

THE PRELIMINARY STUDY: CONTRIBUTION OF TEACHING APPROACHES IN ENHANCING THE PERFORMANCE OF ACCOUNTING STUDENTS DURING THE PROGRAM AND AT WORK

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The purpose of this study is to investigate the teaching approaches used in the class room training of the accounting students in the selected university in Malaysia. The study also will look into the effectiveness of mixed teaching and normal teaching approaches used in the class room training of the accounting students. The contributions of these two teaching approaches will be examined in order to identify the skills required by Malaysian Institute of Accountants and as highlighted in the literature. The respondents of study will be among UiTM Shah Alam final year accounting students. Prior to the study permission will be obtained from Universiti Teknologi MARA (UiTM). The method of the study will be both qualitative and quantitative which includes questionnaire survey and interview from the focused and control group. The questionnaire will be used to investigate the contribution of the two groups on the development of students' generic competencies. This study is based on Fortin and Legault's (2010) framework but with a control group and an assessment of students' perceptions on certain individual components. It is expected that the group which receive the mixed teaching approach will enhance their generic skills and competencies. It is also expected that the mixed teaching approach is a better teaching method to develop skills and competencies of accounting students. This study is within the 100 selected sample but the findings of the study will be beneficial to many parties especially to the Ministry of Higher Education Institutions (MOHE), Malaysian Institute of Accountants (MIA) and to other international of higher education institutions.

Keywords: Teaching approaches, Mixed teaching, Normal teaching and student performance.

Introduction

Globalisation has changed the equitable and technological surroundings in which businesses operate, and this in turn has resulted in new prospects of accounting profession. To meet the needs of the industries, academics and accounting professionals electioneered for the reform of accounting education (AECC, 1990, Albrecht and Sacks, 2000, AAA, 1986 and Arthur Andersen & Co., et al., 1989).

For accounting educationalists, however, there are challenges in educating students as can be seen from the criticisms leveled at them (e.g. Bedford, Committee, 1986; Siegel and Sorenson, 1994; AICPA, 2000; Woolfe, 1998). Accordingly professional accounting bodies began examining their candidates using a competency based approach (AICPA, 1999; CICA, 2001 for example). In Malaysia, the ineffectiveness of the present accounting curriculum of the local higher institutions was also being highlighted by Mara *et. al.*, 2007. In understanding the concern, the Malaysian Ministry of Higher Education initiated a review of the accounting curriculum in collaboration with the Malaysian Institute Of Accountants, and a new curriculum was implemented in the higher institutions.

In higher learning worldwide, graduates' attributes are recognised as a critical outcome of a modern university education. This is principally applicable in the discipline of accounting in the context of professional accreditation necessities, criteria defined in programme principles (ALTC, 2010) and the profession agenda of the central government. The attention in this topic is that many universities are speciously weakening to adequately equip their alumnae with the generic skills required for the workplace (e.g. Barac, 2009; De Lange, Jackling & Gut, 2006; Kavanagh & Drennan, 2008). Recent literature in the field is littered with appeals to integrate more skills development chances in accountancy curricula (e.g. Stainbank, 2010; De Villiers, 2010; Montaña, Cardoso & Joyce, 2004; Wessels, 2008).

This study suggests looking into the teaching approaches used in the training of the accounting students in the class room. It will look into the effectiveness of mixed teaching and normal teaching approaches. The charities of the teaching approaches will be investigated for skills required by Malaysian Institute of Accountants and the literature. The rationality of the survey findings will be challenged by administering the same questionnaire once again to the students after they start working in the industries. The students' field supervisors will be asked to verify the students' competency levels.

The study will be conducted as follows. Permission will be applied from Universiti Teknologi MARA (UiTM) Shah Alam, Selangor before the study can be conducted. After permission has been granted, two sets of 100 students – focus group, and control group - will be formed. A questionnaire will be used to investigate the involvement of the two groups on the development of students' generic competencies. It is expected that the group which receive the mixed teaching approach will enhance their generic skills and the the mixed teaching approach is a better teaching method to develop accounting students' competency skills.

The objectives of the study are as follows:

1. To evaluate teaching approaches and to review students' and employers' perceptions of the teaching approaches' effectiveness in developing professional generic skills.
2. To assess and compare the performance of the students in the focus and control group.
3. To recommend the teaching approach to higher institutions that train future accountants.

Research Background Including Hypothesis /Research Questions and Literature Reviews

There are many literature on competencies and skills (Bedford, Committee, 1986; Siegel and Sorenson, 1994; Woolfe, 1998) that have been discussed widely since the 1980's. The major factor underpinning this debate is the dynamism of the business environments and conditions in which accountants operate. In addition, there is a lack of awareness among accounting educational institutions on current and future needs. There is a belief that the current accounting program is inadequate to meet the present and

expected needs of the profession (e.g. Doost, 1999; Reinstein and Bayou, 1997; Palmer, *et al* 2004; Ahmed, 2003; Mara Ridhuan *et al* 2007).

Deppe *et al.* (1991) did a research on 27 competencies among some 873 practising accountants in the USA. The results indicated that a majority of competencies had been developed in post college employment. The undergraduate respondents indicated that 19 of the 27 competencies (70%) had been developed to the greatest degree during their post-college employment experience. Likewise postgraduate respondents indicated that 15 of the 27 competencies (56%) had been developed during post-college employment. Interestingly, the only competency developed in the college was knowledge in the fundamental of accounting, auditing and tax. These results were consistent with discussions on the state of accounting education by Bedford Committee (1986) and Big Eight White Paper (1989). They pointed out that accounting programs were only and heavily oriented towards the development of accounting technical skills.

The Institute of Management Accountants and Financial Executives Institute sponsored a study by Gary Siegel and Sorenson. The purpose of the study was to determine and explore the educational needs of entry-level accountants from the point of view of American corporations. The outcomes showed that American corporations believed that universities had not adequately prepared the graduates for entry-level work in accounting. There was a widespread belief among the American corporations that entry-level accountants were lacking in practical experience, little understanding of how the real world worked, poor communication skills and inadequate IT skills (Siegel and Sorenson, 1994).

Montano *et al.* (2001) circulated 950 questionnaires to the Chartered Institute of Management Accountants (CIMA) employers in the UK based organisation. The study indicated that the employers thought that: a) professional bodies and universities should pay attention to workplace requirements when designing new syllabi; b) the development of vocational skills should be integrated into all subject areas in the accounting curriculum; and c) the development of vocational skills was the responsibility of professional bodies and universities.

The most important skills agreeing to the CIMA employers were written communication skills, pressure and time management, and the aptitude to work as a team. Montano *et al.* (2001) found that accounting graduates exhibited low levels of capabilities in communication skills, organising and task delegating, integrating multidisciplinary knowledge to solve problems, scheduling workloads to meet conflicting demands and unexpected requirements. The study concluded there was a need to reform the accounting education to reduce these holes or gaps.

Ahmed (2003) studied on the level of information technology and information system expertise included in accounting curriculum. Attitudes and information were obtained from accounting educators listed in British Accounting Review Research Register. He found that the accounting syllabus did not equip the students with sufficient IT/IS skills beyond graduation. He concluded that accounting curriculum should integrate IT/IS into the curriculum, providing students with the knowledge and skills required by graduates upon entering occupations. The emphasis should be on the application of IT rather than on traditional computer science.

Aly and Islam (2003) did a study on communication skills. They used 24 items in Personal Report of Communication Apprehension (PRCA) to test whether the accounting programme had contributed to the communication skills. A total of 334 students were divided into 2 groups: first year students (entering group); and final year students (exiting group). There were 3 different context in PRCA namely i) dyadic; ii) small groups; iii) classrooms or meetings, and iv) public speaking. The results suggested that there was no significant difference between the groups.

Mara Ridhuan *et al* (2007) did a study on competencies in the workplace and the level of emphasis during respondents' university studying. In this study, 1,300 questionnaires were distributed to chartered accountants who were graduates of seven state-run universities. The respondents were asked thirteen competencies skills, which were communication skills, decision-making skills, leadership development, continuous improvement skills, professionalism, information development and distribution skills, knowledge in planning and budgeting, management control system, interpreting and analyzing financial

statements, knowledge in accounting, auditing and taxation. The study found that there were large gaps between the level of importance of work-place competencies and the level of emphasis at the university.

These studies designated that accounting education failed to develop the students' generic skills, which were important elements in the workplace.

There are many approaches and methods to teach accounting students for competencies and generic skills. Bonner (1999) proposed active pedagogy to teach accounting knowledge, communications or team work skills. Active learning can be done through case studies, problem-based learning, individual, and cooperative and experiential learning.

The case studies help the students to comprehend the practical scenarios and problems. They inspire the students to interact through group work, discussion and self-expression, and motivate them to be actively involved in the learning process that uses their analytical skills, considers complex problems with multiple acceptable solutions from several perspectives and uses judgment to uncertain situations (Boyce et al., 2001).

The case study method recovers the understanding of the subject matter through developing problem-solving, teamwork skills (Arquero Montano et al., 2004), and enhanced intellectual, interpersonal and communication skills as noted by the students (Arquero Montano et al., 2004; Ballantine and McCourt Larres, 2004; Hassal et al., 1998; Sawyer et al., 2000; Stout, 1996; Weil et al., 2001; Weil et al., 2004).

Problem-based learning (PBL) can help students obtain knowledge (Milne and McConnell, 2001). This is achieved by the students using their analytical skills through problem solvings, conducting investigations, and disseminating knowledge to group members. As PBL emphasises self-directed learning, the students' life-long cognitive ability can be promoted.

Ravenscroft et al (1999, p. 163) defined cooperative learning as "those learning approaches in which peer communication plays a significant role, but content and construction of knowledge are primarily determined and driven by the faculty member". As students are actively involved from summarising reading assignments to completing problem assignments and giving class presentation, the cooperative learning method contributes to deeper learning. Students in this learning method outperformed their peers in examinations (Ciccotello et al., 1997; Dillard-Eggers and Wooten, 2003; Etter et al., 2000; Hite, 1996; Hwang et al., 2005 and 2008; Ravenscroft et al., 1995).

Joining PBL and case study method with role play, class discussions, student presentations, and cooperative learning can be an effective way to develop generic skills in oral communication, analytical skills, critical thinking, and listening skills (Arquero Montano et al., 2004; Boyce et al., 2001).

Experiential learning is facing real world tasks through course activities, and may take the forms of simulations, videos, guest speakers, role play and also reality-based cases. "... cases and simulations require students to assimilate unstructured information and use multiple sources of data to define, analyse, and solve business problems ... [and they] prepare them for professional practice" (Green and Calderon, 2005). It improves performance and skills alike, and its "action-oriented learning tasks do impact on the extent to which lifelong learning attributes are developed" (Adler and Milne, 1997, p. 210).

Fortin and Legault (2010) used a questionnaire-based study to ask students' perceptions on a mixed teaching approach. The Université du Québec é Trois-Rivières (Canada) started Vire, Tuelle & Associates (VTA), and a mock accounting firm, which employed mixed teaching approach to prepare students for chartered accountant's examination. It was found that this method had enhanced the development/improvement of all 32 generic competencies studied. However, their study has some limitations. First, comparison with other students in the University could not be made because the mock firm was a compulsory part of the chartered accountant curriculum. Second, the sample size was small. Third, as the usefulness of a mixed teaching approach was globally known, it was difficult to identify any specific method to enhance individual competencies.

This study proposes to replica the study done by Fortin and Legault (2010) but with a control group, and a valuation of students' perceptions on certain individual components.

Methodology

After all essential consents are obtained; the final semester 100 accounting students from Faculty of Accounting, Universiti Teknologi MARA (UiTM) Shah Alam, Selangor to be involved in this study will be identified. The students will be divided into a focus group and a control group. For each group, the 50 students will be randomly selected and will be assisted by the Accounting Programme Co-ordinators or Leaders of Universiti Teknologi MARA (UiTM) Shah Alam, Selangor. A 32 (thirty two) generic and professional skills / competencies questionnaire-based study to ask students' and supervisors' perceptions on a mixed teaching approach.

The focus group students will involvement the professional life of a professional accountant working in a public accounting firm. During this part of the study, these students will forego the "normal learning" that they have experienced before. Early in the study, the students are given a handbook describing the firm's mission, values, market, organisational chart, operational rules, a statement of compliance, as well as policies on ethical conduct. The control group, on the other hand, will follow the normal learning approach.

Once the assemblage of the students are done with, a questionnaire which contained questions on competency skills required by Malaysian Institute of Accountants (MIA) and questions from the literature will be pretested to the two groups. Once the questionnaire is finalised, it will contain the contribution of the focus group activities to the development of generic skills / professional skills followed by a question asking which competency skills that they benefited the most from the activities. The first part of the questionnaire will solicit demographic information on gender, age, cumulative average grade, and accounting work experience if any before their enrolment in the accounting package including duration in months. A covering letter will clarify the objectives of the study, its voluntary and anonymous nature, and the data will be analysed in aggregate form. The students will be required to sign a consent letter.

The two groups will be given the questionnaires towards the end of the study. They will also be given the same questionnaire when they start working. The aim is to determine whether the students' perceptions of the contribution of the focus group activities have changed. In addition, the students will be able to assess better the effect of the focus group activities on their professional development. Their office supervisors will also be requested to answer separate questions on the competency of their "trainees". The questionnaire for the supervisors will include a covering letter explaining the purposes of the study and the voluntary and unidentified nature of their participation. The supervisors will be asked to rate the students' competency level on a 5 (five)-point Likert scale (unsatisfactory, satisfactory, good, very good, and excellent).

The pilot study almost always provides enough data for the researcher to decide whether to go ahead with the main study (Miles D. Woken, 1975). These problems may include: Questions that respondents do not understand and ambiguous questions. Appropriate cases for pilot testing should be at least 10% from the sample size Chisnal (1992). A 30 - 100 samples are adequate and cover subgroup in survey (Smith, 2005)

A bilingual expert that thoroughly check back to back (translated from English to Bahasa Malaysia) is employed and been widely used in research area (Craig & Douglas, 2000). Aiman-Smith and Markham (2004) indicate that a 5 point Likert scale works well to get respondents scale ranging from considerably below average to considerably above average.

The Benefits/Significant of the Study Are as Folows

1. Healthier teaching approach can be developed to improve the generic skills of accounting students.
2. Paper (s) for conference(s) and publication(s) in refereed journal(s)

3. The study is important as it will provide a number of important empirical and managerial contributions. The empirical testing of the relationship between each dimension of teaching approaches and the performance of accounting students.
4. Managerial contributions will be the insights that could be offered to Universiti Teknologi MARA (UiTM) and Malaysian Ministry of Higher Education (MOHE) in facing the challenges in serving the needs of the people in Malaysia and consequently lead towards their constructive performance.
5. The contributions of the teaching approaches will be investigated for skills required by Malaysian Institute of Accountants and the literature.

This study proposes to look into the teaching approaches used in the training of the accounting students in the class room. It will look into the effectiveness of mixed teaching and normal teaching approaches.

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