Students' perceptions of factors influencing success in first-year Accounting at a South African university

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- Outline of the presentation
  - Orientation of the study
  - Lecturers' assumptions
  - Research problem
  - Objectives
  - Methodology
  - Results
  - Conclusion

Orientation to the study

- Stellenbosch University forms broader context
- Financial Accounting 188 biography
  - Compulsory 1st subject for all B.Comm degrees at SU
  - $\pm$ 1 300 Registered students every year
  - 200-300 students per class
  - 40-50% have no previous background in accounting
  - 40-50% English-speaking
  - Tuition predominantly in Afrikaans
  - 5 lecturers

Orientation - continued

- Financial Accounting 188 - Practice
  - 1st semester content similar to secondary school, although more conceptual approach is followed
  - Additional learning support measures are provided
  - Throughput rate below 70%

Lecturers' assumptions

- Lecturers' assumptions on reasons for low throughput rate:
  - Many students have no (school-based) background in Accounting
  - Lack of adequate preparation at school level
  - Limited English tuition
  - Low class attendance
  - Poor preparation for tests and exams

Research problem

- Unsatisfactory throughput rate
- Research problem
  - Why do students under-perform in Financial Accounting 188?
- Aim
  - To promote learning and eventual student success based on an empirically founded notion of student needs

Objectives

- To investigate students' perceptions of factors that influence their success in the particular module
- To establish possible causal factors related to student background and current study records
- To reflect critically on lecturer input and training as a possible influence in student success

- **This paper focuses on the first objective**

Methodology - Overview

- Questionnaires administered to students during a formal class assessment in the 2nd semester of 2007
- Questionnaire
  - Contained both quantitative and qualitative elements
- Questions:
  - Reasons why students believe they themselves are not successful
  - As well as why other students are not successful

Methodology – Data analysis

- Response rate
  - 80.15% (N=1042)
- Closed questions
  - Basic descriptive statistics
- Open questions
  - Basic content analysis to identify main themes
- Significance of some factors as identified by the students was statistically tested
  - Statistically validate or reject the perceptions of the students
  - Is there a correlation between specific factors and students' success
  - Success = Students that passed module in 2007
  - Limitation
    - Students' perceptions may not be reflection of reality

Results from questionnaire

Factors prohibiting success

- **Own reasons (N=986):**

Reasons	Number	%
Do not have enough time	225	22.8%
English classes not available	206	20.9%
Do not study enough	109	11.1%
Lazy	77	7.8%
Subject is difficult	64	6.5%
Factors that lecturers can address	57	5.8%
Do not enjoy Accounting	53	5.4%

49.5%

Factors prohibiting success

- **Other students (N=1,007):**

Reasons	Number	%
Do not study enough	354	35.2%
Do not attend class	323	32.1%
English classes not available	161	16.0%
Did not have Accounting at school	106	10.5%
Underestimate the subject	101	10.0%
Subject is difficult	95	9.4%
Lazy	45	4.5%

67.3%

Factors prohibiting success

- Combined:

Reasons	Self		Other	
	Number	%	Number	%
Do not have enough time	225	22.8%	16	1.6%
English classes not available	206	20.9%	161	16.0%
Do not study enough	109	11.1%	354	35.2%
Do not attend class	23	2.3%	323	32.1%

English classes

	Disagree strongly	Disagree	Agree	Agree strongly	Uncertain
Afrikaans as teaching language used in class prevents me from performing well in Fin Acc 188	51.4%	9.1%	10.7%	26.1%	2.7%
English classes would help me to perform better in Fin Acc 188	47.3%	4.4%	7.9%	37.9%	2.4%

(36.8%) (45.8%)

Home language – significance predicting success

Chi-square test: p=<0.01
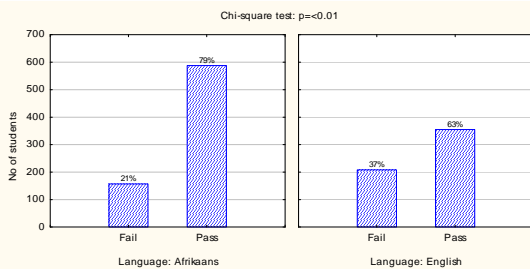
Prior knowledge of Accounting – significance predicting success

Chi-square test: p=<0.01
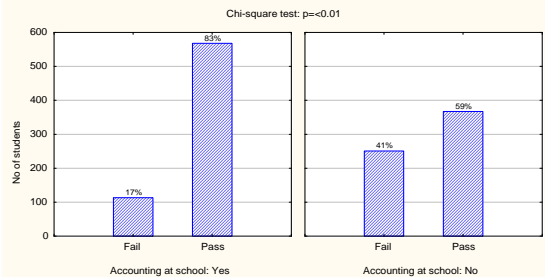
Factors promoting success

	Number	%
Hard work	269	29.8%
Practice	261	28.9%
Attending class	140	15.5%
Had accounting at school	100	11.1%
Attending tutorials	95	10.5%
Self-motivation and innate ability	90	10.0%
Mentors	81	9.0%
Extra classes	75	8.3%

Class attendance

	Other students		Self	
	Number	%	Number	%
Have to study for tests	1	0.1%	138	16.3%
Do not understand Afrikaans	165	16.9%	130	15.3%
Early morning class - 8:00	30	3.1%	89	10.5%
Lazy	200	20.5%	80	9.4%
Do not understand Afrikaans	165	16.9%	130	15.3%
Think they understand the work	162	16.6%	37	4.4%

Class attendance – significance predicting success

Current effect: F(1, 1306)=271.58, p=<0.01
Vertical bars denote 0.95 confidence intervals
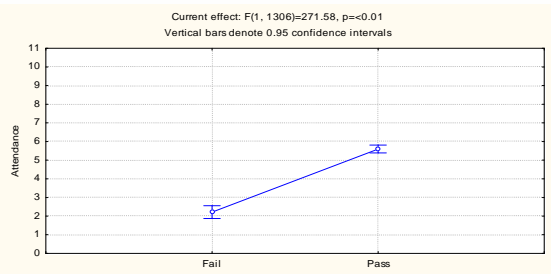
Conclusion

- Students' limited Accounting background ✗
- Limited English tuition ✔
- Low class attendance ✔
- Lack of adequate preparation at school ✗
- Poor preparation for tests and exams ✔

Way forward

- Tutors
- Draconian measures?

Questions?