

**CLASS SIZE AND STUDENT PERFORMANCE
IN ADVANCED FINANCIAL ACCOUNTING 1:**

**A STUDY ON THE BACHELOR OF
ACCOUNTANCY STUDENTS OF THE
UNIVERSITI TEKNOLOGI MARA**

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Abstract

The purpose of this study is to identify whether there is any relationship between class size and student performance in the Advanced Financial Accounting I (FAC 400) course. In this study, the student performance is being assessed by failure rate and average marks. This study is conducted by analysing the students' last three semesters' results. The study population in this research are all the full-time Bachelor of Accountancy students who have taken the FAC 400 course in the April 2000, October 1999 and April 1999 Final Examinations. In total, there are 50 classes with the 1,561 students' examination results were gathered in this study. The data were analyzed with Statistical Package for Social Science (SPSS) release 8.0 and Microsoft Excel release 7.0. The findings show that there is no relationship between class size and student performance. Meaning that, the performance of students from small class size do not have any difference with the performance of students from large class size.

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CHAPTER 1

INTRODUCTION

Over the last few years, there has been a sudden and rapid increase in the number of students enrolling in universities in Malaysia. Thus, the number of students taking accounting courses has also steadily risen. In general, there are two factors that contribute to this scenario that are students preference in accounting studies and the demand to support the economic development in the year 2020.

For example, Syed Soffian, Mohamad Hisyam and Faisol (2000) found out that the most preferred programme of study among the matriculation students in Universiti Utara Malaysia (UUM) is the Bachelor of Accounting programme compared to the other social science degree programmes such as Business Administration, Economic, Information Technology and Public Administration. In addition, accountancy as a career remains a major attraction to students as indicated by huge crowd at any talk on the accountancy profession held by the Malaysian Institute of Accountants (MIA) (MIA Booklet, 1999).

The number of students taking accounting programmes has also increased due to the expected increase in the number of accountants to 60,000 by the year 2020 (Sixth Malaysian Plan 1991). This demand is made as Malaysia moves towards the year 2020, a target year envisioned by our Prime Minister, YAB Dato' Seri Dr. Mahathir Mohamad when Malaysia will be transformed into a developed nation. However, the number of Bumiputeras in accounting profession is still not achieving the expected target of the New Economic Policy (NEP) and National Development Policy (NDP). To date, Bumiputera accountants account for merely 15 percent of the accountants registered under