# PERFORMANCE ON FINANCIAL ACCOUNTING COURSE:

# EVIDENCE FROM KOLEJ MATRIKULASI KEDAH

ZURAINI ZAKARIAH

# MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING) UNIVERSITI UTARA MALAYSIA FEBRUARY 2011

# PERFORMANCE ON FINANCIAL ACCOUNTING COURSE:

# EVIDENCE FROM KOLEJ MATRIKULASI KEDAH

Project Paper submitted in partial fulfilment of the requirement for the degree Master of Science (International Accounting) By Zuraini bt Zakariah 802990

February 2011



#### DECLARATION OF ORIGINALITY

#### DECLARATION

I hereby declare that the work in this assignment is my own except for quotation and summaries which have been duly acknowledged.

17<sup>th</sup> February 2011

ZURAINI BINTI ZAKARIAH

Date

Name and Signature

Matric No: 802990

#### **PERMISSON TO USE**

In presenting this thesis in partial fulfilment of the requirement for a postgraduate degree from Universiti Utara Malaysia, I agree that the University Library may make it freely available for inspection. I further agree that permission for copying of this thesis in any manner, in whole or in part, for scholarly purpose may be granted by my supervisor(s) or, in their absence by the Dean of the Graduate School. It is understood that any copying or publication or use of this thesis or parts thereof for financial gain shall not be allowed that due recognition shall be given to me and to Universiti Utara Malaysia for any scholarly use which may be made of any material from my thesis.

Request for permission to copy or to make other use of materials in this thesis, in whole or in part, should be addressed to

Dean of Graduate School Universiti Utara Malaysia 06010 UUM Sintok Kedah Darul Aman.

i

#### ABSTRACT

This study explores the factors that influence Kolej Matrikulasi Kedah accounting students' performance in the Financial Accounting. The performance of the matriculation students in this study is measured by their end semester results in the Financial Accounting. In this study, the student demographic profile, subject taken by the students in secondary level are used as variables for the students' performance in the Financial Accounting. The result shows that the variables do explain the variance in the students' performance in the Financial Accounting. The result shows that the variables do explain the variance in the students' performance in the Financial Accounting. This research project attempted to determine if there was a relationship between mathematics subjects in SPM level accounting students' performance in Financial Accounting. The result of the study will be useful to the academic communities, the public and other interested parties who are interested in improving students' performance during their period of study in the secondary level and matriculation.

#### ACKNOWLEDGEMENTS

First and foremost, praise to Allah, whose blessing and guidance have helped me through the completion of this study.

The sincerely appreciation and dedication of thanks to my supervisor Tuan Haji Mohd Diah bin Hamdan, who had been giving me the full support and encouragement for the completion of this project. Without his commitment and advice, this project would not complete accordingly.

During this process, I was also fortunate to have been surrounded by my colleagues, Ms. Noorzita, Mr. Khairulazuad and Mrs. Hasliza who supported me and volunteered their time to help me completing this project. All of you will always be in a special place in my heart.

My most sincere appreciation also goes to my parents, who have been giving me the endless prayers, support and encouragement in my education development. I am greatly indebted and appreciate very much to my beloved husband, Mohamad Nizam for his encouragement support and sacrifices throughout the study. To my son Muhammad Luqman Hakim and daughter, Liya Zakiah, for they have inspired me their own ways to finish the project.

Million of thanks again to everyone abovementioned, and including those who probably not being mentioned in this acknowledgement.

# TABLE OF CONTENTS

Permis	ssion to Use	i
Abstra	ct	ii
Ackno	owledgement	iii
Table	of Contents	iv
List of	f Tables	vi
List of Figures		vii
List of	fAbbreviations	vii
CHAF	TER 1 - INTRODUCTION	
1.1	Background of Study	1
1.2	Research Question	5
1.3	Research Objectives	6
1.4	Significance of Study	7
1.5	Structure of the Paper	8
CHAI	PTER 2 – LITERATURE REVIEW	
2.1	Introduction	9
2.2	Educational Theories	10
2.3	Defining Student Performance	18
2.4	Students' Performance and Gender	19
2.5	Students' Performance and Races	22
2.6	Students' Performance and Prior Knowledge	26
2.7	Students' Performance and Mathematics Subjects	42
2.8	Students' Performance and Socio Economic Status	47
2.9	Summary	53

# CHAPTER 3 – METHODOLOGY

3.1	Introduction	54	
3.2	Research Theoretical Framework	55	
3.3	Hypothesis Development	56	
3.4	Variables Definition	63	
3.5	Operational Definition	64	
3.6	Sampling and Data Collection	65	
3.7	Data Collection Procedure	66	
3.8	Data Analysis	67	
3.9	Summary	68	
CHAP	TER 4 – DATA ANALYSIS		
4.1	Introduction	69	
4.2	Respondents' Profile	70	
4.3	Findings of the Study	71	
4.4	Summary	77	
CHAP	CHAPTER 5 - CONCLUSION		
5.1	Introduction	78	
5.2	Summary of the Study	78	
5.3	Discussion	80	
5.4	Implications	84	
5.5	Limitations	86	
5.6	Recommendations for Future Research	87	
5.7	Summary	88	

### LIST OF TABLES

Table 1: Summary of the Hypothesis	68
Table 2: Distribution of Respondents According to Gender in the study	70
Table 3: Distribution of Respondents According to Races in the study	70
Table 4: T-test Results on Financial Accounting Result between Male and	72
Female Students	
Table 5: T-test Results on Financial Accounting Result between Malay and	73
Non-Malay Students	
Table 6: Correlation Score between Financial Accounting Students	74
Performance and Prior Knowledge.	
Table 7: Correlation Score between Financial Accounting Students	75
Performance and Mathematics.	
Table 8: Correlation Score between Financial Accounting Students	76
Performance and Socio-economic Status	
Table 9: Summary of the Method of Hypothesis Test	77
Table 10: Summary of the Hypothesis Test	88

95

# LIST OF FIGURES

Figure 1 – Kolb's Cycle of Experiential Learning	14
Figure 2 – Research Theoretical Framework	55

# LIST OF ABBREVIATIONS

SPM Sijil Pelajaran Malaysia

#### CHAPTER 1

#### **INTRODUCTION**

#### 1.1 Background of study

Ministry of Education Malaysia established the Matriculation Division on 1 September 1998 for the unification of all Matriculation Programmes that were previously managed by local Higher Learning Institutes. The first Matriculation Programme commenced for 1998 school leavers and for the 1999/2000 session. Beginning of 2000/2001 session, all Matriculation Programmes (with the exception of UIAM and UM centres) were fully managed by Matriculation Division, Ministry of Education Malaysia. The courses that have been introduced were "Sains Hayat", "Sains Fizikal" and Accounting.

Kolej Matrikulasi Kedah is one of the colleges in Malaysia that provide accounting course with the capacity of 300 students per intake. Currently, the matriculation student population in the college is 2,500 with an average of 250 accounting students registering for the course each year. The matriculation programme or pre-university study is a two-semester one year program conducted by colleges for the students in order to prepare them for entry to local universities.

# The contents of the thesis is for internal user only

#### References

- Abdel Halabi. 2009. "Empirical evidence examining the academic performance of students in the first two accounting subjects", Asian Review of Accounting. Vol.17 No. 1, pp. 77-88.
- Abdulrahman Ali Al-Twaijry. 2010. "Student Academic Performance in Undergraduate Managerial-Accounting Courses", Journal of Education for Business.
- Agus., A and Makbul. Z.K. 2002. "An empirical study on academic achievement of business students in pursuing higher education: An emphasis on the influence of family backgrounds", Paper presented at International Conference on the Challenges of Learning and Teaching in a Brave New World: Issue and Opportunities in Borderless Education, Hatyai Thailand.
- Alfan, E. and Othman, M.N. 2005. "Undergraduate students' performance: the case of University of Malaya", Quality Assurance in Education, Vol. 13 No. 4, pp. 329-343.
- Alcock, J., Corkcroft, S. and Finn, F. 2008. "Quantifying the advantage of secondary mathematics study for accounting and finance undergraduates", Accounting and Finance, Vol. 48 No. 5, pp. 697-718.
- Anura De Zoysa and Kathy Rudkin. 2006. "Implications for Accounting Educators of Student Socio-economic Circumstances", working paper, University of Wollongong, Australia.
- Auyeung, P.K. and Sanns, D.F. 1991. "The relationship of secondary school studies and the initial university accounting course to subsequent performance in an accounting major program: an Australian study", working paper, Griffith University, Brisbane.
- Bankston, Carl L., and Steven J. Caldas. 1996. "Majority African American Schools and Social Injustice: The Influence of De Facto Segregation on Academic Achievement". Social Forces 75(2): 535-555
- Bankston, Carl L., and Steven J. Caldas. 2002. "A Troubled Dream: The Promise and Failure of School Desegregation in Louisiana". Vanderbilt University Press.

- Baldwin, B.A. and Howe, K.R. 1982. "Secandary-level study of accounting and subsequent performance in the first collage course", The Accounting Review, Vol. 57 No. 3, pp. 619-626.
- Biggs, J.B. 2993. "Teaching for quality learning at university: what the student does". 2<sup>nd</sup> Edition, Ballmore, Buckingham: SHRE and Open University Press.
- Caldas, Steven J., and Carl L. Bankston. 1998. "The Inequality of Separation: Racial Composition of Schools and Academic Achievement". Educational Adminstration Quarterly 34: 533-557
- Carpenter, V.L., Friar, S. and Lipe, M.G. 1993. "Evidence on the performance of accounting student: race, gender, and expectations", Issues in Accounting Education, Vol.8 No.1, pp. 1-17.
- Clark, R., and Sweeney, R. 1985. "Admission to accounting programs: using a discriminant model as a classification procedure". The Accounting Review, 508-518.
- Dochy, F.J.R.C. 1992. "Assessment of prior knowledge as determinant for future learning: The use of prior knowledge state tests and knowledge profiles". Utrecht/London: Lemma
- Dochy, F.J.R.C. 1996. "Assessment of domain specific and domain transcending prior knowledge: Entry assessment and the use og profile analysis". In M. Birenbaum and F.J.R.C. Dochy (Eds., Alternatives in assessment of achievements, learning process and prior knowledge (pp.227-264). Boston: Kluwer
- Doran, B.M., Bouillon, M.L. and Smith, C.G. 1991. "Determinants of student performance in Accounting Principles I and II", Issues in Accounting Education, Vol.6, No. 1, pp. 74-84.
- Elias, R. 2005. "Students' approaches to study in introductory accounting courses", Journal of Education for Business, Vol. 80 No. 4, pp. 194-198.

- Eskew, R.K. and Faley, R.H. 1988. "Some determinants of student performance in the first college-level financial accounting course", Accounting Review, Vol. 63 No. 1, pp. 137-147.
- Geiger, M.A. and Ogilby, S.M. 2000. "The first course in accounting students' perceptions and their effect on the decision to major in accounting", Journal of Accounting Education, Vol. 18 No. 2, pp. 63-78.
- Gist, W.E., Godde, H. and Ward, B.H. 1996. "The influence of mathematical skills and other factors on minority student performance in principle of accounting", Issues in Accounting Education, Vol. 1, pp. 49-60.
- Gracia, L. and Jenkins, E. 2003. "A quantitative exploration of student performance on an undergraduate accounting programme of study", Accounting Education, Vol. 12 No. 1, pp. 15-32.
- Hellmuth, S. 1991. "What high school accounting students can do", Business Education Forum 12-16.
- Ho, P.S. 2000. "Attitude of students toward accounting", Master thesis, Master of Management, Faculty of Business and Accountancy, University of Malaya.
- Hoagland, J.P. 1995. "The effect of high school size on student achievement as measured by the California Assessment Program", Unplished doctoral dissertation, University of LaVerne, Claremont.
- Isa, M. Md., The, H.Y. and Yeoh, K.K. 1992. "An evaluation of the performance of economics students: the case of University Malaya", paper presented at National Seminar on Revising Economic Programme in Unviversities, 12-13 October.
- Jackling, B. and Anderson, A. 1998. "Study mode, general ability and performance in accounting: a research note", Accounting Education: An International Journal, Vol. 1, pp. 33-42.
- Johnson, D.L., Joyce, P. and Sen, S. 2002. "An analysis of student effort and performance in the finance principles course", Journal of Applied Finance, Fall/Winter, pp. 67-72.

- Keef, S.P. and Hooper, K.C. 1991. "Prior accounting education and performance in a first-level university course in New Zealand", Accounting and Finance, Vol. 31 No. 1, pp. 85-91.
- Lane, A. and Porch, M. 2002. "The impact of background factors on the performance of nonspecialist undergraduate students on accounting modules a longitudinal study: a research note", Accounting Education, Vol. 1, pp. 109-18.
- Lin, M. T. and Laswad, F. 2008. "Impact of prior content and meta-cognitive knowledge on students' performance in an introductory accounting course", Pacific Accounting Review, Vol. 20 No. 1, pp. 63-74.
- Maksy, M.M. and Lin. Z. 2008. "Factors associated with student performance in advanced accounting and auditing: an empirical study in public university", Accounting Research Journal, Vol. 21 No. 1, pp. 16-23.
- Manan, S.K. and Mohamad, R. 2003. "Kajian Mengenai Pencapaian Akademik Pelajar-pelajar UiTM Shah Alam: Satu Analisa Perbandingan Antara Jantina", Social and Managerial Research Journal, Vol. 1 No. 1, pp. 141-155.
- McNamara, D.S. Kintsh, E. Songer, N.B. and Kintsch, W. 1996. "Are good texts always better? Interactions of text coherence, background knowledge and levels of understanding in learning from text". Cognition and Instruction, 14(1), 1-43.
- Mustafa, S., and Chiang, D. 2006. "Dimensions of quality in higher education: How academic performance affects university students' teacher evaluations", Journal of American Academy of Business, Cambridge, 8, 294-303.
- Mutchler, J.F., Turner, J.H. and Williams, D.D. 2001. "The performance of female versus male accounting students", Issues in Accounting Education, Vol. 2, No. 1, pp. 103 111.
- Oakes, J.M. and Rossi, P.H. 2003. "The measurement of SES in health research: Current practice and steps toward a new approach", Social Science and Medicine, 56, 769-784.

- Oakland, T., Wechsler, S., Benusan, E. and Stafford, M. 1994. "The construct and measurement of achievement among Brazilian children", School Psychology International, 15, 133-143.
- Onn, A. 1999. "A study of factors affecting students' performance in 6<sup>th</sup> form accounting paper", Master thesis, Master of Management, Faculty of Business and Accountancy, University of Malaya.
- Rankin, M. Silverster, M., Vallely, M. and Wyatt, A. 2003. "An analysis of the implications of diversity for students' first level accounting performance", Accounting and Finance, Vol. 43, pp. 365-393.
- Roberts, S. 1997. "Accounting equals applied algebra", Business Education Forum 26-28.
- Rohde, F.H. and Kavanagh, M. 1996. "Performance in the first year university accounting; quantifying the advantage of secondary school accounting", Accounting and Finance, Vol. 2, pp. 275-85.
- Schroeder, N.W. 1986. "Previous accounting education and college -level accounting exam performance", Issues in Accounting Education, Vol. 1 No. 1, pp. 37-47.
- Stipek, D.J. 2001. "Pathways to constructive lives: The importance of early school success. In A. Bohart and D. Stipek (Eds) Constructive and destructive behaviour: Implications for family, school and society". Washington DC: American Psychological Association.
- Syed Tahir Hijaz and S.M.M. Raza Naqvi. 2006. "Factors affecting students' performance. A case of private colleges, Bangladesh", e-Journal of Sociology, Vol. 3 No.1.
- Tho. 1994. "Some evidence on the determinants of student performance in the University of Malaya introductory accounting course", Accounting Education, Vol. 3 No. 4, pp. 331-340.
- Thompson, R.A. and Zamboanga, B.L. 2003. "Prior knowledge and its relevance to student achievement in introduction to psychology". Teaching of Psychology, 30 (2), 96-101.

Tobias, S. 1994. "Interest, prior knowledge and learning", Review of Educational Research, Vol. 64 No. 1, pp. 37-54.

Walpole, M. 2003. "Socioeconomic status and college: How SES affect college experiences and outcomes". The Review of Higher Education, 27, 45 – 73.