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THE STUDENTS' PERCEPTIONS
ON THE FACTORS THAT
MOTIVATE THEM TO PARTICIPATE
IN ACCOUNTING CLASS

FOTOSTAT TIDAK DIBENARKAN

AHMAD DAUD MARSAM

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PERPUSTAKAAN TUN ABDUL RAZAK
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SHAH ALAM

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ABSTRACT

This study presents and discusses the teaching methods that might contribute in motivating students to participate in accounting class. Extensive literature on different teaching methods had been reviewed. However, for the purpose of the study, only four teaching methods are considered: problem solving, question and answer session, feedback and group work.

The objectives of the study are: to determine the students' perceptions towards the different teaching methods; to examine the perceptions of the male and female students; and to determine the perceptions of DIA students of Part 1, Part 3 and Part 6 on the various teaching methods.

The study was conducted by distributing questionnaires to Diploma in Accountancy students at Universiti Teknologi MARA, Shah Alam.

It is found that the students perceived as very important for the lecturer to explain in various techniques on area that they find difficulty to understand and to demonstrate the step in solving problem, which is consistent with previous study. However, the findings show that these students are reluctant to make comment in expressing their understanding on the topic taught which is inconsistent with the previous study. Further analysis conducted shows that there is no significant difference between gender and among students from different parts towards their perception on the teaching methods that motivate their class participation.

This study provides an indication; it is not an ultimatum that the lecturer need to follow. Also, the study believes that the lecturer should put more focus on two way communication with the students and be more concern on the academic development of the students.

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CHAPTER ONE

INTRODUCTION

1.1 OVERVIEW

In 1990 the Accounting Education Change Commission (AECC) of the United States of America has publicized a statement concerning the instructional methods of teaching. The statement has stressed for the accounting educator to move away from a purely lecture format where the students are simply the passive recipients of information to the teaching methods that encourage active learning (AECC 1990). The Commission suggested that the students learn best by becoming active participants in the learning process such as working in groups on unstructured problems. In 1992 the Commission issued another statement regarding instructional methods where the accounting educators should put priority on both their interaction with students and among students (AECC, 1992).

Whenever a student participates actively in class, it is believed that the student would gain some knowledge on the subject matter (Cunningham, 1999). Cunningham believed that whenever an accounting student actively participate in class, he should gain some knowledge on the role of accounting in the business world when he leaves his class on that particular day, or when he completed his study.

Being an active participant in class is important for the students since they can exercise both their written and oral communication skills and also enable them to express their understanding on the topic.

Several studies such as by Aimer et. al. (1998), Persons (1998), Becker and Watts (1996) and several others have shown that class participation has benefited the students and the lecturer in delivering and receiving knowledge. The teaching and