



Perception on Introductory Accounting Course of Public University in Sabah, Malaysia: An Investigation on Program Structure, Assessment and External Factor

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Abstract: Introductory to Accounting is one of the compulsory courses to be enrolled by non-accounting students in most of higher learning institutions in Malaysia. In trying to increase their passing rate, students pre-conceive accounting to be difficult, unpleasant and unattainable has become a major challenge for accounting educators. This paper aims to examine non-accounting students' perception towards introductory accounting course in Borneo Region, particularly in University of Malaysia Sabah (UMS). UMS is one of two public university in the Island of Borneo in Malaysia. The study focused mainly on aspects of program structure, assessment and external factor. In total, 409 non-accounting students involved in this study. Our preliminary finding suggests that, appropriateness of content in syllabus, load of assignment and the inclusion of both management and financial accounting into one course is perceived to be acceptable. Meanwhile, for the assessment factor, the clarity and level of difficulty to understand the final examination question, time allocated during final examination, assessment to be matched with the course outcome, final examination formats and marks allocated address no impacts against their perceived perceptions. External factors of financial, family, facilities and transportation problems revealed no importance in determining student's perception of introductory accounting course. Students are generally still in favour with the assessment and program structure of introductory accounting course. At the same time, external factor has become insignificant in influencing their decision to perceived accounting course as acceptable or not in their learning environment.

Keywords: *Non-accounting students, program structure's factor, assessment factor, external factor*

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INTRODUCTION

Past 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. Public

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and private universities in Malaysia have made it mandatory for students to enrol accounting as their core faculty courses in their first and second year studies (i.e., business, economics and social science disciplines) herein referred to as non-accounting students. These students have no choice unless to pass their introductory accounting course for their graduation. 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 improve students' chances of success.

Geiger and Ogilby (2000) tabled the importance of the first accounting course in its ability to present useful accounting information in steering to a better decision-making for all business major. However, they also claimed that the first accounting course would also attract or discouraging individuals from becoming accounting majors. Some of the students performed well in this subject even though they do not have any background in accounting. Yet, others students experienced difficulties to understand the basic principles of double entries, then not able to record ledger entries properly. Additionally, it's getting worse for student to grasp the concept of adjustment needed at the end of accounting period after few weeks of lesson. The main purpose of the introductory accounting courses is to exposed students the ways of basic of accounting and have them understand how accounting information are used by various users such as investors, creditors, companies, government agencies, etc. If we are able to examine their perception towards these courses, this indirectly will allow the lecturers to instill student's acceptance as accounting not too rigorous, boring, and trivial.

Hence, the paper attempts to highlight a wide range of factors that can influence non-accounting student perception towards introductory accounting course offered by the Faculty of Business, economics and Accountancy at University Malaysia Sabah. Next, the paper also aimed at providing accounting educators with a recommendation or ground platform to increase their passing rates. It is in the best interest of the university, educator, staff administrator and faculty to hopefully grab the desired result so that both students and universities benefit from the implementation of teaching and learning. After all, lecturers and academic institutions have to find out ways to increase student performance, and to motivate students for the better performance.

This paper is to be organized in the following manner. The second section will discuss the relevant literature review. Then, the next section describes the research method and procedures used in this study. The discussions and findings will be presented in the third section. After that, conclusion, limitations of the study, recommendation for future research and acknowledgement will be in the final section.

LITERATURE REVIEW

The knowledge of accounting is considered essential, not only to students in pure accounting but also to other students whom are non-accounting (Muda, Hussin, Johari, Sapari, & Jamil, 2013). In other disciplines or programmes, an introductory course of accounting is therefore being introduced, for example business accounting, the accounting principles, fundamentals of management accounting etc. Students' academic achievement and perceptions towards the course are closely related to the quality of their educational experience (Akenbor & Ibanichuka, 2014; Attuluri, 2019; Bobe & Cooper, 2018; de Sousa Costa, de Sousa Gomes, Rosa, & Batalhone, 2018; Freeman, Haak, & Wenderoth, 2011; Manganaris & Spathis, 2012; Skoric & Kupresanin, 2018). de Sousa Costa et al. (2018) proposed that tertiary education institutions should adopt strategies that will improve the teaching and learning process for the benefits of the students in terms of academic performance as well as learning motivation. Students should also be made aware of the relevance of the course to their education and career options in order to stay motivated.

Geiger and Ogilby (2000) examined students' perception and their effect on the decision to major in accounting for two different groups of accounting majors and non-accounting majors. They indicated that both groups of students had fairly positive perceptions of the introductory accounting course in the beginning semester. However, at the end of the semester, they discovered that both accounting majors and non-accounting majors had diminished perceptions of the introductory course as compared to the beginning semester. It was later found that the largest perceptual change over the semester was due to the students increased indication of boredom with the course. Uyar, Gungormus, and Kuzey (2011), posited that student lack of preparation to ineffective course design were some of the reason for their poor performance. Then Uyar and Güngörmüş (2011) investigated factors affecting students' career choice in accounting. He found that students who perceive accounting to be difficult have tendency to be unsuccessful, because their perception plays a discouraging role.

Relevance of accounting curriculum contents is another significant influential factor in determining students' performance, as supported by [Osogbe \(2010\)](#) With relevance to the area of expertise of those non-accounting majors, the perception of the students towards accounting course will have a positive review. [Keller Jr, Marcis, and Deck \(2006\)](#) demonstrated that introductory accounting students at different types of universities provide different opinions on the importance of various syllabus components. Similarly, [Keller Jr, Marcis, and Deck \(2008\)](#) extended his research and revealed that the amount of importance given to syllabus components varies by student demographic factors. Course assessment often ask the student to respond to questions about the syllabus. Hence, an instructor's assessment evaluation could be negatively affected if the material considered most important to the student is not included in their syllabus.

Another research conducted on the relevance of course structure towards students' performance by [Freeman et al. \(2011\)](#). Their study focused on Introductory Biology among university students who intended to major in biology or related disciplines in the United States of America. Various teaching strategies were included and used throughout the semester to lower the failure rate in the introductory biology course for majors such as Socratic lecturing, ungraded active-learning exercises, clicker questions, practice exams, class notes summaries, reading quizzes and in-class group exercises ([Freeman et al., 2011](#)). It was found that (1) a highly structured course design can reduce the failure rates in the course and (2) active-learning exercises can produce more skilled learners bridging the gap between poorly prepared students and those who are more well-prepared ([Freeman et al., 2011](#)).

[Akenbor and Ibanichuka \(2014\)](#) found that the examination structure has no significant effect on students' achievement in principles of accounting. Their finding is supported by [Almer, Jones, and Moeckel \(1998\)](#), [Brink \(2013\)](#), [Elikai and Baker \(1988\)](#) and [Reed and Holley \(1989\)](#) of which they claimed that a well-structured and scheduled examination enhances students' performance in the said subject ([Akenbor & Ibanichuka, 2014](#); [Meidrina, Mawaddah, Siahaan, & Widyasari, 2017](#)). [Shauki and Setyaningrum \(2014\)](#) suggested that there is a need to develop a more consistent and standardized assessment measures that can be applied by all lecturers to avoid biasness. This is due to their findings of which the lecturer performance index has a negative influence on students' academic performance. In other words, the lecturer tends to be more lenient to non-accounting majors but stricter towards those who are accounting majors.

Instructors can use various examination formats, each with unique characteristics, to evaluate their students' performance. Multiple-Choice Questions (MCQs) are a common type of assessment due to their reliability, validity, and ease of scoring ([Des & Vu, 1996](#)). There have been some claimed that competent students may perform poorly in MCQs because of their ability to read more into the questions than the examiners intended ([Anbar, 1991](#); [Nedal & Alcoriza, 2018](#)). However, [Spiceland, Spiceland, and Schaeffer III \(2015\)](#) showed that there was a statistically significant overall correlation between student performance on MCQ and essay examination scores.

METHODOLOGY

Non-accounting student from the Faculty of Business, Economics and Accountancy, UMS had been chosen to be the main sampling of the study. UMS was the biggest public university on the island of Borneo with the highest total number of students. Student in Bachelor of Accounting was excluded from this study because our main purpose was to examine non-accounting student perception towards the subject of introductory accounting. Respondents were selected from students enrolled in Business and Economics programme in year one and year two. Interestingly, out of the 493 total number of students registered in BT12203 Business Accounting, a response rate of 83% (409 respondents) was obtained. ([Gay, 1987](#)) recommended a minimum sample size of 10% of the total target population for a descriptive study. The results of this study therefore can be generalized to the total target population of first- and second-year students enrolled in this module, but not beyond this parameter.

Students of BT12203 Business Accounting course was deemed to compulsory enrol the course as part of the core faculty subject. They were considered fulfil faculty's requirement with a minimum passing grade of D, that is minimum marks of 35. Marks below than 35 was considered failed and student need to repeat the course. The sample consist of students in the 2017/2018 academic calendar for the first and second semester. Questionnaires were distributed and administered during lectures, where data was collected on a regular basis. It took approximately 5 to 10 minutes for students to complete the questionnaire. They responded to eighteen statements on a five-point Likert scale ranging from strongly agree to strongly disagree. Next, the completed data will be recorded first on Microsoft Excel sheet and then transferred to SPSS Version 25. For preliminary analysis, the statistical techniques adopted were descriptive statistics (frequency tabulation). Mean and simple ranking were also used to support the findings. In BT12203 Business

Accounting, the study used a survey to obtain data on their perception factors. According to Cooper, Schindler, and Sun (2006), the best approach to obtain opinions or perceptions would be survey method. By distributing questionnaire, their perceptions were gathered easily and in less time.

RESULTS AND DISCUSSION

Demographic Profile

The number of respondents under the respective program was shown in Table 1. Representing business cluster students, majority of the respondents belongs to HE04 Entrepreneurship with an equivalent of 19.8% in total of 81 respondents. This was followed by 17.1% and 15.6% for Planning & Development Economics and Hotel Management Programs respectively. Finance and banking students have the least number of respondents with just 4 students or 1% of the total students enrolled.

Table 1 Number of Student under Each Program

Bachelor	Program	Frequency	Percent (%)
Business	HP08 Tourism Management	61	14.9
	HE06 Finance and Banking	4	1.0
	HE04 Entrepreneurship	81	19.8
	HE08 Hotel Management	64	15.6
Economics	HE05 Planning & Development Economics	70	17.1
	HE07 Financial Economics	59	14.4
	HE11 Human Resource Economics	70	17.1
TOTAL		409	100

Table 2 meanwhile presents the distribution of nationality, gender, ethnicity, tertiary level of education and year of study. The distribution showed that majority students were Malaysian which account for 94.4% of the total population. China students ranked second highest at 5.1%. Female represent 73.8% while male students make up the remaining 26.2% out of total population of 409 respondents, with majority of 48.7% from them belong to a group of local residents from Sabah, also known as Bumiputera Sabahan. Next, Malay and local Chinese student only account for 19.8% and 19.6% respectively.

Table 2 Distribution of Nationality, Gender, Ethnicity, Tertiary Level of Education and Year of Studies

Profile	Frequency	Percent (%)	Profile	Frequency	Percent (%)		
Nationality	Malaysia	386	94.4	Gender	Male	107	26.2
	China	21	5.1		Female	302	73.8
	Others	2	0.5	Year of Studies	First Year	214	52.3
Ethnicity	Malay	81	19.8		Second Year	193	47.2
	Chinese	80	19.6		Third Year	2	0.5
	Indian	12	2.9	Tertiary level of education	Matriculation	89	21.8
	Bumiputera Sabahan	199	48.7		STPM	245	59.9
Bumiputera Sarawakian	17	4.2	Diploma		48	11.7	
Others	20	4.9	Others	27	6.6		

The largest number of students were from the stream of High School Certificate of Education (STPM), which makes up 245 students or 59.9%. The second largest stream was from Matriculation followed by Diploma, which represents 21.8% and 11.7%. Furthermore, 52.3% of respondents were students of the first year, whereas students of the second and third year were 47.2% and 0.5% respectively.

Program Structure Factor

Table 3 below describes the results of our descriptive analysis of the questionnaire that addresses the program structure factor. The table shows that more than 40% of the 409 students surveyed disagree that topics were inappropriate and too much assignment were given for this course. Student perception towards to the appropriateness of accounting topics, in addition to the load of assignment revealed that the teaching and learning of accounting deemed to be acceptable, even for those with no basic accounting knowledge.

Interestingly, majority of students demonstrated neither agree and disagree regarding the statement of content of syllabus and unfamiliar terms/jargon used in accounting. Since their core program are about businesses and economics, 40.3% also appeared to neither agree and disagree that the topics of financial accounting and management accounting must not be integrated into one subject. They assumed that separation of financial and management accounting course into two different courses instead in combination of one single course had no effect to them. However, this result would be different if investigation were carried out to pure accounting students.

Table 3 *Descriptive Analysis of Program Structure Factor*

Factors	Percent (%)				
	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree
The coverage/content is too many	4.6	19.6	38.4	29.8	7.6
The topics are inappropriate	10.3	40.8	36.4	9.8	2.7
Too much assignment in accounting subjects	13.2	46.0	30.1	8.3	2.4
The topics of financial accounting and management accounting must not be integrated into one subject (i.e., business accounting) in one semester	7.6	27.9	40.3	18.1	6.1
Jargon/ unfamiliar terms used in accounting	6.8	22.7	39.1	24.2	7.1

Table 4 meanwhile summarizes their mean ranking. Five factors were tested. Top three items chosen by students were; too many coverage/content, jargon/unfamiliar terms used in accounting and combination of financial and management accounting into one single course. Next, the least contributing factors chosen by students were; appropriateness of accounting topics and load of assignment.

Table 4 *Ranking of Program Structure Factor*

Factors	Mean	Rank
The coverage/content is too many	3.16	1
Jargon/ unfamiliar terms used in accounting	3.02	2
Financial accounting and management accounting must not be integrated into one subject (i.e., business accounting) in one semester	2.87	3
The topics are inappropriate	2.54	4
Too much assignment in accounting subjects	2.41	5

Assessment Factor

In this section, the students were asked to provide an overall picture of how they perceive and sought to address the assessment aspect. The criterion to investigate the assessment aspect is important to examine how student perceive for example the type, format, language used, marks given, and time allocated for all of the assessment tested which comprise quizzes, mid-term examination and final examination for BT12203 Business Accounting. Table 5 below showed that the clarity and level of difficulty to understand the question tested during final examination had no effect with 46% of them neither agree or disagree. Similarly, answering the final examination question within the time limit given also had no effect towards their perception with 39.9% neither agree and disagree. This was in line with the research by [Akenbor and Ibanichuka \(2014\)](#) which also found that examination structure has no significant effect on students' achievement in principles of accounting. Common practice in UMS is to conduct final examination within the limit of 3 hours. Hence, students were assumed to be familiar with the time allocated for the final exam.

However, 40.8% strongly disagree that the lecturer should not test student with MCQs format during mid-term and final examination. Prior to no basic knowledge in accounting, MCQs were preferable in comparison to the structured question. This is also in line with the other core faculty subject in which MCQs has become common format being tested to student, with exception to core program subject. Statistics further indicated that less than 2% of students strongly agree that assessment were not in line with the course outcome, the format of exam question did not consistent with the past year exam, exam question not clearly structured and unfair marks allocation for the assessment.

Table 5 Descriptive Analysis of Assessment Factor

Factors	Percent (%)				
	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree
The questions in the final exam are not clear and hard to understand	6.4	25.9	46.0	18.1	3.7
Does not have adequate time to answer final exam question	4.9	22.7	39.9	25.2	7.3
Exam format (mid-term test & final exam) should not in MCQs format	40.8	26.2	18.6	9.8	4.6
Assessment are not in line with the course outcome	9.8	39.4	44.7	4.9	1.2
The language/terms used in the questions are not understandable	11.2	37.9	28.4	18.6	3.9
The exam questions are not consistent with past exam format	7.3	25.7	56.2	9.5	1.2
The exam questions are not clearly structured	7.8	40.6	39.4	10.5	1.7
The marks in the assessment are not fairly allocated (i.e., quiz, assignment, mid-term test & final exam)	10.3	35.9	44.0	8.6	1.2

Meanwhile, the results to rank for assessment factors were summarized in Table 6. Among the top factors chosen were; no adequate time to answer final exam question, final exam question was not clear and hard to understand, exam questions were not consistent with past exam format and language/terms used in the questions were not understandable. In addition, the students ranked factors for example; exam questions were not clearly structured, unfair allocation of marks in the assessment, assessments were not in line with the course outcome and question should not in MCQs as the least contributing factors of assessment criteria.

Table 6 Ranking of Assessment Factor

Factors	Mean	Rank
Does not have adequate time to answer final exam question	3.07	1
The questions in the final exam are not clear and hard to understand	2.87	2
The exam questions are not consistent with past exam format	2.72	3
The language/terms used in the questions are not understandable	2.66	4
The exam questions are not clearly structured	2.58	5
The marks in the assessment are not fairly allocated (i.e., quiz, assignment, mid-term test & final exam)	2.55	6
Assessment are not in line with the course outcome	2.48	7
Exam format (mid-term test & final exam) should not in MCQs format	2.11	8

External Factor

Nevertheless, Table 7 provide descriptive analysis of student perception in introductory accounting course due to external factor. Many students about 30% neither disagree and agree which did not consider financial, family, facilities and transportation problems to be great important in determining their perception of introductory accounting course. However, most student with 32.5% strongly disagree with the statement that having an affair or relationship while studying will affect their perception, hence their performance in this course.

Table 7 Ranking of Assessment Factor

Factors	Percent (%)				
	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree
Student having financial problems	6.6	18.6	30.6	34.2	10
Student having family problems	10.8	25.7	33.0	25.7	4.9
Facilities for studying are not in good conditions (i.e., lecture hall, LCD Projector, etc.)	8.6	38.9	33.0	15.4	4.2
Transportation in university are unfavorable	8.3	28.9	29.3	24.2	9.3
Student having problem in their relationship (i.e., boyfriend, girlfriend)	32.5	27.6	29.6	7.8	2.4

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

Table 8 Ranking of External Factor

Factors	Mean	Rank
Student having financial problems	3.22	1
Transportation in university are not in favourable	2.97	2
Student having family problems	2.88	3
Facilities for studying are not in good conditions (i.e., lecture hall, LCD Projector, etc.)		4
Student having problem in their relationship (i.e., boyfriend, girlfriend)	2.20	5

CONCLUSION

Preliminary findings indicated that non-accounting students showed favour towards the program structure of introductory accounting course. Important aspects such as the appropriateness of content in syllabus, load of assignment and the inclusion of both management and financial accounting into one course was perceived to be acceptable. They showed no major concern yet considered this as acceptable. Meanwhile, for the assessment factor, the clarity and level of difficulty to understand the final examination question, time allocated during final examination, assessment to be matched with the course outcome, final examination formats and marks allocated address no impacts against their perceived perceptions. Finally, investigation towards external factors also revealed financial, family, facilities and transportation problems to be not important. Therefore, our findings showed that the non-accounting students were generally still in favour with the assessment and program structure of introductory accounting course. At the same time, external factor become insignificant in influencing their decision to perceived accounting course as acceptable or not in their learning environment.

LIMITATIONS OF STUDY

There are limitations in this current study. First, it may not reflect the real opinion of students since method adopted is solely based on surveyed questionnaire. Another method of primary data collection such as face to face interview should be undertaken to provide more robust and reliable input. Besides, the collection of university records obtained from academic department and lecturers would be helpful. Secondly, this study may also not represent the overall student's perception because only three variables of program structure, assessment and external factor were tested. Another investigation of other variables such as students learning approach, lecturer's effort and efficiency, etc. could be interesting.

RECOMMENDATION FOR FUTURE RESEARCH

The possible extension of the current study is to include students from private institution. Nevertheless, comparison among student's perception between public and private institution towards introductory accounting course will be another interesting topic to focus on. Besides, 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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