The Mediating Effect of Accounting Student Engagement on the Relationship between Accounting Student’s Demographic and Professional Competence

Munther Al-Nimer, Hashemiate University, Jordan. E-mail: almunthermbk@yahoo.com

Fairouz Mohamed Mustafa, MBA Accounting, University of Jordan, Arab Bank. E-mail: fairouz.moh@gmail.com

Abstract

The study aims to examine the impact of accounting student demographic to improve the education outlearning particularly professional competence through the mediating effect of the extents of student engagements for accounting students in Jordanians universities. In order to attain the study objectives, this research employs Astin’s, 1984 I-E-O model and utilize self-distributed questionnaires with 54.6% response rate. This study indicated that the level of accounting student engagement on the Jordanian universities still on a moderate level, student demographics significantly impact student engagement and professional competence. On the other side, engagement significantly impacts the professional competencies for accounting students. As a result, when the engagement is added as a mediating variable, the relationship turned out to be insignificant, which confirms the mediating role of student engagement. The results are useful primarily for instructors and educational practices. For instance, if instructors are aware of the factors that influence students’ engagement and the desired professional competence, they can enhance and develop their engagement techniques, and shed lights on practical cases while teaching accounting subjects.

Key Words: Student Engagement; Student Demographic; Professional Competence; Accounting.
1. Introduction

In an extraordinarily intensive and changeable business environment and rapid market changes in many terms especially the technological aspects, which, in turn, increase the necessity for well-prepared employees particularly accountants. As generally, education is accorded as a weapon which can be used to eradicate the illiteracy and raise the social status of human beings as well as building a nation (Ajegbomogun and Salami, 2011). Thereby, education plays a central role to provide the market with professional accountants with strong knowledge and professional competence, who can cope with business environment challenges.

The entire education system argues to be revolving around the teachers’ efforts and performance into how to get the student engaged in the classes in order to gain the eventual education outcomes which could be measured by student performance and professional competence (Manda, 2014; Chiang et al., 2014; Nichols, 2018). On the other side, student engagement is dynamic and is dependent on various factors, both within, and outside the education system, as scholars examined several measures of engagement. Furthermore, integration into both the academic and social community at the university is imperative for instilling a “sense of belonging” or “sense of being a student” which is the backbone for true engagement (Hardy and Bryson, 2009). Thus, educators agree that student engagement is a crucial antecedent to student performance and accomplishment (Kuh et al., 2006; Leach and Zepke, 2011) as engagement requires not only being active but also feeling and sense-making (Harper and Quaye, 2009). All these motives turned the student engagement to be an essential study field of educational psychology.

Accounting as a profession is changing over time, so that technical skills, while necessary for career success, are not enough (American Institute of Certified Public Accountants [AICPA], 2011). Hence, the study shed lights to the student characteristics besides exploring the factors behind effecting their outlearning achievement, particularly professional competence by considered the mediating role of student engagement.

2. Problem Statement and Study Questions

The study argues that examining the association among student’s demographics, student engagement, and professional competence can positively contribute in understanding the development of an accounting students’ career and in predicting whether they manage to cope and then gradually contribute with their professional life successfully. Nevertheless, the study will examine student engagement as a mediating variable.

This study addresses the question of whether accounting student demographics are associated with improving the education outlearning particularly professional competence through the mediating effect of the extents of student engagements.
3. Study Significance

The significance of this study is justified as it provides sherds of evidence that both student characteristics (demographics) and student’s engagement considered imperative to achieve the education output objectives. The student professional competence measure these objectives; this, in turn, will guide interested accounting instructors in acknowledging students with the professional skills needed to assure the success of their recruitment and future career.

4. Variables Measurements and Study Model

Based on Astin’s, 1984 I-E-O model (Input – Environment/process – Output) which describes the process of education approach, educational institutions process input in the form of the background of the students, and it is processed in the environment to obtain the outcomes (results achieved). Therefore, the study employed the I-E-O model as the (student demographics represent the input and student engagement as the environment (mediating variable, and lastly the professional competence considers as study output), the following proposed model in figure 1 represent Astin’s approach which is used.

![I-E-O Model](image)

5. Study Methodology

This study employs quantitative research. Self-Distributed questionnaires were utilized to gather and investigate the students’ perceptions by asking closed-ended questions. The questionnaire formatted into two languages Arabic (mother-language) and English. The students filled the questionnaire during the last week of teaching on the first academic term 2018-2019. The study utilized randomly sampling. At stage one, the population of the participants was 136864 registered students (according to the statistics of the Ministry of Economy).
higher education) at the time the survey was conducted. At the second stage, the population for the study framed to entail final–year accounting students in six Jordanian universities (public and private) equally. Out of the 1000 students who received the questionnaire, 546 students responded by returning the completed questionnaire, yielding a response rate of 54.6%.

Dataset was statistically analysed using the mean, standard deviation, frequency and percentage, correlations, T-tests, regression analysis. Also, this research uses the structural equation model (SEM) and factor analysis to examine the mediating effect as well.