

Empirical Evidence on Examining the Performance of Accounting Major



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TAJUK PROJEK : EMPIRICAL EVIDENCE ON EXAMINING THE PERFORMANCE OF ACCOUNTING MAJOR

Dengan segala hormatnya perkara di atas adalah dirujuk.

Dengan sukacitanya, Institut Pengurusan Penyelidikan (RMI) mengucapkan tahniah kepada puan kerana telah berjaya ditawarkan Geran Dana Kecemerlangan bagi projek penyelidikan tersebut tertakluk kepada syarat-syarat dalam lampiran.

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“SELAMAT MENJALANKAN PENYELIDIKAN DENGAN JAYANYA”

Yang benar

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5. Report

5.1 Proposed Executive Summary

Students' performance in Costing 1 (MAF220) had been fluctuating. The failure rate frequently exceed the required standard of the Faculty of Accountancy where the failure rate should be less than 20%. Thus, a study was carried out to explore the characteristics of students taking up Costing 1 (MAF220) at UiTM (Perlis). Questionnaires were distributed to final year students of April 2010. Attributes set in the questionnaire were based on the previous researches whom had associated personal attribute, intention, prior exposure, disruption and gender differences for the cause of variation in students' performance. This study has found that students' performances and attributes influence their intention to further their study in cost-related studies (CIMA). Further study should look into how significant the attributes could influence the performance of students in MAF220 and thus, could teacher-centred or student-centred learning be implemented.

5.2 Enhanced Executive Summary

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5.3 Introduction

This research investigates factors affecting the performance of accounting students in Costing 1 (MAF220) at Universiti Teknologi MARA (Perlis). The failure rates for students of Diploma in Accountancy (DIA) and Diploma in Accounting Information System (DAIS) for examinations April 2008, Nov 2008, April 2009 and Nov 2009 in Costing 1 were 33% : 55.6%; 18% : 55%; 41% : 38.5% and 13% : 7.1% respectively. DIA students perform better than DAIS students in Costing 1. Nevertheless, it is still disheartening especially when the Faculty of Accountancy is trying to meet its own standard; failure rate not to be more than 20%. Thus, there is a need to reduce the percentage of failures among students in costing subject. A good understanding of factors that influence the failures is necessary in order to improve students' performance in costing subject. Lecturers would also be alert of the contributing factors and thus, caution them to develop more appropriate and effective teaching strategies.

Costing (or cost accounting) is an expanded phase of financial accounting of a business. Costing becomes important with increase complexity of business and changes in industry, trade and commerce. Costing helps managers understand the costs of running a business and improves the efficiency and effectiveness of operations. Invariably, costing furnishes managers (and others) with timely and relevant cost-based performance information to allow for continuous improvement in delivering outputs and outcomes to stakeholders. Thus, UiTM students who are taking accounting programme are equipped with the knowledge of costing.

Costing subject is a core unit for the Diploma in Accountancy (DIA) and Diploma in Accounting Information System (DAIS). Students are to sit for this course (subject) during semester 3 (DIA) and semester 5 (DAIS). The course introduces the basic concepts, terminologies, principles and methods of costing at operational level. This includes introduction of cost elements, marginal (variable) costing and absorption costing and basic costing methods in arriving at the cost of products produced. The primary objective of the course is to develop a strong foundation in cost accounting to ease learners' transition into cost and management accounting. The course is conducted through a formal 2-hours lecture and 2-hours tutorial. Students are assessed by internal assessment (consisting two tests and