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TIME MANAGEMENT SKILLS AND ACADEMIC PERFORMANCE: EMPIRICAL EVIDENCE FROM ACCOUNTING STUDENTS AT HUNG VUONG UNIVERSITY

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Abstract

This study examines the impact of time management skills on the academic performance of accounting students at Hung Vuong University in Vietnam. Drawing on time management theory, the research proposes a model including five dimensions: study planning, prioritization, time control, focus and procrastination avoidance, and time balance. Data were collected from a survey of 268 accounting students and analyzed using multiple regression analysis. The results show that all five factors positively affect academic performance. Among them, focus and procrastination avoidance have the strongest influence, followed by prioritization, time control, time balance, and study planning. The findings highlight the importance of developing time management skills to enhance students' learning effectiveness. Practical implications are proposed for students, lecturers, and universities to support better time management practices in higher education.

Keywords: *Time Management Skills; Academic Performance; Accounting Students; Higher Education; Procrastination; Vietnam*

1. Introduction

In the context of modern higher education, students are expected not only to acquire specialized knowledge but also to develop essential learning skills that enhance their academic performance and enable them to adapt to increasingly demanding learning environments. Among these skills, time management has been widely recognized as a critical factor influencing students' academic success. Effective time management allows students to organize their study activities systematically, allocate time efficiently, reduce academic stress, and ultimately improve their learning outcomes.

Time management refers to the process through which individuals plan, prioritize, and allocate their time among different activities in order to achieve specific goals effectively. According to Britton and Tesser (1991), time management involves behavioral patterns

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such as planning, organizing tasks, and maintaining a positive attitude toward time use. Macan (1994) further suggested that individuals' perceived control over time plays an important role in improving personal productivity and performance. In the context of higher education, effective time management enables students to plan their study schedules, complete academic tasks on time, and maintain a balance between academic responsibilities and other personal activities.

Previous studies have consistently shown that time management skills are positively associated with students' academic performance. Students who effectively plan their study schedules, prioritize academic tasks, and manage their learning time tend to achieve better academic outcomes compared with those who lack such skills (Trueman & Hartley, 1996; Nonis & Hudson, 2010). In addition, research has indicated that academic procrastination is one of the common factors negatively affecting students' academic performance, particularly in university settings where students are expected to manage their own learning processes independently (Steel, 2007).

However, most existing studies on time management and academic performance have been conducted in developed countries, while empirical research in developing countries, especially in the context of Vietnamese higher education, remains relatively limited. Moreover, some studies treat time management as a single construct without examining the specific dimensions of time management skills and their relative influence on students' academic outcomes.

In practice, university students in Vietnam, particularly those majoring in business-related disciplines, often face considerable academic pressure due to heavy coursework, extensive assignments, and the requirement for independent learning. For accounting students, these challenges are even more pronounced because the accounting curriculum typically includes quantitative and practice-oriented courses such as financial accounting, management accounting, auditing, and taxation. These courses require students to devote significant time to practicing exercises, completing assignments, and preparing for examinations. Without effective time management skills, students may easily fall into the habit of procrastination or engage in last-minute studying, which may negatively affect their academic performance.

At Hung Vuong University, accounting students constitute a large proportion of the total number of students in the Faculty of Economics and Business Administration. Nevertheless, many students still encounter difficulties in organizing their study time effectively, particularly in terms of planning study activities, prioritizing academic tasks, and maintaining concentration during study sessions. These challenges highlight the need for empirical research that examines the role of time management skills in influencing students' academic outcomes within the specific context of the university.

Therefore, this study aims to examine the impact of time management skills on the academic performance of accounting students at Hung Vuong University. Specifically, the study investigates five components of time management skills, including study planning, task prioritization, time control, focus and procrastination avoidance, and time balance between academic and personal activities. By analyzing survey data collected from accounting students, the study seeks to identify the extent to which each component of time management skills influences students' academic performance.

The findings of this study are expected to contribute to the existing literature by providing empirical evidence on the relationship between time management skills and academic performance in the context of Vietnamese higher education. In addition, the results may provide practical implications for students, lecturers, and universities in designing strategies and interventions aimed at improving students' time management skills and enhancing learning effectiveness.

2. Methodology

This study employs a quantitative research approach to examine the impact of time management skills on the academic performance of accounting students. The research model is developed based on previous studies on time management and student learning outcomes. Time management skills are conceptualized as a multidimensional construct including five components: study planning, prioritization, time control, focus and procrastination avoidance, and time balance between academic and personal activities. Academic performance is treated as the dependent variable and measured through students' cumulative grade point average (GPA). Based on this framework, five research hypotheses are proposed and tested using statistical analysis.

The study focuses on undergraduate students majoring in Accounting at Hung Vuong University, Vietnam. Accounting students were selected because their academic program requires regular assignments, continuous practice, and effective time organization. Data were collected from students across four cohorts (K20, K21, K22, and K23). A total of 268 valid responses were obtained and used for analysis. This sample size is considered adequate for conducting regression analysis and examining the relationships between the research variables.

Data were collected using a structured questionnaire designed based on previous studies on time management and academic performance. The questionnaire consists of two sections. The first section gathers demographic information such as gender, academic cohort, and GPA. The second section measures students' time management behaviors and learning practices. The survey was administered directly to accounting students at Hung Vuong University, and participation was voluntary. After data screening, 268 valid responses were retained for statistical analysis.

The study uses a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Five dimensions of time management skills are examined: study planning (MLKH), prioritization (MXDUT), time control (MKSTG), focus and procrastination avoidance (MHCTH), and time balance (MCBTG). Academic performance (MKQHT) is treated as the dependent variable representing students' learning outcomes.

The collected data were analyzed using SPSS. Descriptive statistics were first conducted to describe the characteristics of the sample. Multiple regression analysis was then employed to examine the impact of time management skills on academic performance. In addition, collinearity diagnostics such as tolerance and variance inflation factor (VIF) were used to assess potential multicollinearity among independent variables.

3. Literature Review

Time management has been widely recognized as an important skill that contributes to individuals' productivity and performance

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in both academic and professional contexts. In the field of education, effective time management enables students to organize their study activities, allocate time appropriately among tasks, and maintain a balance between academic and personal responsibilities.

Britton and Tesser (1991) defined time management as a set of behavioral patterns related to planning, organizing, and controlling time use in order to accomplish specific goals. According to these authors, students who actively plan their study schedules and monitor their use of time tend to achieve better academic outcomes. Similarly, Macan (1994) proposed that perceived control over time plays a crucial role in improving individual performance. Macan's model suggests that behaviors such as setting goals, prioritizing tasks, and planning activities can increase individuals' sense of time control, which in turn enhances productivity and performance.

In the context of higher education, time management skills are particularly important because university students are required to take greater responsibility for organizing their own learning activities. Compared with secondary education, university learning environments often provide students with greater flexibility but also demand higher levels of self-regulation and independent study. Therefore, students who lack effective time management skills may struggle to complete academic tasks on time and maintain consistent learning habits.

Previous empirical studies have consistently shown that effective time management is positively associated with students' academic performance. Trueman and Hartley (1996), in a study of university students in the United Kingdom, found that students with stronger time management skills tended to achieve higher academic results and reported lower levels of academic stress. Similarly, Nonis and Hudson (2010) demonstrated that time management behaviors significantly influence students' academic achievement by improving study efficiency and reducing procrastination.

In addition, Claessens et al. (2007) conducted a comprehensive review of time management research and concluded that time management practices have a positive effect on both performance and well-being. Their study highlighted that effective time management involves several key dimensions, including goal setting, prioritization of tasks, planning activities, and monitoring time usage. These dimensions are closely related to individuals' ability to maintain focus and avoid procrastination.

Based on these theoretical perspectives, time management in academic settings can be viewed as a multidimensional construct that includes several interrelated skills. For university students, these skills may include planning study schedules, identifying priorities among academic tasks, controlling and allocating time effectively, maintaining concentration during study activities, avoiding procrastination, and balancing study time with other personal commitments.

Despite the growing body of literature on time management and academic performance, most previous studies have been conducted in Western educational contexts. Empirical research examining the relationship between time management skills and academic outcomes in developing countries, particularly in Vietnam, remains relatively limited. Furthermore, some studies treat time management as a single construct without examining the relative influence of its specific components on students' academic performance.

Therefore, this study aims to examine the impact of different components of time management skills on the academic performance of accounting students at Hung Vuong University. By focusing on five key dimensions of time management—study planning, prioritization, time control, focus and procrastination avoidance, and time balance—the study seeks to provide empirical evidence on how these skills influence students' learning outcomes in the context of higher education in Vietnam.

4. Research Hypotheses and Conceptual Model

4.1 Research Hypotheses

Time management skills are widely recognized as an important factor influencing students' academic performance. In the context of higher education, effective time management helps students organize their learning activities, prioritize tasks, and allocate time efficiently, thereby improving learning outcomes.

Study planning (LKH) refers to students' ability to set learning goals, organize study schedules, and allocate time for different academic tasks. According to Macan (1994), planning activities help individuals structure their tasks systematically and improve their control over time use. Students who regularly plan their study activities are more likely to manage their learning effectively and reduce academic pressure.

Previous empirical studies have highlighted the positive relationship between study planning and academic performance. Britton and Tesser (1991) found that students who develop clear study plans and organize their learning schedules tend to achieve higher academic results. Planning study activities such as reading materials, completing assignments, and reviewing lessons on a daily or weekly basis helps students approach learning in a more structured manner.

H1: Study planning positively affects the academic performance of accounting students at Hung Vuong University.

Task prioritization (XDUT) refers to students' ability to identify and arrange academic tasks according to their importance and urgency. In time management theory, prioritization plays a key role in helping individuals allocate their limited time resources effectively. Covey (1989) emphasized that distinguishing between important and less important tasks is fundamental to effective time management.

In the university learning environment, students often face multiple responsibilities, including attending classes, completing assignments, participating in extracurricular activities, and sometimes part-time work. Without clear prioritization, students may spend time on less important activities, which can negatively affect their academic outcomes. Claessens et al. (2007) suggested that prioritizing important tasks allows individuals to focus their time and effort on activities that contribute most to performance.

H2: Task prioritization positively affects the academic performance of accounting students at Hung Vuong University.

Time control (KSTG) refers to students' ability to organize and monitor their study schedules and allocate time effectively for different academic tasks. Macan et al. (1990) argued that effective time control enables individuals to complete tasks on time, reduce work-related stress, and maintain stable performance. In higher education, students usually have flexible schedules and must independently manage their learning activities. The ability to adjust

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study plans when schedules change or when new tasks arise helps students maintain learning progress and avoid academic overload. Nonis and Hudson (2010) also found that effective time management is positively associated with students' academic achievement.

H3: Time control positively affects the academic performance of accounting students at Hung Vuong University.

Maintaining concentration and avoiding procrastination (HCTH) are essential for effective learning. Academic procrastination refers to the tendency to delay academic tasks despite knowing that such delays may lead to negative consequences. Steel (2007) identified procrastination as one of the most common factors contributing to poor academic performance and psychological stress among students.

Students who maintain strong focus during study sessions and minimize distractions such as social media or entertainment activities are more likely to complete their academic tasks on time. By overcoming procrastination habits, students can improve their study efficiency and academic performance.

H4: Focus and procrastination avoidance positively affect the academic performance of accounting students at Hung Vuong University.

Time balance (CBTG) refers to students' ability to allocate time effectively between academic activities, work, and personal life. According to Greenhaus, Collins, and Shaw (2003), maintaining balance between work and personal life positively influences performance, satisfaction, and well-being.

For university students, participating in extracurricular activities or part-time work can provide valuable experience and skill development. However, if students fail to manage their time properly, these activities may negatively affect their academic performance. Maintaining a balanced schedule between study, rest, and personal activities helps students sustain stable academic performance and reduce stress.

H5: Time balance between study, work, and personal life positively affects the academic performance of accounting students at Hung Vuong University.

4.2 Conceptual Model

Based on theoretical foundations and previous empirical studies, time management skills are considered a multidimensional construct including several key components: study planning, task prioritization, time control, focus and procrastination avoidance, and time balance between academic and personal activities.

These components are expected to directly influence students' academic performance by improving their ability to organize learning activities, reduce academic stress, and use time more efficiently. Therefore, this study proposes a conceptual model to examine the impact of these five dimensions of time management skills on the academic performance of accounting students at Hung Vuong University.

In the proposed model, academic performance (KQHT) is treated as the dependent variable, while the five dimensions of time management skills: study planning (LKH), task prioritization (XDUT), time control (KSTG), focus and procrastination avoidance (HCTH), and time balance (CBTG), are considered independent variables.

5. Result and Discussion

5.1 Descriptive Statistics of the Research Sample

The descriptive statistics indicate that the research sample consists of 268 Accounting students from Hung Vuong University. In terms of gender, the sample includes 76 male students (28.4%), 181 female students (67.5%), and 11 students identifying as other genders (4.1%). The predominance of female students reflects a common characteristic of accounting and finance-related majors in Vietnam, where female enrollment typically exceeds that of males.

Regarding academic cohorts, the sample is relatively evenly distributed across different student intakes: K20 includes 55 students (20.5%), K21 has 64 students (23.9%), K22 has 71 students (26.5%), and K23 has 78 students (29.1%). Among these groups, K23 accounts for the largest proportion, followed by K22, K21, and K20. This distribution suggests that the sample covers students from different academic years, ranging from first-year to final-year students. Such coverage enhances the representativeness of the sample and allows the study to more comprehensively reflect the current status of time management skills and academic performance among Accounting students throughout the training program.

In terms of academic performance, the distribution of cumulative GPA shows that 9 students have a GPA below 2.0 (3.4%), 30 students have a GPA from 2.0 to 2.49 (11.2%), 88 students have a GPA from 2.5 to 3.19 (33.0%), 98 students have a GPA from 3.2 to 3.59 (36.7%), and 42 students have a GPA from 3.6 to 4.0 (15.7%). Overall, the majority of students fall within the 2.5–3.59 GPA range, indicating that most respondents demonstrate a relatively good academic performance. This distribution provides a suitable basis for examining the relationship between time management skills and students' academic outcomes.

5.2 Students' evaluation of factors affecting academic performance

Descriptive statistics show that the Learning Planning (LKH) scale has mean values ranging from 3.28 to 3.48, with an overall mean of 3.40, indicating that students relatively agree on the importance of learning planning for academic performance. The item LKH3 ("I break down learning tasks by day/week") has the highest mean (3.48), suggesting that students pay considerable attention to organizing study tasks over time. In contrast, LKH4 ("I plan revision before exams instead of studying right before them") records the lowest mean (3.28), indicating that some students still tend to prepare for exams close to the exam date. Overall, the results indicate that learning planning skills are evaluated at a relatively good level and play an important role in organizing study activities and improving academic performance.

Table 1: Students' Evaluation of the Impact of Study Planning on Academic Performance

Code	Measurement Item	Mean
LKH1	I create a weekly study plan and monitor its implementation.	3.37
LKH2	I set specific learning goals for each subject/course during the semester.	3.47
LKH3	I divide study tasks (reading materials, doing assignments, exam preparation) into daily or weekly activities.	3.48

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LKH4	I plan my revision before exams rather than studying at the last minute.	3.28
Average		3.40

Source: Authors' calculation based on SPSS output (2026)

For the Learning Priority (XDUT) scale, the mean values range from 3.53 to 3.72, with an overall mean of 3.58, reflecting a relatively high level of agreement among students regarding the importance of prioritizing learning tasks. The item "adjusting task order when more important tasks arise" records the highest mean (3.72), showing that students recognize the need to adjust priorities when facing urgent academic tasks. Overall, students demonstrate a relatively good awareness of prioritizing learning tasks, which helps them manage study workload more effectively.

Table 2: Students' evaluation of the impact of learning prioritization on academic performance

Code	Measurement Item	Mean
XDUT1	I identify which academic tasks are most important and complete them first.	3.53
XDUT2	When facing multiple tasks, I prioritize those that most affect my academic results.	3.54
XDUT3	I limit time spent on less important activities when academic tasks need to be completed.	3.54
XDUT4	I adjust the order of tasks when more important academic tasks arise.	3.72
	Average	3.58

Source: Authors' calculation based on SPSS output (2026)

The Time Control (KSTG) scale has mean values ranging from 3.28 to 3.67, with an overall mean of 3.48, indicating a relatively positive evaluation of students' ability to manage study time. The item KSTG3 ("I complete assignments on time thanks to effective time arrangement") has the highest mean (3.67), suggesting that time organization contributes to timely completion of academic tasks. However, the lower mean for KSTG4 (3.28) indicates that some students still face difficulties adjusting study plans when schedules change or unexpected tasks arise.

Table 3: Students' evaluation of the impact of time control on academic performance

Code	Measurement Item	Mean
KSTG1	I use schedules, note-taking applications, or reminders to manage study schedules and assignment deadlines.	3.31
KSTG2	I allocate time appropriately among classes, self-study, assignments, and rest.	3.65
KSTG3	I usually complete assignments or reports on time thanks to effective time management.	3.67
KSTG4	When schedules change or unexpected tasks arise, I adjust my plans to maintain progress.	3.28
	Average	3.48

Source: Authors' calculation based on SPSS output (2026)

The Concentration and Procrastination Control (HCTH) scale has an overall mean of 3.37, indicating a moderate–good level of self-assessment. The highest mean belongs to HCTH4 ("I actively try to overcome procrastination habits") with 3.63, suggesting that students recognize the negative impact of procrastination on learning outcomes. Nevertheless, HCTH2 "I limit social media and entertainment during study time" records the lowest mean (3.18), implying that distractions remain a challenge for many students.

Table 4: Students' evaluation of the impact of concentration and procrastination control on academic performance

Code	Measurement Item	Mean
HCTH1	I can maintain concentration for a relatively long period when studying.	3.36
HCTH2	I actively limit social media or entertainment during study time.	3.18
HCTH3	I rarely postpone studying or completing assignments until the last minute.	3.31
HCTH4	I actively try to overcome my procrastination habits.	3.63
	Average	3.37

Source: Authors' calculation based on SPSS output (2026)

The Time Balance (CBTG) scale has mean values ranging from 2.96 to 3.00, with an overall mean of 2.98, which is lower than other factors. This indicates that students are less confident in their ability to balance academic activities with work and personal life.

Table 5: Students' evaluation of the impact of time balance on academic performance

Code	Measurement Item	Mean
CBTG1	I can balance academic activities with personal, family, or extracurricular activities.	2.99
CBTG2	I maintain a minimum amount of self-study time even when I am busy.	2.96
CBTG3	I arrange sufficient rest time to maintain effective learning.	2.98
CBTG4	Even when working part-time or participating in activities, I still control my study schedule and deadlines.	3.00
	Average	2.98

Source: Authors' calculation based on SPSS output (2026)

Overall, the findings suggest that maintaining study time while engaging in part-time work or extracurricular activities remains a significant challenge for many students.

5.3 Quantitative Research Results

5.3.1Reliability Analysis Using Cronbach's Alpha

To evaluate the internal consistency of the measurement scales, reliability analysis was conducted using Cronbach's Alpha

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coefficients. Cronbach's Alpha is widely used in social science research to assess the reliability and internal consistency of multi-item measurement constructs. The results indicate that the Cronbach's Alpha coefficients of the six constructs range from 0.783 to 0.841, which exceed the commonly accepted threshold of 0.6, indicating good reliability of the measurement scales. In addition, all observed variables show corrected item–total correlations greater than 0.3, suggesting that all items are sufficiently correlated with their respective constructs and should be retained for further analysis. hThe detailed results of the reliability analysis, including scale means, variances, corrected item–total correlations, and Cronbach's Alpha values if items are deleted, are presented in Table 1.

Table 6: Cronbach's Alpha Reliability Results

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
Cronbach's Alpha (LKH) = 0,795				
LKH1	10,23	5,769	,638	,728
LKH2	10,13	5,553	,643	,724
LKH3	10,12	6,004	,632	,732
LKH4	10,32	5,989	,518	,789
Cronbach's Alpha (XDUT) = 0,841				
XDUT1	10,80	8,267	,711	,783
XDUT2	10,79	8,177	,713	,782
XDUT3	10,79	8,933	,634	,817
XDUT4	10,61	8,804	,644	,813
Cronbach's Alpha (KSTG) = 0,814				
KSTG1	10,60	9,237	,635	,765
KSTG2	10,26	9,375	,661	,753
KSTG3	10,24	9,672	,651	,759
KSTG4	10,63	9,223	,590	,788
Cronbach's Alpha (HCTH) = 0,799				
HCTH1	10,12	4,236	,679	,714
HCTH2	10,29	4,771	,582	,763
HCTH3	10,16	4,590	,619	,745
HCTH4	9,84	4,459	,571	,770
Cronbach's Alpha (CBTG) = 0,783				
CBTG1	8,94	7,547	,522	,762
CBTG2	8,97	6,163	,661	,691
CBTG3	8,95	6,812	,693	,678
CBTG4	8,93	7,706	,494	,775
Cronbach's Alpha (KQHT) = 0,824				
KQHT1	9,85	5,569	,617	,793
KQHT2	10,16	5,250	,725	,742
KQHT3	10,06	5,989	,570	,813
KQHT4	10,02	5,438	,685	,761

Source: Authors' calculation based on SPSS output (2026)

Overall, the reliability test confirms that all measurement scales meet the required reliability standards and are suitable for further factor analysis and regression analysis.

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5.3.2Exploratory Factor Analysis (EFA)

Exploratory Factor Analysis (EFA) was conducted to examine the construct validity and underlying factor structure of the measurement items. The results show that the Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy is 0.768, which exceeds the minimum acceptable level of 0.5, indicating that the sample size is adequate for factor analysis. In addition, the Bartlett's Test of Sphericity is statistically significant (Sig = 0.000 < 0.05), confirming that the observed variables are sufficiently correlated and appropriate for factor extraction. The results of the KMO and Bartlett's tests for the independent variables are presented in Table 7.

Table 7: KMO and Bartlett's Test for Independent Variables

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.768
Bartlett's Test of Sphericity	Approx. Chi-Square	2041.805
	df	190
	Sig.	.000

Source: Authors' calculation based on SPSS output (2026)

The number of factors was determined using Kaiser's criterion (Eigenvalue > 1). The results indicate that five factors should be retained. The fifth factor has an Eigenvalue of 1.553, while the sixth factor shows an Eigenvalue lower than 1 (0.774), suggesting that only five factors should be extracted. The total variance explained reaches 64.589%, which exceeds the acceptable threshold of 50% commonly used in social science research. This result indicates that the five extracted factors adequately explain the variation in the dataset. The factor loadings of all 20 observed variables exceed 0.5, and no significant cross-loadings are detected. This demonstrates that the measurement items exhibit good convergent validity and are clearly grouped according to the proposed theoretical constructs.

Table 8: Rotated Component Matrix for Independent Variables

Rotated Component Matrixa					
	Component				
	1	2	3	4	5
XDUT1	.849				
XDUT2	.811				
XDUT3	.771				
XDUT4	.738				
KSTG2		.837			
KSTG3		.804			
KSTG1		.790			
KSTG4		.726			
LKH2			.811		
LKH1			.805		
LKH3			.777		
LKH4			.693		
HCTH1				.848	
HCTH3				.784	
HCTH2				.742	
HCTH4				.712	
CBTG3					.844
CBTG2					.817
CBTG1					.729
CBTG4					.694
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.a					
a. Rotation converged in 5 iterations.					

Source: Authors' calculation based on SPSS output (2026)

5.3.3Factor Analysis for the Dependent Variable

Exploratory factor analysis was also conducted for the dependent variable, academic performance (KQHT). The results indicate that the KMO value is 0.792 (> 0.5) and the Bartlett's Test of Sphericity is significant (Sig = 0.000 < 0.05), confirming that the data are appropriate for factor analysis. The results of the KMO and Bartlett's tests for the dependent variable are presented in Table 9.

Table 9: KMO and Bartlett's Test for the Dependent Variable

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.792
Bartlett's Test of Sphericity	Approx. Chi-Square	387.858
	df	6
	Sig.	.000

Source: Authors' calculation based on SPSS output (2026)

The factor extraction results show that a single factor is retained with an Eigenvalue of 2.624 (> 1). The total variance explained reaches 65.590%, indicating that this factor explains a substantial proportion of the variance of the observed variables. Overall, the EFA results confirm that the five independent constructs and the dependent construct meet the requirements for sampling adequacy (KMO > 0.5), significance of Bartlett's test (p < 0.05), factor loadings (> 0.5), and explained variance (> 50%). Therefore, the six-factor structure proposed in the research model is retained, and no observed variables need to be removed. These results indicate that the measurement scales demonstrate satisfactory validity and are appropriate for subsequent regression analysis to test the research hypotheses.

5.3.4Multiple Regression Analysis

Multiple linear regression analysis was conducted to examine the effects of time management skills on students' academic performance. The regression results indicate that the adjusted R^2 value is 0.480, meaning that the independent variables explain approximately 48% of the variance in students' academic performance. In behavioral and educational research, this level of

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explanatory power is considered relatively strong. The detailed regression coefficients, including unstandardized coefficients (B), standardized coefficients (Beta), t-values, significance levels, and collinearity statistics, are presented in Table 10.

Table 10: Multiple Regression Results

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,284	,242		-1,174	,241		
	MLKH	,161	,046	,164	3,468	,001	,861	1,161
	MXDUT	,220	,040	,273	5,502	,000	,782	1,278
	MKSTG	,174	,036	,226	4,899	,000	,911	1,098
	MHCTH	,363	,053	,326	6,872	,000	,858	1,165
	MCBTG	,154	,040	,172	3,850	,000	,963	1,039
a. Dependent Variable: MKQHT								

Source: Authors' calculation based on SPSS output (2026)

The regression results show that all independent variables have positive standardized coefficients (Beta) and are statistically significant at the 5% level ($p < 0.05$). This indicates that all components of time management skills positively influence the academic performance of accounting students.

Based on the standardized coefficients, the regression equation can be expressed as follows:

MKQHT = 0,264MLKH + 0,273MXDUT + 0,226MKSTG + 0,326MHCTH + 0,172MCBTG

These findings support all proposed hypotheses (H1, H2, H3, H4, and H5), confirming that the different dimensions of time management skills significantly and positively affect students' academic performance.

Among the independent variables, focus and procrastination avoidance (MHCTH) has the strongest impact on academic performance (Beta = 0.326, $p < 0.001$). This result suggests that the ability to maintain concentration and avoid delaying academic tasks plays a critical role in improving learning outcomes. For accounting students, who often face a heavy workload involving both theoretical knowledge and practical exercises, procrastination can easily lead to academic pressure and negatively affect performance.

The second most influential factor is task prioritization (MXDUT) with Beta = 0.273, indicating that students who are able to identify and prioritize important academic tasks tend to achieve better academic results. Effective prioritization helps students allocate their time efficiently and focus on activities that have a greater impact on academic performance.

The third factor is time control (MKSTG) with Beta = 0.226, which reflects students' ability to organize their study schedules and allocate time appropriately among academic activities. Effective time control enables students to complete assignments on time and maintain stable academic performance throughout the semester.

The factor time balance (MCBTG) has a smaller but still significant effect on academic performance (Beta = 0.172). This finding suggests that maintaining a balance between academic activities, part-time jobs, and personal life contributes positively to learning outcomes, although its influence is weaker compared to other time management skills.

Finally, study planning (MLKH) shows the lowest impact in the model. While planning study activities still contributes positively to academic performance, its effectiveness largely depends on students' ability to implement their plans consistently. In other words, planning alone may not improve academic outcomes unless it is accompanied by effective time control and sustained concentration during study.

6. Discussion

The results of this study provide empirical evidence on the relationship between time management skills and academic performance among accounting students at Hung Vuong University. The regression analysis indicates that all five components of time management skills have positive and statistically significant effects on students' academic outcomes. These findings support the theoretical assumption that effective time management plays a critical role in improving students' learning performance.

First, the results show that focus and procrastination avoidance (MHCTH) has the strongest influence on academic performance. This finding suggests that students who are able to maintain concentration and avoid delaying academic tasks tend to achieve better learning outcomes. The result is consistent with the study of Steel (2007), who argued that procrastination is one of the major factors contributing to poor academic performance among university students. When students postpone academic tasks, they often face increased workload and psychological pressure near deadlines, which can negatively affect both learning quality and exam performance. In the context of accounting education, where students are required to complete numerous exercises, reports, and problem-solving tasks, the ability to remain focused and avoid procrastination becomes particularly important for maintaining stable academic performance.

Second, task prioritization (MXDUT) is identified as the second most influential factor affecting academic performance. This finding indicates that students who are able to distinguish between

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important and less important tasks can allocate their time more effectively and concentrate on activities that contribute directly to their academic success. This result aligns with the argument of Covey (1989) that prioritizing important tasks is a fundamental principle of effective time management. Similarly, Claessens et al. (2007) emphasized that the ability to prioritize tasks helps individuals allocate resources efficiently and improve performance outcomes. For accounting students who often face multiple assignments and coursework simultaneously, prioritizing academic tasks allows them to avoid time fragmentation and maintain consistent learning progress.

Third, the findings also indicate that time control (MKSTG) significantly influences students' academic performance. Time control reflects students' ability to organize schedules, monitor study progress, and allocate time appropriately among academic activities. This result supports the work of Macan (1994), who suggested that individuals' perceived control over time plays an important role in improving performance outcomes. Students who effectively manage their study schedules are more likely to complete assignments on time, prepare adequately for examinations, and maintain a stable learning rhythm throughout the semester. In accounting programs, where learning often requires continuous practice and problem-solving exercises, effective time control is essential for maintaining academic progress.

Fourth, time balance (MCBTG) also shows a positive but relatively weaker impact on academic performance compared with other time management skills. This finding suggests that maintaining a balance between academic activities, part-time work, and personal life can contribute to improved learning outcomes, although its influence is less direct. Many university students participate in extracurricular activities or part-time jobs to gain practical experience and financial support. However, if students fail to balance these activities with their academic responsibilities, their learning performance may be negatively affected. Therefore, maintaining a reasonable balance between academic commitments and personal activities is necessary to ensure sustainable academic development.

Finally, study planning (MLKH) is found to have the smallest effect on academic performance among the five factors. Although planning study activities helps students organize their learning process and set academic goals, the effectiveness of planning largely depends on the ability to implement those plans consistently. This finding is consistent with Britton and Tesser (1991), who suggested that while planning is an important element of time management, actual behavioral control and task execution play a more critical role in determining performance outcomes. In other words, planning alone may not significantly improve academic performance unless students also possess strong self-discipline and time control abilities.

Overall, the findings of this study are consistent with previous empirical research showing that effective time management skills positively influence students' academic achievement (Trueman & Hartley, 1996; Nonis & Hudson, 2010). By identifying the relative influence of different components of time management, this study provides a clearer understanding of how specific time management behaviors contribute to students' learning outcomes.

From a practical perspective, the results highlight the importance of developing students' time management competencies, particularly in terms of maintaining focus, avoiding procrastination, and prioritizing academic tasks. For accounting students, who typically face intensive coursework and practical exercises, strengthening these skills can significantly improve learning efficiency and academic performance.

7. Implications

7.1 Theoretical Implications

This study contributes to the existing literature on time management and academic performance by providing empirical evidence from the context of Vietnamese higher education. While previous studies have widely acknowledged the importance of time management in improving learning outcomes, empirical research focusing on specific components of time management skills within developing countries remains relatively limited. By examining five dimensions of time management skills—study planning, task prioritization, time control, focus and procrastination avoidance, and time balance—this study provides a more comprehensive understanding of how different behavioral aspects of time management influence students' academic performance.

The findings reinforce the theoretical argument proposed by Macan (1994) that effective time management is closely associated with perceived control over time and improved performance outcomes. In particular, the strong impact of focus and procrastination avoidance suggests that behavioral self-regulation plays a central role in the relationship between time management and academic success. This result also supports the behavioral perspective of time management proposed by Britton and Tesser (1991), which emphasizes the importance of planning, organizing, and executing tasks in a structured manner.

Furthermore, the results confirm that time management should not be treated as a single-dimensional construct but rather as a multidimensional behavioral capability. Different components of time management skills contribute differently to academic performance, highlighting the need for more nuanced theoretical models in future research. By integrating multiple dimensions of time management into a single analytical framework, this study extends previous research and offers a more comprehensive conceptualization of how time management behaviors affect students' learning outcomes.

7.2 Practical Implications

The findings of this study also provide several important practical implications for students, educators, and universities. First, the results highlight the importance of developing students' time management skills as a critical factor in improving academic performance. Universities should consider incorporating training programs or workshops that focus on essential time management competencies, such as task prioritization, concentration management, and strategies for avoiding procrastination.

Second, the strong influence of focus and procrastination avoidance suggests that universities should pay greater attention to helping students develop effective learning habits and self-regulation strategies. Academic support programs could introduce practical tools such as structured study schedules, task management techniques, and concentration-enhancing methods (for example, the Pomodoro technique or goal-based study planning).

Third, lecturers also play an important role in shaping students' time management behaviors. Designing course structures that

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distribute assignments and assessments throughout the semester can help students avoid last-minute workload accumulation and encourage more consistent learning engagement. Continuous assessment methods, milestone-based assignments, and staged project submissions can support students in maintaining steady academic progress.

Finally, the results suggest that accounting students, who often face intensive coursework and numerous practical exercises, particularly benefit from structured time management practices. Therefore, academic advisors and lecturers should encourage students to adopt systematic study planning and effective task prioritization strategies in order to manage academic demands more efficiently.

8. Conclusion

This study investigates the impact of time management skills on the academic performance of accounting students at Hung Vuong University. Using quantitative data collected from 268 students and analyzed through regression analysis, the results indicate that time management skills play a significant role in influencing students' academic outcomes.

The empirical findings show that all five components of time management skills—study planning, task prioritization, time control, focus and procrastination avoidance, and time balance—have positive and statistically significant effects on academic performance. Among these factors, focus and procrastination avoidance have the strongest impact, followed by task prioritization and time control. These results emphasize the importance of behavioral discipline and effective task management in achieving academic success.

Overall, the study confirms that effective time management is an important determinant of students' learning performance. By developing strong time management habits, students can organize their learning activities more efficiently, reduce academic stress, and improve their academic outcomes. The findings therefore highlight the importance of promoting time management competencies among university students as part of broader efforts to enhance learning effectiveness in higher education.

9. Limitations and Future Research

Despite its contributions, this study has several limitations that should be acknowledged. First, the study focuses on students from a single university, which may limit the generalizability of the findings. Future research should expand the sample to include students from multiple universities or different academic disciplines in order to provide broader insights into the relationship between time management skills and academic performance.

Second, the data used in this study are based on self-reported questionnaires. Although self-reported measures are widely used in educational research, they may be influenced by respondents' subjective perceptions or response bias. Future studies could combine survey data with objective academic performance indicators such as official GPA records or longitudinal academic results to improve measurement accuracy.

Third, the current study applies a cross-sectional research design, which limits the ability to capture changes in students' time management behaviors over time. Future research could employ longitudinal designs to examine how time management skills develop during students' academic progression and how these skills influence learning outcomes across different stages of university education.

Finally, future studies may explore additional psychological or behavioral variables that could influence academic performance, such as motivation, learning strategies, self-discipline, or digital learning habits. Integrating these factors into a broader research framework may provide a more comprehensive understanding of the mechanisms through which time management skills affect students' academic success.

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