

A Preliminary Analysis of Non-Accounting Students Perception Towards Introductory Accounting Course Among Private Institutions in Sabah

Mohd Allif Anwar Abu Bakar^{1*}, Sharifah Milda Amirul¹, Noraizan Ripain¹,
Nur Shahida Ab Fatah¹ and Mathew Kevin Bosi¹

¹Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah, Kota Kinabalu, Sabah, Malaysia

*Corresponding author's email:
allif@ums.edu.my

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ABSTRACT

The introductory accounting course is mostly covered at the undergraduate level as one of the core courses in many business degrees programmes for both public and private institution in Malaysia. This research came to the attention of the researcher due to students' poor performance, repeats and pre-conceive accounting as difficult and unattainable. This paper aims to examine the perception of non-accounting students in introductory accounting course among private institution. A study was carried out covering 244 students from 8 different private institutions in Sabah. The study focused mainly on aspects of programme structure, assessment and external factor. Our preliminary descriptive findings suggest that the criteria of programme structure do not affect their perception of an introductory accounting course. Meanwhile, for the assessment factor, time allocated during the final examination, the assessment which needs to be matched with the course outcome and marks allocated address have no impacts against their perceived perceptions. Yet, a small number of students strongly agree with the statement that the language/terms used in the questions are not understandable, the format of exam question do not consistent with the past year exam and exam questions are not clearly structured. External factors of family, facilities, transportation and relationship problems revealed no importance. The non-accounting student perceived these external factors to be insignificant in influencing

their decision whether the accounting course is acceptable or not in their learning environment. However, a big number of students perceived financial problems to be an important factor. Finally, results revealed that students are generally still in favour with the assessment and programme structure of the introductory accounting course.

INTRODUCTION

For most students, a decision to choose for their diploma and degree programme could be a critical moment. The reason is the chosen diploma and degree programme in college and university will be fundamental for the remaining life of the students. Also, the introductory accounting courses which are taught in business majors are significantly important in determining the students' both education and postgraduate lives. Geiger and Ogilby (2000) reported the importance of the first accounting course in its ability to present useful accounting information for better decision-making in the business environment. However, they also claimed that the first accounting course would also attract and then finally discouraging individuals from becoming accounting majors.

Previous research demonstrated that age, gender and prior academic achievement in secondary level and college have direct effects on students' approaches to learning and their academic performance and progression in university. Private universities, particularly in Malaysia, made it compulsory for students, herein referred to as non-accounting students to register introductory accounting course in their first- or second-year studies. For them to complete their academic achievement, they must pass their introductory accounting course for graduation purposes. The unsatisfactory success rate in accounting subject reminded the lecturers to think about the possible causes for students' failure. If

these different perceptions can be identified, it may be possible to increase students' chances of success.

Some of the students performed well in this topic despite having no accounting background. Other students, however, experienced difficulties in understanding the basic principles of double entries, and then were unable to properly record ledger entries. The main purpose of the introductory accounting courses is to expose students to basic accounting methods and make them understand how different users, such as investors, creditors, companies, government agencies, etc., use accounting information. If we can examine their perception of these courses, this will indirectly enable the lecturers to instil their acceptance as not to perceive accounting as boring, trivial and rigorous.

Therefore, the paper attempts to highlight a wide range of factors that can influence non-accounting student perception among private institution in Sabah towards introductory accounting course. Then, the paper also aimed to provide a recommendation or ground platform for accounting educators to increase their passing rates. It is in the best interest of the institutions, staff administrators especially the accounting educators to hopefully gain the desired result so that both students and private institution can benefit from teaching and learning implementation. After all, lecturers and academic institutions must find ways to increase student performance and motivate students to get better performance. This paper is to be organized in the following format. The relevant literature review will be discussed in the second section. The next section then describes the method and procedures of research used in this study. In the third section, the discussions and findings will be presented. After that, the final section will include the study limitations, recommendations for future research and acknowledgement.

LITERATURE REVIEW

Accounting knowledge is crucial to both the accounting majors as well as those who are non-accounting majors (Muda, Hussin, Johari, Sapari, & Jamil, 2013). Afterwards, Muda et al., (2013) revealed that the major contributing factors of failure are this subject being a non-preferred course, non-availability of lecturers after class hours, ambiguous questions in the final exam and accommodation problems. Hence, an introductory course to accounting is introduced to other non-accounting disciplines or programmes to equip the students with some fundamental principles of accounting. The introductory course to accounting could come in many forms: accounting principles, business accounting, or fundamentals of management accounting. Research has shown that the students' perception towards the course and their academic achievement are closely associated to the quality of their educational experience (Akenbor & Ibanichuka, 2014; Bobe & Cooper, 2018; Costa, Gomes, Rosa, & Batalhone, 2015; Freeman, Haak, & Wenderoth, 2011; Manganaris & Spathis, 2015). Costa et al. (2015) made a recommendation that the tertiary education institutions should adopt and apply efficient teaching and learning approaches and strategies to ensure the benefits of the students for information reception and knowledge retention especially to improve their academic performance and learning motivation. In addition, students should also be aware of the significance of the course to their education as well as career opportunities to stay motivated in learning.

Geiger and Ogilby (2000) conducted a study to examine and compare students' perception and their effect on the decision to major in accounting between the accounting majors and the non-accounting majors and found that the perceptions towards introductory accounting course from both groups are positive at the beginning of the semester. However, both groups perceived

the course differently towards the end of the semesters as compared to when the semester had just begun. A further investigation of the drastic change of perception towards the course showed that it was due to boredom with the course. Uyar and Gungormus (2011) suggested that ineffective course design and students' insufficient preparation for the courses were among the many reasons why the students performed badly. They also investigated the influential factors on the students' career choice in the accounting field and found that students who perceived the course negatively showed a tendency to be unsuccessful.

Content relevance of the accounting curriculum is another significant factor in influencing the students' performance, as suggested by Osogbe (2010). Perception of those non-accounting majors tend to be more positive if the content shows relevance to their area of expertise. A research conducted by Keller et al. (2006) showed the students who took the introductory accounting course at different universities perceived the course differently especially on the importance of the syllabus components taught during the course of study. Keller et al. (2008) extended his research and found that the degree of significance on the syllabus components varies depending on the students' demographic factors. In most of the universities, the students are required to do a course assessment responding to questions about the syllabus to provide feedback to the institutes for quality control. Therefore, the course or even the instructor could negatively be evaluated if the materials deemed most important to the students were not included as part of the syllabus.

Freeman, Haak, and Wenderoth (2011) also conducted similar research with an exploratory approach on the relevance of course structure, focusing on Introductory Biology, on the performance of the university students in the United States of America. The participants were those who took up biology

or other related disciplines. During the intervention, different teaching strategies were incorporated with aims to reduce the failure rate in the course. These strategies included ungraded active-learning exercises, clicker questions, Socratic lecturing, class notes, summaries, in-class group exercises, reading quizzes and practice exams (Freeman et al., 2011). Their findings showed that (1) a well-designed course structure can increase the success rates in the course and (2) more skilled learners can be produced through the incorporation of active-learning exercises bridging the gap between the underprepared students and those who are well-prepared (Freeman et al., 2011).

On the other hand, the examination structure, according to Akenbor and Ibanichuka (2014), plays no significant role in students' academic achievement in principles of accounting. This finding is supported by Brink (2013), Almer, Jones and Moeckel (1998), Reed and Holley (1989), and Elikai and Baker (1988). Instead, Akenbor and Ibanichuka (2014) claimed that a well-structured and scheduled examination improves the students' academic performance in that said subject. Sunityo-Shauki and Setyaningrum (2006) also proposed that developing a more consistent and standardized assessment measures applicable by all lecturers to avoid bias is a necessity based on their findings showing that the performance index set by the lecturer has a negative impact on the academic performance of the students. In other words, the lecturer tends to treat non-accounting majors more leniently but the opposite towards accounting majors.

Various examination formats should be employed by the instructors to assess their students' academic performance. For example, the Multiple-Choice Questions (MCQs) is a standardized assessment format widely used by lecturers due to its reliability, validity, and ease in scoring (Des et al., 1996). However, there have been some claims that competent students tend to over-interpret the questions

and affect their performance in MCQs (Anbar, 1991). Spiceland et al. (2015) on the other hand, found that there was a statistically significant correlation between students' performance on MCQ and their scores from essay examination.

METHODOLOGY

The non-accounting students from the private institutions constituting universities and colleges had been chosen to be the main sampling. Students in both Diploma and Bachelor of Accounting was excluded because our main purpose was to examine non-accounting students' perception of the subject of introductory accounting. Students who and did enrol introductory accounting course in their previous, including current semester, had participated in this study. The introductory accounting course comprises for example principle of accounting, fundamentals of management accounting and business accounting. Students needed to fulfil and at least obtain a minimum passing grade for the said introductory accounting course, otherwise, they could not graduate on time and hence need to repeat the course until they pass.

Then, the final sample consists of 244 students of which all drawn from 8 different private institutions in Sabah, Malaysia. A set of questionnaires with five-point Likert scale ranging from strongly agree to strongly disagree were distributed and collected regularly during lecture periods. Three statements were tested to address their perception involving programme structure, assessment factor and external factor. The students took approximately 5 to 10 minutes to complete the questionnaire. The completed data will be first entered in Microsoft Excel then transferred to SPSS Version 25. The descriptive (frequency tabulation) were used as a means of preliminary analysis. At the same time, mean and ranking were also adopted to support the analysis. Cooper, Schindler

& Sun (2006) stated that the best method to obtain opinions or perceptions would be a survey approach. Hence, by distributing the questionnaire, their perceptions were gathered easily and in less time.

RESULTS AND DISCUSSION

Sampling

Table 1 reported the distribution of private institution in Sabah. Out of a total of 244 students, the majority were from University College Sabah Foundation (UCSF) with 23.8% and followed by Tunku Abdul Rahman University College (TURC) of 22.1%. A small number of students from Almacrest International College (AMC) also participated in this survey with only 14 students representing 5.7%.

Table 1 Distribution of private institutions in Sabah

Private institution	Frequency	Per cent (%)
Kolej Yayasan Sabah (KYS)	21	8.6
University College Sabah Foundation (UCSF)	58	23.8
Sabah International Dynamic Management College (SIDMA)	43	17.6
Jesselton College	18	7.4
Asian Tourism International College (ATI)	16	6.6
North Borneo University College (NBUC)	20	8.2
Almacrest International College (AMC)	14	5.7
Tunku Abdul Rahman University College (TURC)	54	22.1
Total	244	100.0

Descriptive statistics about the sample was shown in Table 2 below. Malaysian accounted for the highest with 96.7%. On gender composition, 36.9% were male and 63.1% were female. 128 students representing 52.5% were Bumiputera Sabah, then followed by local Malaysian Chinese with 30.7%. The findings recorded a small number of students from the State of Sarawak with 4 students. Next,

51.6% of respondents were students of the second year, whereas students of the first and third year were 34.4% and 13.9% respectively. During the surveyed period, students from the diploma programme become the largest participant representing 91.8% or 224 students, whereas only 8.2% or 20 students belongs to the degree programme.

Table 2 Distribution of nationality, gender, ethnicity, year of studies and level of education

Profile	Item	Frequency	Per cent (%)
Nationality	Malaysia	236	96.7
	China	2	0.8
	Others	6	2.5
Gender	Male	90	36.9
	Female	154	63.1
Ethnicity	Malay	30	12.3
	Chinese	75	30.7
	Bumiputera Sabah	128	52.5
	Bumiputera Sarawak	4	1.6
	Others	7	2.9
Year of studies	First Year	84	34.4
	Second Year	126	51.6
	Third Year	34	13.9
Level of education	Degree	20	8.2
	Diploma	224	91.8

Programme Structure Factor

Preliminary analysis of non-accounting students' perception towards programme structure revealed an interesting result. Table 3 below showed that the consideration to embed financial accounting and management accounting into one single course of business accounting did not affect them with 47.5% of the students did not question the reason of why such combination was important to them. However, this result would be different if the test were conducted to those considered accounting as their core subject, primarily to pure accounting students.

Similarly, the majority of the surveyed students demonstrated neither agree and disagree regarding a load of content and assignment, jargon/ unfamiliar term used in accounting and the appropriateness of topics to be tested. For them, the accounting programme structure was still deemed to be acceptable and reasonable, even for those with no basic accounting knowledge as long as they can understand the theory and concept why accounting was still necessary, such as the importance of accounting information and the basic skills in bookkeeping. On average, only a small number of students with less than 8% perceived to agree and disagree with the programme structure.

Table 3 Descriptive analysis of programme structure factor

Factors	Per cent (%)				
	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree
The topics of financial accounting and management accounting must not be integrated into one subject (i.e. business accounting) in one semester	4.1	23.0	47.5	21.3	4.1
Too much assignment in this accounting subjects	7.4	26.2	37.3	22.1	7
Jargon/ unfamiliar terms used in accounting	2.5	22.1	47.1	23.4	4.9
The coverage/content is too many	3.7	19.3	37.7	34.0	5.3
The topics are inappropriate	4.9	31.6	43.9	16.8	2.9

The mean ranking of programme structure meanwhile was reported in Table 4. Among the five factors which been tested, the top three statements chosen by most respondents were; too many coverages/contents, jargon/ unfamiliar terms used in accounting and combination of financial and management accounting into one single course. Next, the load of assignments and appropriateness of accounting topics become the least contributing factors.

Table 4 Ranking of programme structure factor

Factors	Mean	Rank
The coverage/content is too many	3.18	1
Jargon/ unfamiliar terms used in accounting	3.06	2
Financial accounting and management accounting must not be integrated into one subject (i.e. business accounting) in one semester	2.98	3
Too much assignment in this accounting subjects	2.95	4
The topics are inappropriate	2.81	5

Assessment Factor

In this section, the students were required to provide their feedback regarding the assessment aspects. The type, format, language used, marks given, and time allocated in answering the quizzes, midterm examination and final examination had become the criteria to investigate non-accounting student perception towards the element of assessment in their introductory accounting course.

Table 5 below demonstrated that the assessment which was not in line with the course outcome did not affect with 50.4% of them neither agree or disagree. Similarly,

answering the final examination question within the time limit given also did not affect their perception with 43.9% neither agree and disagree. Most of the time, students were well informed about the time given for the final examination. Hence, they assumed to be well prepared in allocating their time to answer the questions. The same scenario also happened to the allocation of marks in their assessment such as quizzes, assignment, mid-term test and final examination which seems to be acceptable with 47.1% of students were not questioning such criteria. This study in line with research by Akenbor and Ibanichuka's (2014) which also claimed that examination structure has no significant effect on students' achievement in principles of accounting.

However, 30.3% disagree that the lecturer should not test student with multiple choice question format during the mid-term and final examination. Prior to no basic knowledge in accounting, multiple-choice questions were preferable in comparison to the structured question. This was supported by Spiceland et al. (2015) which revealed a statistically significant correlation between students' performance on MCQ and their scores as compared to essay examination. Statistics further indicated that 29.5% disagree with the statement that final examination questions

were not clear and hard to understand. This posited the assumption that instructors were well informed to test student according to the student's level of understanding. Additionally, the assessment to be tested need be matched with their course outcome. Nevertheless, minimum students of less than 4% strongly agree that the language/terms used in the questions were not understandable, the format of exam question did not consistent with the past year exam and exam questions were not clearly structured.

Table 5 Descriptive analysis of assessment factor

Factors	Per cent (%)				
	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree
Assessment not in line with the course outcome	3.7	28.7	50.4	15.2	2.0
The marks in the assessment not fairly allocated (i.e. quiz, assignment, mid-term test and final exam)	6.6	30.7	47.1	12.7	2.9
Not adequate time to answer the final exam question	2.5	22.1	43.9	25.0	6.6
Exam format (mid-term test and final exam) should not in multiple choice question format	13.9	30.3	35.2	18.0	2.5
The questions in the final exam are not clear and hard to understand	4.9	29.5	39.3	21.3	4.9
The language/terms used in the questions are not understandable	7.0	35.2	38.1	17.2	2.0
The exam questions are not consistent with the past exam format	6.1	29.5	42.2	18.9	3.3
The exam questions are not clearly structured	7.4	32.8	39.3	16.8	3.7

Next, the results to rank for assessment factors was presented in Table 6. Top four factors were chosen which consist of no adequate time to answer a final exam question, final exam question was not clear and hard to understand, exam questions were not consistent with the past exam format and assessment were not in line with the course

outcome. In addition, perception towards assessment criteria such as exam questions was not clearly structured, unfair allocation of marks in the assessment, the language/terms used in the questions were not understandable and exam format were the least contributing factors ranked by the non-accounting students in private institutions.

Table 6 Ranking of assessment factor

Factors	Mean	Rank
Does not have adequate time to answer the final exam question	3.11	1
The questions in the final exam are not clear and hard to understand	2.92	2
The exam questions are not consistent with the past exam format	2.84	3
Assessment is not in line with the course outcome	2.83	4
The exam questions are not clearly structured	2.77	5
The marks in the assessment are not fairly allocated (i.e. quiz, assignment, mid-term test and final exam)	2.75	6
The language/terms used in the questions are not understandable	2.71	7
Exam format (mid-term test and final exam) should not in multiple-choice question format	2.65	8

External Factor

Table 7 meanwhile reported the descriptive analysis of non-accounting students perception about an external factor. Majority students at 40% address themselves of not to consider family, facilities, transportation and relationship problems to be greatly important in determining their perception of introductory accounting course. However, a big number of students with a tendency of 37.3% agree that financial problems will be an important factor. This was not surprising seeing that student needs funds in allowing them to keep motivated in pursuing their study, especially to those students comes from poor family background particularly from the rural area.

Table 7 Descriptive analysis of external factor

Factors	Per cent (%)				
	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree
Student having financial problems	1.2	16.8	31.1	37.3	13.1
Student having family problems	5.3	18.9	40.6	27.0	7.8
Facilities for studying are not in good conditions (e.g. lecture hall, LCD Projector, etc.)	4.5	24.2	39.3	25.4	6.1
Transportation in university are not favourable	5.7	16.4	40.6	26.2	10.7
Student having problem in their relationship (e.g. boyfriend, girlfriend)	14.8	20.5	40.6	16.8	7.0

On the other hand, the ranking was highlighted in Table 8. Top three items chosen by respondents were; financial, transportation and family problems. Then, the least contributed factors were facilities, then finally followed by the relationship problems.

Table 8 Ranking of external factor

Factors	Mean	Rank
Students having financial problems	3.43	1
Transportation in the university is not in favourable	3.18	2
Students having family problems	3.12	3
Facilities for studying are not in good conditions (i.e. lecture hall, LCD Projector, etc.)	3.03	4
Students having problems in their relationship (i.e. boyfriend, girlfriend)	2.80	5

CONCLUSION

Our preliminary descriptive findings suggest that the programme structure criteria do not affect their perception of the introductory course of accounting. As for the assessment factor, the time allocated during the final examination, the assessment which is matched to the course outcome and the marks allocated also do not address any impacts against their perceptions. However, a small number of students are strongly agreed that the language/terms used in the questions are not understandable, the examination question format is not consistent with the previous year's examination and exam questions are not clearly structured. Nevertheless, no importance was revealed by external factors of family, facilities, transportation and relationship problems. The non-accounting student perceived these external factors to be insignificant in influencing their decision whether the accounting course is acceptable or not in their learning environment. But, there are a large number of students perceived financial problems as an important factor. Finally, the results revealed that students are still generally in favour of introductory accounting course assessment and programme structure.

Limitation of the Study

This current study has a few limitations. First, it may not reflect the students' real opinion as the method adopted is based solely on the questionnaire being surveyed. To provide more robust and reliable input, another method of primary data collection such as face-to-face interview should be undertaken. In addition, collecting university records from academic departments and lecturers would also be helpful. Second, this study may not represent the perception of the overall student as only three variables of the program structure, assessment and external factor were tested. Another study of other variables such as students' factor, lecturers' factor and learning approach, etc. might be interesting.

Recommendation for Future Research

The potential extension of the current study is to include students from the public institutions for example public universities in Malaysia. Nevertheless, the researcher can further investigate the relationship between academic performance among public and private institution in Malaysia in terms of their achievement in accounting subjects.

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