

STUDENTS' PREFERRED TEACHING APPROACH FOR FAR150

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ABSTRACT

The objectives of this paper are to study the students' preferred teaching approach for Financial Accounting 2 (FAR150) course, to examine relationship between students' perceptions towards the different teaching method and gender, and to examine relationship between student's perceptions towards the different teaching method with course status. It was found that the students perceive demonstrating the steps in solving problem, explaining in detail and giving clues as preferred teaching approach for FAR150. Further analysis conducted found that there is no relationship between students' perception towards the different teaching method among gender and there is no relationship between students perception towards the different teaching method with course status.

INTRODUCTION

The Faculty of Accountancy has placed serious attention on the quality of accounting education in order to meet the needs of the profession and to prepare them for the competitive market. Lecturer themselves should be competent to perform their duties. To be competent, the lecturer should learn their students' needs and behavior. Several studies (Baker 1990; Mohd Azhar 1999) found that effective teaching should stimulate students' curiosity and active learning, encourages student analytical logical and creative thinking, and increase both their desire and capacity for future learning.

This research seeks to find out which teaching methods suit students in studying Financial Accounting 2 (FAR150). FAR150 is a course built up on the previous course, which is Financial Accounting 1 (FAR100), where the students are exposed to the fundamentals of financial accounting and the preparation of financial statement of a sole trader's business. FAR150 exposes students on the accounting treatment of receivables, concept of depreciation, account for the acquisition, disposal of fixed tangible assets, preparing financial statements for non-profit organisations and identifying the main differences between financial statements of such organisations and organisations that operate for profit.

FAR150 also reinforces the students' understanding of accounting principles and bookkeeping skills by exploring into areas of incomplete records where the students need to construct the accounting records from the available information under incomplete record situations and prepare the financial statements from such records and be able to identify and correct different types of accounting errors.

Although, FAR150 was built up on the previous course, FAR100, which by right, the students should have necessary knowledge to do well in this subject, FAR150 has the highest failure rate (30%) in semester December 2003 to Mac 2004 and 49% failure rate for semester June 2003 to November 2003.

The researchers try to answer question raised by the faculty members, 'what are the factors that lead to high failure rate in FAR150'. There are many variables that the researchers could explore, but as a start, the researchers only intend to study students' preferred learning approach. It is hoped that the findings might be helpful for the teaching lecturer to understand and, later, adopt teaching styles preferred by the students for every lecture and tutorial session.

MATERIALS AND METHODS

Teaching methods should be chosen primarily on the basis of the types of learning objectives because learning objectives vary as to the conditions necessary for their achievements (Bonner 1999). However, multiple learning objectives may be appropriate to promote active learning (Becker and Watts 1996; Bonner 1999; Ahmad Daud Marsam 2000). To choose among many teaching methods, a lecturer needs to consider,

students' preferred teaching method, surrounding, availability of technology, students' learning style and motivation (Cottell and Millis 1993).

The purpose of this research is to study the students' preferred learning approach for FAR150, to examine relationship between student's perceptions towards the different teaching method and gender, and to examine relationship between students' perceptions towards the different teaching method with course status.

This research involved the self-completed questionnaires on the students' perception towards the different teaching methods. The questionnaires were distributed during the FAR150 motivational workshop, which was held on 31 July 2004 at UiTM Cawangan Pahang and organised by the Faculty of Accountancy. The data were analyzed using descriptive statistics using the SPSS (Statistical Package for Social Science) release 11 for the purpose of testing the hypotheses.

RESULTS AND DISCUSSION

The data were distributed to 60 students who took part in the motivational workshop for FAR150 organized by the faculty of accountancy. However, only 66.7% (40 respondents) could be used for analysis due to incomplete answer. Sixty-five 65% of the students were female and 35% were male. The study found that 52% of the students took FAR150 for the first time and the 48% were repeaters.

In terms of students' performance, the majority's cumulative grade point average or C.G.P.A. was between 2.50 to 2.99 (35%) and only 2 students scored below than 2.00. The following table shows the details: -

Table 1 : Student's Cumulative Grade Point Average (C.G.P.A)

cgpa 2003/2004

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <2.00	2	5.0	5.0	5.0
2.00-2.49	12	30.0	30.0	35.0
2.50-2.99	14	35.0	35.0	70.0
3.00-3.49	9	22.5	22.5	92.5
>3.50	3	7.5	7.5	100.0
Total	40	100.0	100.0	

Table 2 shows the means of the Student's Perception on the Teaching Methods for the current study and findings by Ahmad Daud (2000). The finding shows that, the students ranked the lecturer should demonstrate the step-by-step technique of approaching and tackling the problem as the most important. The students also preferred that the lecturer explain in detail if they failed to understand a certain issue. This finding is consistent with Ahmad Daud Marsam's (2000) and Cunningham's (1999) findings where by demonstrating steps and technique in problem solving were considered important for studying and helps the students to understand better.

Ahmad Daud Marsam's (2000) finding showed that the students did not perceive writing feedback as important. Writing feedback may help the lecturer to understand students' understanding on the subject matters (Cottell and Harwood 1998). However, it is disappointing, that the finding in this study is almost consistent with Ahmad Daud Marsam's (2000).

Table 2 : The Means of the Student’s Perception on the Teaching Methods

TEACHING METHODS	Current Study			Ahmad Daud, 2000		
	mean	standard deviation	Rank	mean	standard deviation	Rank *
Demonstrate the Steps	3.70	0.464	1	4.62	0.63	2
Explain for non understanding	3.65	0.483	2	4.63	0.62	1
Giving clue to students	3.45	0.677	3	3.81	1.01	6
Comments on student's work	3.27	0.599	4	3.68	0.9	8
Question relate to subject matter	3.25	0.439	5	3.74	0.77	7
Guidance in dealing with issues	3.23	0.66	6	3.92	0.98	4
Answer according to understanding	3.15	0.483	7	3.81	0.79	5
Given similar question	3.10	0.871	8	3.65	0.83	9
Bonus marks for volunteer	3.00	0.816	9	3.01	1.1	14
Referring to texts	2.90	0.744	10	3.11	0.97	13
Students present their work	2.85	0.736	11	3.21	0.96	12
Randomly call the students	2.83	0.675	12	2.94	1.13	15
Write and comment the topic	2.78	0.891	13	2.66	1.03	20
Elaborate the comments given	2.67	0.917	14	2.85	1.15	17
No discussion in making comments	2.65	0.921	15	2.54	1.08	22
Collect, reviewed and return comments	2.50	0.874	16	2.63	1.11	21

* Rank 3, 10, 11, 16, 18, 19, 23 not included in this study

To examine relationship between students’ perceptions towards the different teaching method among gender, the hypotheses are as the followings: -

Ho: There is no relationship between students perception towards the different teaching method and gender.

H1: There is relationship between students perception towards the different teaching method and gender.

Table 3 : Chi-square Table to Test Relationship between Students’ Perception towards the Different Teaching Method and Gender

Chi-Square Tests

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	7.619 ^a	9	.573
Likelihood Ratio	9.160	9	.423
Linear-by-Linear Association	2.112	1	.146
N of Valid Cases	40		

a. 19 cells (95.0%) have expected count less than 5. The minimum expected count is .35.

Test statistics: $\chi^2 = \sum \sum \frac{(O_{ij} - E_{ij})^2}{E_{ij}} = 7.619$

p-value = 0.573 > $\alpha = 0.05$

From the above calculation the decision rule is to accept the null hypothesis because the p-value is more than $\alpha = 0.05$. It can be concluded that at 0.05 level of significance, there is no relationship between students’ perception towards the different teaching methods among gender.

To examine relationship between students' perceptions towards the different teaching methods with course status, the hypotheses are as the followings: -

Ho: There is no relationship between students' perception towards the different teaching methods with course status.

H1: There is relationship between students' perception towards the different teaching methods with course status.

Table 4 : Chi-square Table to Test Relationship between Students' Perception towards the Different Teaching Methods with Course Status

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	10.292 ^a	9	.327
Likelihood Ratio	11.728	9	.229
Linear-by-Linear Association	.012	1	.914
N of Valid Cases	40		

a. 20 cells (100.0%) have expected count less than 5. The minimum expected count is .48.

$$\text{Test statistics: } \chi^2 = \sum \sum \frac{(O_{ij} - E_{ij})^2}{E_{ij}} = 10.292$$

$$\text{p-value} = 0.327 > \alpha = 0.05$$

From the above calculation the decision rule is to accept the null hypothesis because the p-value is more than $\alpha = 0.05$. It can be concluded that at 0.05 level of significance, there is no relationship between students' perception towards the different teaching methods with course status.

CONCLUSION

It can be concluded that most of the findings in this study are consistent with previous studies (Ahmad Daud Marsam 2000 and Cunningham 1999) in terms of students' preferred method of teaching, and relationship between gender and course status towards the preferred teaching methods.

Several limitations of this study should be mentioned. First, the timing of the collection of the students' responses could have an impact on the results. Second, this study did not consider level of students' motivation towards FAR150 and finally, there may be questions regarding the ability to generalise the reliability of the results.

It is suggested that the lecture sessions should not be one-way communication. Lack of students' involvement and lack of feedback may minimize the effectiveness of learning process. The lecturers should enhance teaching by using videotape, one-on-one instruction, role plays, games, simulation, case studies, slides, computer based training, audio tapes and films (Read and Kleiner 1996 ; Ewell 2001). Moving towards effective learning environment, students are encouraged to be active, independent learners, problem solvers and critical analyzers rather than passive recipients of information.

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