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From Preparation to Performance: Examining Student Success in Accounting Education

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Abstract: *Student preparation plays a crucial role in final examination success, yet it is often undermined by poor revision habits, weak time management, and exam stress. This study examines how preparation influences performance in accounting education, with a focus on learning habits, stress, and time pressures. A mixed-methods approach was employed through a structured questionnaire administered to students who failed an accounting subject, three weeks after their final exam. The survey covered tutorial attendance, revision practices, stress levels, and self-reported performance. Descriptive statistics and thematic analysis were used to interpret the data. Results revealed that while 100% of students attended tutorials and 98.3% expressed interest in the subject, only 69% completed all tutorial tasks. Additionally, 55.2% reported difficulties in answering exam questions due to stress, limited time, or health issues. Despite these challenges, most students found tutorials helpful in reinforcing key concepts. The study highlights the importance of structured learning plans, effective time management, and stress control, emphasizing that academic success depends not only on teaching quality but also on student preparation.*

Keywords: Study Habits; Time Management; Exam Performance; Stress Management; Accounting Education

1. Introduction

Final exams play a critical checkpoint in a student's academic path that marks the climax of learning and practice garnered throughout a course. This research examines the complex relationship between a student's level of preparation and their performance on these vital tests. The emphasis is laid on how different preparation methods can affect scores, thus emphasizing the importance of good learning habits in attaining academic achievement.

Preparedness is a complex process that involves not just the number of hours of practice but the nature of learning as well as learning how to revise effectively (Alj & Bouayad, 2024). The scope of preparatory activities such as class attendance, active participation, and the utilization of auxiliary learning materials is pivotal in influencing exam performance (Huri et al., 2024). This paper undertakes the challenge of demystifying these preparatory behaviors and linking them directly to examination outcomes. For the scope of this study, evidence has been taken from the end-examination marks of the accounting course-students. This sample offers a focused view of student preparation in accounting, a discipline known for its complex materials and analytical demands. The selection of an accounting course presents a specific context

within which the efficacy of various preparation methods and the resultant outcomes can be probed.

The significance of this research is emphasized by the increased demand for establishing the most critical determinants of academic success in post-secondary education. Through an examination of the influence of student preparation on examination performance in the final examination periods of the year, this research not only contributes to the current body of educational scholarship but is also of direct practical value to both educators and students. It aims to draw attention to actionable methods that can facilitate more efficient learning and enhanced examination outcomes.

In summary, the current paper seeks to give a full analysis of how diverse preparatory methods among learners affect the outcomes of the final exams with a specific emphasis in an accounting course environment. By rigorous analysis of the obtained data, the paper seeks to give evidence-based suggestions that may help improve preparatory practice. Finally, the paper hopes to create a deeper awareness of the most important determinants of academic achievement and inform subsequent educational policies.

2. Overview of Final Examinations in Higher Education

Final exams represent the ultimate assessment that captures a student's academic progress over the entire semester (McTaggart & Hortsch, 2024). They are designed to test overall understanding and knowledge retention, requiring students to bring together what they've learned from lectures, assignments, and class discussions (Alamoush et al., 2024). As a key indicator of academic performance, these exams provide a standardized way of measuring how well students have grasped the material (Calchei et al., 2024), ensuring a fair evaluation for all. Rather than just checking memorization, final exams are structured to evaluate higher-level thinking skills (Widiantie et al., 2022), such as analysis, synthesis, and application (Sutrisno, 2021). This approach challenges students to go beyond recalling facts, asking them instead to solve complex problems and critically assess scenarios. As a result, final exams serve as a summary of the student's learning journey, offering insights into both their strengths and areas for improvement (Akhigbe, 2018).

Final exams also carry weight in shaping students' academic and career paths (Farrokhi et al., 2023). The results typically contribute significantly to final course grades (Franke, 2018), which in turn affect academic standing, eligibility for scholarships, and access to further education or job opportunities. As both a wrap-up of the semester and a steppingstone to future prospects, these exams highlight the importance of ongoing effort and disciplined study habits. Typically, final exams include a mix of question types such as multiple-choice, short answer, and essay questions to capture both the breadth and depth of a student's understanding (Giese, 2023). This variety ensures alignment with course goals and teaching styles, making the assessment both valid and reliable.

Research also shows that the structure of final exams influences how well they assess advanced thinking skills. By starting with easier recall questions and progressing to more complex problems, exams allow educators to measure both knowledge retention and critical reasoning abilities. This tiered approach helps distinguish different levels of student competence and learning development (Mardiana et al., 2024). Furthermore, using varied question formats ensures a comprehensive evaluation of content mastery and critical thinking (Alamoush et al., 2024).

Ultimately, the importance of final exams in determining academic outcomes cannot be overstated. Since they often represent a large portion of the final grade, their design significantly impacts how students approach their studies (Kurbanoglu et al., 2024). The high-stakes nature of these tests motivates both students and educators, influencing course planning and teaching methods. Additionally, exam results provide essential feedback that can drive improvements in curriculum and instruction, helping ensure that educational goals are met.

2.1 Concept and Dimensions of Student Preparation

Student preparation includes cultivating strong study habits, managing time wisely, and making the most of academic resources available (Patzak et al., 2025). Experts describe these components as essential in building a solid learning foundation, allowing students to handle coursework effectively and meet their academic goals (Thu et al., 2023). This concept goes beyond just the number of study hours. It emphasizes intentional, structured, and focused efforts.

Researchers stress that consistency and planning are key when it comes to study habits and time management (Alamoush et al., 2024). Effective habits like setting clear learning targets, following a regular study routine, and creating a distraction-free environment greatly enhance understanding and memory retention. Time management is equally vital, requiring students to prioritize tasks, plan their study sessions, and dedicate enough time to each subject. These approaches not only help students stay on top of their workload but also reduce stress and boost academic performance, as supported by numerous studies.

There are many ways students approach preparation, showing the variety in learning styles. Strategies such as active learning through discussions, problem-solving, and applying theories in practical ways help deepen understanding (Zhao, 2017; Clark et al., 2024). Review techniques like summarizing material and practicing past exam questions are well-regarded for reinforcing learning. Group studies offer the benefit of peer collaboration (Qiao et al., 2024), where students share insights and challenge each other's thinking. Meanwhile, self-assessment tools help learners spot their weak areas and track progress (Ogondiek, 2024). All these strategies reflect a hands-on approach to learning that supports continual growth and adaptability.

While study time matters, research shows that study quality is even more important. Effective preparation involves more than just hours. It’s about smart planning and reflective practices that maximize learning outcomes (Ratnayake et al., 2024). Studies show that students who focus on meaningful, intentional practice tend to perform better even if they study less compared to those who rely on memorization alone (Valente, Domínguez-Lara & Lourenço, 2024).

In summary, student preparation is a complex and multi-layered concept that extends beyond simply allocating time. It includes a range of behaviors, from developing good study routines and managing time effectively to using academic resources wisely. Approaches like active learning, revision, group work, and self-assessment are vital for encouraging deeper learning and resilience. Emphasizing the quality of preparation over the quantity highlights the importance of educational strategies that help students develop strong study practices, ultimately leading to better academic outcomes.

2.2 Theoretical Frameworks Underpinning Academic Performance

Researchers have increasingly turned to established theoretical frameworks to explain how students absorb, process, and apply information. In this context, learning theories such as self-regulated learning (Lumoto et al., 2024), metacognition (Ma, 2024), and cognitive load theory (Spijkerman et al., 2025) provide foundational insights, while motivation and engagement models offer complementary perspectives on the drivers of academic success (Kitiashvili, 2024).

Self-regulated learning (SRL) and metacognition have been central to understanding student learning processes. Self-regulated learning theory, as articulated by Zimmerman (2000) and Lumoto et al. (2024) emphasizes the role of goal setting, self-monitoring, and self-evaluation in managing one's own learning activities. Complementarily, metacognitive strategies enable students to plan, monitor, and adjust their cognitive processes (Ma, 2024), which is crucial for effective learning. Research indicates that students who actively engage in these self-regulatory behaviors tend to exhibit better comprehension and retention of academic material (Lumoto et al., 2024), ultimately enhancing exam performance.

Cognitive load theory introduced by Sweller (1988), provides further insight into the processing limitations of working memory (Bilderback, 2024; Spijkerman et al., 2025). This theory posits that the design of instructional materials must consider the intrinsic, extraneous, and germane loads placed on learners to optimize their ability to process information (Blayney et al., 2024). Empirical studies have demonstrated that when cognitive load is managed effectively, students can allocate more cognitive resources to learning tasks, thereby improving understanding and exam outcomes (Skulmowski & Xu, 2022; Chen & Huang, 2023; Hartelt & Martens, 2024). This perspective underscores the importance of aligning educational practices with the cognitive capacities of learners.

In addition to learning strategies, motivational and engagement models are pivotal in explaining academic performance. The dichotomy of intrinsic and extrinsic motivation, as explored in self-determination theory by Deci and Ryan (1985), highlights how internal drives such as curiosity and personal satisfaction, along with external incentives like grades and rewards, influence learning behaviors. Furthermore, student engagement which encompasses behavioral, emotional, and cognitive dimensions has been shown to correlate positively with academic achievement (Lei et al., 2018; Kelly et al., 2023). High levels of engagement often result in deeper learning and greater persistence in the face of academic challenges.

Integrating these theoretical frameworks provides a comprehensive understanding of academic performance. Learning theories elucidate the internal cognitive processes that facilitate knowledge acquisition, while motivation and engagement models explain the external and internal drives that sustain effort and perseverance in academic settings. Together, these frameworks suggest that effective educational interventions must address both the cognitive mechanisms of learning and the motivational factors that drive student engagement, thereby creating an environment conducive to optimal exam performance and overall academic success.

2.3 Discipline-Specific Considerations: Focus on Accounting Courses

Accounting as a subject brings with it a unique set of challenges that require a tailored approach when considering how students prepare for and perform in exams. As a foundational component of business and finance education, accounting not only demands strong numerical skills but also a deep understanding of theoretical concepts (Alshurafat et al., 2021). This dual

requirement significantly influences how students engage with the material and how they approach their exam preparation.

One of the main difficulties in accounting education lies in the subject's complexity. Students must handle intricate numbers, perform accurate calculations, and at the same time, grasp abstract theoretical ideas like the principles behind financial reporting (Helliar, 2013; Adebiyi et al., 2023). This mix of quantitative and conceptual learning can easily become overwhelming, shaping students' study routines and affecting their exam results.

Research in the field has shown a clear link between study strategies and academic success. Students who take a structured and strategic approach such as regularly practicing problem-solving tasks, actively participating in course activities, and reviewing material consistently tend to do better in exams (Lugosi & Uribe, 2022; Abid et al., 2023). These findings emphasize the need for focused study methods that address both the mathematical and theoretical sides of accounting.

Moreover, some techniques have been found to be especially effective in accounting education. These include using formative assessments, working in collaborative learning environments, and incorporating case studies. Such methods have been shown to improve students' understanding and retention of complex accounting ideas (Taylor et al., 2015; Brown & Gupta, 2022; Johansson et al., 2023; Ndovela et al., 2023). Not only do they help manage the mental demands of the subject, but they also offer insight into how abstract concepts apply in real-world scenarios.

The research suggests that the challenges of learning accounting require a well-rounded and thoughtful approach to exam preparation. By recognizing the mental strain caused by both numerical and conceptual content, educators can create strategies that encourage active learning and help students manage their own study habits (Wang & Lajoie, 2023). This allows students to make better use of their cognitive resources and, as a result, perform more successfully.

To sum up, accounting education demands preparation strategies that are specifically designed to tackle its complex nature. Research clearly shows that habits like regular structured practice, teamwork, and case-based learning are key to succeeding in final exams (Riley, 2017). Future research should continue to develop and refine these methods to better support students as they navigate the challenges of accounting, ultimately leading to stronger educational outcomes in the field.

3. Research Methodology

This study employed a mixed-methods research design that combined both quantitative and qualitative approaches to investigate how student preparation affects performance in final exams. A structured questionnaire was administered to students enrolled in an accounting course. The goal was to gain insights into their preparation techniques, revision routines, the challenges they faced, and how effective they found tutorials in supporting their exam performance. The survey was conducted three weeks after the final exam, giving students the opportunity to reflect on their preparation and results. Google Forms was used for data collection to ensure convenience and ease of access. Participants were drawn from different tutorial groups within the course, providing a broad and diverse representation of student study

habits and challenges. The survey included both closed ended (quantitative) and open-ended (qualitative) questions to provide a well-rounded view of student preparation.

The survey was divided into five key sections. The first section looked at general preparation factors, including students' interest in the course, how often they attended tutorials, and whether they completed them. The second section focused on study routines and revision strategies, examining how often students revised, their preferred methods, and any issues they encountered in completing tutorials. The third section evaluated exam readiness, covering confidence levels, stress, health-related issues, and time constraints. The fourth section assessed how helpful students found the tutorials in preparing for their exams. The final section collected qualitative feedback, where students could share their personal experiences, study strategies, and reflections on their exam performance.

To analyze the data, the quantitative responses were evaluated using descriptive statistics to highlight trends in student behavior and the challenges they faced. Qualitative responses were examined through thematic analysis, identifying recurring concerns such as stress, ineffective study habits, and exam difficulties. By combining these methods, the study was able to offer deep insights into the factors influencing student preparedness and academic achievement, along with practical recommendations to improve study strategies. The conceptual framework is shown as below:

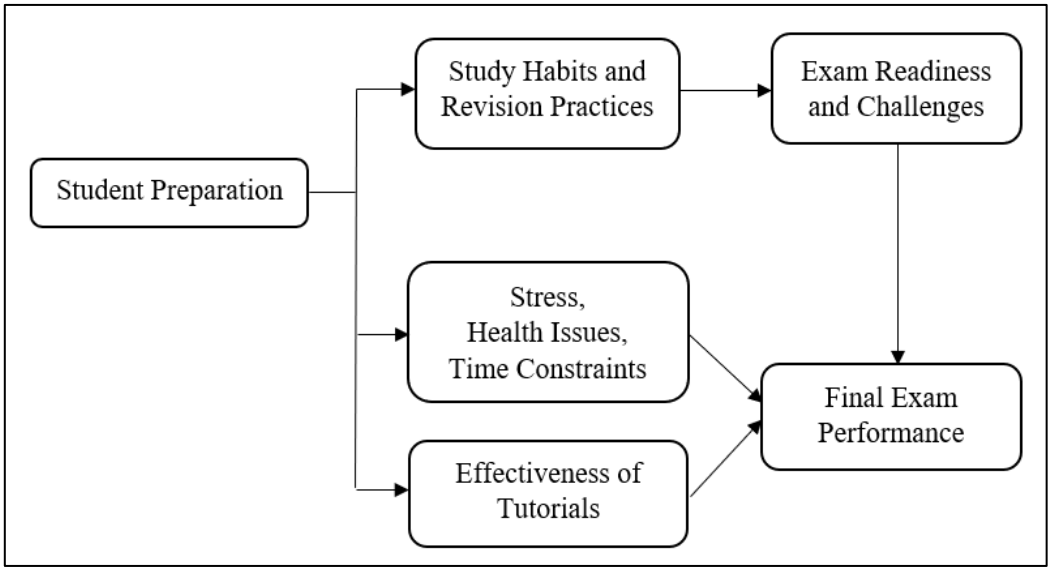

Figure 1: The Conceptual Framework

The conceptual framework (Figure 1) positions student preparation as the central factor influencing academic outcomes. Preparation manifests in three key domains: study habits and revision practices, stress, health issues, and time constraints, and the effectiveness of tutorials. First, effective study habits and structured revision practices are shown to directly shape students' exam readiness while also exposing them to specific challenges such as time pressure and content overload. Second, non-academic factors including stress, health issues, and competing responsibilities are acknowledged as critical barriers that can negatively affect concentration and performance. Third, tutorials are represented as an important support mechanism, enhancing understanding of concepts and reinforcing learning when utilized consistently.

All three domains feed into exam readiness and challenges, which then combine to determine final examination performance. This illustrates that preparation is not linear but multidimensional, influenced by both academic strategies and personal circumstances.

4. Results and Discussion

This study investigates the impacts of student preparation on performance in final examinations for the accounting course. Table 1 summarizes the main results derived from the analysis conducted in this study.

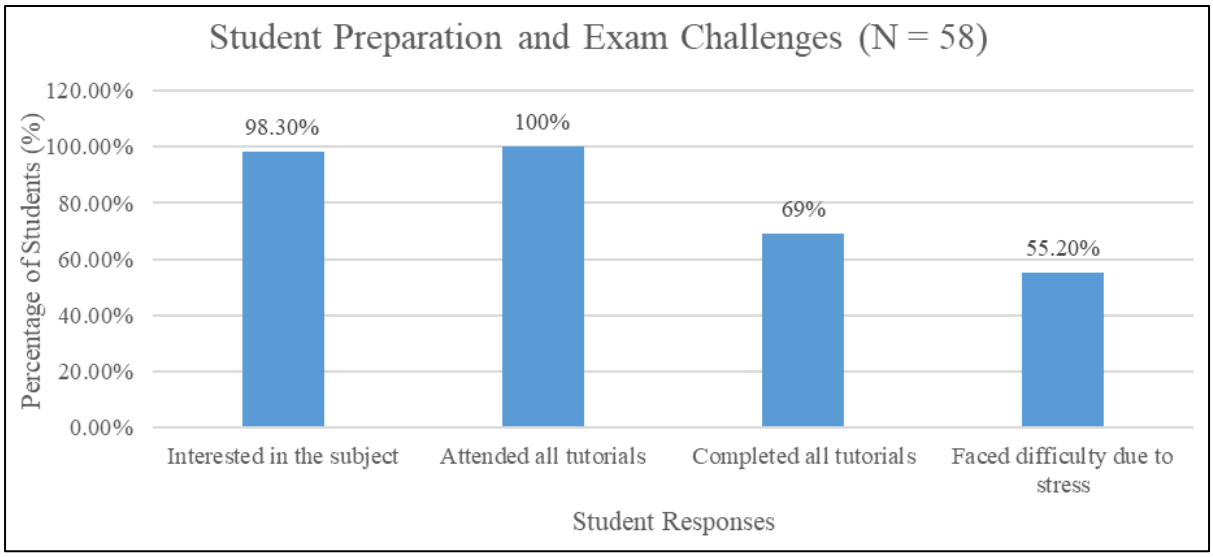

Figure 2: Percentage of students (N = 58) reporting preparation activities and exam challenges.

Figure 2 illustrates the overall pattern of student preparation and exam challenges. The results show that almost all students expressed interest in the subject (98.3%) and reported full attendance in tutorials (100%). However, there was a noticeable drop in task completion, with only 69% of students completing all tutorials. More than half of the students (55.2%) indicated that they faced difficulties during the examination due to stress, limited time, or health issues.

This figure highlights an important gap: while attendance and interest levels were very high, consistent engagement with tutorial tasks and stress management were weaker. These findings suggest that students may be physically present and motivated but still struggle with sustained preparation and coping strategies during exams.

Building on the general trends illustrated in Figure 2, Table 1 details the descriptive statistics for each preparation indicator, offering a clearer picture of how specific behaviors and challenges affected student outcomes. As shown in Table 2, students demonstrated very high levels of interest in the subject (M = 98.3%), with full attendance reported across all tutorials (M = 100%). However, only 69% of students completed all tutorial tasks, indicating a gap between attendance and active engagement. In addition, 55.2% of the students reported that stress, limited time, or health concerns negatively affected their ability to perform during the final examination. This contrast highlights a critical issue: while students are highly motivated and attend classes regularly, their preparation is undermined by inconsistent follow-through on tutorial work and difficulties in managing exam stress. The findings therefore suggest that attendance alone is not sufficient to ensure academic success, as performance is strongly influenced by the quality of engagement and the ability to regulate stress.

Table 1: Descriptive Summary of Student Responses

Variable	Mean (%)	SD	Notes
Interest in subject	98.3	5.1	Almost all students expressed strong interest
Attended all tutorials	100	0	Full attendance reported
Completed all tutorials	69	12.4	Large gap compared to attendance
Faced stress during exam	55.2	14.7	Stress significantly affected performance

Findings indicate that 98.3% of students expressed an interest in the course, and all students (100%) attended tutorials, reflecting a high level of engagement. However, only 69% completed all tutorial exercises, suggesting varying levels of commitment to self-directed learning. Reported reasons for incomplete tutorial work included time constraints, forgetfulness, and competing academic responsibilities. Students also adopted different preparation strategies: some revised regularly, while others relied on last-minute cramming. Common approaches included self-study, group discussions, and practicing past exam questions. Yet, overlapping exam schedules, limited time, and difficulty with complex topics often hindered thorough revision.

The results further revealed that 55.2% of students experienced difficulty answering exam questions due to stress and anxiety. Health issues, lack of concentration, and memory lapses under pressure were also cited as barriers to performance. Students noted that the clustering of multiple exams in a short period restricted their ability to prepare adequately for each subject. Despite these challenges, nearly all students (98.3%) agreed that tutorials were beneficial in reinforcing course concepts, particularly in understanding accounting principles, problem-solving techniques, and exam-style questions. However, inconsistent practice and stress limited their full use of these materials. Some students also relied heavily on peer explanations, highlighting the importance of collaborative learning and peer-assisted study groups.

Overall, students acknowledged the value of tutorials but emphasized that procrastination, stress, and the absence of structured revision plans negatively influenced their results. Suggestions for improvement included more detailed tutorial solutions and better spacing of exam schedules. Students who performed well attributed their success to early revision, consistent practice, and effective time management. These findings underscore the importance of structured revision schedules, stress management strategies, and optimized tutorial delivery in improving student learning outcomes.

4.1 Implications

This study adds to the existing body of theory on academic performance by reinforcing the core ideas of self-regulated learning (SRL) and cognitive load theory (CLT). The notable gap between high tutorial attendance and low completion rates reflects SRL theory, which argues that motivation and goal setting alone are not enough, consistent self-monitoring and self-discipline are also essential for success (Zimmerman, 2000).

Additionally, the reported issues such as exam-related stress, tightly packed exam schedules, and last-minute cramming highlight how CLT is also highly relevant. These stressors likely created unnecessary mental strain known as extraneous cognitive load which overwhelmed students' working memory and diminished their ability to solve problems effectively (Sweller, 1988).

These findings offer concrete evidence that academic performance is closely linked to how well students can manage both their internal thought processes and the external pressures of

academic life. In doing so, the study expands on current theoretical models by showing that even students with strong motivation can underperform if their learning strategies aren't aligned with their mental and emotional capacities.

5. Discussion

The findings of this study reveal important insights into the relationship between student preparation and final examination performance in accounting education. While students reported very high levels of interest in the course (98.3%) and full tutorial attendance (100%), only 69% consistently completed tutorial exercises. This gap between attendance and active engagement suggests that being physically present in class does not necessarily translate into effective preparation. Instead, consistent practice, structured revision, and proactive learning behaviors are critical in bridging the gap between motivation and performance.

A notable outcome of this study is the significant role of stress and exam-related challenges in shaping performance. More than half of the students (55.2%) reported difficulty answering exam questions due to anxiety, health concerns, or overlapping schedules. These findings align with previous research highlighting that excessive stress negatively impacts concentration, recall, and cognitive functioning during examinations (Hartelt & Martens, 2024; Lei, Cui, & Zhou, 2018). Despite adequate interest and attendance, unmanaged stress undermines preparation, indicating that psychological readiness is as important as cognitive readiness for academic success.

Tutorials were widely regarded as beneficial, with 98.3% of students recognizing their role in reinforcing concepts, problem-solving, and familiarizing learners with exam-style questions. However, the benefits of tutorials were not maximized by all students. Those who failed to consistently revisit materials or who relied excessively on peer explanations did not experience the same level of preparedness. These results echo findings by Johansson et al. (2023) and Ndovela et al. (2023), which emphasize the importance of continuous assessment and collaborative strategies in accounting education. Still, without structured follow-up and self-directed revision, even the most well-designed tutorials may have limited impact.

Importantly, the study underscores that effective preparation extends beyond classroom engagement to include independent study habits, time management, and stress control. Students who revised early, practiced consistently, and managed their time effectively reported better outcomes than those who crammed or procrastinated. This supports prior research by Lugosi and Uribe (2022) and Kelly et al. (2023), which highlight the link between active learning strategies, engagement, and improved achievement. The findings also resonate with Deci and Ryan's (1985) self-determination theory, suggesting that students' intrinsic motivation needs to be complemented with autonomy and effective regulation strategies for meaningful academic outcomes.

From a practical perspective, the results point to several recommendations for educators and institutions. First, structured revision schedules and tutorial follow-ups could be integrated into course design to reduce procrastination. Second, stress management workshops and counseling services could help students develop coping mechanisms for exam pressure. Third, revising assessment schedules to reduce exam clustering would allow students more time to prepare thoroughly. Lastly, encouraging peer-assisted study groups, while ensuring alignment with course objectives, may help students process complex topics collaboratively.

This study has certain limitations. The sample was limited to students from a single accounting course at one institution, which restricts the generalizability of the findings. In addition, self-reported data may be influenced by bias, as students may over- or under-estimate their preparation efforts and stress levels. Future research could adopt a longitudinal approach across multiple disciplines and institutions, incorporating both quantitative and qualitative data to capture variations in preparation strategies and their long-term effects on academic performance.

In summary, the discussion highlights that while accounting students demonstrate motivation and high attendance, their exam performance is strongly shaped by the quality of preparation, stress regulation, and consistency of revision. These findings reinforce the need for a holistic approach to student support that addresses both academic and psychological dimensions of learning.

5.1 Academic Contributions

This study contributes to the literature on accounting education by offering a more holistic view of student preparation. While earlier research has often emphasized attendance, motivation, or assessment in isolation, this study integrates study habits, tutorial engagement, time management, and stress as interconnected factors influencing exam performance, thus addressing gaps highlighted in recent studies (Johansson et al., 2023; Helliar, 2013). It also bridges cognitive and affective dimensions of learning by showing that academic success depends not only on knowledge acquisition but also on psychological readiness, such as stress management and health, supporting frameworks like self-regulated learning (Pintrich, 2000) and self-determination theory (Deci & Ryan, 1985). Methodologically, the research adds value by combining quantitative data with qualitative insights, offering a richer understanding compared to studies dominated by purely statistical analyses. Furthermore, the findings reinforce the importance of tutorials beyond mere attendance, showing that task completion and active engagement are stronger indicators of readiness, adding nuance to debates on continuous assessment. Finally, the study contributes theoretically by conceptualizing student preparation as a multi-dimensional construct encompassing motivation, engagement, stress regulation, and independent learning that future research can further test and refine across disciplines.

6. Conclusion

This study has provided valuable insights into the impact of student preparation on performance in final examinations, particularly within the context of an accounting course. The findings highlight that while students demonstrate a strong interest in the subject and high tutorial attendance rates, significant gaps remain in their preparation strategies. The disparity between tutorial attendance and tutorial completion suggests that engagement alone is not sufficient, consistent practice and structured revision play a critical role in exam success. Moreover, the study reveals that exam-induced stress, overlapping schedules, and insufficient revision contribute to difficulties in answering exam questions, ultimately affecting student performance.

These findings highlight the need for educators and institutions to adopt structured preparation strategies. Encouraging students to adopt effective study habits, including regular revision, active engagement with tutorial materials, and self-assessment techniques, can significantly enhance learning outcomes. Additionally, strategies such as stress management workshops, time management training, and optimized examination schedules could help mitigate the

challenges identified in this study. While this study has provided meaningful contributions to understanding student preparation and academic performance, certain limitations should be acknowledged. The study focuses on a specific course within a single academic institution, which may limit the generalisability of the findings to other disciplines or educational settings. Future research could expand on this work by incorporating a broader range of courses and institutions, as well as exploring longitudinal studies to assess the long-term impact of preparation strategies on academic success.

In conclusion, the study underscores the importance of a holistic approach to student preparation, incorporating structured revision, stress management, and institutional support mechanisms. By addressing these key areas, educators can enhance student learning experiences, ultimately improving performance in final examinations and fostering academic excellence.

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Conflict of Interest Statement
The authors declare that there is no conflict of interest regarding the publication of this study

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