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بِوَسِيْلَةِ سُنَّتِيْ اِسْلَامِيَّةٍ اِنْجَارًا يَجْتَنِبُ مَلِدِيْنِيَّا

THE ASSOCIATION BETWEEN PRIOR  
KNOWLEDGE, LEARNING APPROACHES AND  
GENDER, IN PERFORMANCE IN AN ADVANCED  
ACCOUNTING COURSE

BY

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A dissertation submitted in partial fulfilment of the  
requirements for the degree of Master of Science  
(Accounting)

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## **ABSTRACT**

Ensuring quality in accounting education is the target by academicians in the field. One of the measures would be students' performance which would be the benchmark of indicating whether the students are performing accordingly. Based on previous literature, prior knowledge and students' learning approaches are seen as contributing factors to performance. The purpose of this study is to determine the following: 1) to identify whether the students with prior knowledge perform better in an advanced accounting course, 2) to identify whether learning approaches (deep, surface and strategic) could also contribute to students performance and 3) to identify association between gender and performance. A total of 109 students responded to the questionnaires consisting Approaches and Study Skills Inventory for Students (ASSIST) which was used to identify the approaches to learning adopted by IIUM students. The results found that prior knowledge is the only significant variable and there is no association found between learning approaches and gender towards advanced accounting course performance. These findings, as well as implications for future research, are discussed.

## ملخص البحث

عند الهدف المنشود في مجال تعليم علوم المحاسبة عند العلماء والأكاديميين هو ضمان الجودة والنوعية ومن محطات الجودة أداء الطلاب ذاته، لأن الأداء يعكس مؤشراً معيارياً على ناتج التعلم، وقد أشارت الدراسات السابقة في هذا السياق إلى أن المعلومات والخبرات السابقة بالإضافة إلى استراتيجيات التعلم لها تأثير على أداء الطلاب، وتهدف هذه الدراسة إلى:

- معرفة ما إذا كان الطالب الذي لديه معلومات وخبرات سابقة يكون أداؤه أفضل من سواه في سياق المحاسبة المتقدمة.
- معرفة ما إذا استراتيجيات التعلم (عمقي أو سطحي أو استراتيجي) لدى الطالب لها تأثير على أدائه.
- معرفة مدى الترابط بين جنس الطالب وأدائه.

لقد استجاب مائة وتسعة من عينة الدراسة من طلاب الجامعة الإسلامية العالمية، ماليزيا للاستبانة وقد كانت بنود الاستبانة تدور حول الاستراتيجيات ومهارات الاستكشاف لدى الطالب (ASSIST). وكشفت نتائج الدراسة أن للمعلومات السابقة ترابط تأثيري على جودة الأداء، في حين ليست هنالك أية علاقة بين استراتيجيات التعلم وجنس الطلاب حيال دراسة مساق المحاسبة المتقدمة. ولعلّ هذه النتائج ومضامينها يكون لها أثر في البحوث المستقبلية.

## APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a dissertation for the degree of Master of Science (Accounting).

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## DECLARATION

I here declare that this dissertation is the results of own investigation, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

Nor Azah binti Abdul Jalil

Signature.....

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# **CHAPTER ONE**

## **INTRODUCTION**

### **1.1 BACKGROUND OF THE STUDY**

The aim of the educational process in accounting, like in any other discipline, is to achieve high quality learning outcomes. Research in accounting education proves that apart from having strong technical competencies blended together with a broad understanding of the discipline, other criteria would also be vital, such as the ability to think critically, apply ideas and concepts to problems, and the possession of high communication and other generic skills (Accounting Education Change Commission, 1992; Nelson, 1995; Paisey and Paisey, 1996; Beattie et al., 1997).

However, the criticism over time from employers (Arthur Anderson and Co. et al., 1989) and professional accounting bodies (American Accounting Association, 1986) had been considerable. It was claimed that accounting education has failed to keep pace with the changes in the business environment (Albrecht and Sack, 2000). To this end, those involved in accounting education at the tertiary level should be aware of the need to provide education and training which deliver generic skills, i.e. communicative, analytical and other skills, besides technical and theoretical knowledge, to prepare accounting students for a career in their chosen profession (see, for example, Paisey and Paisey, 1996; Ballantine and McCourt Larres, 2007).

In response to these criticisms, accounting education research has initiated various methods with the aim of improving the deficiencies. Suggestions for using case studies (Campbell and Lewis, 1991; Stewart and Dougherty, 1993; Boyce et al., 2001), cooperative learning formats (Cottell and Millis, 1992,1993; Peek et al., 1995) and enhancing communication and critical thinking techniques (Scofield and Combes,

1993) were addressed to improve the methods used in student learning. However, the main emphasis should be on the ways in which accounting students approach their learning tasks and how those approaches impact the achievement of high quality learning outcomes (Booth et al., 1999). The review of prior research has also proved that, apart from the learning approach, various factors (e.g. aptitude, general academic performance, prior exposure to accounting, prior exposure to mathematics, age and gender) were found to be associated with accounting students' performance (Maksy and Zheng, 2008). Consequently, the correct adoption of a learning approach blended with other significant factors, would result in a better performance and hence increase the quality of accounting education.

Basically, the need to understand the process of student learning in order to improve the quality of that learning has been identified in much of the education literature (for example, see Biggs, 1978, 1987a, 1987b; Marton and Saljo, 1976; Entwistle and Ramsden, 1983; Richardson, 2000; Entwistle and McCune, 2004). In addition, the outcomes of this learning have been identified in quantitative, qualitative or attitudinal terms (Biggs, 1990; Marton and Booth, 1997) where a number of models of student approaches to learning have been produced (Biggs, 1988; Diseth and Martinsen, 2003; Kember and Gow, 1989; Richardson, 2000; Zhang, 2000). All these efforts are with the aim of improving the learning quality acquired by the students and hence increase the level of quality in accounting education.

Locally, concern over the issue of quality in accounting education has raised numerous calls for major reforms leading to the formation of a special committee named the Hala Tuju Committee of the Accounting Programme at Public Universities, which was an initiative of the Ministry of Higher Education Malaysia (MOHE) in 2001. Five years later, Hala Tuju was followed by Hala Tuju 2 (the Hala Tuju

Committee for the Reassessment of the Accounting Programme). The aim of these committees is to ensure that the quality of accounting programmes is always maintained and the standards of international accounting education are met. One of the main discussion issues is on the effectiveness of teaching and learning as enhanced through interactive teaching and learning methodologies (Halatju 2: Reassessment Report on Accounting Programmes at Public Universities of Malaysia, 2006). Although Halatju makes various recommendations, this study focuses on the learning aspect, particularly the learning approaches which are also vital to ensure that the quality of accounting graduates is maintained.

Another factor that could influence the effectiveness of further learning would be the initial exposure given to students, that is, their prior knowledge. The ease of understanding further knowledge is based on its connection to prior knowledge. In relation to that, an increased number of studies on learning have offered more evidence for the extent to which learning is determined by what the learner already knows about the topic or related topics the effect of which would either be positive or negative. Accordingly, the aim is to attain better academic performance hence finding relevant factors which have an association with it which would provide a better insight for achieving the aim.

Apart from knowing the tested factors, the desire to achieve excellence must also be supported with students' focus on how they should uphold their responsibility as a student. A good start should be by improving their learning approach as accounting majors. On the other hand, lecturers should improve their teaching style as well, in order to encourage the desired learning approaches of the students. In other words, if it is possible to assess the learning approach of an individual, then one would be in a more favourable position to educate them in a more appropriate manner

(Robotham, 1999). Research on students' approaches to learning started in the early 1970s and it has been accepted that different academic disciplines may foster different learning environments thereby enabling researchers to observe difference in students' learning approaches across disciplines (Entwistle and Ramsden, 1983; Meyer, 1999). In accordance with the need, this study hopes to contribute to the development of research within the accounting discipline and specifically focus on whether there is any association between prior knowledge, learning approaches and gender in academic performance. The next section introduces the importance of knowledge from the Islamic perspective and why this study is relevant as a contribution to the *ummah*.

## **1.2 SEEKING KNOWLEDGE IS *FARD* IN ISLAM**

This section is presented to highlight the importance of learning in Islam. It is an obligation to all of us to uphold the responsibility given to us as a *Khalifah* to ensure that the *fard* should be observed and implemented sincerely. It is most vital to seek better ways in order to attain success and quality in implementing the task.

Muslims believe that exercising their minds and seeking knowledge and discovering the signs of Allah in the universe is an obligation because to seek knowledge is a duty for every Muslim. Therefore, it is the responsibility of every Muslim to pursue knowledge, as long as the breath of life remains in his body. The fact that Allah has raised the status of those who have knowledge, and described them alone as truly fearing Him, should be enough to encourage any Muslim to apply himself to seek knowledge. True knowledge does not mean obtaining an established qualification, like a degree or a diploma, but is more a case of continuing reading and

studying, and increasing one's learning day by day, in accordance with the words of the Quran:

“...But say, ‘O my Lord! Advance me in knowledge.’” (Al-Quran 20:114)

The Holy Quran established human beings to seek in-depth knowledge in various fields. The verses in the Holy Quran have covered matters related to *ilm* (knowledge) with various approaches and importance. Islam is *syumul* in the sense that it covers every aspect of human life, here in *dunya* and later in the hereafter. The areas discussed in the Holy Quran cover knowledge both for the *dunya* and the hereafter.

In relation to this, the process of learning should be given greater emphasis to ensure its accomplishment. Students and teachers are the soldiers of jihad as is mentioned via this verse from the Holy Quran, Surat At-Taubah:122:

﴿ وَمَا كَانَ الْمُؤْمِنُونَ لِيَنْفِرُوا كَافَّةً فَلَوْلَا  
نَفَرَ مِنْ كُلِّ فِرْقَةٍ مِنْهُمْ طَائِفَةٌ لِيَتَفَقَّهُوا  
فِي الدِّينِ وَلِيُنذِرُوا قَوْمَهُمْ إِذَا رَجَعُوا  
إِلَيْهِمْ لَعَلَّهُمْ يَحْذَرُونَ ﴾ (122)

Nor should the believers All go forth together: If a contingent from every expedition remained behind, they could devote themselves to studies in religion, and admonish the people when they return to them, - That thus they (may learn)<sup>1</sup> to guard themselves (against evil).

Abdullah Yusuf Ali, 1946

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<sup>1</sup> Fighting may be inevitable, and where a call is made by the righteous Imam, it should be obeyed. But fighting is not to be glorified to the exclusion of all else. Even among those who are able to go forth, a party should remain behind – one in each township or circle – for purposes of study; so that when the fighters return home, their minds may be attuned again to the more normal interests of religious life, under properly instructed teachers. The students and teachers are soldiers of the *Jihad* in their spirit and discipline.



This verse explains that when there is a condition where a call is made by the righteous Imam to defend the nation or *ummah*, it should be obeyed and may be inevitable. However, there should always be a party that will remain behind for the purposes of study, in order to attune the minds of the fighters who will return to the normal interests of religious and daily life, under properly instructed teachers. The responsibility of individuals towards others can be clearly seen in this verse and it is up to an individual to understand how important studying is to enable the continuity of life for others.

Knowledge (*'ilm*) is an important aspect in every Muslim's life. Going back to the first word revealed to Prophet Muhammad which was "*Iqra*" which means read. It is clear that reading is a sign of knowledge. However, one should demonstrate one's devotion towards Islam by ensuring that the knowledge they seek should be in the name of Allah because Muslims believe that all knowledge comes from Him who "Taught man that which he knew not" (Al-Quran 96:5). Muslims believe that the Holy Quran is the main source of knowledge while the 'open book', which refers to the world of nature including man himself, is another of its sources (Hashim, 1996).

Man, in this sense, should ponder deeply on these two books and attempt to understand the real meaning of their signs (*ayah*). Al-Attas (1979) stated that "knowledge in Islam enables man to grasp the right meaning or the reality of the signs he observes". He emphasized the important role of knowledge saying "knowledge consists of recognizing the proper places of things in the scheme of creation that will lead man to recognize God, its magnificent creator". Furthermore, a salient feature in Islamic epistemology is the notion of God's knowledge. The source of all human knowledge is Allah for He taught man everything that the latter knows. Knowledge in Islam insists on truth (*al-haqq*) and certainty (*al-yaqin*). Finally, knowledge should be

followed by good deeds, since the dimension of practice is part of the concept of knowledge.

Hence, knowledge would, therefore, mature a human's mind and actions with proper guidance and reference. Since it is obvious from the discussion above that acquiring knowledge is crucial in Islam, the reason for this study is to seek the level of students' learning quality, i.e. through the approaches adopted by the students. This study seeks to discover what the approach which is used by accounting students in their advanced paper and somehow lead to some evidence that supports a specific learning approach which should be adopted by them i.e. deep learning. By conducting this study, it is hoped that somehow, the results could benefit the students and improve their approaches in handling their learning tasks. This leads to the next section which will discuss the motivation of the study.

### **1.3 MOTIVATION OF THE STUDY**

The motivation of this study comes from the desire to know whether Malaysian students have different approaches to learning, which could ultimately have an impact on the quality of their learning experience (Donald and Jackling, 2007). Many studies on learning approaches in the western countries (Bostrom and Lassen, 2006; Pheiffer et al., 2005; Nielsen, 2008; Evans and Sadler-Smith, 2006; Donald and Jackling, 2007; Viola et al., 2007) prove that this is an issue of research interest. However, local studies are rarely found. For example, Inman et al. (1989) stated that many students' views of accounting courses consist of mass production and rote memorization. Similarly, Zeff (1989) found that students viewed accounting as a rule-based type of educational experience characterized by courses consisting of collections of rules to be memorized. In conjunction with that, where students have prior knowledge in

accounting, they tend to adopt a similar learning approach, i.e. memorization, perhaps even for their advanced accounting course.

Hence, it could be expected that accounting students may be inclined to surface learning. This is contrary to the current accounting education reform which urges students to be more independent (student-centred learning approach) and critical. In other words, students will have to apply a deep learning approach instead of continuing with the old surface approach to studying. Therefore, this study is motivated by the interest to determine the students' learning approach. Once the students' learning approach is identified, accounting educators might figure out a way of how to encourage students to perform based on their knowledge and learning ability from lessons and exercises and not entirely on memorization. Also, the results of the study will give an indication of whether their learning approach is in line with the accounting education agenda of Hala Tuju 2.

This study was also motivated by the intention of determining the factors that influence Malaysian students' academic performance. Hence, factors such as prior knowledge and gender have been tested along with learning approaches. By being aware of the determinants of academic performance, accounting academics may increase efforts towards effective learning, particularly in the Malaysian context.

Therefore, although studies on learning approach and performance exist in other countries, such as in the UK, Australia and even in Hong Kong, the need for such a study in Malaysia has motivated this research. This is especially important since Malaysian students generally are perceived to be passive learners, thus finding out the factors that will improve their academic performance is important, as stated above. Based on the motivations mentioned above, this study was conducted to meet the following research objectives, as discussed in the next section.

#### **1.4 OBJECTIVES OF THE STUDY**

There are many studies on students' learning styles and approaches, and performance in the Western world but less focus has been given to this in Asian countries. Research on prior knowledge was also discussed in depth by many, in order to find its impact on performance at various levels of study. Thus, this study seeks to increase the number of studies on these two factors by focusing on accounting students in Malaysia by using the Approaches and Study Skills Inventory for Students (ASSIST), which has been developed and established based upon prior empirical research on learning by Entwistle et al. (1979).

The specific objective of this study is to examine prior knowledge and the learning approach of accounting students, as measured by ASSIST, and how these two factors are related to their advanced level accounting course performance. The respondents of this study are accounting students enrolled for the Accounting Theory and Policy course in the International Islamic University Malaysia, which was chosen as the advanced accounting course. By examining the results for this subject, this study seeks to identify whether the two factors and their achievement have any effect on the grades obtained in the course.

Apart from that, gender was also chosen to be tested in the study in order to discover its relationship with learning approaches and academic performance. Previous investigations have attempted to measure gender differences by using either a version of ASI or RASI (Entwistle et al., 1979) and Biggs' (1979) Study Process Questionnaire (SPQ). Although the findings were unclear and inconclusive in prior studies, due to factors such as geographical and individual factors, this study seeks to similarly explore data in order to see any differences in the effect of gender in local

samples. The objectives of the study are summarized and restated in the form of research questions in the following section.

### **1.5 SPECIFIC RESEARCH QUESTION**

Based on the objectives of the study, the following specific research questions were refined and stated:

1.5.1 The relationship between prior knowledge and the advanced accounting course

- a) Do students with better prior accounting knowledge perform better on the advanced accounting course?

1.5.2 The relationship between learning approaches and performance in the advanced accounting course:

- a) Does the surface learning approach have a give significant influence on advanced accounting course performance?
- b) Does the deep learning approach have a significant influence on advanced accounting course performance?
- c) Does the strategic learning approach have a significant influence on advanced accounting course performance?

1.5.3 The relationship between gender and advanced accounting course performance

- a) Is students' gender related to their advanced accounting course performance?

If this study succeeds in answering the research questions above, it is hoped that it will be of some contribution to the literature as well as the advancement of accounting education in Malaysia, as discussed in the following section.

## **1.6 CONTRIBUTIONS OF THE STUDY**

This study will attempt to fill the gap in the literature relating to this topic in Malaysia. The results of the research will benefit several parties such as researchers, accounting academics, students, counsellors and perhaps even the Ministry of Higher Education (MOHE).

The current study is concerned with examining the effect of prior knowledge on learning style in academic performance measured by ASSIST. Prior studies (Chan et al., 1989; Gow et al., 1994) reviewed that accounting students could either be using a surface approach or a predominantly deep approach compared to other students from other courses or other institutions elsewhere. Hence, the first contribution of this study is to examine the learning approaches of the Malaysian accounting students via the measure of ASSIST.

By examining the effect of the prior knowledge and the learning approach of the respondents, this study aims to provide insights to educators into how to cope with such approaches, and hence improve the quality of their delivery in lectures. Furthermore, educators will also prepare themselves with realistic expectations of the students' performance through their achievements in the examination for the course. Therefore, educators should have ample insights to improve their teaching in accordance with the findings of this study on students' learning approaches.

Meanwhile, due to the involvement of both educators and students in the process of teaching and learning, these insights would motivate students to concentrate on their learning approaches which have been emphasized by their teachers. A better understanding of learning approaches should inculcate positive learning habits in the students thus improving their understanding and focus according to the subject taken.

Also, the study attempts to analyze the relationships between various factors, i.e. learning approach, prior knowledge and gender and their effect on students' performance, particularly of students in an advanced accounting class in a Malaysian university. With an understanding of the determinants of academic performance, counsellors will be able to help students by giving adequate and reliable advice according to the results of this study.

Another contribution of this study is possibly of interest to the MOHE. This is because if the learning approaches are not in line with the accounting education reform as envisioned by the MOHE, efforts have to be made by the accounting educators and the accounting profession to encourage a shift from the existing approaches to those that would enable the desired learning outcomes.

## **1.7 ORGANIZATION OF THE STUDY**

The content of this study is organized into six chapters. Figure 1 gives an overview of the research process, which is embedded in various chapters of the dissertation.

Chapter One provides an overview of the dissertation, which includes the identification of research objectives and significance of the study. Some verses taken from the Holy Quran on knowledge and learning are also included.

Chapter Two reviews the literature on prior knowledge, approaches to learning and gender specifically before reviewing their association with performance. The chapter starts with a discussion on the general overview of factors associated with performance in accounting subjects. Next, a definition of prior knowledge and a review of prior studies on prior knowledge and performance are presented before moving on to examine other literature on approaches to learning which will be the core factors in conducting the research for this study.

The study will also review the literature on the influence of gender on students' academic performance. Consequently, findings from prior literature on the relationship between prior knowledge, learning approaches and academic performance are also observed. This chapter will also briefly describe various instruments that have been used to examine learning styles and learning approaches.

Chapter Three will focus on the theoretical framework and the development of the hypotheses. Early discussions on other researchers' opinions and findings on learning styles and approaches are also introduced. The development of the hypotheses begins with the framing of specific research questions, focusing on (1) the relationship between prior knowledge and academic performance, (2) approaches to learning, (3) the relationship between prior knowledge and approaches to learning, (4) the effect of gender on approaches to learning and (5) the relationship between prior knowledge, approaches to learning and academic performance.

Chapter Four outlines the research method used in collecting the data for analysis. This chapter also presents the sample of the study, the instrument used, and how the data collected will be analyzed.

Chapter Five focuses on presenting and discussing the results of the research. Various descriptive statistics are presented together with the analysis and the findings. The results are discussed and causal factors are given whenever necessary, together with some comparison with the ones obtained from previous studies.

Finally, Chapter Six summarizes the study's findings and draws some conclusions. This chapter also outlines certain limitations of the study and concludes with possible suggestions for further research.