

**FIRST SEMESTER FINANCIAL ACCOUNTING COURSE: SOME
DETERMINANTS OF STUDENTS PERFORMANCE**

BY

CHE KHALIL BIN HASSAN

(STUDENT NO : 977385H)

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ABSTRACT

Considerable research has been conducted into the relation between previous academic performance, exposure to high school education in related courses and gender and their subsequent performance in the first year university-level accounting. This study develops a model to explain the relationship between some of the factors that have been identified in previous studies and the performance in the first semester financial accounting course. The subjects of study are 218 students of a Malaysian institute of higher learning. Using Bivariate Correlation Analysis and Stepwise Regression Analysis, three variables that are significantly and positively correlated to the performance have been identified. They includes previous exposure to high school Accounting, and performance in Modern Mathematics and English.

CHAPTER 1

INTRODUCTION

1.0 GENERAL

Malaysia is working towards achieving Vision 2020 where the country hopes to join the ranks of developed nations. The vision is being coordinated in all aspects of the economy. Accountants play a significant role in all aspects of business activities. The need for accountants is expected to increase in line with the rate of growth and industrial development. Malaysia, therefore have to produce more accountants to meet the increase in demand as a result of the said growth and rapid development. By the year 2020, it has been estimated that Malaysia is in dire need of at least 50,000 accountants. Furthermore, in 1994, it was reported that the ratio of accountants to the total population in Malaysia is 3 accountants for every 10,000 people, which is comparatively lower than the ratio of 1 to 500 in Australia or Singapore.