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A CASE STUDY ON THE PERFORMANCE OF BACHELOR OF ACCOUNTANCY (HONS) STUDENTS OF UiTM KAMPUS ARAU: THE EFFECTS OF GENDER, PAST PERFORMANCE AND CAMPUS ORIGIN

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ABSTRACT

A research was carried out on the effects of gender, past performance and campus origin on the performance of Bachelor of Accountancy (Hons) students of UiTM Kampus Arau. The students were those of the 1997, 1998 and 1999 intakes who would have graduated in the year 1999, 2000 and 2001 respectively. Using the independent sample test, correlation, regression and ANOVA, the researchers found that past performance greatly influences the present performance of the bachelor degree students. Students who scored a good grade at diploma level would continue to perform well at the degree level. However, gender and campus origin are not significant in explaining the present performance of these students. These results varied with some other research, which proved otherwise. (Examples Mutchler and Williams, 1987; Borde, 1998; Tyson, 1989). Nevertheless, there is a need for the Faculty of Accountancy to consider the research results in developing enrolment policies for the bachelor programme and in fulfilling a request made by students for a transfer from one campus to another.

INTRODUCTION

UiTM Kampus Arau began officially on 5 July, 1974. Up to November 2001, UiTM Kampus Arau has offered 17 programmes at either the Diploma or Bachelor (Hons) level. The Bachelor of Accountancy programme (BAcc), which is a recognised professional degree programme, was introduced at UiTM Kampus Arau in January 1997. This full-time programme requires the students to complete their studies in two years.

The BAcc students are mostly from the DIA graduates of UiTM. The entry requirement for this programme is a Diploma in Accountancy from UiTM or other recognized institutions of higher learning with a minimum Cumulative Grade Point Average (CGPA) of 2.50. A candidate with a CGPA of below 2.50 will have to be interviewed by an academic panel selected by the faculty. A non-accounting Diploma holder may be considered for the Bachelor programme if he or she has attained a CGPA of at least 3.50. If a candidate does not fulfil the requirements, he or she must undertake a few pre-requisite courses.

UiTM has its own standard requirement whereby students are required by the Faculty of Accountancy to pass all the core accountancy courses with at least a grade "C" before taking the next course. Most male and female students scored a CGPA of 2.5 and above at diploma or bachelor level.

It would be very helpful to both the students and the faculty to identify the determinants and the factors which affect their performance. In general, it was found that female students do better than male students in overall course performance ***(Mutchler and Williams, 1987; Tyson, 1989).*** Accounting educators need to understand the effect of gender differences on learning outcomes so that they can educate both genders effectively and ensure that both are given the best opportunity to achieve their personal goals through their academic experience.

Dockweiler and Willis (1984) found that GPA was the best predictor of the subsequent academic performance of 400 University of Missouri undergraduate accounting students. This finding is supported by ***Hicks and Richardson, (1984);*** GPA in prior coursework has been used to explain the current academic performance ***(Ingram and Petersen, 1987).***

Borde (1998) indicated that students who were from a community college tend to perform less well, as compared to other students. This suggests systematic differences between transfer and non-transfer students. Thus, further research is needed to examine some of those inconsistencies.

OBJECTIVE OF THE STUDY

The objective of this research is to study the relationship between the present performance of Bachelor of Accountancy (Hons) students of UiTM Kampus Arau with gender, past performance and campus of origin and whether the differences affect the performance of the students.

PROBLEM STATEMENTS

This research attempts to answer the following questions:

1. Is there a significant difference between the present performance of male and female Bachelor of Accounting (Hons) [BAcc] students? (**Gender**)
2. Is there a significant difference between the performance of Perlis and non-Perlis accounting students? (**Campus Origin**)
3. Is there a significant relationship between the BAcc students' past performance and their present performance? (**Past and Present Performance**)
4. Do the three factors- gender, campus origin, and past performance at the Diploma level explain the changes in the present performance at Bachelor level?

THEORETICAL FRAMEWORK

Based on literature review, the researchers believe that there is no significant relationship between the students' gender and their present performance in the accounting programme in UiTM Kampus Arau. Students who obtained a good score at the Diploma level will be able to perform better at the degree level. Thus, past performance is predicted to be positively associated with a student's future performance. The higher the past CGPAD of students, the higher the probability that the students will get a high score in their CGPAB. The researchers also expect that campus origin is not significantly related to the students' present performance in studies, and there will be no difference in academic performance between non-transfer and transfer students. **Thus the researchers hypothesized that:**

HO_1: Irrespective of the level of performance, there is no significant difference between the performance of male and female students.

HO_2: Irrespective of the level of performance, there is no significant difference between the performance of Perlis and non-Perlis students.

HO_3: There is no significant correlation between performance at Diploma level and performance at Bachelor level.

HO_4: The three independent variables of Diploma CGPA, gender and students' campus origin will not significantly explain the students' present performance at Bachelor level.

The researchers were of the opinion that there is a relationship between the variables, and thus the overall hypothesis is to test whether

$$CGPAB = X + X_1GENDER + X_2CGPAD + X_3CAMPUS$$

where

X = constant
CGPA = Cumulative Grade Point Average
CGPAB = CGPA (final semester) of Bachelor in Accountancy (Hons) students
CGPAD = CGPA (final semester) of the same BAcc students at diploma level.
GENDER = male or female students
CAMPUS = the various former campuses that the students may come from before undergoing the BAcc programme.

RESEARCH METHODOLOGY

The dependent variable is the present performance of BAcc students and the independent variables are gender, past performance and campus origin. Information from students' personal files that was obtained from the Academic Affairs Office was the major source of information for the variables under study. Telephone interviews were used as primary source data only if the information in the students' files was not available. Irrespective of performances at Diploma or Bachelor level, students' performances were categorized as per UiTM standard for the BAcc programme, that is, 1st Class (CGPA 3.50 – 4.00); 2nd Class Upper (CGPA 3.00 – 3.50); 2nd Class Lower (CGPA 2.20 – 2.99); and 3rd Class (CGPA 2.00 – 2.19). The focus was on the 1997, 1998 and 1999 intake of BAcc students. The BAcc students who did their Diploma study at UiTM Kampus Arau were put into the "Perlis" group. Other students who did their Diploma study at other campuses and /or other higher learning institutions were grouped together as "OTHERS."

Regardless of the campus origin, the students were assumed to receive the same education from qualified UiTM lecturers. The lecturers were to follow the syllabi and scheme of work dictated by the Faculty of Accountancy, UiTM Shah Alam. This research did not take into consideration factors such as culture and environment differences, motivational effect, learning styles, teaching styles and the degree of adjustability of the students towards the environment change.

DATA ANALYSIS AND FINDINGS

The results for each hypothesis were as follows.

Table I-1 below shows that there is no significant difference between the performance of the female students and the male students at bachelor level. The CGPA mean is almost the same. The average CGPAB of female students was 2.65 compared to the CGPAB of male students which is 2.66; a difference of only 0.01. The deviation from the mean is larger for the male students compared to the female students. The deviation from the mean for female BAcc students is 0.30 compared to the male students which is 0.35.

Further analysis shows that the significant 2-tailed probability ($p=0.783$) is greater than $\alpha=0.05$. Thus, there is **no evidence to reject the hypothesis $H0_1$**. Therefore, at $\alpha= 0.05$, the researchers **accept the null hypothesis $H0_1$**. This is somewhat not congruent with the general belief that female students perform better at universities (***Buckless et.al., 1991; Tyson, 1989***)

Table I-1: Performance Comparison by Gender: Independent Sample Test

Performance	Gender	N	Mean	Std Deviation	t	Sig (2-tailed)
CGPAB Bachelor	Female	134	2.6482	.2973	-.276	.783
	Male	105	2.6599	.3463		

The researchers also **accept the null hypothesis HO_2** because Table I-2 below shows that the probability from the significant 2-tailed test (p=0.738) is greater than α=0.05 . There is also no evidence to reject the null hypothesis HO_2. The average grade of BAcc students from UiTM Perlis was CGPA 2.65 compared to those from other campuses with a CGPA of 2.66. The difference is only 0.01. The deviation from the mean is 0.34 for BAcc students from UiTM Perlis compared to 0.30 for those from other campuses; a difference of 0.04 in favour of those from UiTM Perlis.

Table I-2: Performance Comparison by Campus Origin: Independent Sample Test

Performance	Campus Origin	N	Mean	Std Deviation	Mean Difference	t	Sig. (2-tailed)
CGPA Bachelor	Perlis	116	2.6462	.3393	-0.0139	-.335	.738
	Others	123	2.6601	.3001			

Using the Pearson Moment Correlation, the results in Table I-3 below shows that there is a significant difference between the present performance of the BAcc students in relation to their past performance. The correlation is positive (R=0.564) but moderate or not significant enough to be acceptable. Therefore, the researchers **reject the null hypothesis HO_3** This result was expected as many studies in the past shows that past performance reflects the present performance of students (***Buckless et.al.,1991).***

Table I-3: Correlation Between Present Performance and Past Performance of Respondents

		CGPAB	CGPAD
CGPAB	Pearson Correlation	1.000	.564**
	Sig. (2-tailed)	.	.000
	N	239	239

**. Correlation is significant at the 0.01 level (2-tailed)

With a degree of freedom of 3 and at p=0.000 (which is less than α=0.05) [Table I-4 below], the researchers reject the null hypothesis HO_4 and accept the alternate hypothesis that the three independent variables significantly explain the differences in the present performances of BAcc students of UiTM Kampus Arau.

Table I-4: Regression Results, ANOVA

	Sum of Squares	df	Mean Square	F	Sig
Regression	8.101	3	2.700	39.333	.000[a]
Residual	16.133	235	6.825E-02		
Total	24.234	238			

a. Predictors: (constant), CAMPUS, CGPAD, GENDER
b. Dependent Variable:CGPAB

However, the relative strength of the three independent variables in explaining the dependent variable as shown in Table I-5 is such that:

CGPAB = 0.993 + -0.105GENDER + 0.589CGPAD + 0.096CAMPUS

Table I-5 Coefficients of the Variables

Independent Variables	Unstandardized Coefficients B	Std Error	Standardized Coefficients Beta	t	Sig
(Constant)	.993	.165		6.021	.000
GENDER	-6.766e-02	.035	-.105	-1.925	.055
CGPAD	.566	.052	.589	10.857	.000
CAMPUS	1.455e-02	.008	.096	1.741	.083

a. Dependent variable: CGPAB

The table above also shows that there is no significance in relation to gender differences ($p=0.055$, which is greater than $\alpha=0.05$) and campus origin ($p=0.083$, which is greater than $\alpha=0.05$) with respect to students' performances at Bachelor level. The differences in students' performances were significantly explained by past performance at diploma level, that is, the present performance of BAcc students would be increased by 0.589 if past performance increases by 1.0.

Table I-6: Regression, Model Summary

Model	R	R Square	Adjusted R Square	Std Error of the Estimates
1	.578[a]	.334	.326	.2620

a. Predictors: (Constant), CAMPUS, CGPAD, GENDER

The three independent variables could explain the change in the dependent variable of performances at Bachelor level. However, the R^2 at 0.334 (Table I-6) is not strong enough to explain the differences in the performances. It shows that 66.6% of the differences in the present performance could be explained by other independent variables that are not under this study.

CONCLUSIONS AND RECOMMENDATIONS

In conclusion, there is no significant difference in the present performance of male and female BAcc students and between Perlis and non-Perlis, but there is a significant difference between past performance and present performance of BAcc students.

These results show that the faculty does not have to consider superiority of gender when making any changes in syllabus or curriculum. The faculty may continue to enrol different numbers of male and female students (based on merits), as gender differences does not have a significant effect on performance at Bachelor level. The faculty also need not have to cater to the requests made by students to go back to their original campus when they claim that changing of campus will affect their performance. The differences among the campuses may be in terms of physical infrastructure, culture and environment, but the teaching instruction is the same throughout the campuses. Nevertheless, the faculty should take careful consideration in selecting students for the degree programme. Past performance of students at the diploma level plays a major role in determining their performance at the degree level. The policy to continually increase student enrolment should not be compromised. If the entrance requirement for the BAcc programme is lowered so as to achieve this policy, there is a possibility of having less excellent students. If the faculty wants to maintain excellence in academic performance, the CGPA entrance requirement should be increased. But then this means that only a few students are qualified to follow the programme. Unless there are positive changes and improvement in adopting effective teaching styles and learning styles, excellence in students' performance cannot be achieved.

The three independent variables of gender, past performance and campus origin significantly explain the students' present performance at Bachelor level. The result shows that the above three variables only explain 33.4% of the differences in the present performance of BAcc students. Another 66.6% could be explained by other independent variables that are not under this study. Thus, further research can be carried out on gender and learning styles, grade and learning styles, methods to be used to increase students' performance, and teaching styles and their effect on performance.

As the business world becomes more sophisticated with the advent of new technologies, there is a need for students to be equipped with skills to match. This means that intellectual ability alone does not guarantee success in their studies and professional careers ***(Williams, 1993).***

Therefore, the main agenda of the Faculty of Accountancy is to restructure its curricula to integrate various disciplines so as to produce independent learners, problem solvers as well as critical analysers who are able to fulfil the requirements of the industry and business world. On their part, educators have to understand the students' learning styles, motivate them to study hard and instil good values in them.

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