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# How Accounting Students Define Success, And The Factors Affecting Their Success And Failure, While Studying In The Accounting Schools Of Japan

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## Abstract

This study aimed to identify the definition of success among students studying at the Accounting Schools (ASs) in Japan, and to investigate factors that students perceived to need for their learning success at ASs. This study also examined how students' attendance to the Cram schools gave impact to change of their learning goals at ASs. Data for this research was collected via a questionnaire-based survey of students studying at the Accounting Schools (AS) in Japan. The AS is the postgraduate-level school that provides specific accounting education for students who aspire to become professional accountants. The questionnaire used in this study was designed for participants to write qualitative responses regarding the definition of success and the factors affecting their learning success and failure. The primary finding of this study was that the majority of students decided to attend the ASs for the sake of their intrinsic goals (e.g. personal growth and networking), rather than simply seeking for passing Certified Public Accountants (CPA)/Tax Accountants (TA) examination or material success after their graduation. The analysis of influential factors to students' success and failure also supported this finding and interpretation. The research concluded with several recommendations for educators and administrators at ASs to improve quality of accounting education in relation to help achieve students' success.

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*Keywords:* Definition of Success, Accounting School, Accounting Education, Japan;

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## Introduction

In recent years many challenges have been made by the International Accounting Education Standards Board (IAESB) in an attempt to achieve high quality and consistency in global accounting education (IAESB, 2010). In

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particular the IAESB has issued the International Education Standards (IES) for professional accountants, which prescribe the essential components for global accounting education. Through this process, the IES has taken a pivotal role in order to foster highly qualified professional accountants, whose competencies should be equivalent across countries (IAESB, 2009).

In anticipation of this IAESB/IES initiative, new professional schools in Japan, known as “Accounting School (AS)” were established in 2003 to enable students to gain a professional accounting qualification. In the process of developing these new professional schools, the accounting program and curriculum in these schools reflected the IESs in order to increase students’ diverse competencies deemed necessary to become a global accounting professional. In this sense, ASs are regarded as the higher education providers that will provide students with the wide variety of skills and competencies for their Initial Professional Development (IPD) via the tertiary education scheme.

Despite the role of the IESs, it is not widely known on how students actually view or rank their learning in the ASs. Kawasaki et al (2010) for instance pointed out that students in the ASs have a strong tendency to demand a specific type of education that would simply prepare them for the Certified Public Accountants (CPA) qualifying examination. In fact the CPA examination is believed to be focused on professional knowledge and calculation skills, which could be far from the ideal form of education at the ASs (Kawahito, 2004). Another Japanese study by Shiba (2010) articulated that learning at the ASs is designed for CPA candidates to foster their theoretical thinking skills and this learning is not necessarily covered in the CPA qualifying examination. Shiba (2010) stressed the importance that we must clearly distinguish the aim of accounting education between tertiary level and pre-qualification professional education. The above literature attempted to define the particular role of ASs, but did not address the actual views (or satisfaction levels) of accounting education from the students’ perspective.

These various views on student learning are of keen interest because previous research has argued that educational outcomes depend on a student’s learning intention. For example, students’ perceptions of learning success are said to vary (Yazedjian et al., 2008) and is also associated with their academic performance (Vensteenkiste et al., 2004; Sheldon et al, 2003). Further, Students’ perceptions towards factors affecting learning success and failure were found to be the key drivers for the quality of learning outcomes (Guney, 2009). These research findings assist academics, administrators at ASs and policy makers improve the quality of education provided for students (e.g. Williams et al., 2004). In addition this research assists both existing and future students to achieve their goals more effectively. However, little research exists on how we define the meaning of success among students studying at the ASs or on which factors students perceive that may affect their learning success or failure.

Given the preceding discussion, the objective of this study is to identify the definition of success among students studying at the ASs in Japan, and to investigate which factors may affect their success.

## **2. Research Question**

### *2.1. Definition of Success*

Given the above introduction, there is lack of research in the accounting education field that attempts to ascertain the definition of success among accounting students. There is a strong call for exploring students’ actual views towards their learning success in the Accounting Schools as ongoing controversy remains regarding the roles of Accounting Schools over general accounting education in Japan (Kawasaki, 2010; Shiba, 2010). To address this issue in the current study Research Question 1 (RQ1) was developed as follows.

*RQ1: How do students studying in Japanese Accounting Schools define their learning success?*

### *2.2. Factors Affecting Students’ Success and Failure*

Factors affecting the success or failure among accounting students have received broad attention through a wide body of research in the accounting literature. (e.g. Koh and Koh, 1999; Guney, 2009; Byrne and Flood, 2008; Uyar and Gungormus, 2011; Gracia and Jenkins, 2003). Despite the frequency and number of studies, previous research has all been of the empirical and quantitative type with findings contradictory and inconclusive as to the factors influencing success. To address the pitfalls from this previous literature, this current study developed Research Question 2 (RQ2) and 3(RQ3) as follows:

*RQ2: What factors do students consider as important in order to enable their success at the Accounting Schools?*

*RQ3: What factors do students consider may lead to potential failure at the Accounting Schools?*

### 3. Data Collection and Research Design

Data for this research was collected via a questionnaire-based survey distributed to students studying in the AS of Japan. The AS is the postgraduate school that provides specific accounting education for students who aspire to become professional accountants. The AS is also the educational institute that incorporates within its curriculum the IES. Six institutes were selected on the basis of location and funding type. The surveys were undertaken in April and May of 2012. The number of usable responses was 183 (98.9% effective response rate). Table 1 reports the description of the sample.

Table 1: Descriptive Information

	Cram Students	Non-Cram Students	Total	t-test (p-value) Chi-square (p-value/Phi)
Number of students	97 (53.0%)	86 (47.0%)	183 (100.0%)	
Average Age (Std. Dev.)	25.28 (4.023)	28.24 (7.322)	26.66 (5.969)	3.292 <sup>a</sup> (.001)***
Min	21	22	21	
Max	37	56	56	
<b>Gender</b>				
Male	77 (79.4%)	64 (75.3%)	141 (77.5%)	$\chi^2 = .49^b$ (p = .631 / Phi = -
Female	20 (20.6%)	21 (24.7%)	41 (22.5%)	.049)
<b>Grade</b>				
First year	64 (66.0%)	49 (59.0%)	113 (62.8%)	$\chi^2 = .72^b$ (p = .420 / Phi = -
Second year	33 (34.0%)	34 (41.0%)	67 (37.2%)	.072)

a Applied t-test, Equal variance was not assumed. Other assumptions were also checked and found to have no other violations.

b Applied Chi-square test. Assumption check was conducted and found no violation.

\*\*\* significant difference at the level of .01

The questionnaire used in this study was self-developed by the authors with some assistance from prior literature. The survey instrument was designed to investigate how students define their learning success. Students were expected to write a qualitative response in the space provided on the questionnaire.

Student responses to this section were initially entered into a spreadsheet software package for analysis. Then each author and research assistant independently read transcripts from the spreadsheet and developed codes. The codes were recoded to identify concepts associated with the definition of success by the respondents. The codes derived from this process were also labelled either as an intrinsic goal or an extrinsic goal in accordance with the Self-Determination Theory (SDT) (Vansteenkiste, 2004).

Secondly, subjects were asked to complete two further question items. These were “List five factors that you think are most important in contributing to students’ success in the Accounting School” and “List five factors that you think are most likely to lead to students’ failure in the Accounting School”.

### 4. Results & Interpretation

The results in Table 2 indicate student success depended on both intrinsic and extrinsic goals. In particular, intrinsic goals tended to predominate over extrinsic goals. As shown in Table 3 students in ASs who attributed their learning success to extrinsic goals (e.g. passing the CPA exam, finding a good job) accounted for only 28.4% of total students while 70% of students (59.6% for Intrinsic and 12.0% for both goals) claimed their motivation was based on intrinsic goals. According to Table 2, the intrinsic goals included accounting knowledge acquirement (KNOWLEDGE), thinking skill acquirement (THINK), network development (NETWORK) and horizon extension (HORIZON).

Table 2: Definition of Success given by AS Students

Item	SDT	With	Without
KNOWLEDGE	Intrinsic	131 (71.2%)	53 (28.8%)
EXAM	Extrinsic	48 (26.1%)	136 (73.9%)
THINK	Intrinsic	20 (10.9%)	164 (89.1%)
NETWORK	Intrinsic	18 (9.8%)	166 (90.2%)
RECRUIT	Extrinsic	17 (9.2%)	167 (90.8%)
HORIZON	Intrinsic	11 (6.0%)	173 (94.0%)

A prior study by Sheldon and Krieger (2004) on intrinsic and extrinsic goals affirmed that a higher percentage of students' intrinsic motivation is considered preferable for learners. The study empirically confirmed that reductions of intrinsic motivation among law students were correlated with the precipitous declines in their mental health. Sheldon and Krieger's subsequent extended study in 2007 also empirically found that higher grade point averages at law school and better bar exam results were directly related to intrinsic motivational goals. Based on this prior research, the high percentage finding of intrinsic goal motivation among our participants implies that the ASs in Japan as used in our present study hold a high enough status that will potentially attract bright candidates for the future accounting profession. However on the negative side of our findings students' intention to study at ASs focused heavily on knowledge acquisition (71.2%) with only 10.9% of students placing their success on achieving important thinking skills (KNOWLEDGE and THINK as in Table 2). This emphasis on knowledge acquisition is indicated from student quotes in our questionnaire such as:

*“My successful learning outcome is to acknowledge my colleagues that I am the expert who acquire the most extensive knowledge about accounting.”*

*“My success of learning at AS is to foster boarder accounting knowledge needed to become a professional accountant.”*

AS students should be able to recognise the importance of thinking skills particularly during their period of learning accounting in ASs. Many recent contemporary studies have articulated the necessity for students to develop their judgment skills through their learning. This is becoming even more important with the latest introduction of IFRS principle-based standards. Regardless of the societal demand for such skills, it was found in the present study that students' recognition towards the importance of thinking skills was very poor.

Table 3 displays the ranked lists of factors affecting both success and failure among AS students. Almost all items in the top 10 of ranking were found to be dichotomous. For example, the item “Continuous effort” in the success list had contra relationship with “Lack of effort” in the failure list. Similar relationship was observed in Reviewing/Preparing classes (Lack of reviewing/preparing classes), Self-motivation (Lack of self-motivation), Set a goal (lack of a goal), Time management (Lack of time management) and Self managing (Lack of self-managing). These are considered as the absolute factors that students perceived important to succeed and not to fail at the ASs.

Among these items, “Self-motivation”, “Set a goal”, “Time management” and “Self-managing” were the items declared by student themselves and then classified as the Self-control factor. Frequent references of these Self-control factors by AS students indicate that achievement of their success is believed to be highly dependent on their attitude on how best to control themselves. Some previous psychological development research including that of Boler (1999) and Goleman (1995) similarly argued that self-directed learning factors such as self-awareness, self-responsibility and empathy are thought to be important determinants of generic intelligence so necessarily required to maximize intellectual potential. In the accounting literature, Gracia and Jenkins (2002) investigated qualitatively the factors leading students to the academic failures and found that students who failed tended to place the locus of control for their learning with others, while successful students seem more likely to place the locus of control with them and adopt a more active approach to their learning. These prior studies support our finding regarding the positive effect of Self-control factors as indicated by the AS students in Japan.

Table 3: Perceived Factors that affect Student Success and Failure

Success Factors	Failure Factors
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Rank	Items	Scores	Rank	Items	Scores
1	Reviewing/Preparing for classes	53	1	Inability to balance between study and social commitment	49
2	Consistent Effort	51	2	Lack of self managing	46
3	Self motivation	40	3	Being a passive learner	35
4	Suitable environment free of distractions	31	4	Lack of reviewing/preparing classes	32
5	Set a goal	28	5	Lack of self-motivation	29
6	Acquisition of Professional Knowledge	27	6	Lack of goal	23
7	Time management	25	7	Lack of health	20
8	Sufficient amount of study	23	8	Lack of effort	19
8	Self managing	23	9	Inadequate learning environment	18
10	Interaction with friends and tutors	22	10	Lack of time management	15
10	Networking	22	10	Inadequate planning of study	15
12	Friends who have same goal	18	10	Isolation	15
12	Be a positive learner	18	13	Temptation	13

## 5. Conclusion

The purpose of this study was to identify the definition of success among students studying at the ASs in Japan. The findings of this current study have contributed to the literature by providing the following valuable information on how to improve the quality of education in Japanese ASs and in so doing assist students in achieve their learning goals.

In the first instance, it was found that the majority of AS students perceived satisfactorily meeting their intrinsic goals as their measure of success rather than meeting their extrinsic goals such as those set in the prior literature. This result was in contradiction to previous studies that articulated AS students were more focused on passing their CPA qualification examination (e.g. Kawasaki et al., 2010). The results also revealed that students studying at the ASs, and who would become future professional accountants, were not sufficiently aware of the contemporary importance of thinking/ judgment skills. There is no doubt that educators and tutors in ASs need to place a bigger effort on enhancing students' awareness of this important skill. For example, accounting academics at the ASs should integrate more unstructured and problem-based learning materials with their curriculums.

Second, our analysis demonstrated that self-control factors, continuous effort and pre and post class work were regarded as key drivers for students in order for them to perceive they had been successful with their studies at the ASs. This finding was a unique aspect of the present research, because previous studies frequently emphasised lecturer/lecture attributes as the stronger influential factor for students' success (e.g. Guney, 2009). Compared with this previous literature, AS students in the present study had a tendency to rely on their own abilities and blame themselves for failure, rather than claiming this on others. To foster this aspect of study, ASs should facilitate initial orientation guidance and provide regular workshops where students can develop skills on self -management and methods on how to prepare and review their set classes. These activities will help students by developing confidence in the way they approach their studies at the ASs.

Regardless of these contributions to the literature on student learning, this research is not free from limitations. For example, a questionnaire-based survey used in this research may have caused a social desirability bias upon the responses from participants. For example students may have intentionally avoided negative descriptions that criticize teaching qualities and the teaching skills of their lecturers. Further, this study failed to capture how effectively the influential factors could be reflected on students' actual (final) success at the ASs. The set of influential factors derived from our findings simply presented students' perceptions who were studying at the ASs. Accordingly, it is not clearly known whether these perceived factors work effectively in achieving long term individual student success. To better address these limitations, a longitudinal study upon graduation would be useful to address the linkage between these influential factors and actual success rates. In-depth interviews and focus groups would also assist in collecting more reliable data from students. A focus on student learning styles and strategies may be an obvious extension from this present research.

Besides the above suggestions and recommendations we have made on how to improve the actual operations of the ASs, this study also provided global readers and researchers specific information on how the accounting education is being delivered in Japan and in particular from a student's point of view. Further, this research encourages future researchers to implement a comparative study/ies across nations, which would enable academics to provide better directions on how to minimize the quality gap that unfortunately exists in accounting education between many countries.

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