SOME DETERMINANTS OF STUDENTS PERFORMANCE ON ADVANCED FINANCIAL ACCOUNTING 1 (FAC 400) AT FACULTY OF ACCOUNTANCY UNIVERSITI TEKNOLOGI MARA SHAH ALAM.

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i.

This study presents findings on the effects of gender ,CGPA ,all previous financial accounting papers and previous english paper on performance of Advanced Financial Accounting 1 (coded as FAC 400). The findings indicate that CGPA and only Financial Accounting 4 (coded as FAC 250) significantly affect the performance of FAC 400. The other variables were not significantly affecting the performance on FAC 400. In order to arrive at the findings, the correlation of coefficient, multiple regression analysis and chi-squared test have been used. The subject of the study were 180 students of Shah Alam campus who are currently in semester two of their Bachelor of Accountancy. The paper concludes with principal limitation and future research direction.

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CHAPTER 1 INTRODUCTION

1.1 Introduction

With robust economic growth in Malaysia, there is a need to increase the number of professional accountants. The Malaysian Institute of Accountants (MIA) in its recent statement confirmed the shortage of accountants in the country. The MIA also reported that the number of Bumiputera Accountants is much lower than that of the other races. Thus there is an urgent need for local universities to produce more accounting graduates particularly the Bumiputra.

The Faculty of Accountancy of Universiti Teknologi Mara (UiTM) has a vision to be the center of academic excellence and to produce excellent, competent and ethical Bumiputra Accountants. Besides the above objective, the Accounting Faculty would also need to increase its enrollment to fulfill the needs.

Various steps have been taken by the Faculty of Accountancy of UiTM to achieve the objectives. One of those steps taken was the introduction of Pre-Diploma Program. The program was initiated to cater for those who do not meet the minimum requirement to enter the Diploma in Accountancy directly after their Sijil Pelajaran Malaysia. Although various steps has been taken, the number is still not sufficient. This may be due to several reasons. The process of producing graduates are delayed due to high failure rate in some of the accounting papers in the accounting degree program of UiTM. The subject