

MALAYSIAN ACCOUNTING REVIEW

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Voluntary Annual Report Disclosures by Malaysian
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MALAYSIAN ACCOUNTANCY RESEARCH
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ACCOUNTING STUDENTS' PERCEPTIONS OF EFFECTIVE TEACHING METHODS AND INSTRUCTOR CHARACTERISTICS: SOME MALAYSIAN EVIDENCE

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This paper examines accounting students' perceptions of effective teaching methods and instructor characteristics. The study also explores whether differences in students' perceptions exist across gender, ethnic origin and prior academic performance. The sample comprises accounting students in two Malaysian universities. The results suggest that students perceive a student-centred approach to teaching as being most effective. The instructor characteristic most valued by students is the instructor's knowledge. The findings also suggest some differences in perceptions across gender, ethnic origin and prior academic performance. The study has several implications. First, it contributes to the literature on accounting students' perceptions of effective teaching methods and instructor characteristics. Second, the study provides insights into ways to make the teaching of accounting more effective. Finally, it is hoped that the study will be able to assist in the formulation of guidelines for the effective teaching of accounting.

Keywords: *Accounting, education, teaching methods, instructor characteristics, Malaysia*

Introduction

The quality of accounting graduates is an issue that has received increased scrutiny and public debate. The major issue is that, while there has been considerable change in accounting practice, this change has not been matched by a parallel change in accounting education. Many have argued that since the role of accountants has expanded beyond 'keeping numbers' to that of business

consultants, the content and method of teaching accounting also have to change (see Ainsworth, 2001; Albrecht and Sack, 2001). The American Institute of Certified Public Accountants (AICPA) (as cited in Albrecht and Sack, 2001), has called for changes in the current education system, encompassing course content, curricula, pedagogy, technology, faculty development, reward systems and strategic direction.

The call for changes in accounting education originated in the United States of America (U.S.A.) with the establishment of the Accounting Education Change Commission (AECC) in 1989. The AECC (1990), in its first Position Statement, observes that: "Students should be *active participants* in the learning process, not passive recipients of information... Working in groups should be encouraged... *Teaching methods* that expand and reinforce basic communication, intellectual and interpersonal skills should be used" (p. 309-310, emphasis added). These calls for changes have also been made in the U.K., Australia and New Zealand (Hardern, 1995; Johns, 1995). Although demands for accounting education reform emerged a little later in developing countries such as Malaysia, there has been a similar development in these countries.

In 1999, the then Ministry of Education of Malaysia formed a committee to review the direction of all undergraduate accounting programmes in Malaysian public universities (Ministry of Education, n.d.). The main function of this committee, *Jawatankuasa Halatuju Program Perakaunan*¹, was to perform a comprehensive review of the accounting programmes, including the course structure, curriculum and duration of study.

This paper was a response to some of the criticisms of accounting education in general and the recent developments in accounting education in Malaysia in particular, and specifically focused on two important elements within accounting education, i.e. pedagogy or teaching methods and instructor characteristics. The study examined accounting students' perceptions of effective teaching methods and effective instructor characteristics. The study also explored whether the students' perceptions differed across different demographic factors. In particular, this study addressed the following questions:

- What teaching methods do accounting students perceive as being effective for their learning?
- What type of instructor characteristics do accounting students perceive as being effective for their learning?
- Do accounting students' perceptions of effective teaching methods and instructor characteristics differ across gender, prior academic performance and/or ethnic origin?

The main gap in the literature relates to the paucity of research in this area, in developing countries. Much of the prior work in the area relates to developed countries such as the U.S.A., United Kingdom (U.K.), and Europe. Since students from different cultural backgrounds may have different opinions of the effectiveness of specific teaching methods (Rodrigues, 2005), this study makes a significant contribution by reporting on evidence in the context of a developing country.

The study is important because accounting educators need to take cognisance of the pedagogical tools and instructor characteristics that will help their students in the

education process. Examining students' perceptions is also important as, to quote Rebele (1985: 42), "...the views of accounting students remain largely unexamined". Furthermore, as Hassall and Joyce (2001) point out, it is crucial to study students' perceptions, as "...it is these perceptions that will decide how the students approach their learning" (p. 145). Biggs (1993) and Mladenovic (2000) also argue that it is important to examine students' perceptions. They contend that students' perceptions affect the learning process by influencing the learning approaches which students adopt, and therefore, ultimately affect the learning outcomes as well. The final motivation for the present study was provided by the fact that there was limited published evidence of accounting students' perceptions on effective teaching methods and instructor characteristics in Malaysia.

The remainder of the paper is organised as follows. The next section reviews and summarises the relevant literature. Following this, the questionnaire survey is described and sample selection discussed. The subsequent section reports the results, where after, the paper is concluded.

Literature Review

Teaching Methods

In recent years, there have been increasing criticisms about accounting education and teaching methods, in particular. In their seminal paper, "The Perilous Future of Accounting Education", Albrecht and Sack (2001), allege that existing pedagogy is unable to prepare students adequately for the changing business environment. They argue that the conventional lecture-style approach "...will thwart students' ability to learn real world skills" (p. 22). Although the authors do acknowledge that some amount of traditional lecturing is necessary, they argue that there needs to be a shift towards more student-centred learning approaches, such as group assignments, field trips, role-plays and large projects which will develop and strengthen leadership and team skills.

French and Coppage (2000) have the same view. They argue that future accountants need to be equipped with a multitude of skills and broad knowledge to fulfil the needs of a dynamic and complex business environment. They, too, call for a "...shift from a teaching paradigm to a learning paradigm" (p. 69). They stress the importance of adopting innovative teaching methods, which require greater student participation and the need for collaboration between accounting educators and practitioners such that the educational process may tap into the expertise of the accountants.

The AECC Position Statement No. 1 (1990) specifically advocates the use of teaching methods like case-studies, simulations and group projects. A number of prior studies have highlighted the effectiveness of such methods. The main benefit of case studies is the availability of alternative solutions; a case study is a more realistic representation of problem solving in the real world as it reinforces to students that there is often no single solution to a problem (Weil, Oyelere, Yeah and Firer, 2001). Hassall, Lewis and Broadbent (1998, p.40), for instance, argue that case studies "...import real-life problems into the

classroom and develop some of the interpersonal skills and problem-solving processes needed in professional roles". The use of outside or guest speakers is also a method that is highly recommended in the literature (Metrejean, Pittman and Zarzeski, 2002). Guest speakers, particularly those from industry and the accounting profession, can stimulate student interest in both the subject matter, as well as in the profession itself (Smith, 2001). Other teaching methods advocated in the accounting education literature include role plays and educational games (Hassall et al., 1998).

Similar to the guidelines suggested in the AECC Position Statement No. 1 (1990), the *Jawatankuasa Halatujū Program Perakaunan* also emphasises the importance of pedagogy and student-centred learning in the accounting degree programme. This is reflected in their reports in *Halatujū I and II*.

Instructor Characteristics

Whilst considerable work has been done in the area of teaching methods in accounting, less has been done on instructor characteristics and their effects on the accounting education process. In a critical essay on teaching methods in accounting, Charles Horngren (1963) argued that good teachers possess three crucial characteristics. These are [knowledge of] the subject matter, adequate preparation and enthusiasm. Horngren defines knowledge of the subject matter as comprising "ample, up-to-date knowledge of his subject matter" (p. 410). The second characteristic, 'preparation' is described as being "always ready", while Horngren observed that enthusiasm is defined by the existence of "zeal and fervour for the subject" (p. 410). The findings from Tootoonchi, Lyons and Hagen (2002), suggest that MBA students agree with Horngren (1963) and perceive that knowledge of the subject matter is of paramount importance if teachers wish to be successful. Instructor enthusiasm in teaching is an attribute that has been described in the accounting education literature as being vital in effective teaching. Smith (2001, p. 13), for example, emphasises the need for instructor enthusiasm in her statement "...the most fundamental thing the instructor can do is share a love of learning". Patrick, Hisley and Kempner (2000) also describe instructor enthusiasm as being of paramount importance in motivating students to learn. Other characteristics described in the literature as being fundamental to teaching excellence are teachers' attitudes and communication and motivational skills (Tootoonchi et al., 2002). The AECC also alludes to the importance of certain instructor traits for effective teaching. The AECC argues that an instructor needs to be involved in the guidance and advising of students and considers this to be one of the five dimensions of effective teaching (Calderon, Gabbin and Green, 1996).

The accounting education literature advocates the use of pedagogical devices which utilise a student-centred approach and describes certain instructor traits that are deemed necessary for effective teaching. However, much of this literature has either been prescriptive in approach, or has largely examined the perceptions of accounting educators, accountants and employers (for example, Dow and Feldmann, 1997; Gabbin, 2002 and May, Windal and Sylvestre, 1995). One important area in which there appears to be little published research is how students themselves – the main stakeholders in the education process feel about the effectiveness of different teaching methods and various instructor

characteristics. The present study aims to fill this gap. To summarise, though the accounting education literature identifies student-centred teaching methods and certain instructor traits as being important for effective teaching, very little is known about what students themselves actually perceive on this issue. The major contribution of the present study lies in providing empirical evidence of students' perceptions about two of the critical dimensions of effective teaching, namely, teaching methods and instructor characteristics. Mounce, Mauldin and Braun (2004) attest to the importance of examining students' perceptions as they are the primary stakeholders in the education process.

Demographic Variables: Gender, Ethnic Origin and Prior Academic Performance

The second aim of this study was to examine whether accounting students' perceptions of effective teaching methods and instructor characteristics differed across three demographic variables, namely, gender, ethnic origin and prior academic performance. A number of researchers in accounting education have alluded to the fact that demographic variables may have an influence on student evaluations and/or perceptions of teaching (see for example, Calderon et al., 1996; Rodrigues, 2005; Usoff and Feldmann, 1998). Consequently, it is crucial in any attempt to improve accounting education that we understand any influences that gender, ethnic origin and prior academic performance may have on what students feel are effective teaching methods and instructor characteristics. The research methodology used in the study is described next.

Method

Survey Instrument

The present study utilised a questionnaire survey. The survey instrument (see Appendix I) was adapted from the one used by Tootoonchi et al. (2002) in their study conducted on MBA students in a medium-sized university in North Carolina, U.S.A. The authors examined the students' perceptions of effective teaching methods and instructor characteristics. Additional items were added to the original instrument, to cover a wider spectrum of teaching methods and instructor characteristics, based on a review of the relevant literature (Saunders and Christopher, 2003). A comparison of the questionnaire items with the sample student evaluation instrument advocated by the 'Promoting and Evaluating Teaching Effectiveness Committee of the American Accounting Association (Calderon et al., 1996), showed that a majority of the items in the 'presentation skills', 'pedagogical methods' and 'guidance and advising' categories were covered in the questionnaire. This suggests that the survey instrument used in the study covered aspects of teaching methods and instructor characteristics that are deemed to be important, by the Association. The questionnaire comprised three sections. The first section consisted of twenty three items covering various teaching methods. The second section comprised twenty seven items regarding instructors' characteristics. The third section comprised questions on the demographics of the students. All questions in sections one and two used a five-point Likert-type scale ranging from 1 = "strongly disagree" to 5 = "strongly agree". The

questionnaire was pilot-tested with 10 accounting students in a private college, to which the third author was affiliated. Based on the feedback from the pilot-test respondents, some minor modifications were made to the instrument. Cronbach alpha values of 0.945 (effective teaching methods) and 0.872 (for effective instructor characteristics) suggest that the two measures used in the study have considerable internal consistency and are therefore reliable.

Sample and Procedure

The respondents in the survey were third and final year accounting students in two public universities in Malaysia. The sample comprised of students as a report by the American Accounting Association's Teaching and Curriculum Section's Promoting and Evaluating Teaching Effectiveness Committee (Calderon, Gabbin and Green, 1996) advocates that students can contribute significantly to the evaluation of faculty performance in the area of instructors' presentation skills and moderately in the areas of pedagogical methods and guidance and advising. In other words, the committee is of the opinion that students are also valid judges of these aspects of teaching. Although Crumbley, Henry and Kratchman (2001) found evidence that the use of student evaluation of teaching is not appropriate, this applies only in performance measurement of instructors. Thus, it did not apply to this study as the focus was merely to obtain students' perceptions of their preferred teaching methods and instructor characteristics.

In distributing the questionnaires, contact was made with several lecturers teaching third and final year courses in the two universities. Once agreement was obtained for conducting the research, arrangements were made for the third author to administer the survey during normal class time. The third author explained the purpose of the study and provided the instructions for completing the questionnaire. Students were given the opportunity to clarify any items which they did not fully understand. All the respondents completed the questionnaire in approximately 15 to 20 minutes. Time and cost constraints limited the sample to two universities. The survey was administered to a total of 235 students in the Management Accounting and Auditing I classes in the first university and the Financial Accounting class in the second university³ in August 2003. Third and final year students were selected for the survey as they had completed two years of university education and were therefore presumed to have had sufficient studying experience to respond to a survey on teaching methods and instructor characteristics. The demographic profile of the respondents is as shown in Table 1. The self-administration of the survey resulted in a 100% response rate, with no incomplete questionnaires returned, suggesting that the students found the questionnaire to be straightforward and simple to complete.

Data Analysis

The results of the study are presented in a format similar to one used by Weil et al. (2001) in their paper on the benefits of case studies. Instead of tabulating the means and standard deviations for all teaching methods and instructor characteristics, Table 2 shows the

Table 1: Demographic Profile of Respondents

		Frequency	Percent	
Gender	Male	59	25.11	
	Female	176	74.89	
Current CGPA	Below	2.00 - 2.32	7	2.98
	Average	2.33 - 2.66	27	11.49
	Average	2.67 - 2.99	74	31.49
		3.00 - 3.32	60	25.53
	Above	3.33 - 3.65	42	17.87
	Average	3.66 - 4.00	25	10.64
Race	Malay		159	67.66
	Chinese		56	23.83
	Indian		13	5.53
	Others		7	2.98

items for the five highest and five lowest means for teaching methods. The mean of each effective teaching method item was calculated by adding the values assigned by all respondents and then dividing the total by the number of respondents. Each item was then ranked in descending order, by mean value. The standard deviations for the items with the five highest and five lowest means are shown in brackets. Table 2 also presents the percentage of all respondents who rated an item as either "4" or "5" (agree or strongly agree), indicating that a particular teaching method was effective.

Table 3 Panel A presents the same information as Table 2, but by gender. Then, Panel B of Table 3 displays the results of comparison of students' perception between genders by using the Mann-Whitney U test⁴. Table 4 presents similar information to Table 3, but by prior academic performance, and using the Kruskal-Wallis test in Panel B. Finally, Table 5 reveals the results of the same tests as in Table 3, but across ethnic groups. Although there are three main ethnic groups, namely, Malays, Chinese and Indians in Malaysia, and a minority group of 'others', the ethnic group classification in this study was divided into only two groups; 'Malays' and 'Others'. This is due to the small number of respondents in both the 'Chinese' and the 'Indians and others' group. Thus, they were combined under 'Others'.

As in Weil et al. (2001), the items are presented in accordance with the ranks given by respondents in the 'main groups' – i.e. female for gender, 'above-average' (i.e. CGPA of 3.33-4) for prior academic performance and Malay for the ethnic group. The ranks of the other groups for gender, prior academic performance and ethnic groups are presented in the respective panels, to aid comparison. Finally, Tables 6, 7, 8 and 9 present the same information as Tables 2, 3, 4 and 5, but for instructor characteristics.

Results

Effective Teaching Methods

Table 2 presents the results of the effective teaching methods items for the five highest and five lowest means. As mentioned previously, Table 2 presents the overall results for the entire sample of 235 respondents.

Table 2: Effective Teaching Methods (All Students)

Rank	Teaching methods	Means (S.D.)	Agree/ strongly agree
1	Use of real world examples	4.44 (0.756)	86.81%
2	Use of teaching visual aids	4.40 (0.775)	88.08%
3	Use text	4.20 (0.778)	82.13%
4	Have students listen and participate in class	4.19 (0.816)	82.55%
5	Use of instructor's experiences and observations	4.18 (0.840)	79.58%
19	Use of case studies out of class	3.59 (0.954)	51.91%
20	Use of films/videotapes	3.57 (1.128)	56.17%
21	Use of outside group assignments	3.52 (1.083)	52.76%
22	Have students conduct the lecture	2.83 (0.963)	23.40%
23	Have students listen passively to lecture	2.44 (0.974)	12.34%

The results show that, on the whole, students favoured the use of teaching methods which allow active learning. It is noteworthy that the least perceived effective teaching method is 'have students listen passively to lecture'. This is not surprising, as research in education has shown that passive learning is not effective. According to an AECC pronouncement (AECC, 1990), for learning to be effective, students need to be active participants in the process.

An examination of the means for all respondents for all teaching methods, reveal an interesting finding. Twenty-one out of twenty three items each received a mean ranking of 3.52 and above, with only two exceptions, each of which had a mean of less than 3. These items are 'have students conduct the lecture' and 'have students listen passively to the lecture'. This suggests that on the whole, respondents perceive that most of the teaching methods listed in the questionnaire are effective to some extent. This result is to be expected, as most of the methods listed, other than 'have students listen passively to lectures', involve experiential learning which has been described in the literature (AECC, 1990; Saunders and Christopher, 2003) as being more effective. Although 'have students conduct the lecture' may be construed as a student-centred method, it probably received a low rating because the items in the questionnaire have differentiated between 'use of oral presentations' and 'have students conduct the lecture'. Compared to the former, the

latter teaching method may still be perceived by the students as a variant to the conventional lecture method, hence the low score.

When the rankings are compared for differences across gender, both male and female students agree on the two most effective teaching methods and the two lowest. The rankings for the other top five and bottom five items are also broadly similar. The largest difference in rankings is for the 'use of computer accounting software', ranked third, according to the means, by females but eighth by males. This needs to be investigated further in future research.

Table 3: Effective Teaching Methods (Gender-Based)

Panel A: Means and Standard Deviations				
Rank		Teaching methods	Female (F)	Male (M)
F	M		Means (S.D.)	Means (S.D.)
1	1	Use of real world examples	4.44 (0.769)	4.42 (0.724)
2	2	Use of teaching visual aids	4.41 (0.750)	4.37 (0.849)
3	8	Use of computer accounting software	4.22 (1.079)	4.07 (1.065)
4	4	Use text	4.21 (0.790)	4.17 (0.746)
5	6	Use of instructor's experiences and observations	4.21 (0.866)	4.10 (0.759)
19	21	Use of case studies out of class	3.63 (0.959)	3.47 (0.935)
20	16	Use of films/videotapes	3.53 (1.126)	3.68 (1.136)
21	20	Use of outside group assignments	3.48 (1.095)	3.63 (1.049)
22	22	Have students conduct the lecture	2.76 (0.902)	3.05 (1.105)
23	23	Have students passively listen to lecture	2.42 (0.977)	2.49 (0.972)

Panel B: Mann-Whitney U test			
Teaching methods	Mean Rank		P-value
	Female	Male	
Have students conduct the lecture	113	132.91	0.041**
Use of objective tests	122.29	105.19	0.08*

* and ** significant at 10% and 5% significance level, respectively

Panel B of Table 3 shows that the differences in the perceptions of male and female students on effective teaching methods are statistically significant for only two items; 'have students conduct the lecture' and 'use of objective tests'. Male students perceive having students conduct the lecture to be a more effective method, compared to female students, based on the mean rank³. On the other hand, the female students consider the use of objective tests to be more effective than do the male students.

The results for prior academic performance, across the three CGPA groups, are also broadly similar to the gender-based analysis. Again, the two highest ranked teaching methods are 'use of real-word examples' and use of teaching visual-aids (for the above average and average groups). While the two least effective teaching methods are 'have students conduct the lecture' and 'have students listen passively to lecture'.

The results from Table 4 (Panels A and B) also reveal that students' perceptions of effective teaching methods are significantly different when compared on the basis of students' prior academic performance. Overall, the means of students with below average prior academic performance tend to be higher than the means for the other two groups, except for 'have students listen passively to lecture'. This is evident from the fact that the item 'use of real-world examples' is ranked number one, based on its mean, by all three groups, however, the mean of the below average group is higher than the other two groups, and this difference (based on mean rank) is significant at a 10% significance level (two-tailed test). Also, although the 'use of teaching visual aids' is ranked second in the

Table 4: Effective Teaching Methods (Prior Academic Performance-Based)

Panel A: Means and Standard Deviations						
Rank			Teaching methods	Above Average (A)	Average (B)	Below Average (C)
A	B	C		Means (S.D.)	Means (S.D.)	Means (S.D.)
1	1	1	Use of real-world examples	4.30 (0.779)	4.46 (0.762)	4.65 (0.646)
2	2	4	Use of teaching visual aids	4.16 (0.863)	4.46 (0.742)	4.62 (0.604)
3	4	7	Use of instructor's experiences and observations	4.15 (0.723)	4.19 (0.886)	4.24 (0.890)
4	7	11	Instructor facilitates the teaching process	4.03 (0.738)	4.16 (0.787)	4.09 (0.712)
5	8	2	Use of computer accounting software	4.00 (1.015)	4.15 (1.167)	4.65 (0.597)
19	15	17	Use of subjective tests	3.45 (0.958)	3.87 (0.811)	3.82 (0.904)
20	21	16	Use of films/videotapes	3.42 (1.183)	3.57 (1.133)	3.85 (0.958)
21	19	18	Use of outside group assignments	3.13 (1.072)	3.64 (1.065)	3.79 (1.008)
22	22	22	Have students conduct the lecture	2.57 (0.908)	2.91 (0.946)	3.03 (1.058)
23	23	23	Have students listen passively to lecture	2.55 (0.822)	2.40 (0.982)	2.35 (1.203)

Cont'd

Cont'd Table 4: Effective Teaching Methods (Prior Academic Performance-Based)

Panel B: Kruskal-Wallis test				
Teaching methods	Mean Rank			Asymp. sig (p)
	Above Average	Average	Below Average	
Use of objective tests	104.01	122.03	129.69	0.094*
Use of real-world examples	105.93	119.53	135.76	0.055*
Have students listen and participate in class	101.72	116.98	154.10	0.000***
Use of subjective tests (essay)	98.97	126.22	123.10	0.016**
Use of oral presentations	97.43	130.34	109.93	0.002***
Use of teaching visual-aids	99.51	123.03	134.60	0.008***
Use of in-class group assignments	92.37	129.40	123.57	0.000***
Use text	95.78	122.77	142.99	0.001***
Use of outside reading assignments	101.71	122.46	132.51	0.036**
Use of computer accounting software	144.91	119.12	102.10	0.005***
Use of computer-assisted simulation	115.59	113.33	141.15	0.074*
Use of outside group assignments	94.33	126.04	132.97	0.002***

*, ** and *** significant at 10%, 5% and 1% significance level, respectively

average and above average groups, and only ranked fourth in the below average group, the mean rank of the below average group is significantly higher (at a 1% significance level).

In general, it would seem that students with above average prior academic performance tend to perceive student-centred teaching methods as being more effective, while students with lower prior academic performance perceive to include more traditional teaching methods, such as 'have students listen and participate'⁶ and 'use text', as being effective. The differences in perception of both these methods (based on mean rank) are significantly different at a 1% significance level (two-tailed test). However, interestingly, 'use of computer accounting software' is at the second position in the below average group but only at the fifth and eighth positions, based on their means, in the above average and average groups, respectively. The difference in perception (based on mean rank) is significant at a 1% level (two-tailed test). Since, more detailed analysis is not within the scope of this paper, future research may explore this interesting finding further. Although students with above average prior academic performance have different perceptions of which teaching method is effective compared to the below average prior academic performance group, all groups agree that 'have students conduct the lecture' and 'have students listen passively to lecture' are the least effective teaching methods.

For the ethnic-group analysis, the results are also similar, for the two highest and two lowest ranked teaching methods. However, some differences exist between the ethnic

groups for the items ranked in-between. While Malay students ranked 'have students listen and participate in class', which is a more traditional method, as the fourth most effective teaching method, this was ranked a lower 10 by the "Others" group. Therefore overall, it would seem that, based on the rank of the means, the Malay students prefer more traditional teaching methods, e.g., the use of a text, whereas students from other ethnic groups find that other techniques, e.g. use of films/video-tapes and use of case studies, are also effective.

A comparison of the students' perceptions of effective teaching methods across ethnic groups (Table 5 Panel B) reveals more differences. All these differences in perceptions shown in Table 5 Panel B are highly significant (1% significance level). This suggests that Malay students have different perceptions of what teaching methods are effective, than do students of other ethnic origins.

Table 5: Effective Teaching Methods (Ethnic Group-Based)

Panel A: Means and Standard Deviations				
Rank		Teaching methods	Malays (Ma)	Others (O)
Ma	O		Means (S.D.)	Means (S.D.)
1	3	Use of teaching visual-aids	4.52 (0.674)	4.16 (0.910)
2	1	Use of real-world example	4.50 (0.701)	4.32 (0.852)
3	8	Use text	4.35 (0.756)	3.88 (0.730)
4	10	Have students listen and participate in class	4.35 (0.730)	3.84 (0.880)
5	5	Use of instructor's experiences and observations	4.29 (0.822)	3.96 (0.840)
19	21	Use of outside group assignments	3.70 (1.011)	3.14 (1.140)
20	17	Use of case studies out of class	3.64 (0.950)	3.49 (0.959)
21	16	Use of films/videotapes	3.60 (1.067)	3.50 (1.249)
22	23	Have students conduct the lecture	2.93 (0.908)	2.62 (1.045)
23	22	Have students listen passively to lecture	2.33 (1.004)	2.66 (0.873)

Panel B: Mann-Whitney U test			
Teaching methods	Mean rank		P-value
	Malays	Others	
Use of outside group assignments	128.36	96.34	0.000***
Use of subjective tests (essay)	127.19	98.77	0.001***
Use of teaching visual-aids	126.19	100.86	0.003***
Use of in-class group assignments	132.20	88.28	0.000***

Cont'd

Con'd Table 5: Effective Teaching Methods (Ethnic Group-Based)

Use text	131.18	90.43	0.000***
Use of outside reading assignments	128.64	95.75	0.000***
Have students work on quantitative problems	127.67	97.76	0.001***
Have students conduct the lecture	125.64	102.02	0.009***
Instructor facilitates the teaching process	128.93	95.14	0.000***
Use of case studies in class	128.56	95.91	0.000***
Use open classroom discussion	125.51	102.28	0.008***
Have students listen and participate in class	130.48	91.89	0.000***
Use of instructor's experiences and observations	126.68	99.85	0.002***
Have students listen passively to lecture	109.98	134.77	0.006***
Use of objective tests (MCQs, T/F, etc.)	126.62	99.97	0.003***

*** significant at 1% significance level

Effective Instructor Characteristics

Table 6 reports the results on instructor characteristics for the whole sample. The table shows the five highest and five lowest ranked characteristics, computed in the same way as for teaching methods previously. The results suggest that the three highest ranked instructor characteristics all relate to the knowledge that an instructor has of the subject matter (highest mean = 4.74), as well as his/her knowledge of how best to convey the material ['instructor's communication skills' (mean = 4.71) and 'instructor has in-depth knowledge in issues of teaching' (mean = 4.59)]. This is in accordance with what is recommended in the education literature, as well as prior studies (Tootoonchi et al., 2002). Knowledge is seen as being of importance in effective teaching. The standard deviations for these items are also very low, suggesting minimal variation in the students' responses.

The fourth and fifth-ranked items appear to be related to an instructor's enthusiasm for teaching ('instructor's willingness in giving feedback' and 'instructor shows his/her enjoyment in teaching'). This suggests that students actually perceive enthusiasm to be an important characteristic of effective instructors. This finding is also supported by the literature, which advocates that instructors need to be enthusiastic in order to be effective (see for example, Patrick et al., 2000; Smith, 2001).

Examining the five lowest-ranked items, based on means, does not reveal any unexpected results. These rankings relate to personal appearance and gender of the instructors, which should not be related to effective teaching. The findings that require more explanation are the low rankings for 'is not afraid of putting personal ego at stake' and 'is intuitive', as these characteristics would appear to be desirable traits in an instructor.

Table 6: Effective Instructor Characteristics (All Students)

Rank	Instructor characteristics	Means (S.D.)	Agree/ strongly agree
1	Instructor's knowledge of the subject matter	4.74 (0.551)	96.17%
2	Instructor's communication skills	4.71 (0.548)	96.17%
3	Instructor has in-depth knowledge in issue of teaching	4.59 (0.682)	91.49%
4	Instructor's willingness in giving feedback	4.50 (0.623)	94.05%
5	Instructor shows his/her enjoyment in teaching	4.41 (0.748)	86.81%
24	Instructor's personal appearance	3.91 (1.015)	65.53%
25	Is not afraid of putting personal ego at stake	3.74 (1.007)	59.14%
26	Is intuitive (based on what one feels to be true even without conscious reasoning	3.51 (1.010)	50.64%
27	Without conscious reasoning	3.21 (1.056)	32.34%
28	Female instructors are more effective	3.05 (1.045)	29.36%

Table 7 shows the gender-based rankings for effective instructor characteristics. The ranks for both females and males appear to be very similar for the four highest-ranked and five lowest-ranked items. Again, instructor's knowledge of the subject matter, communication skills and knowledge in issues of teaching appear to be the characteristics perceived to be crucial. Similarly, personal appearance, gender, and intuitiveness appear to be characteristics that are less important for effective teaching.

The Mann-Whitney U test reveals that students' perceptions of effective instructor characteristics do not differ much across gender. In other words, male and female students largely agree on which instructor characteristics are effective.

The results for differences by prior academic performance (Table 8 Panel A) are also broadly similar, for the top three and the lowest five items. While the above-average group ranks 'instructor's knowledge of the subject matter' as the most important instructor characteristic, the average group ranks that second after 'instructor's communication skills' and the below-average group ranks 'knowledge of the subject matter' fourth, with 'in-depth knowledge in issues of teaching' ranked first. This result is probably predictable, as less capable students would need instructors who are not only knowledgeable, but more importantly, good at imparting knowledge.

The results for prior academic performance and instructor characteristics in Table 8 (Panels A and B) seem to indicate that the instructor characteristics deemed effective by the lower prior academic performance group tend to be more teaching skills based, rather than

Table 7: Effective Instructor Characteristics (Gender-Based)

Panel A: Means and Standard Deviations				
Rank		Instructor characteristics	Female (F)	Male (M)
F	M		Means (S.D.)	Means (S.D.)
1	1	Instructor's knowledge of the subject matter	4.76 (0.534)	4.68 (0.600)
2	2	Instructor's communication skills	4.74 (0.545)	4.63 (0.554)
3	3	Instructor has in-depth knowledge in issues of teaching	4.59 (0.704)	4.59 (0.619)
4	4	Instructor's willingness in giving feedback	4.51 (0.614)	4.49 (0.653)
5	13	Instructor is creative	4.46 (0.806)	4.24 (0.878)
24	25	Instructor's personal appearance	3.92 (1.028)	3.88 (0.984)
25	24	Instructor is not afraid of putting personal ego at stake	3.69 (1.036)	3.90 (0.904)
26	26	Is intuitive	3.48 (1.036)	3.61 (0.929)
27	28	Female instructor is more effective	3.20 (1.060)	3.22 (1.052)
28	27	Male instructor is more effective	2.98 (1.061)	3.25 (0.975)

Panel B: Mann-Whitney U test			
Instructor characteristics	Mean Rank		P-value
	Female	Male	
Instructor is creative	122.32	105.11	0.055*
Instructor's communication skills	121.44	107.73	0.074*
Instructor is flexible in terms of assignments, grades and time	123.95	100.24	0.011**

* and ** significant at 10% and 5% significance level, respectively

knowledge based. This is deduced from the fact that 'instructor's knowledge of the subject matter' is perceived as less important, based on the ranking of the means, by the below average group compared to those of the average and above average groups. Instead, the average and below average groups perceived 'instructor's communication skills' and 'instructor has in-depth knowledge in issues of teaching', to be more important, based on the ranking of the means. The differences in the mean ranks of the three groups for 'instructor's communication skills' and 'instructor has in-depth knowledge in issues of teaching' are significantly different at the 1% and 10% significance levels, respectively. A plausible reason for this, as mentioned above, is that for above average students, they are able to absorb the information communicated by the instructor regardless of the

Table 8: Effective Instructor Characteristics (Prior Academic Performance-Based)

Panel A: Means and Standard Deviations						
Rank			Instructor characteristics	Above Average (A)	Average (B)	Below Average (C)
A	B	C		Means (S.D.)	Means (S.D.)	Means (S.D.)
1	2	4	Instructor's knowledge of the subject matter	4.67 (0.613)	4.79 (0.476)	4.68 (0.684)
2	1	2	Instructor's communication skills	4.54 (0.611)	4.80 (0.471)	4.71 (0.629)
3	3	1	Instructor has in-depth knowledge in issues of teaching	4.48 (0.682)	4.60 (0.727)	4.76 (0.431)
4	14	20	Instructor's overall attitude	4.42 (0.721)	4.35 (0.758)	4.21 (0.978)
5	4	6	Instructor's willingness in giving feedback	4.37 (0.624)	4.54 (0.633)	4.59 (0.557)
24	21	24	Instructor's personal appearance	3.58 (1.002)	4.06 (0.987)	3.97 (1.029)
25	25	25	Is not afraid of putting personal ego at stake	3.49 (0.943)	3.81 (1.037)	3.97 (0.937)
26	26	26	Is intuitive	3.39 (0.920)	3.52 (1.067)	3.71 (0.938)
27	28	28	Male instructor is more effective	2.78 (1.165)	3.10 (0.965)	3.41 (0.988)
28	27	27	Female instructor is more effective	2.70 (1.073)	3.40 (1.041)	3.47 (0.706)

Panel B: Kruskal-Wallis test				
Instructor characteristics	Mean Rank			Asymp. sig (p)
	Above Average	Average	Below Average	
Instructor is creative	95.09	123.34	142.12	0.000***
Is easy to approach and always available if students have problems	95.53	128.21	122.03	0.001***
Instructor's communication skills	98.86	126.75	121.22	0.001***
Enjoys being with students	94.81	130.08	116.09	0.001***

Cont'd

Cont'd Table 8: Effective Instructor Characteristics
(Prior Academic Performance-Based)

Is aware of personal strengths and weaknesses	92.7	127.99	128.47	0.001***
Encourages mutual respect	103.58	125.84	115.51	0.053*
Instructor is aware of students' competencies	101.54	123.12	130.26	0.033**
Instructor has in-depth knowledge in issues of teaching	106.37	120.85	129.71	0.09*
Instructor's willingness in giving feedback	104.21	123.05	125.26	0.079*
Instructor is flexible in terms of assignments, grades and time	93.77	127.88	126.79	0.001***
Instructor's personal appearance	95.85	128.28	121.15	0.004***
Is not afraid of putting personal ego at stake	101.03	123.06	131.49	0.033**
Male instructor is more effective	103.16	120.86	135.99	0.036**
Female instructor is more effective	88.72	128.85	132.91	0.000***

* , ** and *** significant at 10%, 5% and 1% significance level, respectively

instructor's communication and teaching skills, thus they are more focused on the knowledge of the subject matter. On the other hand, average and below average students would require instructors with more effective communication and teaching skills to assist them to understand the subject better.

A comparison of the ethnic-group based ranking (Table 9) again shows broadly similar results, with 'instructor's knowledge of the subject matter', 'instructor's communication skills' and 'instructor has in-depth knowledge in issues of teaching' ranked among the top four items. 'Instructor's personal appearance, gender and intuitiveness, are also ranked among the five least important instructor characteristics, for effective teaching, by both groups.

The Mann-Whitney U test for differences across ethnic groups reveals several dissimilarities in perceptions. This implies that generally, Malay students, for example, have some different perceptions about effective instructor characteristics, than students from other ethnic groups, i.e. Chinese, Indian and others, who have been categorised as "Others". Nevertheless, they seem to agree on the more pertinent instructor characteristics, i.e. the five deemed as most effective and least effective, based on their means.

Table 9: Effective Instructor Characteristics (Ethnic Group-Based)

Panel A: Means and Standard Deviations				
Rank		Instructor characteristics	Malays (Ma)	Others (O)
Ma	O		Means (S.D.)	Means (S.D.)
1	2	Instructor's communication skills	4.83 (0.439)	4.46 (0.662)
2	1	Instructor's knowledge of the subject matter	4.82 (0.462)	4.58 (0.678)
3	3	Instructor has in-depth knowledge in issues of teaching	4.66 (0.635)	4.43 (0.754)
4	16	Instructor is creative	4.57 (0.707)	4.05 (0.951)
5	4	Instructor's willingness in giving feedback	4.55 (0.603)	4.41 (0.657)
24	24	Instructor's personal appearance	3.97 (0.981)	3.78 (1.078)
25	25	Is not afraid of putting personal ego at stake	3.83 (0.995)	3.55 (1.012)
26	28	Female instructor is more effective	3.53 (0.877)	2.53 (1.077)
27	26	Is intuitive	3.49 (1.030)	3.55 (0.972)
28	27	Male instructor is more effective	3.26 (0.902)	2.62 (1.188)

Panel B: Mann-Whitney U test			
Instructor characteristics	Mean Rank		P-value
	Malays	Others	
Instructor is creative	129.92	93.07	0.000***
Instructor's communication skills	129.94	93.03	0.000***
Enjoys being with students	123.78	105.9	0.038**
Instructor's knowledge of the subject matter	124.75	103.88	0.002***
Instructor is aware of personal strengths and weaknesses	123.86	105.74	0.040**
Instructor's ability to motivate students	124.08	105.29	0.025**
Encourages mutual respect	124.33	104.76	0.023**
Instructor is aware of students' competencies	124.1	105.23	0.031**
Instructor has in-depth knowledge in issues of teaching	124.25	104.93	0.013**
Instructor is flexible in terms of assignments, grades and time	129.01	94.97	0.000***
Encourages students to develop critical thinking ability	123.15	107.22	0.065*

Cont'd

Cont'd 9: Effective Instructor Characteristics (Ethnic Group-Based)

Instructor shows his/her enjoyment in teaching	127.52	98.09	0.001***
Instructor's fairness	124.37	104.67	0.021**
Instructor's immediacy	125.68	101.94	0.008***
Instructor's sense of humour	122.86	107.84	0.093*
Instructor is not afraid of putting personal ego at stake	123.62	106.24	0.056*
Male instructor is more effective	129.7	93.53	0.000***
Female instructor is more effective	137.08	78.08	0.000***

*, ** and *** significant at 10%, 5% and 1% significance level, respectively

Implications and Conclusions

The primary aims of this paper were to examine Malaysian accounting students' perceptions of effective teaching methods and instructor characteristics and to investigate whether such perceptions differed across gender, prior academic performance and ethnic origin. The results indicate that students are generally of the opinion that a more student-centred approach to teaching (use of classroom discussions, in-class group assignments, participative lectures, amongst others, as opposed to passive lectures) is more effective. On instructor characteristics, the results show that students value highly the amount of knowledge and skills that an instructor has and most students perceive this as the most important characteristic that an instructor should have. These findings are broadly similar to those of Tootoonchi et al. (2002). In terms of differences across demographic variables, the results suggest minimal differences in students' perceptions across gender. However, the results indicate that some significant differences exist in students' perceptions of effective teaching methods and instructor characteristics across ethnic groups and across prior academic performance.

There are several implications of the present study. First, the study will contribute to the literature on accounting students' perceptions of effective teaching methods and instructor characteristics. Second, as noted previously, the finding that students generally favour a student-centred approach as opposed to a teaching-centred approach is encouraging, as this shows that students share similar views to accounting educators that this approach is more effective. This study therefore, provides empirical support for the belief that a more participatory approach to teaching is more effective. Consequently, accounting education policy-makers should take cognisance of this factor in any decisions pertaining to recommendations on teaching pedagogy and training of accounting educators. Similarly, accounting educators should be encouraged to continue to move away from traditional lecture-style teaching to methods which are more interactive in nature, in order to enhance the learning process of their students by incorporating case studies, oral presentations group discussions and student assignments. Accounting educators should also strive to

gain in-depth knowledge of the subject areas which they teach and to develop the characteristics which students perceive as being necessary in a good teacher. In order to implement the former, accounting educators may need industrial experience in addition to attaining updated theoretical knowledge on accounting. As for the latter, the characteristics of a good teacher have to be inculcated from within. Finally, the study provides some evidence that students' perceptions vary according to their ethnic origin and prior academic performance, and minimally across gender. This needs to be explored further in future studies and is a factor that should be given some consideration by accounting educators when they teach. This is a crucial finding, as in Malaysia, for example, there may be a predominance of a particular ethnic group, depending on whether one teaches at a public, or a private university. Thus, if ethnic group does indeed influence students' perceptions, then it is crucial that accounting educators are aware of these differing perceptions of teaching effectiveness. Further research is also needed to confirm the findings on prior academic performance. If prior academic performance does indeed influence students' perceptions of effective teaching methods and instructor characteristics, then accounting academics need to accommodate the needs of students of various capabilities to ensure that teaching is effective. Even in the case of gender, although there were only a few differences, accounting educators may need to be aware as anecdotal evidence reveals that in Malaysian universities, female students outnumber males in some programmes, including accounting.

The present study has a number of limitations. First, the sample is limited to students from only two universities. The results, therefore may not be generalisable to the entire accounting student population in Malaysia. Future research thus needs to be done, which extends the sample to students from other universities. Second, the study focused only on students' perceptions on what teaching methods and instructor characteristics are effective. The study did not elicit information on why the students perceive certain methods and characteristics as effective and others as less effective. Future studies may be done by conducting in-depth interviews with selected respondents on the possible reasons for their ratings. The third limitation of the study relates to the non-random selection of survey respondents and its effect on the generalisability of the study. Fourth, some specific teaching methods may be more effective in a particular accounting subject, but less so in another. To illustrate, the teaching of an auditing class may require a different approach from the teaching of a class in accounting theory, and the teaching of an introductory accounting class may call for a different pedagogy from that for the teaching of a final year class in contemporary issues in accounting. Hence, more research is needed to examine the types of teaching methods and instructor characteristics that are deemed to be effective for specific accounting subjects. Finally, another limitation of the research is that it examined students' perceptions. As Mounce et al. (2004: 406) cautioned, "investigating students' perceptions are important and useful. However, such information can only inform, not determine the principles of accounting education". Thus, this study should only be regarded as a first step towards understanding effective teaching methods and instructor characteristics. Experimental studies comparing the academic performance of accounting students taught using different methods could be used to lend further insights into effective teaching of accounting.

Notwithstanding such limitations, this study suggests that students' perceptions on effective teaching methods and instructor characteristics need to be considered, as students are vital stakeholders in the education process.

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Notes

- 1 Amongst the outcomes of the *Jawatankuasa Halatuju Program Perakaunan* are two reports: *Halatuju I* and *Halatuju II*. More details regarding this is provided in the literature review.
- 2 *Halatuju I* is being superseded by *Halatuju II*, which has yet to receive official endorsement from the Ministry of Higher Education, therefore further information regarding its requirements cannot be disclosed.
- 3 The authors were of the opinion that questioning students attending different courses from the two universities did not affect the results as comparison of perception between the two universities was not conducted, and the objective of the study is to get the students' perception on the teaching of accounting and the instructor characteristics of accounting lecturers in general, not in relation to a specific course.
- 4 Non-parametric tests were employed as the data were non-normal in distribution.
- 5 Mean rank provides similar results to mean, in the sense that the higher the mean rank, the higher the perceived effectiveness of the teaching method. Mean ranks are displayed for the test of difference as a non-parametric test is more appropriate since the data is non-normal.
- 6 'Have students listen and participate' is still deemed as a more traditional method as it has the component of 'listen', although it may be considered of a lesser degree than 'have students listen passively to the lecture.'

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APPENDIX I: QUESTIONNAIRE

Questionnaire Survey

This short survey is designed to gather information from you, Bachelor of Accounting students, about your perceptions of the effective learning of Accounting. Your responses are completely confidential and will only be reported as overall aggregate totals. The survey also provides important information for individual faculty to improve the effectiveness of teaching methodologies, course design as well as the instructor characteristics. There is no "right" or "wrong" answer; it is your own, honest opinion that we seek.

Please answer the following questions by placing a tick (✓) in the appropriate box.

Questions 1-23 are to determine the effectiveness of teaching methodologies in Accounting courses from the students' perspectives.

These questionnaires in the table are based on the following five-point scale:

5 - represents strongly agree (SA)

4 - represents agree (A)

3 - represents neutral (N)

2 - represents disagree (DA)

1 - represents strongly disagree (SD)

No	Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)
1	Use of "real world" examples					
2	Use of open classroom discussion					
3	Use of guest speaker (expert from business and industry)					
4	Use of case studies in class					
5	Use of case studies out of class					
6	Use of in-class group assignments					
7	Use of oral presentations					
8	Use of transparencies and other visual aids such as LCD projector, PowerPoint, etc.					

No	Statement	SA (5)	A (4)	N(3)	D(2)	SD(1)
9	Use of experiential exercises which involves or is based on lecturer's own or others' experiences and observations.					
10	Use of computer-assisted simulation such as Microsoft Excel to calculate IRR, NPV, Payback method for capital appraisal topic.					
11	Use of computer accounting software such as UBS.					
12	Use of objective tests (multiple choice, true/false, fill in the blank, matching, etc.)					
13	Use of field trips like company visits.					
14	Use of films/videotapes					
15	Use of outside group assignments.					
16	Use of outside reading assignments.					
17	Use of subjective tests (essay).					
18	Use of text such as textbook, other books, journals, or newspaper articles or other sources such as those available on the Internet					
19	Have students listen to and participate in interactive lectures (two-way interaction).					
20	Have students listen passively to a lecture (accepting or allowing what happens or what others do, without active response or resistance)					
21	Have students conduct the lecture.					

No	Statement	SA (5)	A (4)	N(3)	D(2)	SD(1)
22	Have student work on quantitative problems.					
23	Instructor facilitates the teaching process by elaborating the teaching material and relating it to examples.					

Questions 24-50 are to determine the impact of instructor's characteristics on students' learning in accounting classes.

No	Statement	SA (5)	A (4)	N(3)	D(2)	SD(1)
24	Instructor's communication skills.					
25	Instructor's knowledge of the subject matter.					
26	Instructor's overall attitude.					
27	Instructor's fairness.					
28	Instructor's general personality.					
29	Instructor's willingness to provide outside class assistance.					
30	Instructor's length of teaching experience.					
31	Instructor's practical experience outside academia.					
32	Instructor's sense of humor.					
33	Instructor's ability to motivate students.					
34	Instructor's personal appearance.					
35	Instructor's immediacy (students who view their instructor as close for example, through more direct eye contact, gestures, and body positioning)					

No	Statement	SA (5)	A (4)	N(3)	D(2)	SD(1)
36	Instructor's willingness in giving feedback					
37	Instructor shows his/her enjoyment in teaching					
38	Encourage students to develop critical thinking ability.					
39	Instructor has in depth knowledge in issues of teaching					
40	Instructor is aware of students competencies					
41	Is creative					
42	Is flexible					
43	Is prepared to admit mistakes					
44	Is aware of personal strengths and weaknesses					
45	Is intuitive (using or based on what one feels to be true even without conscious reasoning)					
46	Is not afraid of putting personal ego at stake					
47	Is easy to approach and always available if students have problems					
48	Encourage mutual respect					
49	Enjoys being with students					
50	Female instructor is more effective					
51	Male instructor is more effective					

Questions 51-54 cover the respondent's background.

52 Gender Female _____ Male _____

53 Current CGPA 3.66 to 4.00 _____ 3.65 to 3.33 _____
 3.00 to 3.32 _____ 2.67 to 2.99 _____
 2.33 to 2.66 _____ 2.00 to 2.32 _____

54 Ethnic Origin Malay _____ Chinese _____ Indian _____ Others _____

YOUR COOPERATION IN COMPLETING THIS QUESTIONNAIRE SURVEY IS GREATLY APPRECIATED. THANK YOU.