



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

BY

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CHAPTER 1

1.0 INTRODUCTION

1.1 Background of Study

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.

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'