

## Academic Performance and Humor Styles of Accounting Students

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**Abstract:** Humor is essential for nurturing human emotion and interaction. People with distinctive background have a great difference in their humor styles. A sense of humor, as one of psychological traits, is very important to help people cope with stress and succeed in building relationships and learning. Previous research has examined the relationship between humor expression and various individual factors such as gender, age, birth order, grade, and perceived stress. Nevertheless, little studies have explored humor styles of adolescence with different academic performance to see if students with different grade levels have distinguishing humor expression. Thus, the main purpose of this present study was to examine humor styles of students in terms of different levels of academic performance. Data were gathered from 168 accounting students at a selected government university using a self-administrated questionnaire as an instrument. Academic performance was categorized into five distinctive levels including poor, fair, good, very good, and excellent performance. Findings revealed that the most preferred humor style of participants was 'affiliative humor' while 'aggressive humor' was reported as the least preferred humor style. One-Way Analysis of Variance (ANOVA) was tested to scrutinize the humor styles of accounting students with different academic performance. Results showed a statistically significant difference in student performance for aggressive humor style. Excellent performance group was found to have a lower preference to use aggressive humor compared to average and good performance groups. However, other humor styles were found no significant different in student performance. The findings of this study were noteworthy to relevant topics in this area, and also provided fundamental part for a further investigation. Discussion and recommendations for further studies were also conferred.

**Keywords:** Humor style, Academic performance, accounting students.

### INTRODUCTION

Humor is essential for developing human emotion and interaction. People with distinctive background have a great difference in their humor styles. A sense of humor, as one of psychological traits, is very important to help people cope with stress and succeed in building relationships and learning. Previous research has examined the relationship between humor expression and various individual factors such as gender, age, birth order, grade, and perceived stress [1].

Humor has been used in teaching to help promote learning atmosphere in the classroom. Past research indicated that humor improves students' learning and information retention for a long-term memory, leading to better academic performance [2, 3]. Instructors who used humor in teaching are perceived and rated as an effective teacher in terms of class engagement creation, motivation, thought reinforcement, stress reduction, and relationship development [4]. Not only using humor in teaching can lead to a higher level of academic performance, but also students with positive senses of humor are prone to have a high level of performance [5].

Additionally, researchers attempted to investigate the relationship between students' humor styles and academic performance. Previous research showed that humor styles neither directly nor indirectly affected student's performance, but the negative humor styles were found to be frequently utilized by students with low academic performance. In contrast, a recent study found that students were more likely to use positive humor styles than negative humor styles

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leading to a better self-perception [6]. Moreover, students who perceived themselves to frequently use maladaptive humor styles (self-defeating and aggressive humor) tended to have lower levels of academic performance [7].

In Thai context, there were a few studies on measuring humor styles of individuals [8, 9] particularly an examination on the relationship between students' humor styles and academic performance. Therefore, this present study attempted to fill the gap in literature by placing its emphasis on the association between humor styles and academic performance.

## LITERATURE REVIEWS

Martin *et al.*, [10] developed the measurement scale to assess individual humor style, which comprised of four distinctive types of humor: affiliative, self-enhancing, aggressive, and self-defeating humor.

### Affiliative Humor

This humor style is perceived as the way to build relationships with others through a sense of humor. Individuals use this style of humor by telling jokes or humorous things that do not humiliate or dehumanize anyone. The major reason to use this humor is to develop associations between people, to bring group together, and create a pleasurable atmosphere.

### Self-Enhancing

This humor style is usually used when an individual need to find hilarious side of life to deal with stress. People who use self-enhancing humor attempt to find the witty in every situation, and not allowing negative things capture their sensations.

### Aggressive

People who use this type of humor tend to make jokes on the expense of others, tease others on their weaknesses, make sarcasm, and put others down. This humor style is viewed as the most insensitive humor, which can be used to dominate and estrange others. Using more aggressive humor can deteriorate relationships with others.

### Self-Defeating

Individuals who make laugh at their own expense are seen to use this type of humor. People who use self-defeating humor are likely to make humorous things about themselves to gain appreciation from others. They can tolerate when others make jokes on them, and even laugh with everyone.

Individuals are likely to use a mixture of these humor styles, but they mainly hold the dominant style when making fun with others. Past studies in Thai context with distinctive samples have explored that the preferable humor style of Thais is affiliative humor followed by self-enhancing, self-defeating, and aggressive humor [8, 9]. However, it is very important to understand that people with distinctive perceptions and backgrounds might understand the use of humor in different meaning and purposes [11]. Hence, using a specific type of humor must be done with thoughtfulness particularly negative styles of humor like self-defeating and aggressive humor [12].

## METHODOLOGY

This descriptive study was to examine the difference in humor styles according to distinctive levels of academic performance. Data were collected from accounting students who enrolled in 'strategic management' course in a business program at a selected government university, Bangkok, Thailand. Students were asked for their permission to participate in data collection.

An online self-administrated questionnaire was used as an instrument for data collection. This instrument consisted of two parts: personal data and humor styles scale measurement. For the first part, there were five questions including gender, age, height, weight, and GPA (Grade Point Average) based on 4.00 grade level. GPA was categorized into five distinctive levels including poor (2.00-2.49), fair (2.50-2.99), good (3.00-3.25), very good (3.26-3.69), and excellent performance (3.70 and above). The second part was humor style scale measurement, which contained 32-item of four different humor styles encompassing affiliate humor (8-item), self-enhancing humor (8-item), aggressive humor (8-item), and self-defeating humor (8-item). This scale was modified for an original version developed by Martin *et al.*, [10]. This scale was a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

To ensure the quality of scale measurement, validity and reliability were conducted. Content validity with index objective congruence was assessed by three experts in the related field. Results showed no item that had score below 0.5, which indicated that these items were appropriate to ask for participants' humor styles. Reliability with Cronbach's alpha was also computed. Alpha score of 0.706 indicated that this scale was reasonably acceptable, according to Nunnally [13].

A questionnaire was posted on Google Classroom with instructions. Students were asked to complete the questionnaire and return it via the Classroom. As of 197 accounting students taken this course, 168 students agreed to participate in this study and completed the survey questionnaire.

To test a research hypothesis, One-way analysis of variance (ANOVA) was computed. If a statistically significant difference was found, a pairwise comparison with Turkey HSD was applied. To ensure the suitability of this statistical method, the key assumptions were checked. Since the sample sizes were equal or greater than 25, the dependent variable was normally distributed in the population. Homogeneity of variance was also tested using Levene's test to examine if homogeneity was met. Results demonstrated that affiliative humor ( $p = 0.327$ ), self-enhancing humor ( $p = 0.957$ ), aggressive humor ( $p = 0.610$ ), and self-defeating humor ( $p = 0.939$ ) were not significant.

## RESULTS

Results of frequency distribution demonstrated that the majority of participants in this study was female (85.1%). The average age of respondents was 20.35 years with the maximum age of 22 years and minimum age of 19 years. The average height of participants was 161.32 centimeter and the average weight was 57.78 kilogram. For the academic performance based on 4.0 grade level, the big group of respondents reported that they held GPA between 3.26-3.69 (35.1%) followed by excellent grade level group (25%), good grade level (18.5%), fair grade level (11.9%), and poor grade level (9.5%), respectively.

Findings revealed that the highest mean score of humor style among this group of students was 'affiliative humor' ( $M = 3.82$ ,  $S.D. = 0.565$ ), and 'self-enhancing humor' ( $M = 3.50$ ,  $S.D. = 0.550$ ) was reported as the second most preferred humor style, followed by 'self-defeating humor' ( $M = 2.81$ ,  $S.D. = 0.703$ ). The least preferred humor style of accounting students was 'aggressive humor' ( $M = 2.36$ ,  $S.D. = 0.514$ ).

Since participants of poor and fair grade level groups were less than 25, according to basic assumption of using One-way ANOVA, this study combined these groups and provided a new category as an average group.

Table-1 demonstrated mean differences in humor style among students with different grade levels (academic performance). Results found the statistically significant difference in aggressive humor style for students' academic performance ( $F(3,164) = 4.089$ ,  $p = .008$ ). The pairwise comparison with Turkey HSD post hoc was also tested to examine the mean differences of distinctive group of student performance since the significance was found.

**Table-1: One-Way Analysis of Variance of Humor Styles in relation to Academic Performance**

Humor Styles		Sum of Squares	df	Mean Square	F	Sig.
Affiliative	Between Groups	2.421	3	.807	2.595	.054
	Within Groups	51.005	164	.311		
	Total	53.426	167			
Self-Enhancing	Between Groups	1.730	3	.577	1.932	.126
	Within Groups	48.944	164	.298		
	Total	50.674	167			
Aggressive	Between Groups	3.081	3	1.027	4.089	.008
	Within Groups	41.191	164	.251		
	Total	44.272	167			
Self-Defeating	Between Groups	1.588	3	.529	1.072	.363
	Within Groups	81.004	164	.494		
	Total	82.591	167			

Turkey HSD post hoc test revealed two pairs of a significant difference between average performance and excellent performance ( $p = 0.015$ ) and good performance and excellent performance ( $p = 0.041$ ), as shown in Table-2. These results indicated that students with average performance and good performance were more preferably to use aggressive humor style than excellent performance group.

**Table-2: Pairwise Comparison of Aggressive Humor Style According to Academic Performance**

Dependent Variable	(I)	(J)	Mean Difference (I-J)	Std. Error	Sig.
Aggressive Humor	Fair	Excellent	.34425	.11383	0.015
	Good	Excellent	.31759	.11867	0.041

## CONCLUSION, DISCUSSION, AND RECOMMENDATIONS

This present study aimed at examining the different level academic performance on humor style among accounting students at a selected public university in Thailand. This study found that accounting students with different grade levels had a different degree of aggressive humor style. This finding was noteworthy for the other studies in this area particularly Thai context. This study indicated that students with an excellent academic performance had a lower level of aggressive humor style than students with a fair and good level performance. This can be described that students in this level were mature enough to realize that when should be the suitable occasion to use this type of humor as aggressive humor is seen as the most insensitive humor and frequently weaken relationships with others. This finding partially supported the prior study of Saroglou and Scariot [12] in which students with low school performance had demonstrated negative humor styles. Nevertheless, this finding was inconsistent with the study of Giseline [14], which indicated that educated people especially college students did not make many jokes. In addition, Giseline [14] also pointed out that people with different class had different frequency of making jokes, which was very interesting to place more emphasis in this area

As this study found the significant difference in aggressive humor style among accounting students with distinctive level of academic performance, the university management team should provide more education relating to how to effectively use humor in a daily conversation in particular aggressive humor style. As aggressive humor style can be viewed as some forms of verbal abuse or bullying, the university's administrators must take an immediate action to help students understand the effect of using the negative humor style on their relationships.

Like other studies, this study has some limitations. Firstly, this study focused on four different types of humor based on the concept of Martin *et al.*, [10], which might be suitable for western society rather than eastern context [1]. Thus, the next study should develop a newly designed scale measurement to assess humor styles of people in Thai context. Secondly, the samples of this study were emphasized on accounting students. The further study should expand its data collection to students from the other programs. Lastly, this study primarily placed an emphasis on the relationship between academic performance and humor styles. The future study should be added other variables to explore the body of knowledge in this arena.

This study was noteworthy in this specific area since it found the significant difference in aggressive humor style among accounting students with different level of academic performance. This finding was a new knowledge in this field especially a group of accounting students.

### Contribution

Both authors had equally contributed in doing this research from the first stage to the final stage.

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