



THE IMPACT OF ACCOUNTING THEORETICAL COURSES ON STUDENTS' PERFORMANCE: A CASE STUDY OF THE DIPLOMA IN ACCOUNTANCY STUDENTS, UITM SABAH

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## TABLE OF CONTENTS

### RESEARCH METHODOLOGY

Title page	i
Letter of Research Offer	ii
Letter of Submission	iii
List of Project Team Member	iv
Acknowledgement	v
Table of Contents	vi
List of Tables	viii
List of Figures	ix
Abstract – English version	x
Abstract – Bahasa Malaysia version	xi

## CHAPTER 1

### 1.0 INTRODUCTION

1.1	Background of Study	1
1.2	Problem Statement	2
1.3	Objectives of Study	3
1.4	Hypothesis of Study	4
1.5	Significance of Study	4
1.6	Scope of Study	6
1.7	Definition of Terminologies	7

## CHAPTER 2

### 2.0 LITERATURE REVIEW

2.1	Writing Ability amongst Accounting Graduates	8
2.2	The Importance of Writing Skill in the Accounting Field	9
2.3	Writing an Important Learning Tool	10
2.4	Writing in the Academic Setting	11
2.5	Reading Habits and Students' Performance	12

## CHAPTER 3

### 3.0 RESEARCH METHODOLOGY

3.1	Data Collection	13
3.2	Assessment Tools	13
3.3	Statistical Analysis	14
3.3.1	Descriptive Analysis	14
3.3.2	Reliability Analysis	14
3.3.3	The Independence-Group <i>T</i> -Test	15
3.3.4	The Levene Test	15
3.3.5	Bivariate Correlation Coefficients	16

## CHAPTER 4

### 4.0 FINDINGS

4.1	Data Consistency	17
4.2	Students' Background	20
4.3	Students' Preference on Accounting Theoretical Courses	22
4.4	Students' Perception on Accounting Theoretical Courses	24
4.5	Lecturers' Expectation on Accounting Theoretical Courses	26
4.6	Students' Reading Habit	29
4.6.1	Number of Reading Materials	30
4.6.2	Types of Reading Materials	30
4.6.3	Criteria for Choosing Reading Materials	31
4.6.4	Purpose for Reading	32
4.6.5	Time Allocated for Reading	33
4.6.6	Number of Books purchased	34
4.7	Factors of Delayed Graduation period	35
4.8	Mean Difference of Theoretical and Quantitative Courses	39

## CHAPTER 5

### 5.0 CONCLUSION

46

## CHAPTER 6

### 6.0 RECOMMENDATIONS

52

References

54

Project Implementation Chart

55

Appendices

57

# CHAPTER 1

## 1.0 INTRODUCTION

### 1.1 Background of Study

#### 1.1.1 Financial Accounting 6 (FARG50)

The Diploma in Accountancy is a program which is offered under the Faculty of Accountancy, Universiti Teknologi MARA (UiTM). The program is conducted over a period of three years which comprises of six semesters. There are all together thirty four (34) compulsory courses offered throughout the program. For the certification of the Diploma in Accountancy, a student must complete and at least obtain an average grade of "C" for all courses, offered under the program.

The courses offered under the program can be grouped as either quantitative or theoretical course. Classification of a particular course as quantitative or theoretical is made by referring to the course content as well as the requirement in the final examination question. Extensive use of numeral or writing in teaching and in designing examination questions are indicators used to determine the quantitative or theoretical status of a particular course. A course that requires students to compute or to provide answer in the form of number is considered as quantitative. On the contrary, a course is considered as theoretical when a student is required to state or discuss on an issue in the form of writing.

It is believed that they are accounting theoretical courses which are offered in the final semester of the program. It was then envisaged that accounting theoretical courses which are offered in the final semester could be the detrimental factor that deteriorates students'

Thirteen out of the total thirty four courses which are offered under the Diploma in Accountancy program are quantitative-base. The remaining eleven are theoretical in nature of which four are accounting theoretical courses. These four accounting theoretical courses are final semester courses and there are as follows:

- a) Financial Accounting 6 (FAR350)
- b) Auditing (AUD390)
- c) E-Commerce (AIS360) and
- d) Investment Analysis (MAF380)

## 1.2 Problem Statement

As an education institution, University Teknologi MARA (UiTM) is vested to become a center of academic excellence and this is conveyed in the university's academic objective.

As a measure to achieve the objective, the university is obligated to ensure that a target of 90 per cent passing rate and 70 per cent students graduated on the prescribed study time frame is achieved. This applies to all full time programs under UiTM. However, based on the final examination report for the Semester July - November 2007 for the Diploma in Accountancy program, this target was not met. A simple analysis on the examination report revealed that FAR350, MAF380 and AUD390 were identified as critical courses that may have contributed to the unattainable of the university objectives where the failure rate was reported to be above 30 per cent. Common features shared by these critical courses are that they are accounting theoretical courses which are offered in the final semester of the program. It was then envisage that accounting theoretical courses which are offered in the final semester could be the detrimental factor that deteriorates students'