

## Determinants of Academic Performance of Accounting Undergraduates

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In Sri Lanka, university entrance is highly competitive with only 2% of students having the opportunity of admission. However, once they have entered the university, a number of factors may affect their performance. In recent years, there has been an increased scrutiny on the performance of undergraduates. Finding out how different factors affect academic performance would help academicians to improve the quality of education for undergraduates. This study attempts to examine factors affecting the academic performance of accounting undergraduates in one Sri Lankan university situated in the greater Colombo area.

This study was conducted with the objectives of identifying the most significant variables affecting the performance of undergraduates. The data for the study was gathered from a selected sample of 272 first year accounting undergraduates through a survey using a structured questionnaire and from academic records. Step-wise multiple regression and cross tabulation methods were used to analyse the data; first year grade point average (GPA) was used as dependent variable. Gender, parental income levels, university entry scores (Z score), district from which the student entered, studying for professional courses along with their undergraduate studies, type of residence and proficiency in English were identified as independence variables.

Findings revealed that gender, studying for professional courses along with their undergraduate studies, district from which the student entered and proficiency in English have significant impact on accounting undergraduates' performance. Females perform better than males; university entry score do not have a significant impact on undergraduates' first year performance and there is a positive relationship between academic performance and English language proficiency. This study concludes that the above factors have a significant impact on the performance of undergraduates. Further studies need to be undertaken to determine the relative importance of these factors to undergraduate education.

**Key words:** *accounting, determinants, entry score, grade point average, performance*