

## NON-ACCOUNTING STUDENTS' PERCEPTION ON THE DEVELOPMENT OF STUDY SKILLS USING IN-CLASS SUPPLEMENTAL INSTRUCTION

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### Abstract

Challenges such as different background and abilities of universities' students, reluctance of academic staff in understanding students' learning style and lack of study skills knowledge among students and lecturers are to be resolved by public universities. Resolving these challenges will provide better learning environment in public universities. Thus, the objectives of this study are to identify the reflective measures of study skills and to examine the students' perception on the development of study skills by using In-Class Supplemental Instruction (ICSI). Using the questionnaires survey, this study found 10 reflective measures of study skills with Cronbach Alpha of 0.930 which indicates all reflective measures have good internal consistency reliability. The respondents are satisfied with the ICSI sessions in helping them to develop their study skills with an average mean of 4.09. It is concurred that ICSI approach assists in developing study skills such as deeper understanding, discussing and solving problem, teamwork and academic skills.

**Keywords:** *In-class supplemental instruction, Accounting course, Study skills, Learning and teaching approach*

### 1.0 INTRODUCTION

Introductory accounting course is one of the compulsory courses to be taken by most junior students at all level of accounting related programs at the university such as for accounting, business, hotel and computer science programs. Attracting students' interest into the accounting major through the first course in accounting has been recognized as seriously vital in the development of the skills necessary to be successful in both accounting and non-accounting profession (Cohen & Hanno, 1993; Geiger & Ogilby, 2000). According to The Accounting Education Change Commission (AECC), in Position Statement No. 2, the first course in accounting should meet the educational needs of students by conveying the knowledge and skills necessary for lifelong learning (Jones & Fields, 2001). Malgwi (2006: 68) reveals that "one third of the students perceived the first course in accounting to be significantly important to their future career, irrespective of their major and gender". Thus, it is very important for the accounting lecturers to implement teaching approach that can guide to appropriate study skills among non-accounting students. Integrating

appropriate study skills with the appropriate teaching and learning approach will make the students understand better of their subjects Arendale (1998).

Creating teaching and learning environment that motivates the students to learn difficult courses would assist the students to better understand the course contents. This is important for an introductory accounting course to be taught to non-accounting students. With the perception of the difficulties in introductory accounting course among non-accounting students, an approach to encourage learning is much more needed in order to promote the development of study skills.

A well-developed teaching approach can encourage the experiential learning of study skills (Groves, Leflay, Smith, Bowd, & Barber, 2013). In addition, such an approach allows students' access to higher-level study skills required for successful university study. Cebeci, Dane, Kaya and Yigitoglu (2013) found different level of school years required different level of study skills, where medical students in the third grade preferred surface approach more than the students in the first and second grades.

Chimezie (2014) revealed that different type of study skills are relevant for different category of study sub-skills such as environmental, market and technical feasibility are highly required for effective study in the entrepreneurial development. Finally, this study attempts to identify the reflective measures of study skills and examine students' perception on the development of study skills by using ICSI.

## **2.0 LITERATURE STUDY**

### **2.1 In-Class Supplemental Instruction**

Prior studies show mixed empirical evidence on the effective teaching approaches. One of the approaches is known as Supplemental Instruction (SI). This approach was developed in 1973, at the University of Missouri in Kansas City by Deanna Martin (Widmar, 1994 in Bowles, McCoy, & Bates, 2008). Subsequently, in 1981, the program was designated by the U.S. Department of Education as being an Exemplary Educational Program (Martin and Arendale, 1994 in Bowles et al., 2008). The International Center for Supplemental Instruction at the University of Missouri-Kansas City defines the program as “an academic assistance program” that utilizes peer-assisted study sessions. SI sessions are regularly scheduled, informal review sessions in which students compare notes, discuss readings, develop organizational tools, and predict test items. “Students learn how to integrate course content and study skills while working together” (Bowles et al., 2008: 4). SI is an approach that can link teaching, learning and learning outcomes (Dawson et al., 2014; Leveson, 2004).

### **2.2 Modified In-Class Supplemental Instruction**

This study has modified the existing SI model and refer this new approach as ICSI approach. Four main players are involved in the ICSI approach including the ICSI course instructor (the lecturer), ICSI peer-leaders (students who had prior formal introductory accounting course), ICSI students (students without basic knowledge of accounting course) and ICSI recognition (recognition given to the ICSI peer-leaders by the Faculty Coordinator).

ICSI is to be implemented after each topic or sub-topic has been taught by the lecturer. In ICSI approach, the students will gather into a small group consisted of ICSI peer-leader (1 person) and ICSI students (2-3 persons). They will discuss the topics or sub topics that have been taught by the lecturer. Each session will be held during the tutorial hours according to the class schedule or timetable. No specific time given for

each session and it depends on the commitment of the group members in discussing the topic or sub topic. In most cases, the students managed to complete the discussion before the end of the session.

The ICSI peer-leaders will explain to the ICSI students about the topic or sub topic using student to student language/level to enhance the understanding. At the same time, the lecturer will walk around to monitor and made observation to ensure only the correct information is delivered by the ICSI peer-leaders. ICSI peer-leaders and ICSI students are given freedom to discuss and sharing the contents based on their preferred style in enhancing the understanding among the students.

Once the discussion is over, the ICSI course instructor will randomly select the ICSI peer-leader or ICSI student to share the outcome of their discussion. For example, the selected ones will present their answer for related tutorial question in front of the class. Other students are allowed to ask questions to gain better understanding. The sharing session is monitored by the ICSI course instructor.

At this stage, the recognition is only given by the ICSI course instructor in terms of complimentary words to the ICSI peer-leader. It is in the planning to get the ICSI recognition in term of a proper appreciation letter for the ICSI peer-leaders for their contribution towards ICSI sessions, as this approach is yet to be adopted by all lecturers teaching the introductory courses in UiTM Terengganu.

### **2.3 Definition of Study skills**

It is very important for educators to be knowledgeable about their students' approaches to study and learning. It is known that studying skills is one of the most effective factors for academic achievement (Jansen & Suhre, 2010; Steele, 2010; Yu, 2011). Studying skills have been defined in various ways by researchers. Gall, Gall, Jacobsen and Bullock (1990 cited in Bulent, Hakan, & Aydin, 2015) defined studying skills as the usage proper strategies in accomplishing a learning task. Studying skills is the process of planning on what to do, organizing and coding information to achieve the requirement of learning (Rafoth & DeFabo, 1990 cited in Bulent et al., 2015). Other study skills may also include positive behaviors in preparing for exams (Purdie & Hattie, 1999); doing homework, doing revision, preparing for presentations and projects (Wagner, Schober, & Spiel, 2008).

### **2.4 Type of Study skills**

In ensuring interactive learning process a successful one, the students must have motivation or power. In other words, they must have desires, wills, needs and stimulations interests in starting, sustaining and directing their behavior to a course or subject (Martin & Briggs, 1986). This motivation will direct the students to improve their learning process. Among the study skills are memorizing/testing effect (Rowland, 2014), rereading content (Morehead, Rhodes, & DeLozier, 2016) and self-testing and self-regulation learning strategies. The other study techniques such as testing self-knowledge, highlighting the important paragraphs with color pens, drawing self-explanatory diagrams/recall suitable examples for remembrance, repeatedly read each chapter and memorize also showed significant association with exam score.

Time management is described as an effort of using time effectively to reach the goals (Karaođlan & Yaman, 2009). To manage the time effectively, students' needs should be specified. The other component of studying skills is the management of test preparation-test anxiety (Birjandi & Alemi, 2010). Tests or exams have a crucial role in the evaluation period of students. Therefore, using effective studying strategies and studying system. The students, who do not study enough, who do not know effective studying methods and who have lack of self-confidence, may experience test anxiety (Birjandi & Alemi, 2010). Memory is also enhanced when learners engage in retrieval (rather than restudy) of to-be-remembered information, a

benefit known as the testing effect (see Rowland, 2014, for a review). Both spacing and testing enhance memory across a wide variety of learners, materials, criterion tasks and contexts, and thus qualify as ‘high utility’ methods (Dunlosky, Rawson, Marsh, Nathan, & Willingham, 2013).

The most common study method utilized by college students appears to be rereading content (Callender & McDaniel, 2009) cited by (Morehead et al., 2016). For example, Carrier (2003) cited by (Morehead et al., 2016) surveyed students in college classes about their use of test preparation techniques and found that 65% of upper-level students reported rereading as the most commonly used study strategy. Research has also been conducted on self-testing and self-regulation learning strategies. Self-testing, or the act of repeatedly recalling information, has been shown an effective way to study and recall information for assessments (Tulving, 1967). Hartwig and Dunlosky (2012) surveyed 324 undergraduates and demonstrated that students’ use of self-testing was positively associated with GPA.

## 2.5 Benefit of Study Skills

Study skills are critical for academic success (Wolfe, 2009). Academic competence is always associated with the knowledge and also the application of effective study skills (Gettinger & Seibert, 2002). There are many different ways to study but not all methods may enhance learning (Gurung, 2005). Sizeable literatures are available on various learning strategies that would likely result in higher achievement (Fleming, 2002). Study skills include the competencies associated with acquiring, recording, organizing, synthesizing, remembering, and using information (Gettinger & Seibert, 2002). These competencies contribute to success in both nonacademic (e.g., employment) and academic settings.

Study skills are tools that assist students during learning process, to acquire knowledge which is important for successful academic performance (Wolfe, 2009). Capable students may experience difficulty in class, not due to lack of ability but because they lack of good study skills. Study skills such as reading or referring both textbooks and notes for the exam, also the use of mnemonics showed significant association with exam scores (Gurung, 2005).

## 2.6 ICSI in Developing Study Skills

Learning environment which involve merely memorizing and recalling information will produce students who are passive. They will find difficulty to get engaged in active learning situation that requires critical thinking skills (Brown & Kelley, 1986 in Snyder & Snyder, 2008). Critical thinking skills are important because they enable students “to deal effectively with social, scientific, and practical problems” (Shakirova, 2007: 42). Critical thinking skills enable students to solve problems and make effective decisions in their personal lives as well as in their future career. Thus, it is vital to create a learning environment that encourage students to think through an answer rather than simply having an answer (Snyder & Snyder, 2008).

It has been suggested that collaborative learning activities helped to develop critical thinking skills (Yazici, 2004). This may involve peer coaching techniques (Ladyshevsky, 2006) comprising of two-person teams in which one student is the problem-solver, and the other is the peer coach. The problem-solver will works through a case study or activity as responses to questions from the peer coach. Additionally, a project-based team is another platform for students to gain critical thinking skills. This is achieved based on the practical application of “learning-by-doing” and the collaborative effort required by the project (Ngai, 2007 in Snyder & Snyder, 2008). In short, critical thinking will assist students in discussing and solving problems in the subject and get a deeper understanding of the related subject.

Zhu, Valcke and Schellens (2009) investigate the changes over time of student perceptions, motivation, and learning strategies due to the actual involvement in a collaborative e-learning environment. They found that, the Flemish students perceive the online collaborative learning environment more positively compared to the Chinese students. Najwa (2013) conclude that students perceive collaborative learning as having a positive impact on their grade achievement, written and oral work, and learning process. Similarly, Chan and Sher (2014) found that, all students agreed that collaborative learning enhanced their academic knowledge, especially in terms of their understanding and sharing of knowledge.

### 3.0 PROBLEM STATEMENT

The universities have implemented high entrance selective system with the expectation that universities' students must be well equipped with adequate skills if they want to study effectively. However, in reality the students who may have the knowledge of different study skills during their secondary school may not be able to apply them in the universities' environment. Another reason was lacking in the knowledge of 'study skills'. It has become a problem to a few 'at risk' students (Cottrell & Cottrell, 2001). On top of it, universities' students with different background and abilities also posed a great challenge to the universities in ensuring the students are progressing in their learning process (Wingate, 2006). Successful learning process in universities becomes even tougher when the academicians themselves do not have the knowledge of study skills. According to Morehead, Rhodes, and DeLozier (2016), students' self-reported study skills and beliefs are often inconsistent with empirically supported study strategies. They further concur that the instructors exhibited better knowledge of effective study skills than students, although the difference was small.

Students with 'non-traditional' and 'traditional' background do struggling with the learning requirements of the universities. Therefore, universities need to recognize the study skills to be adopted in supporting the universities' students' learning process. Universities have introduced a range of strategies to support students' learning (Thomas, 2002). For example, 'bolt-on' approach (Bennett, Dunne, & Carré, 2000), 2000) and 'built-in' approach. Bolt-on approach offers extra-curricular 'study skills' courses by learning support centers (Haggis & Pouget, 2002) but was criticized because it separates study skills from the process and content of learning. Among other drawbacks of extra-curricular skills courses include the course was not attended by those who really need it (Durkin & Main, 2002), inability to recognize generic courses as relevant to their subject (Durkin & Main, 2002), lengthy guidelines on study skills and the study skills are separated from subject content and knowledge. While the 'built-in' or embedded approach, learning is developed through the subject teaching. According to Drummond, Alderson, Nixon & Wiltshire (1999), the embedded approach usually involves a coordinated and structured provision running through the different levels of any program of study. Most researchers agree the 'built-in' approach is more effective than 'bolt-on' approach.

Despite the drawbacks, universities still adopt the 'bolt-on' approach because of the difficulties in implementing the embedded approach. Two difficulties are the challenges in coordinating progressive skills development throughout degree courses (Drummond et al., 1999); and the reluctance of many academic staff to concern themselves with student learning (Biggs, 1996). In fact, 'study skills' was rarely suggested in universities' skills frameworks that aim at graduate or employability skills. Study skills are separated from the skills needed in students' long-term development and may become complex skills to be carried out by lecturers.

Teaching introductory courses such as accounting, business, hotel and tourism, and computer science requires appropriate study skills. Therefore, in the aspect of introductory accounting course, it is a challenging learning process to undergo the course for the first time. It was even challenging to the lecturers in delivering the knowledge to them. The learning process becomes more complex when negative comments about the difficulty of subject, a lot of calculation, not related at all with the program that they enrolled and high failure rate may discourage the new students to learn this introductory subject. Thus, students and lecturers need to understand study skills which will be beneficial in the learning and teaching process. Study skills such as teamwork, networking, and learning skills such as managing, organizing, thinking skills are among the required skills for the twenty-first century workplace (Luna Scott, 2015). Therefore, both students and lecturers need to have study skills knowledge (Morehead et al., 2016).

#### **4.0 MATERIALS AND METHODS**

The purposive sampling is applied in selecting the respondents. 38 Bachelor of Science (Hons) students from Faculty of Hotel and Tourism Management at University Teknologi MARA, Terengganu Branch were selected out of 65 students (population). These students were selected because they have been introduced to ICSI approach from the beginning of the semester in their introductory accounting course. In other words, these students fulfill the criteria as the target group that involved in ICSI approach.

The quantitative approach is used via paper-based hand-delivered questionnaire in obtaining the data. The questionnaire was distributed to the students at the end of the semester. The questionnaire items are on the students' perception on development of study skills through ICSI. This is measured based on 10 questionnaire items adapted from Gresham and Elliot (1990) and Malm, Leif and Morner (2010). The responses are based on the 5-point Likert scale indicating "1: Strongly disagree – 5: Strongly agree". The data analysis is conducted using SPSS Software, Version 13. Specifically analysis was done on reliability and descriptive statistics of the data collected.

#### **5.0 RESULTS AND DISCUSSION**

##### **5.1 Respondents' Profile**

The respondents' background as summarized in Table 1 is based on 38 valid responses, comprised of 6 (15.8%) male and 31 (81.6%) female respondents. They are in the HM240 (Bachelor of Science (Hons.) Hotel Management) program, with 12 (31.6%) in group B, 10 (26.3%) in group C, 9 in group A, and 6 in group D, respectively. Their entry qualification to the present program is based mainly on Matriculation (17 or 44.7%), followed by STPM (9 or 23.7%) and Diploma (6 or 15.8%). Most of the respondents (23 or 60.5%) had no basic in the Accounting subject. Only 15 (39.5%) of the respondents had the basic in Accounting subject during their matriculation (8 or 53.3%), with mostly achieved grade "A" (7 or 46.7%) followed by grade "B" (3 or 20.0%).

The respondents' background with and without basic knowledge in the Accounting subject, and their present program (course) taken at the University indicate their credibility to represent the students undergoing ICSI approach in learning Introductory Accounting for non-majoring accounting program.

**Table 1 : Respondents' profile**

Item	Category	Frequency	Percent
Gender	Male	6	15.8
	Female	31	81.6
	No information provided	1	2.6
Program	HM240	38	100.0
Group	A	9	23.7
	B	12	31.6
	C	10	26.3
	D	6	15.8
Entry Qualification	Diploma	6	15.8
	Matric	17	44.7
	STPM	9	23.7
	Degree	1	2.6
	Foundation	4	10.5
	Others	1	2.6
Basic Knowledge in Accounting Subject	Yes	15	39.5
	No	23	60.5
Previous Learning for Basic Accounting	SPM	6	40.0
	Matriculation	8	53.3
	Diploma	1	6.7
Grade in Basic Accounting	A+	2	13.3
	A	7	46.7
	A-	1	6.7
	B	3	20.0
	C+	1	6.7
	D	1	6.7

## 5.2 Reliability Analysis

Before conducting further analysis on the data collected, reliability test was conducted for the internal consistencies using one of the most popular reliability statistics - Cronbach's alpha (Cronbach, 1951). Cronbach alpha determines the internal consistency or average correlation of items in a survey instrument to gauge its reliability. Ideally, the Cronbach Alpha coefficient of a scale should be above 0.7 (DeVellis, 2003 in Pallant, 2010). The result of reliability test is shown in Table 2.

Thus, the Cronbach's Alpha value of 0.930 suggests very good internal consistency reliability for the scale use for this sample. Additionally, the mean inter-item correlation is 0.572, with values ranging from 0.257 to 0.879, suggesting quite a strong relationship among the items. No removal of any item is made as none of the value of Alphas if deleted is higher than final alpha value obtained.

Table 2 : Reliability test

Reliability Statistics							
Cronbach's Alpha Based on Standardized Items							
Cronbach's Alpha						N of Items	
.930						10	
Item-Total Statistics							
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted		
DSS1	36.76	23.050	.674	.749	.925		
DSS2	36.82	22.587	.743	.779	.921		
DSS3	36.76	22.996	.744	.778	.922		
DSS4	36.71	22.806	.740	.669	.922		
DSS5	36.82	22.695	.723	.658	.922		
DSS6	37.00	22.541	.719	.779	.923		
DSS7	37.03	22.080	.686	.893	.925		
DSS8	37.00	22.162	.734	.838	.922		
DSS9	36.82	21.506	.823	.779	.917		
DSS10	36.58	22.791	.681	.638	.925		
Summary Item Statistics							
	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Inter-Item Correlations	.572	.257	.879	.622	3.420	.017	10

### 5.3 Mean Analysis

A mean analysis is conducted to examine the students' perception on the development of their study skills using ICSI. The result is shown in Table 3 indicating the mean score for each item measuring the development of study skills among the respondents.

As an overall, the respondents are satisfied with the ICSI sessions in helping them to develop their study skills, as indicated by the highest mean of 4.34 on the "Overall I am satisfied with my ICSI sessions (DSS10)". Out of other nine study skills items listed in the questionnaire, the respondents believe that "ICSI sessions have developed my skills in discussing problems in the subject (DSS4)" with a mean score of 4.21. A slightly lower mean (although not much different in value as compared to other items) is seen in the three questions of "ICSI sessions have assisted me to develop my note-taking skills (DSS7); ICSI sessions have assisted me to develop my academic reading skills (DSS6); and, ICSI sessions have assisted me to develop my writing skills (DSS8)" with mean score of 3.89; 3.92; and, 3.92, respectively. This probably because the Introductory Accounting subject focuses more on calculation rather than theory which requires less writing skills, academic reading skills and note-taking skills to support students' learning process.

Other items with the mean score of above to 4.00 indicates that the ICSI sessions have assisted the students in the development of study skills in terms of their ability to gain a deeper understanding of the subject (DSS1); to work in a group (DSS3); to develop skills in problem solving (DSS2); to give good understanding of the course learning outcome (DSS5); and, to develop exam preparation techniques (DSS9).

**Table 3 : Mean score for students' perception on development of study skills**

Development of study skills	Mean	S.D	Min	Max
The ICSI sessions have given me a deeper understanding of the subject (DSS1)	4.16	.638	3	5
ICSI sessions have developed my skills in problem solving (DSS2)	4.11	.649	3	5
ICSI sessions have developed my ability to work in a group (DSS3)	4.16	.594	3	5
ICSI sessions have developed my skills in discussing problems in the subject (DSS4)	4.21	.622	3	5
ICSI sessions have given me good understanding of the course learning outcome (DSS5)	4.11	.649	3	5
ICSI sessions have assisted me to develop my academic reading skills (DSS6)	3.92	.673	3	5
ICSI sessions have assisted me to develop my note-taking skills (DSS7)	3.89	.764	2	5
ICSI sessions have assisted me to develop my writing skills (DSS8)	3.92	.712	3	5
ICSI sessions have assisted me to develop my exam preparation techniques (DSS9)	4.11	.727	3	5
Overall I am satisfied with my ICSI sessions (DSS10)	4.34	.669	3	5

The above findings have similarity with the study conducted by Leroux (1995) that highlighted personal management skills followed by academic skills and team work skills are the abilities required by employers.

## 6.0 CONCLUSION

The ICSI approach stimulates students' interest in learning accounting course and enhance their understanding on the course contents. Through ICSI, students perceived that they develop study skills such as deeper understanding, discussing and solving problem, teamwork and academic skills. It is hope that ICSI approach would enhance more understanding of non-accounting students towards introductory accounting courses and improve their academic results. ICSI approach is also appropriate in any introductory courses in other disciplines such as biology, engineering and mathematics. In short, ICSI provides alternative approach in teaching and learning introductory courses.

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