

Factors That Influence the Performance of Accounting at First Year Level

Jacob Selesho

*Faculty of Education, University of Fort Hare, P.O. Box 7426 East London, South Africa
Telephone: +27837285598, +2751 507 3364;
E-mail: jselesho@cut.ac.za, jmselesho@webmail.co.za*

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ABSTRACT The high failure rate in higher education institutions could be ascribed to the difference between the expectations of the lecturers and those of the students. Learners who take accounting in high school spend five years doing the subject. This should give learners a solid grounding for future advanced studies in accounting. However, the students continue to perform badly in first year level. The survey design was used to provide a numeric description for some fraction of the population – the sample – through the data collection process of asking questions to first year students. Instruments such as questionnaires and interviews were used to gather information from the two groups of the same subject. The population of this study consists of all education students. The results obtained from the empirical study show that the average results of the control group is 58.27 percent while the uncontrolled group's average is 49.57 percent. The above-mentioned results prove that the results of students who have studied accounting at high school and those who have not study accounting at high school show a mean difference of 8.7 percent. The study did recommend that a new admission model must be designed, to help in admitting students at first year accounting. This model of admission will require learners registering for accounting 1 to have pass accounting at Grade 12. Lastly, the study recommends that supplementary instruction must be compulsory for all students registered for accounting 1.

INTRODUCTION

South Africa is currently engaged in wide-ranging consultations to formulate a new policy on education in line with the curriculum changes currently taking place at the national level. This includes the languages policy at universities and the curriculum reform prior 1994. The process has focused mainly on the previous government's discriminatory policies, which were a cornerstone of apartheid prior 1994. During contact with students in different faculties at Central University of Technology, Free State (CUT) over a period of nearly two to three years, it was clear that students experienced major learning problems especially in their first year of study. The research by Selaledi (1996) seems to reflect one common origin which could be summed up as under-preparedness which, will leads to a high failure and drop-out rate among students at first year level of the university.

Higher education system is also beginning to respond to the changed social order as reflected, for example, in the changing demographic profile of students' enrolment. However, the overall effectiveness and efficiency of the system is in doubt, as evidenced by a range of systematic problems as stated by the National

Commission on Higher Education (NCHE 2001: 7-8). The contribution of the paper will address aspects of the high failure rate in accounting 1 at Central University of Technology, Free State (CUT).

Large numbers of students who attend tertiary institutions are not able to deliver the academic standard of work expected from them. This often results in high failure in other subjects (Esterhuizen 1995: 15). CUT declared certain subjects as risky, and accounting 1 was included in the list of this risk subject. The high failure rate at higher education institutions (HEI's) could be ascribed to the difference between the expectations of the lecturers and those of the students (NCHE 2001: 7-9).

The Significance of the Study

The current interest in high failure rates is unprecedented although by no means new. Due to the poor pass rate of below 50 percent in accounting 1 at CUT, there is a need to assess the factors that influence these results. Research aimed at identifying various factors that influence the results of first year accounting will help other higher education institutions (HEI's) to become global players.

Further, no research along these lines has been carried out regarding the factors that influence the results of underperforming among accounting 1 student at Universities of Technology in South Africa. The researcher feels that in the light of this and the fact that there is a high demand for accounting, research such as this could lead to significant gains in the training of accounting.

Table 1: Pass rate of accounting 1

2005	2006	2007	2008	2009
47 %	50 %	6%	42 %	58 %

Source: (Central University of Technology, Free State results 2005-2009)

Table 1 reflects the average pass rate results of accounting 1 over a span of five academic years. In addition to that, the table indicates that the average results of accounting 1 for 2005, 2007 and 2008 were below 50 percent. Furthermore, the results of 2006 and 2009 academic year were much better than those of the previous years.

The study investigates whether the above-mentioned results were influenced by certain factors, and, if so, tries to establish which factors influenced the results achieved in accounting 1. If it can be established that accounting at high school has a positive influence on accounting 1, then the study will suggest that a minimum percentage in Grade 12 accounting should become a prerequisite for accounting 1, in order to improve results. The researcher anticipates that the findings of the study will help in selecting the best methods of improving the pass rate in accounting 1 and reduce the high failure and dropout rates in this subject. The findings of the study could assist the School of Teacher Education at CUT regarding the admission of students.

Problem Statement

CUT has no formal procedure for admitting first year students in accounting 1. The current admission criteria for all subject introduced in 2004/2005 in education programme is inclusive, covering all major subjects and disregarding differences in subject content. The current assumption is that the admission criteria may have an influence on the students' results at first year

level. The research problem that the present study addresses is: "what are the factors that influence the results of students doing accounting 1".

Focus of the Study

The research has indicated that high school accounting will improve the results of students in the first year level. According to Schroeder (1985: 207), there is an unfortunate lack of agreement among educators regarding the way in which accounting should be presented in first year level. During contact with the students at CUT it was clear that the way in which the subject is presented has an influence on results. Saunders, as cited by Esterhyse (1992: 14), describes a high failure rate in HEI's as influenced by the admission criteria and the transition of learners from Grade 12 to first year of tertiary studies.

RESEARCH APPROACH

In this section the methodology assisted the study to achieve its intended outcomes is described.

Methodology

Data were collected from CUT from students enrolled for Teacher Education programmes with specific reference to accounting at first year level. The admission requirement of this student was based on the swedish scale ratings only, no psychometric test results were used for admission. The high school accounting was not considered as a factor for their admission. As the focus of the study was on Teacher Education, 85 students were available for initial teacher education (ITE) qualification. The ITE sample consisted of students with the following majors: 55, accounting, economics and business management and 30, Technical Education. Of the 50 participants, 65 percent were coded as male and 35 percent were coded as female.

Procedure

The accounting results throughput database for first year was used as a correlation with Grade 12 results when these students were admitted. The intention was to determine if there is any gap as a result of Grade 12 performances; these

high quintile learners and their performance in first year. These correlations can be interpreted as indicators of the performance measurements towards passing the subject.

Accordingly, we examined individual student Grade 12 results and developed Swedish ratings to determine their admission status and corresponding first-year results. This assisted in determining the predictive validity; the student teaching subject was also taken into consideration

The researcher conducted surveys in order to gather qualitative and quantitative sources of data that would shed more light on this group of students admitted into teacher education programmes. The purpose of the survey was to gauge whether the results of Grade 12 are really able to assist in performing better in accounting at first year and also assist in determining the success of students (Ary et al. 1994: 22).

RESULTS

The focus in this section is on the analysis and the interpretation of the data collected as a result of the construction and implementation of the study. The discussion concentrates on data obtained following the administration of feedback-questionnaire and conducting of personal interviews with accounting education 1 students at CUT.

The Research Response Rate

Of the 50 surveys originally sent, 40 surveys were returned and were used for the purpose of empirical study. This represents 80 percent response rate.

Table 2: Did you study accounting at high school?

<i>Answer</i>	<i>Response frequency</i>	<i>Percentage</i>
Yes	33	82.5
No	7	17.5
Total	40	100.0

Source: Results of students who had studied accounting at high school

Table 2 shows that most of the students who had registered for accounting education 1 had studied accounting at high school, that is, 82.5% had studied accounting at high school. Only 17.5 had not studied accounting at high school.

Table 2 shows that 82.5% of the respondents answered "yes" to the question and 17.5% of the respondents answered "no".

Out of these 40 only 33 (82.5%) studied accounting to at grade 12 level in high school. The remaining 7 (17.5%) did not study accounting at high school. All these students who did not study accounting at high school were excluded from the questions that were related to high school accounting.

Analysis of Symbols Obtained by Respondents on Grade 12 Accounting

In this question the total number of the population has been reduced because of exclusion of learners who did not study accounting at high school. The population has now been reduced to 33. The researcher finds it necessary to exclude the students who did not study accounting in grade 12 in this question, because this question requires grade 12 accounting results. Information regarding statistics was analyzed by the percentage (symbol) they obtained at grade 12. They matriculated in the different provinces but this does not influence their results of accounting 1 as the syllabus for grade 12 accounting were similar in all provinces. The examination paper for various provinces may have differed but the syllabus content covered was the same. The information gathered is as follows:

This distribution schedule indicates that most of the students who enrolled for accounting 1, and who had a background of accounting, passed the subject with average marks in grade 12. This results supports the another researcher, Fridman (1987: 60-72), who said that grade 12 accounting is only important during the first two quarters. Results obtained indicate that all students who studied accounting at high school obtained an average mark. The researcher did ultimately collect the students' profile from the administration section of CUT in trying to validate grade 12.

Analysis of the Respondents' Reasons for Choosing Accounting as a Major Subject

From a total of forty respondents, thirty-four (85%) indicated that they studied accounting because they like the subject. Career opportunities are one of the factors that influence the

students' decision to study accounting at first year level. Thirty-four respondents (85%) agreed that they study accounting for career opportunities. Accounting is associated with good career opportunities because there is a high demand for accounting, especially in the Free State Province.

Analysis of the Respondents' Perceptions of the Difficulty of Accounting as Subject

According to Bischoff (1992: 3-4), people view accounting as a soft option. The above-mentioned question was included in the questionnaire in order to determine whether the respondents regard accounting as a soft option. A total of forty respondents answered the question: Is accounting a difficult subject or not? The answer was required in terms of a yes or no. Thirty-three students stated that accounting is not difficult, while six stated that accounting is difficult and one respondent did not answer the question. Thus, a large number (82.5%) believe that accounting is not a difficult subject. Included in this thirty-three are students who had not studied accounting at high school, and they indicated that accounting is not a difficult subject. However, it requires good practice, and they believe that homework helps them in order to keep up to date. Accounting 1 requires more effort in order to obtain good marks and to be able to apply the subject in the real business world.

Analysis of Respondents' Views on Whether They Would Like to Teach Accounting or Not

This question was influenced by the students' reason for enrolling for accounting 1. Students may decide to register for accounting 1 only to meet the number of subjects required at first year level, as they have three major subjects at first year level.

In the commercial education programme students have to choose three major subjects from the following: Mercantile Law, Mathematics, Economics, Business Management, Typing and Computer Technology and Accounting. Students decide on whether they would like to teach accounting or not as they have other subjects that they can teach after completing their studies. The researcher included this question as part of the questionnaire in order to determine

whether students are motivated to take accounting up to third year level.

A total of forty respondents answered this question. All forty respondents (100%) stated that they would like to teach this subject. The students who responded positively to this question like accounting and enjoy studying the subject. They believe that they are capable of teaching the subject as they have been trained to do so. Student educators also associate accounting with good working opportunities as it develops the educator, not only for an academic career, but also for career opportunities in the business world. The need for accounting is increasing in the labour market as there are not enough teachers to teach this subject.

It was discovered that accounting 1 has a high failure rate and that students find it difficult to pass accounting in their first year of enrolment. It is difficult for many students to pass this subject without repeating it. The research reveals that it takes some students more than one academic year to pass accounting 1. From the population of forty students surveyed, twenty-one (52.5%) passed this subject in the first year of registering for it at the CUT. Twelve students (30%) passed accounting 1 during the second year of registering for this subject. One (2.5%) student passed the subject after repeating it for the third time. The remaining 6 respondents (15%) failed the subject. Certain students experienced academic pressure; they might have had a negative attitude towards accounting 1 after failing it, and consequently decided to terminate the subject. Of the above mentioned, 15% who failed the subject, 10% decided to terminate accounting because they could not cope with the academic pressure associated with accounting.

DISCUSSION

Once the findings of the literature study and empirical study are integrated and a strategy is developed, recommendations as to other areas of research and potential problems encountered in this study will follow.

An Integration of the Findings of the Empirical Survey with the Theoretical Rationale

A theoretical rationale on the factors that influence the results of accounting 1 was dis-

cussed. The information gained from the empirical study would help us in identifying those factors that influence performance in accounting 1. The empirical study was designed in an attempt to persuade respondents to supply the information that will help the author in resolving sub-focus three.

Based on the information obtained from theoretical rationale, a questionnaire was developed using the closed circuit model. The questionnaires were sent to all accounting 1 students and were designed to bring closure to the problem.

High School Accounting Results

For statements relating to high school accounting results, the qualitative results obtained from the empirical study showed that not all learners have done accounting in high school. The study reveals that not all learners had studied accounting at high school. This means that although large number of respondents has studied accounting at high school a few have not done so. This statement has a degree of acceptance.

The results of learners who studied accounting at high school did not obtain very good results but an average mark was achieved. As mentioned, the history of separate education departments for different populations has ill-equipped applicants from especially the historically disadvantaged school. As a result, applicants from these schools are disadvantaged when they have to be admitted in universities. This supports the theory of Huysamen (1996: 199) who comments on the deceptiveness of the democratic principles of equal opportunities in higher education institutions.

Students' Attitude towards Accounting

The results obtained from the empirical study on the students' choice of subjects show that 85% like the subject and they see bright career opportunities after completing their studies. As has been indicated, Schroeder (1985: 14-23) mentioned that many variables that affect the learning of accounting reside within the student himself. Fridman (1987: 60-72) further indicates that the focus on students' failure to cope with accounting coincides with the expectations of their parents and teachers of adequate progress

being made. They were not forced by their teacher or parents to study the subject. Most students have heard "horrific" stories about accounting and this could influence their attitude towards the subject as mentioned.

Accounting is perceived to be a "difficult" subject. The results obtained from the empirical study showed that all qualitative results indicated that most of the students responded (82.5%) that they perceived accounting to be an informative subject. They liked the subject, they would like to learn more about the subject and they would like to teach accounting. 82.5 percent of the learners believed that accounting is not a difficult subject, but it requires good practice and thorough homework from students in order to pass it.

To further elaborate on the students' perceptions and attitude: The results obtained through the empirical study show that all respondents (100%) would like to teach accounting, as they believe they will be prepared to do so once trained. Students also point out that there are many opportunities if someone is trained to teach accounting because of a lack of accounting educators in the Free State Province.

CONCLUSION

The researcher has highlighted important factors that may contribute to the results of accounting. The increasing failure is a major concern; however, this has been improved by introducing the module system. This will ensure that the students write examinations in a short period of time over a reasonable quantity of work. To bridge the gap between high school accounting and accounting 1, CUT has introduced a Context Advanced Programme (CAP). The programme will be used effectively in order to benefit all stakeholders. CAP will assist in ensuring that there is a smooth transition between the two levels. By using context-advanced programme effectively the university can fully implement the democratic principles of equal opportunities at higher education institution.

From the above it is evident that there was acceptance of factors that contribute towards the results of accounting 1. The strategy has been defined in order to ensure that the high failure rate is decreased in accounting. The three main objectives are, well-structured context ad-

vanced programme that is linked to the first year subject, and restructuring of supplementary instruction in order to benefit all students. These will help lecturers to have a clear idea of their students' backgrounds and how to introduce accounting 1. All learners without high school accounting must attend bridging course (CAP).

RECOMMENDATIONS

The following recommendations need to be stated:

A new admission model must be designed. For example, a below average matriculation mark may be outweighed by the above average test score.

All learners registered for accounting 1 must have pass accounting at Grade 12.

Lastly the study can recommend that supplementary instruction must be compulsory for all students registered for accounting. This will decrease the high failure rate among learners

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