ACCOUNTING STUDENTS' APPROACHES TO LEARNING IN UNIVERSITY OF WAIKATO, NEW ZEALAND

Nur Fakhzan Bt Marwan
Universiti Teknologi MARA Cawangan Pahang, 26400 Jengka, Pahang

Abstract: There are concerns over the quality of students' learning given that insufficiencies of current accounting education programmes and structure conduct to unseemly preparation for future accountants to live their professional life. Critics argue that today's accountants need a broad-based education that will enable them to think more critically and analytically. However it is important for educators to understand first how students learn. The purpose of this study is to investigate accounting students' approaches to learning in University of Waikato, New Zealand. There are two approaches to learning: surface and deep. A survey questionnaire was constructed and distributed randomly to the first, second, third, fourth and fifth financial accounting stream students. From the results of the survey, it is found that majority students tend to adopt a surface approach. However, the use of surface approach declines after their first year of study, while the deep approach employed increases slowly throughout the years. In terms of gender differences, males are found to favour deep approach, while females tend to adopt surface approach in their learning. For age category, younger students (below 22 years old) prefer to adopt surface approach, while older students (between 23-40 years old) are indifferent in their approaches to learning. The findings suggest that age, maturity and experiences have no significant relationships with the approach to learning. In ethnic groups, European students tend to adopt surface approach, while Asian students are found to use deep approach in their learning. These results demonstrate that the cultural differences may have some impacts how students learning.

INTRODUCTION

Nowadays, the globalisation and technology revolution have greatly affected business environments, which in turn bring tremendous changes into accounting profession and have led to crisis in accounting education. Many critics believe that current accounting programs are inadequate and inappropriate in preparing students for future employment (see, for example, AAA, 1986 [1], Perspective, 1989). Accounting students are criticised to have lack of necessary skills, especially communication, interpersonal and intellectual skills. These criticisms have lead to significant efforts to reinvent pedagogical techniques and restructure the curriculum to address the perceived deficiencies in accounting graduates. However, the way students approach their learning is related to the quality of their learning outcomes. Thus, efforts should also be directed towards understanding how accounting students learn in the everyday setting classes and assessment.

There are two general learning approaches: surface and deep approaches. Deep approach refers to learning with understanding, while surface learning refers to more temporary learning. It has agreed that the deep approach to learning works much better for long-term retention because an idea is understood as part of a conceptual framework instead of an isolated fact to be merely memorized. A deep learner has a better organization of ideas, and is able to recall them and apply them more easily. A deep learner takes an overview of what is to be and what will be learned.

In contrast, students who adopt surface approach to their learning are argued unlikely to achieve the quality of understanding of their subjects that would be expected of a university student. They reproduce the essential data, and rote memorising information for assessment purposes rather than understanding. They fail to distinguish principles from examples, and treat the task as an external imposition (Entwistle and Ramsden, 1983) [6].

A deep approach is more likely to produce the desired quality learning outcomes, such as a good understanding of the subjects as well as developing needed skills like the ability to think critically, provide logical thought and communication skills (Ramsden, 1992). Fostering deep approach is critical if accounting education is aimed at developing a broad set of professional skill in students

However, it is suggested that the nature of accounting curriculum has prevented this personal and intellectual development (Duff 1995) [4]. The demands of external accreditation of courses by professional bodies such as ICANZ, have enforced an overloaded curriculum, thus result in encouraging rote learning.

Research Objectives

Despite all the overwhelming criticisms of accounting students' poor abilities and skills possible explanation for these deficiencies have not been explored adequately, with few exceptions of empirical studies discussed briefly before (Chan et al 1989 [3], Gow et al 1994 [9], Bowden et al 1987 [2], Eley 1992 [5], Booth et al 1999, Sharma 1995, 1997). Thus, this study intends to fill the gap, by investigating the process of students learning. The aim of this research is to facilitate an understanding of the quality of learning of accounting students in University of Waikato, New Zealand. The study also examines the effect of year, gender, age and ethnicity differences on approaches to learning.

METHODOLOGY

Data are collected from Bachelor of Management Studies undergraduate accounting students of University of Waikato, New Zealand. The participants are selected from financial stream. A survey questionnaire is design as an instrument to measure and to provide empirical evidence on accounting students' approaches to learning. Part 1 includes a post test questionnaire to determine a student's year, age, gender and ethnic. Part 2 consists of eleven designed items; six for surface approach and five for deep approach, are adapted from the Approaches to Studying (ASI) Inventory developed by Entwistle and Ramsden (1983) [6]. The items are shortened and modified in order to save respondents time in completing the questionnaire. The respondents are instructed to convey the extent of their agreement with a particular item along a five-point Likert scale where a score of 1 represented 'strongly agree', while a score of 5 indicated 'strongly disagree'

RESULTS AND DISCUSSIONS

Overall, there are 95 students who voluntarily complete the questionnaire, where 33 respondents are males and 61 respondents are females. 26 respondents are the first year students, 12 respondents are second year, 22 respondents are third year, 18 respondents are fourth year and 14 respondents are fifth year. Out of 95 participations, 59 respondents are between 18 to 22, 20 respondents are between 23-30, and 14 respondents are between 31-40. In addition, when the responses are categorised according to ethnic groups, 55 respondents are European, 5 are Maori, 2 are Pacific Islanders and 32 are Asian students.

The overall results show that most accounting students are more inclined to adopt surface approach rather than deep approach in their learning. However, note that the means for both surface and deep approaches are relatively close (2.54 for the surface approach and 2.61 for the deep approach), indicates that the accounting students are likely to be indifferent in adopting approaches to learning. Also, the standard deviation of surface approach subscale is quite large (1.07) signifies there is variability in responses. Refer to Table 1.

In the surface approach items, students express that a huge amount of workload tends to place them under enormous pressure. Students also reveal that they have a difficulty in understanding the reading and as a consequence, they tend to rely on the memory to get them pass the courses.

In the deep approach items, most students agree that they use previous knowledge and experience to achieve more understanding. They also put extras effort into trying to understand the difficult concepts and theories. Yet, they do not spend additional time in searching for more information on the topics that interest them.

Table 1: Means And Standard Deviation of Subscale Items

Approaches to learning	**Mean**	**SD**
Surface approach		
I find it difficult to fit facts together into an overall pictures	3.34	0.98
I learn some things by rote, going over and over them until I remember them	2.35	1.05
I find I have read things without having a real chance to understand them	2.29	1.10
I find I have to concentrate on memorising facts which may come useful later	2.65	1.05
The continual pressure of assignments, deadlines and competition often makes me tense	2.11	1.06
I tend to read very little beyond what 's required for completing assignment	2.51	1.16
Subscale mean and standard deviation (SD)	2.54	1.07
Deep approach		
I spend a lot of my free time finding out more about interesting topic discussed in the class	3.82	0.99
I try to relate what I have learned to my prior knowledge and experiences	2.08	0.83
I am usually cautions in drawing conclusions unless they are well supported by evidence	2.48	0.97
I often find myself questioning things that I hear from lecturers or read in the books	2.40	1.01
I generally put a lot of effort into trying to understand things which initially seem difficult	2.27	0.99
Subscale mean and standard deviation (SD)	2.61	0.96

Generally, the accounting students prefer to adopt the surface approach in their learning. The results of learning approaches analysis are also in conjunction with the previous studies in UK, Australia and Hong Kong, suggest that accounting students in general tend to adopt a surface approach rather than a deep approach.

Analysis By Year

When the questionnaire is examined by year of study, the results are more comforting. Table 2 shows that the first, second and third year students are more inclined to adopt surface approach, while fourth and fifth year students tend to adopt deep approach. There is a significantly decline in the mean score of surface approach through first to fifth year, and the changes from third year to fourth year is quite significant (from mean of 2.36 to 2.67). The means scores for deep approach, on the other hand, fall gradually throughout the year. However the standard deviations for the fifth year of both approaches are quite high, 1.14 and 1.05, indicate that there is variability in responses.

These results suggest that for the first three undergraduate years, accounting students are more oriented toward surface learning. This is consistent with the results from the previous learning conception section that all years, except fifth year, consider learning as acquiring and applying knowledge. The results are also consistent with the findings by Bowden et al (1987), where the first year student are generally superficial learners who did not orient their learning toward understanding. Nevertheless, the findings are contradicted with the other findings. Studies in UK, Australia, and Canada show that the deep approach has not been increasing throughout the undergraduate year, while the opposite results are found in this study, at least in terms of the decreasing value in the mean scores.

Table 2: Means And Standard Deviation of Each Year

Year	Surface Approach		Deep Approach	
	Mean	Stand. Dev	Mean	Stand Dev
First year	2.50	1.06	2.74	1.95
Second year	2.38	0.90	2.63	0.77
Third year	2.36	1.15	2.60	1.05
Fourth year	2.67	0.90	2.60	0.80
Fifth year	2.80	1.16	2.54	1.09

Analysis By Age

From Table 3, it is found that the respondents who are between 18-22 are more inclined to adopt surface approach, as the mean for this approach is slightly lower than the mean for deep approach, (2.51 compare to 2.63). However, since the mean scores for the other ranges of age are not significantly different between these two approaches, these results can be interpreted as these groups of students are indifferent in adopting approaches to learning. These findings are not consistent with the previous findings in the higher education by Harper and Kember (1986) [10] and Richardson (1993) [12]. Other researches have found that age is positively associated with deep approach. That is, the older the students are, the more likely they adopt deep approach.

Table 3: Means and Standard Deviations For Each Age Categories

AGE	Surface Approach		Deep Approach	
	Mean	Stand. Dev	Mean	Stand. Dev
18-22	2.51	1.10	2.69	0.97
23-30	2.51	0.99	2.52	0.95
31-40	2.59	1.03	2.58	0.87

Analysis By Gender

Focusing on gender analysis, the results provide in Table 4 show that that male respondents are more inclined to adopt deep approach rather than surface approach, as the mean for deep approach (2.53) is lower than mean for surface approach (2.64). In contrast, female respondents are found to favour surface orientation. The findings are consistent with the results from the previous learning conception section. Since males view learning as 'acquisition' and 'insight', they are predicted to be more inclined to adopt deep approach. As females regard learning as acquisition and application of knowledge, it is not surprising that they prefer surface approach. However, these findings are inconsistent with the previous findings, where males are found to prefer surface approach while females favour deep approach (Gledhill and Van der Merwe, 1989) [8]. Other literature considering gender differences in approaches to learning has been less conclusive. The majority of studies report no gender difference on the approaches to study (see, for example, Entwistle and Entwistle, 1970) [7].

Table 4: Mean and standard deviation of each gender

Gender	Surface Approach		Deep Approach	
	Mean	Stand. Dev	Mean	Stand. Dev
Male	2.65	1.19	2.63	1.06
Female	2.50	1.01	2.72	0.92

Analysis By Ethnic

As stated before, due to the very small sample size of Maori and Pacific Island, the analysis for students' approaches to learning will be focused on European and Asian instead. From Table 5, the surface approach is found to be preferred by the European students, while Asian students are more inclined to adopt deep approach. These results are incompatible with the results from the previous section. Initially European students consider learning as acquisition and insight, thus they are arguably expected to adopt deep approach. On the contrary, Asian students perceive learning as acquisition and application of knowledge thus they are expected to adopt surface approach.

However, these findings are in conjunction with the previous research. Many research found that, students from a range of Asian cultures are more inclined to utilise deeper approaches to learning than their Australian counterparts (Kember & Gow, 1990 [11]; Watkins et al., 1991 [13]).

Table 5: Mean and standard deviation of each ethnic group

Ethnic groups	Surface Approach		Deep Approach	
	Mean	Stand. Dev	Mean	Stand. Dev
European/Pakeha	2.55	1.04	2.86	0.93
Maori	2.41	1.00	2.33	0.85
Pacific Island	2.21	0.71	1.67	0.24
Asian	2.59	1.12	2.51	0.98

CONCLUSION

This study has also provided some evidences pertinent to the growing concerns about the quality of accounting education, particularly the belief that accounting students focus on rote learning than learning to learn. The findings are consistent with the results of previous studies identified in the higher education; suggest that in general, majority of accounting students in University of Waikato tend to adopt surface approach in their learning. Most students agree that they do not really understand the learning contents, learn new things by memorising them, and are not interested in finding out more about it.

Comfortingly, it is found that the number of superficial learners have decline throughout the undergraduate year, and in contrast, the use of deep approach has risen slowly. Nevertheless, the large standard deviations indicate the variability in responses, thus care must be taken in interpreting evidence. In terms of gender differences, males are found to favour deep approach, while females tend to adopt surface approach in their learning. For age category, younger students (below 22 years old) prefer to adopt surface approach, while older students (between 23-40 years old) are indifferent in their approaches to learning. The findings suggest that age, maturity and experiences have no significant relationships with the approach to learning. In ethnic groups, European students tend to adopt surface approach, while Asian students are found to use deep approach in their learning. These results demonstrate that the cultural differences may have some impacts how students learning.

Implication Of The Surveys

There are two implications of these survey findings for accounting educators. Firstly, there is a need to devise strategies, which encourage deep learning if students are to develop the skills required to succeed in their future careers. Secondly, in order to keep pace with the changing world and accounting profession, the roles of accounting educators and accounting students should change and both must be ready to accept those changes.

REFERENCES

1. AAA Committee on the Future Structure, Content, and Scope of Accounting Education (Bedford Committee) (1986) Future accounting education: Preparing for the expanding profession. *Issues in Accounting Education.* 1(1) 168-195

2. Bowden, J.A., Masters, G.N. and Ramsden, P. (1987) Influence of assessment demands on first year university students' approaches to learning. In A.H. Miller and G. Sachse-Akerlind (eds) *The Learner in Higher Education: A Forgotten Species?*, pp. 397–407. Sydney: Higher Education Research and Development Society of Australasia.

3. Chan, D., Leung, R., Gow, L. and Hu, S. (1989) Approaches to learning of accountancy students: some additional evidence. *In Proceedings of the ASAIHL Seminar on University Education in the 1990's*, 4–7 December, Kuala Lumpur, pp. 186–93. Bangi, Singapore: Penerbit Universiti Kebangsaan.

4. Duff, A. (1995) The impact of learning strategies on academic performance in an accounting undergraduate course, *British Accounting Association*, Working Paper discussion paper No.8.

5. Eley, M. (1992) Differential adoption of study approaches within individual students. *Higher Education*. 23. 231–54.

6. Entwistle, N. and Ramsden, P. (1983) *Understanding Student Learning,* London: Croom-Helm.

7. Entwistle, N.J & Entwistle,D. (1970) The relationship between personality, study methods and academic performance. *British Journal of Educational Psychology*, 56, p.309-321

8. Gledhill, R.F. & van Der Merwe, C.A. (1989) Gender as a factor in student learning: pleminary findings. *Medical Education*, 23, p.201-204

9. Gow, L., Kember, D. and Cooper, B. (1994) The teaching context and approaches to study of accountancy students, *Issues in Accounting Education* 9(1), 118–30.

10. Harper,G & Kember,D. (1986) Approaches to study of distance education. *British Journal of Educational Technology*, 17, p212-222

11. Kember, D., & Gow, L. (1990). Cultural specificity of approaches to study. *British Journal of Educational Psychology,* 60, 356-363.

12. Richardson, J.T.E. (1993) Gender differences in responses to approaches to studying inventory. *Studies in Higher Education,* 18 (1), p 3-13

13. Watkins, D., Regmi, M. & Astilla, E. (1991) The Asian-learner-as-a-rote-learner stereotype: myth or reality? *Educational Psychology*, 11, 21-34.