

# Voice of Academia

*Academic Series of Universiti Teknologi MARA Kedah*

**VoA**  
Volume 13 Issue 2  
2018



## COMMITTEE PAGE

### *VOICE OF ACADEMIA*

Academic Series of Universiti Teknologi MARA Kedah

#### *Chief Editor*

Noor Zahirah Mohd Sidek

#### *Managing Editor*

Law Kuan Kheng

#### *Reviewers*

Nurliyana Maludin, Faculty of Business & Finance, UNITAR

Nurul 'Ayn Ahmad Sayuti, Faculty of Art & Design, UiTM

Santhanamery Tominathan, Faculty of Business Management, UiTM

Wan Normila Mohamad, Faculty of Business Management, UiTM

Zauyah Abd Razak, Faculty of Administrative Science & Policy Studies, UiTM

Zuraidah Zaaba, Faculty of Administrative Science & Policy Studies, UiTM

Dahlia Ibrahim, Faculty of Business Management, UiTM

Wan Adibah Wan Ismail, Faculty of Accountancy, UiTM

Nor Suziwana Tahir, Faculty of Administrative Science & Policy Studies, UiTM

Mahadir Ladisma, Faculty of Administrative Science & Policy Studies, UiTM

Hafizah Besar Sa'aid, Faculty of Business Management, UiTM

Asri Salleh, Faculty of Administrative Science & Policy Studies, UiTM

Noor Syahidah Mohamad Akhir, Academy of Contemporary Islamic Studies, UiTM

Nadrawina Isnin, Faculty of Administrative Science & Policy Studies, UiTM

Haijon Gunggut, Faculty of Administrative Science & Policy Studies, UiTM

Nadzri Ab Ghani, Faculty of Accountancy, UiTM

Marzlin Marzuki, Faculty of Accountancy, UiTM

Intan Marzita Saidon, Faculty of Accountancy, UiTM

Fadilah Puteh, Faculty of Administrative Science & Policy Studies, UiTM

Azree Ahmad, Faculty of Information Management, UiTM

Tuan Nooriani Tuan Ismail, Faculty of Administrative Science & Policy Studies, UiTM

Ainul Muhsein, Pusat Pengajian Pengurusan, USM

***Language Editors***

Aishah Musa  
Zetty Harisha Harun  
Robekkah Harun  
Syakirah Mohammed  
Fathiyah Ahmad @ Ahmad Jali  
Bawani Selvaraj  
Sharina Saad

***IT – Khairul Wanis Ahmad***

***Graphic Designer- Syahrini Shawalludin***

***Copyright © 2018 by the Universiti Teknologi MARA, Kedah***

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or any means, electronic, mechanical, photocopying, recording or otherwise, without prior permission, in writing, from the publisher.

© Voice of Academia is jointly published by the Universiti Teknologi MARA, Kedah and Penerbit UiTM (UiTM Press), Universiti Teknologi MARA Malaysia, Shah Alam, Selangor.

The views, opinions and technical recommendations expressed by the contributors and authors are entirely their own and do not necessarily reflect the views of the editors, the Faculty or the University.

1

**The Study On the End-User Satisfaction Towards The Utilisation Of MyShelves As Teaching And Learning Aid: From The Perspective Of UiTM Johor**

*Suhaila Osman, Muhammad Asyraf bin Wahi Anuar, Rohayu Ahmad*  
Page 1 - 10

2

**Homestay Operators in Kuching, Sarawak: Qualitative Study**

*Rebecca Dian, Jati Kasuma, Mohd Amirul Adenan, Jennifah Nordin, Dayang Nur Atikah, Awang Masjar*  
Page 11 - 22

3

**Pelaksanaan Wakaf di Universiti Awam: Cabaran dan Cadangan Penambahbaikan**

*Rohayati Hussin, Rusnadewi Abdul Rashid*  
Page 23 - 34

4

**Analisis Perbandingan Aplikasi Penentuan Arah Kiblat Dalam Telefon Pintar Asus Zenfone 2 Dan Huawei P9 Lite**

*Nurulhuda Binti Ahmad Zaki, Muhammad Asyraf Anuar*  
Page 35 - 47

5

**INFORMATION CHANNEL ON MUNICIPAL SERVICES: A Perspectives from Local Affairs**

*Zaherawati Zakaria, Kamarudin Ngah*  
Page 48 - 63

6

**Reviewing The Importance of Diversity In High Performance Teams**

*Azlyn Ahmad Zawawi, Aizzat Mohd. Nasuridin*  
Page 64 - 70

7

**Exploration of Study Skills Among Professional Accounting Students: Evidence from Malaysian Public University**

*Melissa Mam Yudi, Mahfuzah Ahmad, Nazreen Sahol Hamid, Normahiran Yatim, Azizah Abdullah*  
Page 71 - 84

8

**Human Resource Development and Employees' Character Development: A Preliminary Study**

*Kardina Kamaruddin, Siti Hajar Mohd Hussain, Mazirah Binti Mohd Nizam*  
Page 85 - 97

9

**Improving the Compulsory Land Acquisition Procedure: Interpreting the Land Acquisition (Amendment) Act 2016 (Act A1517)**

*Asma Senawi, Nurulanis Ahmad@Mohamed, Rubiah Mat Zan*  
Page 98 - 107

10

**The Importance of Information in The Preparation of Feasibility Study for Construction Development**

*Sharifah Nur Aina Syed Alwee, Nursazwaziha Salehudin, Nor Azlinda Mohamed Sabli, Nurul Afida Isnaini Janipha, Mysarah Maisham*  
Page 108 - 117

11

**The Relationship Between Bystander Participation Behavior and Innovative Capability In The Malaysian Hotel Industry**

*Nesin Elizabeth Kinat, Noormala Amir Ishak*  
Page 118 - 133

12

**The Significance of the Hisbah's System in Empowering the Mosque's Jurisdiction**

*Zanirah Mustafa @ Busu, Mohd Miqdad Aswad Ahmad & Badriah Nordin*  
Page 134 - 141



# EXPLORATION OF STUDY SKILLS AMONG PROFESSIONAL ACCOUNTING STUDENTS: EVIDENCE FROM MALAYSIAN PUBLIC UNIVERSITY

Melissa Mam Yudi, Mahfuzah Ahmad, Nazreen Sahol Hamid, Normahiran Yatim,  
Azizah Abdullah<sup>1</sup>

<sup>1</sup>Department of Professional Accounting Studies  
Faculty of Accountancy, UiTM Shah Alam

---

## ARTICLE INFO

### Article history:

Received 4 Jul 2018

Received in revised form 26 Sep 2018

Accepted 15 Nov 2018

Published 1 Dec 2018

---

### Keywords:

Accounting education; study skills;  
academic performance

### Corresponding Author:

melissamamyudi@salam.uitm.edu.my

---

## ABSTRACT

*The purpose of the present study was to explore the dominant study skills of students in preparation for professional accounting examinations and to investigate the existence of any relationship between demographic factors and study skills. A total of 141 male and female first year students pursuing the ACCA professional qualification from Universiti Teknologi MARA (UiTM) participated in the present study by completing a questionnaire on study skills. With regards to the first objective, the findings show students focus more on test strategies, followed by time management, study aids and note taking, organising and processing information and lastly reading and selecting the main idea. As for the second objective, the demographic factors examined in this study are gender, parents' income and whether the student scored "A" for English in high school. The findings of the relationship indicate a significant relationship between parents' income with time management and reading and selecting main ideas, while other demographic factors show no significant relationships. This research contributes an input to the teaching and learning methods which plays an important role in the improvement of students' academic performance.*

©2018 UiTM Kedah. All rights reserved.

---

## 1.0 Introduction

Education is the essence for a country in enhancing its economic growth. It is an effective means to develop a person's intellectual, social and emotional development and it enables them to meet their basic needs in life. In most developed and developing countries, governments not only provide schooling, but also make it compulsory for their citizens to receive education up to a certain age. Public education, especially at the primary and high school levels, enjoys wide governmental support in many countries, and Malaysia is no exception.

For a student to excel in his or her education path, effective learning will not only depend wholly on good teaching but also on study skills. Study skills are viewed as academic enablers; they function as critical tools for learning and it encompass a range of coordinated cognitive skills and processes that enhance the effectiveness and efficiency of students' learning (Devine, 1987).

Capable students at all level of education may experience difficulty, not because they lack the ability, but because they lack good study skills. Although not every learning strategy or study skills produce useful results in terms of academic achievement, it would be expected that that students who possess good study skills in general are better performers (*Nonis & Hudson, 2010*). In the wake of financial scandals and globalisation, there is a need for the accounting industry to ensure that it continuously maintain the highest standard of professionalism. This forces the accounting education to align itself to industry's constant changes to ensure students are equipped with the relevant qualification and traits to meet the challenges upon graduation. It is suggested that accounting graduates should pursue their professional accounting certification to raise their competency to be on the same level and playing field with foreign accountants. (*Mustapha & Hassan, 2012*).

The Committee to Strengthen the Accountancy Profession (CSAP)'s Report on the strengthening of the Accountancy Profession in Malaysia (hereafter CSAP Report) has proposed to the Malaysian Institute of Accountants (MIA) that a professional qualification, in addition to degree qualification is required for chartered accountants in Malaysia (*CSAP Report, 2014*). The relevant professional accounting qualifications are the Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Certified Professional Accountant (CPA) Australia and many others. Ultimately, a professional qualification is the highest qualification for future accountants as it is an independent third-party endorsement of an individual's professional knowledge and experience in the field of accounting.

The syllabus of a professional accounting program is more robust as it incorporates higher level of business and global understanding of their working environment. Hence, there is a perception that professional accounting qualifications are tougher than degree programmes because students have to resit their exams several times before passing in order to complete the professional study (*Mustapha & Hassan, 2012*). *Gamache (2002)* and *Wingate (2007)* however argued that students tend to meet difficulties in the higher accounting education due to improper learning approaches adopted. By having the ability to initiate independent learning, take responsibility of own learning as well as organise and plan their study effectively, students build confidence on themselves pursuing higher accounting education learning (*Byrne & Flood, 2005*). That being said, possessing the right study skills can increase the probability of students passing the professional accounting examinations on first attempt. Therefore, the objectives of this study is twofold. First, it is to examine the dominant study skills of students in preparation for professional accounting examinations and second is to investigate the existence of any relationship between demographic factors and study skills. The rest of the paper will be structured as follows; a discussion on the study skills that are examined as part of literature review, followed by research methodology and discussion of results. In the final section, the conclusion, recommendations, limitations and areas for future research are presented.

## 2. Literature Review

This section will briefly cover the study skills that are tested in this study, which are namely; organizing and information processing, reading and selecting the main idea, study aids and note taking, test strategies and test anxiety and lastly, time management. It also covers literature reviews on demographic factors affecting the study skills of students.



## ***Organising and Information Processing***

Information is defined as data presented in a form that is useful for decision-making, adding value to the decision-maker and increasing knowledge (Perry, 2009). According to information- theory, the greater the knowledge students have about content, the more likely they are to think about, understand and remember it (Schunk, 2000). There are two broad level of information processing; deep and shallow. Deep processing focuses on the meaning of the word while shallow processing focuses more on the appearance or sound of the word ( Craik & Tulving, 1975). Ahmad, Mohammed, Yatim and Ismail (2017) found that a deep approach to learning is the preferred learning approach for students pursuing their final year ACCA professional accountancy programme as compared to the surface and strategic learning approaches. By having a deeper understanding of the subject matter, it enables the students to relate it with other courses. Moreover, individuals remember a material more accurately if the material is processed at a deep rather than surface level (Crede & Kuncel, 2005).

## ***Reading and Selecting the Main Idea***

According to the Report of the Commission on Reading (Anderson, Hiebert, Scott & Wilkinson, 1985), reading is regarded as a process, a mode of thinking, a kind of real experience and involves many complex skills: the ability to perceive printed words, to skim for information and then perhaps read intensively. An exploratory study by (Mohamed, Rahman, Tin, Hashim, Maarof, Mat Nasir, Zailani, Mohamed Esivan & Jumari, 2012) of reading behaviors and interest among students of Kolej Datin Seri Endon (KDSE), Universiti Teknologi Malaysia (UTM) found that students do very little reading, other than course-related material, and when they did read, they hardly read quality reading materials. They prefer materials that are illustrative than full- text; less likely to spend time reading books than on electronic media; in need of supportive programs for reading such as speed-reading and mind-mapping courses to improve the effectiveness on reading; in need more incentives such as free and attractive books through UTM Reading Station and book sales to promote reading habits. According to this study, reading doesnot seem to be a popular culture in Malaysia even in the higher institution of education. At college, reading activities are meant to comprehend the academic materials and to learn the conceptual framework by using reading comprehension strategies (Hassanbeigi, Askari, Nakhjavani, Shirkhoda, Berzegar, Mozayyan & Fallahzadeh, 2011) in order to remember key-points, distinguish the necessary and unnecessary information, think about the main idea and comment on the subject matter (Cogmen & Saracaloglu, 2009).

## ***Study Aids and Note Taking***

Note taking can be considered as a necessary activity for any student's learning experience. According to Van Meter, Yokoi and Pressley (1994), college students' own notes are personally meaningful to them because they represent their personal selection of important points and were only fully understandable to them. A study by Jiao and Onwuegbuzie (2001) identified that study habit weaknesses amongst graduate students were identified in the areas of note-taking and reading skills, which provide a focus for study habits training interventions. Their study revealed that students tend to utilize the library to study and those with high levels of anxiety tend to develop inappropriate behaviours such as initiate shortcuts while studying, including attempting to memorize the exact words in a textbook and not making outlines of book chapters prior to reading them. The study by Haghverdi, Biria and Karimi (2001) revealed that

generally note-taking strategies, when used, have positive effect on academic achievement. According to the study, the main benefits that can be obtained from note taking include the fact that it causes meaningful learning, each note-taking strategy performs its own function in building the students' cognitive structure regarding the content of the subject matter they deal with and note-taking provides the learners with security which many practitioners in teaching advocate to be the facilitator of learning.

### ***Test Strategies and Test Anxiety***

Preparing for exams is a task most students dread. It involves spending time and hard work that can cause a lot of stress and anxiety. Anxiety is derived from the students' perception of the test as difficult and uncertain and the resulting consequence of the test results (Bonaccio & Reeve, 2010). Researches conducted on the impact of test anxiety over academic examination provide mixed findings. The study by Hunsley (1985) indicates that test anxiety is related to poor test performance both early and late in the semester with test anxious students obtaining lower examination grades. Meanwhile, Chapell, Blanding, Silverstein, Takahashi, Newman, Gubi & McCann (2005) reveal that test anxiety is associated with a reduction on the students' grade point average (GPA) with relatively small differences in GPA reported between low and high test anxiety students. Other researchers including Preiss, Gayle and Allen (2006) provide a contrary finding where academic self-efficacy, study habits, procrastination and test-wiseness are negatively associated with test anxiety using the meta-analytic review.

### ***Time Management***

Time management has been of an interest by many for some time. According to Archambeault (1992), organisational routines and schedules for studying are most effective when they are personalised by having students construct their own plans for monthly, weekly, and daily study. Seabi & Payne (2013) did a study on the effects of identity processing styles on academic achievement in first year university students in South Africa and their findings revealed that setting appropriate goals, constructing a good study environment and effective time management are considered important in achieving academic achievement. A study done by Sharma and Kaur (2011) revealed that among adolescents in India, procrastinators experience more academic stress as compared to non-procrastinators. Sun & Yang (2009) did a study on higher secondary school students in China and their study revealed that there was no direct relationship between the student time spent at schools and the student learning outcomes. The time staying at schools did not make much difference to learning outcomes but rather the time which students concentrated and focused on their study that might decide their learning outcomes.

### ***Demographic Factors and Study Skills***

There are two main objectives of the present study. The first objective is to examine the dominant study skills of students in preparation for professional accounting examinations. The second objective of the study is to investigate the existence of any relationship on study skills between three demographic factors i.e. gender, parent's income and a score of "A" for English in high school. The correct study skills will enhance the effectiveness and efficiency of students' learning (Devine, 1987).

The first demographic factor is on gender. Prior studies conducted on the relationship between gender and study habits provide mixed results. Robinson, Drozd and Saarnio (1994)

reported that there was a relationship between gender and study skills for undergraduate students where masculine traits are more strongly related to effective study habit than feminine traits. The finding is supported by Ogan (2015) who found that gender differences can influence the study habits of Mathematics students, with female students doing better in their academic performance. However, Ladipo and Gbotosho (2015) revealed that there was no gender difference in reading habits for both male and female undergraduate medical students. The study also proved that reading habits do not have any effect on academic achievement. Ballantine, Duff and Larres (2008) showed that there was no association between gender and students' approaches to learning over time.

For the remaining demographic factors of parents' income and a score of 'A' for English in high school, there is a lack of research conducted in the area of study habits. Tomul and Celik (2009) showed that family income has an effect on students' academic performance in the aspect of reading skills. A recent study conducted by Ahmad et al., (2017) found that parents' income and a score of 'A' for English have a significant relationship on students' study habits, with students adopting deep or strategic learning approaches in their studies.

### **3. METHODOLOGY**

This study adopted quantitative method in data analysis with questionnaire setting. This section will discuss the participants of this study, procedures and research instrument used to obtain the relevant data.

#### ***Participants and Procedures***

The data used in this study was collected through the distribution of questionnaires to 141 male and female students from Universiti Teknologi MARA (hereafter referred to as UiTM) who are in their first year pursuing the Association of Chartered Certified Accountants (ACCA) qualification. UiTM is the largest public institution of higher learning in Malaysia and one of its main objectives is to provide opportunities for Malay Bumiputra to pursue their higher-level education after secondary school in various fields such as science, technology, business, arts and humanities.

The focus of the study is on ACCA qualification programme; which since the 1960s, has been offered by the Faculty of Accountancy of UiTM. 80% of the participants of this study successfully passed their professional accounting examinations on first attempt. All 141 questionnaires are returned and usable for the study.

#### ***Research Instrument***

The questionnaire used in this research was adopted and modified from Hassanbeigi et al. (2011) to suit the professional accounting scenario. The questionnaire is split into two sections. The first section is on the respondents' demographic information such as gender, parents' income and results of high school English. The second section contains 5 main themes (organising and information processing, reading and selecting the main idea, study aids and note taking, test strategies and test anxiety and time management). Each main theme of the questionnaire includes 5 to 6 items concerning the study skills tested. Scoring the questionnaire is done using a 'Five-Choice Likert Scale' which ranges from '1 = never' to '5 = almost always'. The time taken to complete the questionnaire

is around 5 to 8 minutes.

To examine the dominant study skills among students, a statistical analysis is carried out using SPSS version 24 from the sample of 141 students. Reliability and validity tests are carried out, followed by mean and standard deviation. Demographic factors that are namely; gender, parent's income and a score of "A" for English in high school are measured using the independent t-test. The independent variables such as organising and processing information, reading and selecting the main idea, study aids and note taking, test strategies and test anxiety and time management were tested against the mentioned demographic factors. For parents' income, a comparison is made between those who parents' income ranges from RM1,500 to RM3,000 (low income) with RM6,000 and above (high income).

#### 4. RESULTS AND DISCUSSION

This section presents the findings from the data collected in this study. Firstly, a demographic profile of the respondents, followed by the results of validity and reliability testing and discussion of results obtained from data analysis.

##### *Demographic Profile of Respondents*

The demographic profile of male and female respondents for the study is presented Table 1. As expected, majority of the respondents are female as the current phenomena in the higher learning institutions have more female students as compared to male students (*Said, Ghani, Hashim & Nasir, 2004*).

Table 1. Demographic profile for gender

Demographic Profile	Frequency	Percent (%)
Male	61	43
Female	80	57
Total	141	100

##### **Reliability and Validity Tests**

Nunnally (1978) recommended calculation of coefficient alpha (also known as Cronbach alpha) in order to assess the reliability of a multiple-item variable. The internal reliability of the 5 main scales (as presented in Table 2) proved to be satisfactory as numbers range from 0.676 – 0.773. According to Churchill and Peter (1984), a value of alpha of below 0.60 is undesirable. Nunnally (1978) however indicated that new developed measures can be accepted with an alpha value of 0.60, otherwise, 0.70 should be the threshold. However, considering the use of these scales for the first time in a new culture, the cut off value for the alpha coefficient was set up for 0.60 for all the scales. The value of Kaiser-Meyer-Olkin for the data range from 0.638 – 0.764 which indicates that the factor analysis model is appropriate as the value is greater than 0.5 (Field, 2005).

Table 2. Reliability and KMO on main scales

Study Skills	Cronbach Alpha	Kaiser-Meyer-Olkin (KMO)
Organising and processing information	0.735	0.764
Reading and selecting the main idea	0.773	0.756
Study aids and note taking	0.676	0.638
Test strategies and test anxiety	0.694	0.726
Time management	0.688	0.743

### Measuring Study Skills

The mean scores and standard deviation for the main scales are presented in Table 3. The results show that the dominant study skills among respondents is test strategies and test anxiety (21.74), followed closely by time management (21.56), study aids and note taking (20.42), organising and processing information (19.34) and lastly reading and selecting the main idea (17.64).

Table 3. Minimum, maximum, mean and standard deviation of main scales

Study Skills	Minimum	Maximum	Mean	Standard Deviation
Test strategies and test anxiety	12.00	29.00	21.74	3.38
Time management	10.00	30.00	21.56	3.63
Study aids and note taking	13.00	25.00	20.42	2.63
Organising and processing information	9.00	25.00	19.34	2.81
Reading and selecting the main idea	5.00	25.00	17.64	3.52

As shown in Table 3, test strategies and test anxiety has the highest mean (21.74) among students pursuing the professional accounting qualification. This implies that the first year professional accounting students on average, spend most of their time improving their answering techniques in preparation of the final examination. Answering techniques are then combined with analysis of past examination questions, whereby it allows them to predict key topics that will be examined and familiarise themselves with the structure of different types of tests. By possessing these adequate examination-taking strategies, it builds up the students' confidence when they sit for their exams, hence it reduces their test anxiety. Students who apply the proper technique of answering in

accordance with examiner's requirements, are able to perform better during examinations as the low anxiety allows them to successfully retrieve and utilise materials they have learned. This supports the finding by Preiss et. al (2006) of negative association between test anxiety with reported study habits and study effectiveness.

The second study skill dominant among students is time management. Students typically have problem managing their time due to media distractions, procrastination and attending social events. From the mean (21.56) results in Table 3, it is evident that majority of the students plan ahead and follow a study schedule when studying for professional accounting examinations. Students try avoid activities that interfere with planned schedules and set realistic goals to achieve during study time as it allows them to devote more time on courses they find difficult. Consistent with the findings by Sharma & Kaur (2011), students who apportion their time accordingly between study and leisure, experience less academic stress than those who don't manage their time. However, it is also evident from the minimum result (10.00), that some students find it difficult to manage their study time and prefer to cram nearing the examination date.

Study aids and note taking is the third study skills popular among professional accounting students. The results in Table 3 shows that it has the highest minimum score (13.00), which suggests the respondents mostly possess and utilise this study skill to pass their examinations. This is inconsistent with findings from Jiao and Onquegbuzie (2001) where note taking was found to be lowest skill amongst graduate students. The advantage of pursuing ACCA is the vast amount of study resources being made available to students online and offline not only by the professional body itself, but also by learning institutions all over the world. On top of attending lectures, this facilitate students in improving their study materials as content-wise, the ACCA syllabus is standardised throughout the whole world. This study skill should be strengthened as it enables students to perform better academically and it promotes a meaningful learning process (*Haghverdi et. al, 2001*).

The fourth study skill preferred is organising and processing information. Students nowadays must retain and develop the ability to segregate and comprehend information they obtain through lecture halls and other verified sources to avoid information overload. Based on the minimum (9.00) and maximum (25.00) value, it is evident that there is a wide gap between students who know how to utilise the information they have acquired, and those who don't. As the respondents of this study are first year professional accountancy students, they may lack the necessary knowledge and skills to transform and utilise the information they obtain to their advantage. Hence, more guidance should be given by educators on how to relate the information they have learnt with new information as this study skill is very much needed for the students to excel as they progress further into their studies. This was highlighted by Ahmad et. al (2017), where it was found that the final year professional accountancy students prefer a deep approach to learning as it enables them to understand the subjects better.

The last study skill which scored the lowest mean is reading and selecting the main idea. This finding is supported through a previous study by Mohamed et. al (2012), where reading is found to be an unpopular culture among Malaysian students. Accountants, in general, are normally perceived to be good with numbers rather than words, hence there is no wonder that even among accounting students, this skill is least apparent. At fundamental stage of the ACCA programme, syllabus contains more calculation subjects (financial accounting, finance and costing) rather than theoretical, therefore this contributes further to the low mean score. Students are tested and required to be more hands on in their calculation skills rather than reading up and explaining the logic behind a certain concept.

However, this skill should not be disregarded as it is critical for a college student to use reading comprehension strategies while reading academic materials for an effective learning experience (Cogmen & Saracaloglu, 2009).

### ***Relationship between Demographic Factors and Study Skills***

The results of the relationship between demographic factors and study skills are shown in Table 3. The demographic factors examined in this study are namely; gender, parents' income and a score of "A" in high school English. Using the independent t-test, the results are mixed for the demographic factors.

Based on the results, there appears to be no difference between male and female in terms of study skills for the first-year professional accounting students. This is inconsistent with previous findings by Robinson et. al (1994) and Ogan (2015), where it was found that there is a difference between gender and certain study skills. However, the results of this study supports the findings from Ballantine et. al (2008) and Ladipo and Gbotosho (2015) where no association was found between gender differences and students' approaches to studying.

The next demographic factor tested is parents' income, where it was found that there is a significant relationship between high income background students with certain study skills (reading and selecting main idea and time management). This significance could be reasoned by the fact that students with high income background have access to a quality and structured early childhood education, which allows them to develop these study skills at a young age and enhances further as they progress forward. With a higher disposable income, parents have more funds to spend on educational material and resources (books, electronic media) for their children, which contributes in accelerating their reading and learning habits. Also, as students are used to sitting for examinations since pre-school, studying according to a study schedule becomes second nature rather than cramming last minute before examinations. This is consistent with findings from Tomul and Celik (2009) and Ahmad et. al (2017) where it was found that family income does play a role in the development certain study skills.

Lastly, there is no difference in study skills for students who managed to score "A" in high school with those who did not score "A". This is inconsistent with Ahmad et. al (2017) where scoring "A" for English is found to be significant in the approaches to learning. In Malaysia, it is compulsory for students in school to learn the mother tongue, Malay and a secondary language, English. Students are being taught mostly in Malay at primary and secondary school, but once they pursue their higher education, all lectures are conducted in English. Due to this, it is expected that those who score "A" in high school English is not significant when it comes to study skills as they have good command of the language, hence they have the no difficulty in understanding the ACCA syllabus content.

Table 4. Independent t-test results for demographic factors and study skills

	Organising and Processing Information	Reading and Selecting the Main Idea	Study Aids and Note Taking	Test Strategies and Text Anxiety	Time Management
Gender (male/female)	0.134	0.491	0.841	0.572	0.510
Parents' income (low income/high income)	0.121	0.012**	0.266	0.249	0.044**
English in high school (score "A")	0.116	0.295	0.277	0.105	0.097

Note: \*\*Significant at the level of confidence of 0.05

## 5. CONCLUSION

The main objective of the study is to explore the the dominant study skills of students in preparation for professional accounting examinations. The instrument used is a questionnaire on study skills which was adopted and modified from a previous research by Hassanbeigi et. al (2011). The second objective of the study is to investigate the existence of any relationship between demographic factors and study skills. For the second objective, the demographic factors taken into consideration were gender, parents' income and a score of "A" for English in high school.

Based on the results, it can be concluded that students utilize test strategies in preparation for their final examinations, followed closely by time management, study aids and note taking, organizing and processing of information and lastly, reading and selecting the main idea. The results on relationship between demographic factors and study skills are mixed. Consistent with previous literatures, it was found that there is no association between gender and approaches to learning. As for parents' income, it is also consistent with previous literatures where a significant relationship exists between certain study skills which are namely; time management and reading and selecting main ideas. However, for a score of "A" in high school English, this demographic factor is inconsistent with previous literature whereby this factor was found to be insignificant in the students' approach to studying.

There are several limitations with regards to the conduct of this study. Firstly, the sample of study is not adequate enough to represent the whole population of professional accounting students in Malaysia. This is because it comprises of students from one public university only, hence future study should extend to include students from private universities that offer professional accountancy programme. Secondly, as the sample of study comprise of students from the same age group (first year into the professional accountancy programme), this is also inadequate to represent the whole population of professional accouting students in Malaysia. For future study, it is desirable to include students from different age groups undertaking the professional accountancy programme. Thirdly, though the independent t-test results showed some significant association with demographic factors,



future study should consider other factors such as age, employment status, marital status and others.

Despite these limitations, this study firstly, contributes to the literature of study skills or study habits in the context of Asian demographic. Secondly, the findings of this study may offer beneficial inputs for educators to improve their teaching methods to ensure students can maximize their learning experience and increase their probability of passing the professional accounting examinations on first attempt. Lastly, this study encourages future research on the effective study skills and learning methods for accounting education.

## REFERENCES

- Abdul Karim N.S., Hasan, A. (2007). Reading habits and attitude in the digital age: Analysis of gender and academic program differences in Malaysia”, *The Electronic Library*, Vol. 25 Issue: 3, pp.285-298.
- Ahmad, M., Mohammed, N. F., Yatim, N., & Ismail, P. M. (2017). Ideal learning approaches of professional accounting students: Evidence from Malaysia. Paper presented at the 8th International Conference on Financial Criminology (ICFC) 2017.
- Anderson, R.C., Hiebert, E.H., Scott, J.A. and Wilkinson, I.A.G. (1985), *Becoming a Nation of Readers*, Department of Education, The National Institute of Education, Washington, DC.
- Ballantine, J. A., Duff, A., & Larres, P. M. (2008). Accounting and business students’ approaches to learning: longitudinal study. *Journal of Accounting Education*, 26, 188-201.
- Bonaccio, S., & Reeve, C. L. (2010). The nature and relative importance of students’ perceptions of the sources of test anxiety. *Learning and Individual Differences*, 20, 617–625.
- Byrn. M., & Flood. B. (2005). A study of accounting students’ motives, expectations and preparedness for higher education. *Journal of Further and Higher Education*, 29(2), 111- 124. doi:10.1080/03098770500103176.
- Chapell, M. S., Blanding, Z. B., Silverstein, M. E., Takahashi, M., Newman, B., Gubi, A., McCann, N., (2005). Test anxiety and academic performance in undergraduate and graduate students. *Journal of educational Psychology*, 97(2), 268-274.
- Churchill, Gilbert A. and J. Paul Peter ( 1984), “Research Design Effects on the Reliability of Rating Scales: A Meta-Analysis,” *Journal of Marketing Research* 21 (November) 360-375.
- Claessens B.J.C, Van Eerde, W., Rutte C.G., Roe R.A., (2007). A review of the time management literature, *Personnel Review*, Vol. 36 Issue: 2, pp.255-276.
- Committee to Strengthen the Accountancy Profession (CSAP) (2014). Report on the strengthening of the Accountancy Profession in Malaysia. Retrieved December 28, 2017, from <https://www.sc.com.my>.
- Cogmen S., & Saracaloglu, A. S. (2009). Students usage of reading strategies in the faculty of

- education. *Procedia Social and Behavioral Sciences*, 1, 248-251.
- Craik, F.I.M., & Tulving, E. (1975). Depth of processing and the retention of words in episodic memory. *Journal of Experimental Psychology: General*, 104, 268-294.
- Crede, M., & Kuncel, N. R. (2005). Study habits, skills, and attitudes the third pillar supporting collegiate academic performance. *Perspectives on Psychological Science* 3(6), 425-453.
- Devine, T. G. (1987). *Teaching study skills: A guide for teachers*. Boston: Allyn and Bacon.
- Field, A. (2005). *Factors Analysis Using SPSS. C8057 (Research Method II): Factor Analyse on SPSS*.
- Ferrari, J.R., Johnson, J.L. and McCown, W.G. (Eds) (1995), "Procrastination research", *Procrastination and Task Avoidance: Theory, Research and Treatment*, Springer the Journal of Social Psychology, Springer, New York, NY, pp. 21-46.
- Gamache, P. (2002). University students as creators of personal knowledge: An alternative epistemological view. *Teaching in Higher Education*, 7(3),277-293.
- Grzeschik K., Kruppa Y., Marti, D., Donner P., (2011). Reading in 2110 – reading behavior and reading devices:a case study, *The Electronic Library*, Vol. 29 Issue: 3, pp.288-302.
- Haghverdi R., Hamid & Biria, Reza & Karimi, Lotfollah. (2010). Note-taking Strategies and Academic Achievement. *Journal of Language and Linguistic Studies*. 6.
- Hunsley, J. (1985). Test Anxiety, Academic Performance, and Cognitive Appraisals. *Journal of Educational Psychology*, 77(6), 678-682.
- Jiao O.G., Onwuegbuzie A.J., (2001) Library anxiety and characteristic strengths and weaknesses of graduate students' study habits, *Library Review*, Vol. 50 Issue: 2, pp.73- 80.
- Jones L., (1981) "Procrastination — catch that timely thief", *Education + Training*, Vol. 23 Issue: 7, pp.219-222.
- Ladipo, S, O, R., & Gbotosho, S, A. (2015). Influence of gender difference on reading habit and academic achievement of undergraduate medical students in University of Ibadan, Nigeria. *Library Philosophy and Practice (e-journal)*. Retrieved January 29, 2018, from <http://digitalcommons.unl.edu/libphilprac/1338>.
- Mohamed M., A. Rahman, R., Tin L.C., Hashim H., Maarof H., Mat Nasir, N.S., Zailani S.N., Mohamed Esivan S.M., Jumari N.F., (2012) Reading behaviors of students in Kolej Datin Seri Endon (KDSE), *International Journal of Educational Management*, Vol. 26 Issue: 4, pp.381-390.
- Mustapha, M., & Hassan, M. H. A. (2012). Accounting student's perception on pursuing professional examination. *International Journal of Education*. 4(4).
- Nunnally, J. C. (1978). *Psychometric theory (2nd ed.)*. New York: McGraw-Hill.

- Ogan, G, C. (2015). Gender influences on study habits of mathematics students' achievement. *International Journal of Academic Research and Reflection*, 3(7), 24-28.
- Parker Pen Company, (1986) Effective note taking, *Education + Training*, Vol. 28 Issue: 1, pp.7-7.
- Preiss, R. W., Gayle, B. M., & Allen, M. (2006). Test anxiety. Academic self-efficacy and study skills: A meta-analytic review. *Classroom interaction and instructional processes: A meta-analytic review*, 99–111.
- Perry, B. (2009). *Enterprise Operations (E1)*, The Official CIMA Learning System. Jordan Hill. United Kingdom: Elsevier.
- Robinson, A, E., Drozd, G, P., & Saarnio, D, A. (1994). Gender roles and study habits. Paper presented at the annual meeting of the Mid-South Educational Research Association 1994.
- Said, J., Ghani, E. K., Hashim, A., & Nasir, N. M. (2004) Perception Towards Accounting Career Among Malaysian Undergraduates. *National Accounting Research Journal*, 2(1). 31042.
- Nonis, Sarath A. & Hudson, Gail I. (2010) Performance of College Students: Impact of Study Time and Study Habits, *Journal of Education for Business*, 85:4, 229-238, DOI: 10.1080/08832320903449550
- Schunk, D. H. (2000). *Learning theories: An educational perspective*. Upper Saddle River, NJ: Prentice-Hall.
- Seabi J., Payne J., (2013). Effects of identity processing styles on academic achievement of first year university students, *International Journal of Educational Management*, Vol. 27 Issue: 3, pp.311-322.
- Sharma, M. and Kaur, G. (2011). Gender differences in procrastination and academic stress among adolescents, *Indian Journal of Social Sciences Research*, Vol. 8, pp. 122-127.
- Stanger-Hall, K. F., Shockley, F. W., & Wilson, R. E. (2011). Teaching Students How to Study: A Workshop on Information Processing and Self-Testing Helps Students Learn. *CBE Life Sciences Education*, 10(2), 187–198.
- Sun H. & Yang X., (2009). Students' pressure, time management and effective learning, *International Journal of Educational Management*, Vol. 23 Issue: 6, pp.456-466.
- Tomul, E. & Celik, K. (2009). The relationship between the students' academics achievement and their socioeconomic level: Cross regional comparison. Paper presented at the World Conference on Educational Sciences 2009.
- Van Eerde, W. (2003). A meta-analytically derived nomological network of procrastination. *Personality and Individual Differences*, 35, 1401-1418.
- Van Meter, p., Yokoi, L., & Pressley, M. (1994). College students' theory of note-taking derived from their perceptions of note-taking. *Journal of Educational Psychology*, 86, 323-338.

Wingate, U.(2007). A framework for transition: Supporting 'learning to learn' in higher education.

Higher education Quarterly, 61(3), 391-405. <http://accountancy.uitm.edu.my/v2/index.php/programmes/professional>.



VOA - ISBN:1985-5079

