

## **Non-traditional Accounting Students and their Academic Performance in Cost Accounting**

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*The aim of this study was to examine the impact and association between accounting students' age and their academic performance when studying Cost Accounting. Correlation and ttest analyses using a sample of 232 students from the College of Business Studies in Kuwait during 2013/2014 and 2014/2015 academic years were used to test the study's hypotheses. The results indicate that there was a statistically significant and positive association between accounting students' age and their academic performance in Cost Accounting, which explained the superiority of the performance of non-traditional (older) accounting students over the performance of traditional (younger) accounting students. The study concludes by considering the implications of these findings for accounting instructors and recommends further research in this area to include other accounting subjects and different research environments.*

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