with 50,1% of the students being male. The English group comprises slightly more females (57,5%), whilst the Afrikaans group has slightly more males (52,4%).

Very few respondents (3,2%) indicate that they pay for their own studies. Only eight students state part-time work as a reason for being absent from class, fifty percent of whom are English speaking. Most of the students (63,3%) indicate that their parents finance their studies, while a further 17,2% of the total group use student loans to finance their studies. Interestingly, the primary source of study finance for Afrikaans-speaking students is their parents (67,8%) or study loans (19,9%). While parents continue to be the primary source of funding for the English-speaking students as well (59,3%), the English group has greater access to bursary schemes (21,8%) as apposed to only 5,1% of the Afrikaans-speaking group. The fact that the majority of the respondents in this study have their studies financed by their parents contrast with the study by Paisey and Paisey (2004[a]). These authors established that many of the students in their respondent group were required to finance part of the cost of their university education themselves.

Consequently, the most common reason given for non-attendance in their study is that the students have to undertake part-time work. These findings are not unexpected, given the context in which Paisey and Paisey (2004[a]) conducted their study at a university that has a wide access policy and of which the students are generally from the least affluent sectors of society (Paisey & Paisey, 2004[a]:51).

Many of the students (48,7%) in the present study live with their parents. A further 22,9% indicate that they live in a student hostel and 19,8% live in their own accommodation (for example, a flat). Once again, more Afrikaans-speaking students (52,8%) indicate that they live with their parents than do English-speaking students (45%).

Table 2: Student demographics obtained from the survey

Gender	**Eng[f]**	**Afr[f]**	**Total**
Male	99	109	208
%[d]	47,6%	52,4%	100%
Female	119	88	207
%[d]	57,5%	42,5%	100%
Total	218	197	415
%[d]	52,5%	47,5%	100%

	Age							
Language	**18** *n*	**19** *n*	**20** *n*	**21** *n*	**22** *n*	**Other** *n*	**No resp[e]** *n*	**Total** *n*
English	3	47	94	46	21	6	1	218[a]
%[d]	1,4%	21,7%	43,3%	21,2%	9,7%	2,7%	-	100%
Afrikaans	-	20	97	45	22	13	-	197[b]
%[d]	0%	10,2%	49,2%	22,8%	11,2%	7,6%	-	100%
Total	3	67	191	91	43	19	1	415[c]
%[d]	0,7%	16,2%	46,1%	22,0%	10,4%	4,6%	-	100%

	Race						
	Black *n*	**Indian** *n*	**Coloured** *n*	**White** *n*	**Other** *n*	**No resp[e]** *n*	**Total** *n*
English	94	34	5	84	1	-	218
%[d]	43,1%	15,6%	2,3%	38,5%	0,5%	-	100%
Afrikaans	1	-	-	194	-	2	197
%[d]	0,5%	-	-	99,5%	-	-	100%
Total	95	34	5	278	1	2	415
%[d]	23,1%	8,2%	1,2%	67,3%	0,2%	-	100%

Table 2 continues

	Accommodation						
	Parents *n*	**Hostel** *n*	**Commune** *n*	**Own** *n*	**Other** *n*	**No resp[e]** *n*	**Total** *n*
English per race:							
Black	21	38	10	23	2		94
Indian	23	2		9			34
Coloured	2	2		1			5
White	51	13	7	13			84
Other	1						1
English total	98	55	17	46	2	0	218
%[d]	45,0%	25,2%	7,8%	21,1%	0,9%	-	100%
Afrikaans total	104[g]	40	13	36	4	0	197
%[d]	52,8%	20,3%	6,6%	18,3%	2,0%	-	100%
Total	202	95	30	82	6	0	415
%[d]	48,7%	22,9%	7,2%	19,8%	1,4%	-	100%

	Finance						
	Parents *n*	**Bursary** *n*	**Loan** *n*	**Self** *n*	**Other** *n*	**No resp[e]** *n*	**Total** *n*
English per race:							
Black	31	35	23	1	3	1	94
Indian	29	3		1	1		34
Coloured	3	2					5
White	64	7	9	2	1	1	84
Other	1						1
English total	128	47	32	4	5	2	218
%[d]	59,3%	21,8%	14,8%	1,9%	2,2%	-	100%
Afrikaans total	133	10	39[g]	9	5	1	197
%[d]	67,8%	5,1%	19,9%	4,6%	2,6%	-	100%
Total	261	57	71	13	10	3	415
%[d]	63,3%	13,8%	17,2%	3,2%	2,5%	-	100%

a Out of a possible 239 = 91% response rate
b Out of a possible 203 = 97% response rate
c Out of a possible 442 = 94% response rate
d **%** = Percentage of the specific answers out of the total responses, rounded to one decimal place, where applicable
e No resp = Question not answered
f Eng = English; Afr = Afrikaans
g Includes the one black student in the Afrikaans group

4.3 STUDENT'S PERCEIVED AND ACTUAL LEVEL OF ATTENDANCE

4.3.1 Actual attendance levels

Romer (1993) and Sauers *et al* (2005) found that on average one-third of students are absent from lectures. In this study, the lowest average attendance recorded for any one lecture in the course of the presentation of the module was 80% (see table 3) and the highest attendance recorded was 98% (see table 3). This finding is not surprising in view of the fact that the module forms part of a full-time degree course and that the respondent students are specialising in Accounting.

Table 3: Class attendance per week

Week	English (N^{13} =127)		Afrikaans (N^{13} =120)	
	n	***%*[14]**	***n***	***%*[14]**
Week 1[1]				
Monday [2]				
Tuesday [3]				
Wednesday [4]	110	87		
Thursday [5]	102	80	109	91
Friday / Monday[6]			117	98
Week 2				
Monday	116	91		
Tuesday			114	95
Wednesday	122	96		
Thursday	110	87	112	93
Friday			116	97
Week 3				
Monday	121	95		
Tuesday			108	90
Wednesday	115	91		
Thursday	103	81	109	91
Friday			113	94
Week 4				
Monday	120	94		
Tuesday			110	92
Wednesday	112	88		
Thursday[7]	-	-	-	-
Friday			104	87

Class test 1[7]

Table 3 continues

Week	English (N^{13} =127) *n*	*%*[14]	Afrikaans (N^{13} =120) *n*	*%*[14]
Week 5				
Monday	119	94		
Tuesday			101	84
Wednesday[10]			109	91
Thursday[11]	-	-	-	-
Friday[12]			-	-
Week 6				
Monday	114	90		
Tuesday			111	93
Wednesday	116	91		
Thursday	101	80	104	87
Friday			107	89
Week 7				
Monday	119	94		
Class test 2[8]				
Year test[9]				
Examination[9]				

1. The lectures for this topic started on the first day of the second semester of 2007, which was a Wednesday.
2. On a Monday, the English group has only a single lecture (50 minutes).
3. On a Tuesday, only the Afrikaans group has a lecture and it is a single 50-minute lecture.
4. On a Wednesday, only the English group has a lecture and it is a double lecture (2 x 50 minutes, consecutively).
5. On a Thursday, both the English and the Afrikaans group have a single (50 minute) lecture.
6. On a Friday, one of the two Afrikaans groups has a double lecture (2 x 50 minutes, consecutively). This lecture is repeated on the following Monday. The students can choose which lecture to attend. Both the Monday and Friday lecture attendance figures were entered into the table on the Friday (the first lecture).
7. The first class test that deals with the specific topic was written during the Thursday lecture.
8. After the completion of the presentation of the topic, the second class test was written.
9. The topic was also included in the year test and in the final examination on the subject.
10. The Friday timetable was followed in terms of a University regulation.
11. A public holiday in South Africa.
12. No lectures were presented in terms of a University regulation.
13. N = Total population.
14. Rounded up to the nearest percentage.

As is illustrated in table 3, the pattern of the weekly attendance of the Afrikaans group and the English group does not differ materially. The Afrikaans group has an average attendance of 91,7% (table 12) over the period that the topic was presented and the English group has an average attendance of 89,6% (table 14) over the same period.

An analysis of table 4 suggests that the majority of students attended more than 67% of the lectures over the total period, while a very high number of students had attended all the lectures (table 4). Financial Accounting has an underlying mathematical nature and, as

suggested by Romer (1993:168), absenteeism is lower in courses that have a significant mathematical component. Due to the very high attendance rates, the data does not exhibit a normal distribution.

Table 4: Percentage attendance in the weeks prior to each assessment

	CT1[2]		CT2[3]		YT / Exam[4]	
% Attendance[1]	**Afr[5]** ***n*[6]**	**Eng[5]** ***n***	**Afr** ***n***	**Eng** ***n***	**Afr** ***n***	**Eng** ***n***
0			1			
10					1	
14		1				
17	1			1		
20						1
21		1				
22			2			
29		1				
33			4	4		
35						2
36		1				
38					1	
40						2
43		1			1	
44			1			
45						1
48					1	
50	2	2		2		
52					1	
56			2			
57		1			1	
58	2					
60						2
62					2	
64		2				
65						1
67	5		8	13	1	
70						2
71		4			2	
75	1					5
76					1	
78			14			
79		13				
0 - 79						
80						8
81					10	
83	5			24		
85						12

Table 4 continues

% Attendance[1]	CT1[2] Afr[5] *n*[6]	CT1[2] Eng[5] *n*	CT2[3] Afr *n*	CT2[3] Eng *n*	YT / Exam[4] Afr *n*	YT / Exam[4] Eng *n*
86		14			6	
89			12			
80 - 89						
90					10	17
92	21					
93		25				
95					18	26
90 - 99						
100	83	61	76	83	64	48
Total population	120	127	120	127	120	127

1. Rounded up to the nearest percentage.
2. Attendance of all the lectures up to the day prior to CT 1 was used for CT 1 (CT = Class test).
3. The attendance in the weeks between class test 1 and class test 2 was used to determine attendance for CT 2 (CT = Class test)
4. Total class attendance for all the weeks covering this topic (weeks 1 – 7) was used for the YT (YT = Year test) and the Exam (Exam = Final examination).
5. Eng = English; Afr = Afrikaans.
6. *n* = number of students that have the specific percentage of attendance.

4.3.2 Students' perceptions of their attendance levels

Students' perceptions of their attendance was measured by means of the following question to which they were required to indicate their response on a seven-point Likert scale that ranges from 1 (excellent) to 7 (very poor):

> "In your opinion how would you rate your level of attendance for the formal lectures of the group statements chapters?"

As illustrated in table 5, the majority (60,0%) of the students indicate that their attendance for the specific topic is 'excellent', whilst 22,9% rate their attendance as 'good' (see table 5). Of the English-speaking students, 62,8% rate their attendance as 'excellent' and 56,8% of the Afrikaans-speaking students gave this rating. These perceptions of high-attendance levels corresponds with the finding that the respondent students attend the vast majority of their lectures.

Table 5: Question on a seven-point Likert scale regarding attendance rate
"In your opinion how would you rate your level of attendance for the formal lectures of the group statements chapters?"

	1	**2**	**3**	**4**	**5**	**6**	**7**	**No resp[a]**	**Total**
	n	***n***	***n***	***n***	***n***	***n***	***n***	***n***	***n***
Gender									
Male	118	50	18	13	3	6	0	0	208
Female	131	45	9	13	3	3	3	0	207
Total	249	95	27	26	6	9	3	0	415
% of resp[b]	60,0%	22,9%	6,5%	6,3%	1,4%	2,2%	0,7%	-	100%
	1	**2**	**3**	**4**	**5**	**6**	**7**	**No resp[a]**	**Total**
	n	***n***	***n***	***n***	***n***	***n***	***n***	***n***	***n***
Language									
English per race									
Black	63	17	3	7	1	3			94
Indian	16	13	3	2					34
Coloured	4	1							5
White	53	19	3	5	1	3			84
Other	1								1
English total	137	50	9	14	2	6	0	0	218
% of resp[b]	62,8%	22,9%	4,2%	6,4%	0,9%	2,8%	0,0%	-	100%
Afrikaans per race									
Black	1								1
White	111	45	18	12	4	3	3		196
Afrikaans total	112	45	18	12	4	3	3	0	197
% of resp[b]	56,8%	22,8%	9,1%	6,1%	2,0%	1,6%	1,6%	-	100%

a No resp = Question not answered.
b **%** of resp = Percentage of the specific answer out of the total responses, rounded to one decimal place, where applicable.

The points on the Likert scale were used as follows:
1= Excellent
2= Good
3= Above average
4= Average
5= Below average
6= Poor
7= Very poor

4.4 STUDENT'S PERCEPTIONS OF THE INFLUENCE OF CLASS ATTENDANCE ON ACADEMIC PERFORMANCE

The questionnaire contains the following question to which the students were required to respond on a seven-point Likert scale, which ranges from 1 (strongly agree) to 7 (strongly disagree):

> "In your opinion do you believe that regularly attending the formal lectures for the group statements chapters would improve a student's academic performance in the group statements chapters?"

The majority (89,6%) of students either 'strongly agree' or 'agree' that regular attendance of the lectures would improve a student's academic performance in respect of the Consolidated and Separate Financial Statements (IAS 27) (IASB, 2006) topic (see table 6). Of the English group, 67,1% 'strongly agree' that regular attendance of the lectures would improve a student's academic performance in respect of the group statements topic, whilst 25,0% 'agree'. Of the Afrikaans group, 56,9% 'strongly agree' and 30,0% 'agree' with the statement. These percentages may provide a reason why the classes of the specific module were so well attended.

Table 6: Question on a seven-point Likert scale regarding whether attendance improves performance

"In your opinion do you believe that regularly attending the formal lectures for the group statements chapters would improve a student's academic performance in the group statements chapters?"

	1	**2**	**3**	**4**	**5**	**6**	**7**	**No resp[a]**	**Total**
	n	***n***	***n***	***n***	***n***	***n***	***n***	***n***	***n***
Gender									
Male	118	62	16	9	-	1	1	1	208
Female	139	51	11	3	-	1	1	1	207
Total	257	113	27	12	-	2	2	2	415
% of resp[b]	62,2%	27,4%	6,5%	2,9%	0,0%	0,5%	0,5%	-	100%

Table 6 continues

	1	2	3	4	5	6	7	No resp[a]	Total
	n	*n*	*n*	*n*	*n*	*n*	*n*	*n*	*n*
Language									
English per race									
Black	67	17	4	4				2	94
Indian	19	12	1	2					34
Coloured	4	1							5
White	54	24	4	2					84
Other	1								1
English total	145	54	9	8	-	-	-	2	218
% of resp[b]	67,1%	25,0%	4,2%	3,7%	0,0%	0,0%	0,0%	-	100%
Afrikaans per race									
Black	1								1
White	111	59	18	4		2	2		196
Afrikaans total	112	59	18	4		2	2		197
% of resp[b]	56,9%	30,0%	9,1%	2,0%	0,0%	1,0%	1,0%	-	100%

a No resp = Question not answered

b **%** of resp = Percentage of the specific answer out of the total responses, rounded to one decimal place, where applicable

The points on the Likert scale were used as follows:
1= Strongly agree
2= Agree
3= Slightly agree
4= Neither agree nor disagree
5= Slightly disagree
6= Disagree
7= Strongly disagree

4.5 BENEFITS OF CLASS ATTENDANCE

Based on the above findings, it could be deduced that the students attend the lectures because they strongly agree that attendance will improve their academic performance. Students' perceptions of the main benefits that they could derive from the attendance of lectures included the following responses, as summarised in table 7:

Table 7: Open-ended question relating to the students' perceptions of the main benefits of attending lectures:

Response	Frequency English students (N^2 = 218)		Frequency Afrikaans students (N^2 = 197)	
	n	%[1]	*n*	%[1]
To gain a better understanding of the concepts and principles contained in the material	77	35,3	69	35,0
Reduction of on own study time	32	14,7	19	9,6
Obtain clarity on the difficult sections; lecturers explain the complex topics in class; work is explained	31	14,2	27	13,7
Opportunity to ask questions and learn from other students' questions, interactions and discussions	27	12,4	10	5,1
Additional explanations are provided and knowledge is gained that is not in the textbook	18	8,3	4	2,0
Comprehension of the 'bigger picture' and the reason why group statements are compiled	13	6,0	12	6,1
Keeping up to date with the work	11	5,0	12	6,1
Lectures make students aware of the most important concepts	10	4,6	11	5,6
Obtaining the lecturer's opinion on how to answer questions and guidance on how questions might be asked	4	1,8	8	4,1
Practical examples	2	0,9	10	5,1
Obtain better marks	2	0,9	-	-

1. Rounded to one decimal place, where applicable.
2. N = Total population.

An analysis of the responses received from the students that were included in the survey indicates that the students perceive the lecture notes to contain the most important concepts. Marburger (2001) used an anonymous survey to determine students' attitudes towards their absenteeism and how they adjusted their study habits as a result of their absenteeism. It was found that most students who had missed classes indicate that they later obtain the class notes from another student, but that they seldom, or never, read the chapter that has been missed (Marburger (2001:107-108). From his results, Marburger (2001:106) noted that students generally rely more on the class notes than on the textbooks.

Students cite the benefits of class attendance as being interaction, student participation and obtaining explanations of complex principles. Devadoss and Foltz (1996:504-505)

conclude that students might prefer lectures in which there is an opportunity for student participation and that attendance will probably increase as the work gets more complex. Based on the responses summarised above in table 7, this perception apparently does exist in the respondent group of this study.

4.6 REASONS FOR NON-ATTENDANCE

Despite overwhelming support for class attendance in the respondent group, some students continue to be absent from lectures in varying degrees. The main reason given by students for not attending classes is sickness (32 English-speaking students and 28 Afrikaans-speaking students). The following reasons are also given for absence from classes:

- 11 English-speaking and 15 Afrikaans-speaking students list timetable clashes (This could be a valid reason for students who are repeating the second-year modules and who are registered for certain third-year modules);
- 14 English-speaking and 7 Afrikaans-speaking students give studying for another test as a reason;
- 12 English-speaking and 10 Afrikaans-speaking students give traffic or other transport problems as a reason and 2 Afrikaans-speaking students also list parking problems;
- 5 English-speaking students and 1 Afrikaans-speaking student are honest about the fact that they overslept and a further 3 English-speaking and 1 Afrikaans-speaking students say that they were late for class.

The mean for the questions for which the seven-point Likert scale was used, indicates that students perceive their attendance to be between excellent and very good (a mean of 1,74) (table 5). They strongly agree or at least agree with the statement that the attendance of lectures would improve academic performance (mean of 1,53) (table 6). The reasons given for non-attendance are valid ones in most instances. The students' responses to the main benefits of attending classes indicate that they believe that class attendance does add value to a student's academic performance.

4.7 ACTIONS TO IMPROVE ATTENDANCE

The respondents were asked what the Department of Accounting and the lecturers could do to improve students' attendance of the module. The most frequent response (given by 18 English-speaking and 24 Afrikaans-speaking students) was "nothing". Other responses include:

- Keep attendance registers (6 English, 2 Afrikaans);
- Find more suitable times (1 English, 7 Afrikaans);
- Make it more interesting and give more practical examples (3 English, 12 Afrikaans);
- Take in homework (6 English, 1 Afrikaans);
- Unannounced tests (3 English, 4 Afrikaans);
- Give "tips" (2 English, 2 Afrikaans) or bonus marks for attendance (4 English) or sweets (2 English, 1 Afrikaans);
- Make attendance compulsory (1 English, 1 Afrikaans).

An analysis of the responses tends to confirm the importance that the students attach to interaction in the lecture environment and that methods that could create greater attendance would be methods that 'enforce' attendance, for example unannounced tests and bonus marks for attendance.

One of the aims of this study was to identify whether there is evidence that suggests that the enforcing of class attendance would have a positive effect on academic performance. Several previous studies have concluded that attendance should not be enforced (Devadoss & Foltz, 1996; Sauers *et al*, 2005; Stanca, 2006; and Marburger, 2006). Relevant comments received from the respondents in this study include the following:

- "I know to come to lectures, because lectures do help me in understanding the work";
- "it has to do with self-discipline and not the department";
- "if students don't attend, it's their loss";
- "the importance of the subject is enough to get me to class";
- "we are old enough to make our own decisions"; and

- “attendance is a personal choice, which is forgone at the detriment of the student alone”.

The figures in table 3 indicate that the attendance in this module was already very high and, from the responses stated above, it can be concluded that students wish to be treated as responsible individuals. The respondents provide a clear indication that they consider the attendance of lectures to be a matter of self-disciple and motivation. Therefore these findings do not appear to support the strict enforcement of lecture attendance. Lecturers should rather focus their efforts on the improvement of their lecturing styles in order to maximise the benefit that students derive from attending lectures.

As the attendance in this module was already very high, it does not appear that the strict enforcement of attendance would have changed the outcome of this study.

An open-ended question contained in the questionnaire asked what the students could do to improve their attendance in this module. The following were the two most frequent responses give:

- “Nothing”. This response was given by 6 English-speaking and 10 Afrikaans-speaking students; and
- “Effective time management”. This response was given by 12 English-speaking and 2 Afrikaans-speaking students

Other responses include:

- Preparing for lectures (9 English, 2 Afrikaans);
- Do homework regularly (5 English, 3 Afrikaans);
- Stay up to date with the work and revise work (8 English, 6 Afrikaans);
- Consult with lecturers more (3 English, 2 Afrikaans);
- Stop working (1 Afrikaans student).

A few responses concerned self motivation, determination, taking studies seriously and spending less time on social activities (34 English-speaking and 22 Afrikaans-speaking students). Moore *et al* (2008:20) conclude that student motivation (as derived from the reasons provided for non-attendance) can influence attendance rates.

4.8 CORRELATION BETWEEN ATTENDANCE AND ACADEMIC PERFORMANCE

Despite students' perception that class attendance does improve academic performance, statistical evidence of this correlation should be sought. The figures for class attendance of formal lectures were used to determine whether there is a significant correlation between the attendance rates and marks achieved for the Consolidated and Separate Financial Statements (IAS 27) (IASB, 2006) topic in the second-year Accounting course. A weighted average attendance was calculated, because the lectures consists of two 50-minute and one 110-minute session per week and it is argued that it is of greater consequence to miss a double lecture, because more work is covered in such lectures than in a single lecture (see Gendron & Pieper, 2005).

4.8.1 Profile of the students included in the analysis

Whereas the questionnaire was distributed to the entire class group, the statistical analysis was confined to a smaller group in an attempt to control for the influence of extraneous variables, such as students who are repeating the module and who have had additional exposure to the topic.

The group used in the statistical analysis was therefore only those students who were enrolled for the module for the first time. Their demographic profile is illustrated in table 8. A slight majority (51,4%) of the students attend the English lectures. The majority of students are white (78,1%). The distribution between male and female is relatively equal with males representing a small majority of 53,0%. The demographics are largely in line with those of the total group surveyed above, where 52,5% of the group is English-speaking, 67,3% are white and 50,1% are male.

Table 8: Composition of students: Ethnic groups and gender

Gender	English *n*	Afrikaans *n*	Total *n*
Black	**39**		**39**
Female	21		21
Male	18		18
Coloured	**1**		**1**
Female	1		1
Male			
Indian	**14**		**14**
Female	5		5
Male	9		9
White	**73**	**120**	**193**
Female	37	52	89
Male	36	68	104
Total	**127**	**120**	**247**
Female	64	52	116
Male	63	68	131

4.8.2 Correlation between performance and attendance on an individual level

The average percentage of the attendance for the total group in the weeks prior to each assessment was very high, with the lowest average attendance being 89,2% in the weeks between class test 1 and class test 2. The average percentage of the attendance over the total period was 90,6% (see table 9).

Table 9: Average percentage of the attendance and average percentage of marks obtained for the group in total, by assessment

Assessment	*Mean*	*Standard Deviation*
Class test 1		
Attendance	91.7	15.1
Marks	81.8	12.8
Class test 2		
Attendance	89.2	18.7
Marks	65.2	16.9
Year test		
Attendance	90.6	14.9
Marks	58.2	14.1
Examination		
Attendance	90.6	14.9
Marks	51.6	13.6

A Pearson's Correlation Coefficient was calculated for the attendance prior to each assessment opportunity and the average mark obtained in that assessment for the group in total. All assessment activities exhibit a positive correlation, which is significant on the 5% level, but the correlation coefficient is relatively low (see table 10). It therefore appears that the attendance of lectures by individual students does not significantly correlate with their performance in the Accounting module under investigation.

Furthermore, the strength of this positive correlation shows a declining trend form class test 1 (r = 0,29) through to the final examination (r =0,13). This trend was not unexpected, due to the fact that students had never dealt with this specific topic before class test 1. Class attendance before class test 1 should therefore have a higher correlation with the marks, because all the basic principles are discussed in the course of the first few lectures. The basics principles have therefore already been addressed before class test 2 and the work dealt with in the weeks before class test 2 builds on these basic principles. The year test is administered a few weeks after the topic is completed and the final examination takes place only 2 months later. There are therefore no additional lectures on this topic prior to the year test or the final examination.

Table 10: Pearson's Correlation Coefficient (*r*) calculated for the marks and the attendance of the group in total

	Attendance			
Marks	Class test 1 *r*	Class test 2 *r*	Year test *r*	Examination *r*
Class test 1	0.29*			
Class test 2		0.23*		
Year test			0.18*	
Examination				0.13*

* Significant on the 5% level.

The student who obtained the highest mark in the final examination (88%) is an Afrikaans-speaking female. She had an overall attendance rate of 100% throughout the module. The student who obtained the lowest mark in the final examination (8%) is an Afrikaans-speaking male who had an overall attendance rate of 76% throughout the module. It deserves mention that the student who obtained the second lowest mark in the final examination (14%) also had an attendance rate of 100%. On average, students who failed the final examination had a total attendance rate of 89%, whilst students who passed the examination had a total attendance rate of 93%.

Devados and Foltz (1996:505) found that the number of hours spent on studies has an adverse effect on grades. They argue that students who struggle to grasp a topic might feel the need to spend more time trying to understand the work, but might still receive lower grades. This conclusion might be extended to students who attend all the lectures, but are still unable to understand the application of the underlying theoretical principles.

4.8.3 Correlation between the performance and the attendance of groups of students

As the level of correlation at the individual level is reasonably weak, the average attendance for the total group was subdivided into four categories, namely: attendance levels of 0% - 79%; 80% - 89%; 90 - 99%; and 100% to determine whether a stronger correlation could be identified for a particular group of students. The attendance levels, including the subdivisions, are illustrated in table 4. It is evident from table 4 that a very high percentage of attendance for the group was achieved and that it was therefore not possible to subdivide the 0 - 79% group any further, as statistically insignificant *n*-values would have resulted from such a subdivision.

The Kruskal Wallis test was performed to compare the categories of attendance with the average mark obtained by students who fall within each of the 4 categories (see table 11). Kruskal Wallis is a non-parametric technique, which is suitable for use in cases in which a normal distribution is not present, as is evident from table 4.

For class tests 1 and 2 as well as for the year test, a significant difference was identified between the average marks obtained by the group of students who attended less than 79% of lectures and the group of students who attended 100% of the lectures. There was, however, no such significant difference in respect of the marks obtained in the examination (see table 11).

Table 11: Kruskal Wallis Test: Average attendance and marks for the total group, split into category attendances

CT1[4] *p* = 0.0044				CT2[4] *p* = 0.0021			
Att[1]	***M*[2]**	***SD*[3]**	**Median Mark**	**Att[1]**	***M*[2]**	***SD*[3]**	**Median Mark**
0-79	75.5[a]	16.3	75.0	0-79	58.3[a]	17.6	54.0
80-89	77.3[a b]	14.3	77.0	80-89	63.3[a b]	19.7	66.5
90-99	81.1[a b]	10.7	82.5	90-99[1]			
100	84.3[b]	11.5	87.5	100	68.0[b]	15.3	68

Means with a different superscript differ significantly on the 5% level.

1. No students fell into this grouping for class test 2.

Table 11 continues

YT[5] *p* = 0.0126				Exam[6] *p* = 0.0287			
Att[1]	***M*[2]**	***SD*[3]**	**Median Mark**	**Att[1]**	***M*[2]**	***SD*[3]**	**Median Mark**
0-79	51.7[a]	15.5	53.7	0-79	45.7[a]	15.2	47.2
80-89	55.2[a b]	16.6	54.9	80-89	51.8[a]	11.8	52.8
90-99	57.8[a b]	12.0	58.5	90-99	49.0[a]	11.9	49.1
100	61.1[b]	13.6	64.6	100	54.3[a]	14.2	56.7

Means with a different superscript differ significantly on the 5% level

Key for table 11:

1. Att = Attendance
2. M = Mean percentage of marks, rounded to one decimal place
3. SD = Standard deviation
4. CT = Class test
5. YT = Year test
6. Exam = Examination
7. p = Level of significance

4.8.4 Correlation between performance and attendance by language group

Marburger (2001:107) and Romer (1993:169) suggest that differences in performance could be instructor-specific and Gendron and Pieper (2005) found that the impact of the lecturer could also not be determined reliably. However. Longhurst (1999) found that even if students do not like the teachers, only a small percentage of them actually use this fact as a reason for non-attendance. As discussed in the background to this research project, the module was presented by two lecturers, one for the English-speaking group and the other for the Afrikaans-speaking group. In addition the demographic composition of the groups also differ (refer to table 8). The Afrikaans group comprises white students only,

while the English group is more diversified. The lecture schedule of the English group and that of the Afrikaans group differ, although the lectures for both languages groups are presented between 7:30 and 12:30 on any day. The division of the language groups introduces several additional variables. Therefore the statistical analysis described above was repeated for each of the language groups to compensate for the effect of these variables.

4.8.5 Correlation between the marks and the attendance on an individual basis for the English and the Afrikaans group

A Pearsons Correlation Coefficient for each assessment was calculated for each language group. The result is illustrated in tables 13 and 15. The Afrikaans group appears to display a slightly higher level of positive correlation than the English group, although still no more than a causal relationship between attendance and performance was found.

Table 12: Average percentage of attendance and average percentage of marks obtained for the Afrikaans group, by assessment

Assessment	***Mean***	***Standard Deviation***
Class test 1		
Attendance	94.0	13.0
Marks	83.1	12.5
Class test 2		
Attendance	88.5	20.2
Marks	63.2	17.6
Year test		
Attendance	91.7	14.8
Marks	58.6	15.1
Examination		
Attendance	91.7	14.8
Marks	51.7	14.5

Table 13: Pearson's Correlation Coefficient (*r*) calculated for the marks and the attendance of the Afrikaans group

	Attendance			
Marks	Class test 1 *r*	Class test 2 *r*	Year test *r*	Examination *r*
Class test 1	0.49*			
Class test 2		0.29*		
Year test			0.11	
Examination				0.20*

* Significant on the 5% level.

Table 14: Average percentage attendance and average percentage marks obtained by the English group, by assessment

Assessment	*Mean*	*Standard Deviation*
Class test 1		
Attendance	89.4	16.6
Marks	80.6	12.9
Class test 2		
Attendance	89.9	17.3
Marks	67.2	15.8
Year test		
Attendance	89.6	15.1
Marks	57.9	13.1
Examination		
Attendance	89.6	15.1
Marks	51.4	12.8

Table 15: Pearson's Correlation Coefficient (*r*) calculated for the marks and the attendance of the English group

	Attendance			
Marks	Class test 1 *r*	Class test 2 *r*	Year test *r*	Examination *r*
Class test 1	0.13			
Class test 2		0.16		
Year test			0.25*	
Examination				0.07

* Significant on the 5% level.

As was identified for the group as a whole, the Afrikaans group exhibits a declining trend of positive correlation between the first assessment (class test 1) (r = 0.49) and the final assessment (the examination) (r = 0,20) (see table 13). However, the trend is not evident for the English-speaking students (see table 15).

A Kruskal Wallis test was again performed for each of the language groups to compare the 4 identified categories of attendance with the average mark obtained by students that fall within each of the four categories (see tables 16 and table 17).

Table 16: Kruskal Wallis Test: Average attendance and marks for the Afrikaans group, split into categories of attendance

CT1[4] $p = 0.0000$				CT2[4] $p = 0.0053$			
Att[1]	M^2	SD^3	Median Mark	Att[1]	M^2	SD^3	Median Mark
0-79	66.8[a b]	15.5	70.0	0-79	55.8[a]	18.5	52.0
80-89	70.4[a b]	4.15	68.0	80-89	57.2[a b]	20.5	59.5
90-99	81.2[a b c]	11.6	83.0	90-99[1]			
100	86.5[c]	10.3	88.0	100	67.2[b]	15.7	68.0

Means with a different superscript differ significantly on the 5% level.

1. No students fell into this grouping for class test 2.

Table 16 continues

YT[5] $p = 0.6247$				Exam[6] $p = 0.0434$			
Att[1]	M^2	SD^3	Median Mark	Att[1]	M^2	SD^3	Median Mark
0-79	53.6[a]	17.1	55.5	0-79	39.2[a]	14.3	42.0
80-89	54.5[a]	19.9	56.1	80-89	46.6[a]	13.2	48.1
90-99	59.5[a]	12.1	59.8	90-99	51.8[a]	11.9	50.5
100	60.1[a]	14.5	62.2	100	54.5[a]	15.1	53.8

Means with a different superscript differ significantly on the 5% level

Table 17: Kruskal Wallis Test: Average attendance and marks for the English group, split into category attendances

CT1[4] $p = 0.9799$				CT2[4] $p = 0.2810$			
Att[1]	M^2	SD^3	Median Mark	Att[1]	M^2	SD^3	Median Mark
0-79	79.2[a]	15.3	81.0	0-79	62.3[a]	15.6	59.0
80-89	79.7[a]	15.9	85.0	80-89	66.3[a]	18.9	70.0
90-99	81.0[a]	10.1	80.0	90-99[1]			
100	81.3[a]	12.3	82.5	100	68.7[a]	14.9	70.0

Means with a different superscript differ significantly on the 5% level

1. No students fell into this grouping for class test 2.

Table 17 continues

YT[5] $p = 0.0341$				Exam[6] $p = 0.0290$			
Att[1]	M^2	SD^3	Median Mark	Att[1]	M^2	SD^3	Median Mark
0-79	50.2[a]	14.5	47.6	0-79	49.7[a b]	14.8	52.8
80-89	55.7[a]	13.9	54.9	80-89	55.4[a b]	9.5	53.8
90-99	56.7[a]	11.9	57.3	90-99	47.1[a]	11.7	48.1
100	62.5[a]	12.1	64.6	100	54.1[b]	13.3	56.6

Means with a different superscript differ significantly on the 5% level.

Key for table 16 and table 17:

1. Att = Attendance
2. M = Mean percentage of marks, rounded to one decimal place
3. SD = Standard deviation
4. CT = Class test
5. YT = Year test
6. Exam = Examination
7. Level of significance = p

In respect of class test 1, significant differences were found between Afrikaans-speaking students who attended less than 79% of the lectures and students who attended 100% of the lectures as well as between students who attended 80 - 89% of the lectures and students who attending all the lectures (see table 16). In respect of class test 2, a significant difference was only found between students who attended 0 - 79% of the lectures and students who attended 100% of the lectures. However, no significant differences were found in respect of the year test or the examination, for the 4 attendance categories (see table 16). This result could indicate that the influence of lectures on academic performance decreases with the increasing length of the period between the presentation of these lectures and the assessment date.

No significant difference was found for the English-speaking students in any assessment except the final examination. In respect of the final examination, there is an inexplicable, significant difference between the students who attended 90 - 99% of the lectures in comparison with the students who attended 100% of the lectures. However, the remainder of the results in respect of the English groups indicate that there is no significant difference between the marks of students, regardless of whether they attended all the lectures or even less that 79% of the lectures.

4.9 KEY FINDINGS

Despite the overall high attendance rate for the module in this study, there were still students who did not perform well and even some who failed. Both the English group and the Afrikaans group have a high attendance rate. The statistical analysis suggests that there is a difference in the correlation between the attendance and the academic performance of the two language groups as the Afrikaans group has a somewhat higher correlation between attendance and academic achievement. However, in all instances there is only a slightly positive correlation between attendance and performance. It could

therefore be concluded that attendance is not the only factor, and also not the most important factor, in respect of a student’s academic performance.

CHAPTER 5

CONCLUSION

5.1 INTRODUCTION

The main purpose of undertaking this study was twofold: firstly, to determine the reasons for not attending lectures and, secondly, to determine whether class attendance has an influence on academic performance. The population in this study is second-year Accounting students who are studying on a full-time basis towards becoming chartered accountants in South Africa.

Several studies have been undertaken in other countries on similar topics, but there is a dearth of research findings in respect of Accounting. This study replicated, in a South African context, the exploratory study that was undertaken in respect of an Accounting module by Paisey and Paisey (2004[a]) in the United Kingdom.

5.2 REASONS FOR NON-ATTENDANCE

The spectrum of reasons given by the respondents for non-attendance corresponds to those reported in other studies (Longhurst, 1999; Massingham & Herrington, 2006; Moore *et al*, 2008). These reasons include transport problems and other study obligations. The main reason cited in this study is illness, whereas in Paisey and Paisey (2004[a]) it is employment. As this module is part of a full-time Accounting degree curriculum, it is not surprising that so few of the students indicate work as being a reason for their absenteeism.

5.3 INFLUENCE OF CLASS ATTENDANCE ON ACADEMIC PERFORMANCE

In contrast with the conclusions reached in several other studies (Romer, 1993; Marburger, 2001 and Paisey and Paisey, 2004[a]), this study has found a statistically insignificant positive correlation between class attendance and academic performance, which is similar to the findings of Park and Kerr (1990) and of Halpern (2007).

The changes that have occurred in information technology and in lecturing tools as well as the introduction of web-based learning has had a significant influence on the academic environment (Rodgers & Rodgers, 2003; Stanca, 2006 and Massingham & Herrington, 2006). The finding that attendance does not significantly influence academic performance could lead to the further conclusion that web-base learning should be incorporated more extensively, because it appears that students could receive the same benefit from web-based learning as from the attendance of lectures, provided that all the information is accessible to them. Despite the suggestion that web-based learning could play a significant role in the overall learning experience, it is argued that it cannot replace the value of participation, the benefit of hearing difficult concepts being explained, being able to ask questions, being able to learn from other students questions and seeing how practical examples should be approached (Devadoss & Foltz, 1996).

The findings of this study should also be interpreted within a broader context. This context concerns Rodgers (2001) suggestion that the effect of attendance on performance might be greater than the impact that it has on a particular subject. This impact could be more significant when that particular subject is a pre-requisite for another subject, which builds on the knowledge that students have gained in the first subject. This possibility might be a topic for a future longitudinal study, because the Financial Accounting course in question, and therefore the module analysed in this study, is a pre-requisite for the third-year Accounting course. During the third-year Accounting course, the second-year work is ‘assumed knowledge’ and the third-year module builds on the base of knowledge already acquired.

5.4 SUGGESTED FURTHER RESEARCH TOPICS

As this study was undertaken for a cohort of students who are specialising in the specific topic, the results might not be generalisable to other students or other subjects. Other demographic factors, such as age, race and gender, were not considered in this study. It is submitted that these factors may indeed also play a role in a student’s performance. Halpern (2007) found that certain student characteristics, including gender and living arrangements, do not influence academic performance significantly, while other factors,

such as maturity and ethnicity, may influence academic performance significantly. These findings support the findings of Durden and Ellis (1995) that ‘minority students’ (race) do not perform as well as students from other ethnic backgrounds. In contrast, Park and Kerr (1990:110) suggest that demographics (such as those determined in the questionnaire that was used in this study) do not have an influence on student’s performance. These differences in student characteristics and the influence thereof on academic performance is a possible area for future research in a South African context.

5.5 HYPOTHESIS

This study hypothesised that students who attend lecturers frequently would on average achieve higher marks in assessments than students who attend lectures less frequently. Despite the identification of a positive correlation between attendance and performance, the hypothesis should probably be rejected due to the insignificant level of positive correlation. Devadoss and Foltz (1996) concluded in their study that “attendance alone does not ensure that students are learning”. Sauers *et al* (2005:27) express similar sentiments when stating that “class attendance alone does not guarantee that learning will take place. Some students who attend class regularly still struggle academically”.

5.6 CONCLUSION

Despite the lack of statistical evidence that supports the correlation between class attendance and academic performance, the students’ perception that the attendance of lectures increases performance should not be underestimated:

> “You know you will pass if you attend!” (Respondent student)

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APPENDIX A

- **Data collection instrument**

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DEPARTMENT OF ACCOUNTING

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FACULTY OF ECONOMIC AND MANAGEMENT SCIENCES

Dear FRK 201 student,

FEEDBACK GROUP STATEMENTS

We trust that you have enjoyed your first exposure to Group Statements and are now older and wiser! Kindly take 5 minutes to quickly complete the following questionnaire for us. Your feedback will greatly assist us in improving the quality of your FRK 201 course. We undertake to treat your responses in a confidential manner and as such we will not collect any identifying information. Your responses will only be used in a group along with the rest of your class. You are not obliged, nor will you receive any reward, to complete this questionnaire, but we would greatly appreciate your comments and encourage you to take part.

Thank you again and good luck for the remainder of this course.

Yours faithfully,

Your FRK 201 lecturers
Stephen Coetzee
Astrid Schmulian

Demographic data

1. What is your gender? (Mark only the box next to the **one** response that you feel is applicable to you with an X)

Male	
Female	

2. To what racial group do you belong? (Mark only the box next to the **one** response that is applicable to you with an X)

Black	
Indian	
Coloured	
White	
Other (please state):_____	

3. How old are you? (Mark only the box next to the **one** response that is applicable to you with an X)

18	
19	
20	
21	
22	
Other (please state):_____	

4. In what type of accommodation are you currently staying while completing your studies? (Mark only the box next to the **one** response that you feel is most applicable to you with an X)

Parents' home	
University hostel/residence	
Student commune	
Own accommodation e.g. flat etc.	
Other (please state):_____	

5. How are you studies being financed? (Mark only the box next to the **one** response that you feel is **most** applicable to you with an X)

By parents	
Bursary or other sponsorship	
Student or other loan	
By yourself	
Other (please state):_____	

QUESTIONS

1. In your opinion how would you rate your level of attendance for the **formal lectures** of the group statement chapters (Mark only the box next to the **one** response that you feel is most applicable to you with an X).

1	Excellent	
2	Good	
3	Above average	
4	Average	
5	Below average	
6	Poor	
7	Very Poor	

2. In your opinion do you believe that regularly attending the **formal lectures** for the group statement chapters would improve a students' academic performance in the group statement chapters (Mark the box next to the **one** response that you feel is most applicable with a X).

1	Strongly agree	
2	Agree	
3	Slightly agree	
4	Neither agree nor disagree	
5	Slightly disagree	
6	Disagree	
7	Strongly disagree	

3. What do you believe are the main benefits of regular attendance of the **formal lectures** for group statements?

_____

_____

_____

_____

4. If you missed any **formal lectures** during the group statement chapters, what were your reasons?

_____

_____

_____

_____

_____

5. What, if anything, could **the department/lecturers** do to help improve your attendance in this module?

_____

_____

_____

_____

_____

_____

6. What, if anything, could **you** do to improve your attendance in this module?

_____

_____

_____

_____

_____

_____

Thank you very much!