

Scoring Accounting Course: Perspective of Non-accounting Major

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Abstract: *This present study mainly focuses on the perceptions of non-accounting students towards scoring accounting courses in their tertiary education. This study specifically examines non-accounting students' perceptions of several factors namely attitude, subjective norms, and perceived behavioral control. A questionnaire survey will be conducted in several private higher institutions in Perak. The respondents are solely non-accounting students taking accounting courses in their academic program. The current study is distinctive in that it examines the students in a course that falls outside their primary disciplines. This would enable the non-accounting students to proceed with their program. The findings of this study would also offer an opportunity and additional insights for Private Higher Education Institutions (PHEIs) to enhance the program structure within their institutions and for academicians to enhance their teaching methods, making it more pertinent to both students and the industry.*

Keywords: Non-Accounting Students, Accounting Course, Perception

1. Introduction

Accounting is a language of business, and its knowledge plays a vital role for an entrepreneur or a businessman in operating a business. In an academic context, accounting courses are not exclusively intended for students pursuing a major in accounting but are required for students pursuing degrees in other academic fields. It is crucial for non-accounting students to be exposed to the accounting knowledge. Hence, they can be diligent in managing business money, financial records and understanding the current economic conditions. However, the integration of accounting courses into the curriculum of non-accounting majors poses a significant challenge in higher education. Despite the necessity for students in disciplines such as business, economics, engineering, and information technology to undertake accounting courses, there exists a prevalent issue concerning the perception and engagement of non-accounting students.

Research indicates that non-accounting students commonly perceive accounting as complex and disconnected from their primary academic interests. The existing literature highlights a notable decline in interest levels among non-accounting students following exposure to accounting courses (Malgwi, 2006). They perceived accounting course as uninteresting, boring, requiring good numeracy skills, and full of rule memorising (Jackling, 2002). Their concerns are on the strong connection of accounting to mathematics. Their negative perception

towards accounting course usually arises due to math anxiety and they want the accounting course to be easier or more 'basic' (Knight et al., 2021). However, some of them have a positive interest in accounting course. Normally, these students would have prior exposure with business background such as studying some accounting courses during high school (Bekoe et al., 2018) or have part-time experience prior entering college (Knight et al., 2021). Anticipations were that students majoring in accounting exhibited more favourable views on the course compared to those not majoring in accounting. (Lois et al., 2017).

Moreover, it is mandatory for the non-accounting students to pass these courses in order to fulfill their program requirements. However, the students did not perform well. A prior study in a regional public university in the USA showed only 40 percent of non-accounting students earned A or B grades in the first accounting course, while 75 percent of accounting students earned the corresponding grade (Knight, 2015, as cited in Knight, et al., 2021). This perception further exacerbates disengagement and hinders the effective acquisition of foundational accounting knowledge and skills.

Perceptions play a significant role in influencing individual behavior. Formal education can contribute to the development of attitudes towards accounting, which, often unconsciously, guide students in making choices regarding their courses and majors. In Malaysian tertiary education, the accounting course is part of a core course in the non-accounting programmes course structure. Therefore, the purpose of this study is to explore the determinants of non-accounting students' perception of scoring accounting courses such as attitude, subjective norms, and perceived behavioral control.

2. Significant of Study

This study would add to a novel knowledge base by offering valuable insights into the factors influencing the non-accounting students and their perspectives on scoring the accounting courses. Even though the accounting courses provided to non-accounting students typically consist of fundamental or foundational topics, however, students hailing from diverse social and cultural backgrounds, with varied experiences and educational levels, exhibit distinct needs and academic potentials. Therefore, it is important to gather the perceptions of the non-accounting students to understand the factors contributed to their success in accounting courses. This would help the non-accounting students to continue with their programme. The results of this study also would provide an opportunity and additional input for the PHEIs' efforts to improve the programme structure in their institutions and for academicians to enhance their teaching methods so that it is more relevant to students and the industry.

3. Literature Review

The Theory of Planned Behavior

The Theory of Planned Behavior (TPB) serves as a model and methodology used to explore the interplay between cognitive factors and intentions. Developed by Ajzen and Fishbein in 1980, TPB is grounded in the premise of intention-based modeling, elucidating the connection between intentions and specific behaviors. Intentions, in this context, denote the degree of effort and manifestation of particular behaviors (Ajzen & Driver, 2018).

TPB posits three primary independent predictors: attitude, subjective norms, and perceived behavioral control. Attitude delineates an individual's evaluation of their behavior, discerning whether it is perceived as beneficial or not. Subjective norms encapsulate the influence of social

pressures on an individual's behavioral decisions. Perceived behavioral control elucidates the perceived ease or difficulty in exerting control over behavior, wherein a higher perception of control correlates with stronger intentions to engage in the behavior (Ajzen & Driver, 2018). Within academic research, TPB is often employed to investigate the factors influencing students' choices when selecting their study programs. Therefore, TPB is an appropriate theoretical framework to be applied in this study.

Attitude

Previous researches have shown interest in exploring students' attitudes toward accounting, their perceptions of the accounting field, their intentions to pursue accounting as a major, and their views on the accounting profession. This has been shown in studies conducted by scholars such as Bekoe et al. (2018), Banahene et al. (2018), and Kutlu & Öztürk (2018), among others. According to Eagly and Chaiken (1993) characterized attitude as “an overall evaluation of an object that is based on cognitive, affective and behavioural information psychological tendency that is expressed by evaluating a particular entity with some degree of favour or disfavour” (as cited in Haddock & Maio, 2012: p.173). As an example, Bekoe et al. (2018) conducted research at the University of Ghana Business School, investigating students' attitudes toward accounting. They discovered that students' prior exposure to the subject significantly impacted their attitudes, interests, and intentions regarding accounting.

Additionally, Kutlu and Öztürk (2018) investigated the determinants of students' attitudes toward accounting within Turkish universities. Their research identified several influencing factors such as preconceived notions about accounting, prior familiarity, teaching approaches, lecturer's attitudes, and others. Whereas, Banahene et al. (2018), in their examination of Ghanaian university students, emphasized the significance of attitudes toward learning, highlighting that these attitudes could be either positive or negative, thereby impacting academic achievement. They noted that students with a positive attitude tend to exhibit enhanced learning abilities due to their openness to new knowledge, leading to improved academic performance. Conversely, those with negative attitudes may experience adverse effects on their academic outcomes (Banahene et al., 2018). Based on the previous findings, the following hypothesis is formulated:

H1: Attitude will have a positive relationship with the perception of non-accounting students to score in accounting course.

Subjective norms

TPB defines subjective norms as a person's behavioural decision is influenced by the perception of how significant others regard the behaviour (Fishbein & Ajzen, 1975). Social pressure such as by family, friends, public, institutions, culture and any reference group plays a role in shaping an individual's inclination to engage in a particular behavior. The more they perceived that their important others think that they should perform the behavior, the higher the intention to perform it will be (Santos & Almeida, 2018). Prior studies have shown that subjective norms significantly influence students' intention in accounting education (Alshurafat et al., 2021; Awadallah & Elgharbawy, 2020; Owusu et al., 2019, Santos & Almeida, 2018). These research shows that accounting students perceived better positive social norms than non-accounting students towards majoring in accounting. A study was conducted by Tan & Laswad (2006) on the intention of business students who enrolled in introductory accounting course at a New Zealand University regarding their choice to major in either accounting or non-accounting fields. The result shows that important referents' perceptions significantly influence the students' intention particularly their parents who have higher

influence on their intention to major in accounting. In the context of non-accounting students in Malaysia, subjective norms refer to how social pressures influence the students' perception whether to score or not the accounting course. Therefore, based on the previous findings, the following hypothesis is formulated:

H2: Subjective norm will have a positive relationship with the perception of non-accounting students to score in accounting course.

Perceived Behavior Control

Perceived Behavior Control (PBC) is a crucial concept in understanding students' behaviors, particularly for non-accounting students enrolled in accounting course. This involves their confidence in performing specific behaviors related to accounting. The more confident students feel about carrying out a behavior, the higher their perceived behavior control. Research by Duve (2016) indicates that non-accounting students recognize disparities in their backgrounds and learning approaches. According to Amir and Shabri (2022), students lacking a strong mathematics background may be less confident in choosing accounting as their area of interest. This reluctance arises from the belief that accounting is essentially a systematic application of mathematics, leading non-mathematics-specialized students to perceive success in the accounting field as challenging. The findings of a study by Illias et al. (2009) at Universiti Malaysia Sabah, involving 306 participants, underscore the importance of providing clear explanations and encouragement to non-experienced students. This approach aims to elevate their perceived levels of importance, interest, and confidence in undertaking accounting courses. Hence, the following hypothesis is formulated:

H3: Perceived behavioral control will have a positive relationship with the perception of non-accounting students to score in accounting course.

2. Full Paper Template

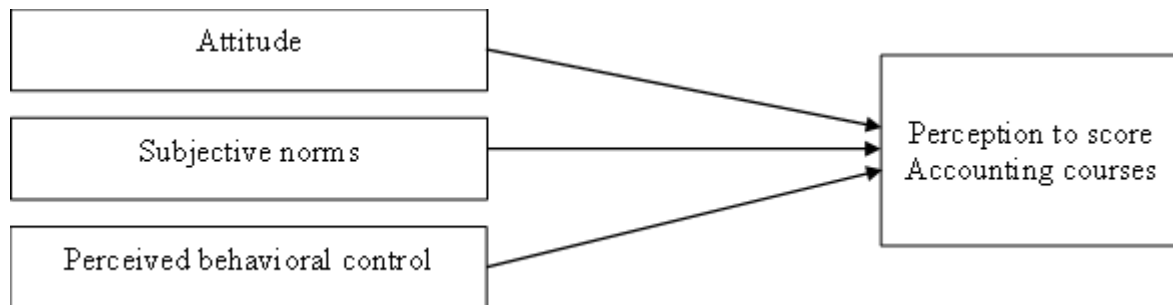


Figure 1: Proposed framework

4. Discussion and Conclusion

The target population in this study is the non-accounting students taking accounting courses in the private higher institutions in Perak. As updated on 30 April 2023, there are 57 Private Higher Education Institutions (PHEIs) with University status in Malaysia in which 10 of these PHEIs are the branch campus of foreign university. In addition, there are 34 PHEIs with university college status and 303 are PHEIs with college status (Ministry of Higher Education Malaysia, 2023). As per Section 81 of the Malaysian Qualifications Agency Act 2007, the Malaysian Qualifications Agency (MQA) is required to create and uphold a nationwide registry called the Malaysian Qualifications Register (MQR). This register will encompass programs, qualifications, and higher education providers that have received accreditation under the

provisions of the Act. As of 23 February 2024, the MQR provides the list of PHIEs in Perak as follows:

Table 1: List of Private Higher Education Institutions in Perak

No.	Name
1	Quest International University (QIU)
2	Tunku Abdul Rahman University of Management and Technology Cawangan Perak
3	Universiti Kuala Lumpur - Malaysian Institute of Marine Engineering Technology (UniKL MIMET)
4	Universiti Kuala Lumpur Kampus Cawangan Royal College of Medicine Perak (UniKL-RCMP)
5	Universiti Sultan Azlan Shah (USAS)
6	Universiti Teknologi PETRONAS (UTP)
7	Universiti Tunku Abdul Rahman (UTAR)

This study will utilise the PHIEs located in Perak as it stands as the second-largest state in Peninsular Malaysia. It has northern borders with Kedah and Thailand, lies to the northwest of Penang, is adjacent to Kelantan and Pahang in the east, and shares its southern border with Selangor. Hence, the state is considered as an easy access-location and near the central region of Malaysia.

Sampling is needed for this study due to the population is larger and it is impossible to distribute all the questionnaires to the target population, Hence, a carefully chosen sample size is sufficient to make conclusions that can be applied to the broader population of interest (Sekaran & Bougie, 2016). The samples size determined for this study is 200 non-accounting students enrolling in accounting courses as the target respondents. As per Sekaran & Bougie (2016), an acceptable sample size ranges from a minimum of 30 to a maximum of 500. Furthermore, Memon et al. (2020) proposed that a sample size ranging from 150 to 300 is satisfactory for conducting multivariate statistical analysis.

A non-probability sampling method was employed to generate the prospective sample. Convenience sampling will be utilised in this study to distribute the survey questionnaire for the collection of primary data. Participants will be notified that their involvement in the survey questionnaire is voluntary and would be handled with privacy and confidentiality.

The data collection process was carried out by employing a systematically crafted survey questionnaire which specifically designed for academic environments. This study utilises a 5-point Likert scale for the survey questionnaire that consists of demographic information and non-accounting students' perceptions to score the accounting subject based on different dimension including their perceptions on the attitude, subjective norms and perceived behavioral control.

The quantitative data will be analysed using Smart-PLS software. The purpose of this software is to assist researchers in revealing and systematically analysing intricate phenomena concealed within unstructured data. The software offers tools enabling users to identify, categorise, and annotate discoveries within primary data materials. It allows for the assessment of their significance, as well as the visualization of the frequently intricate relationships among them.

5. Conclusion

This study endeavour would enrich our understanding by shedding light on the influences impacting non-accounting students and their perspectives regarding performance in accounting

courses. Despite the foundational nature of such courses, the diverse social, cultural, experiential, and educational backgrounds of students necessitate a nuanced examination. Thus, it is imperative to gauge the viewpoints of non-accounting students to discern the determinants of their success in accounting coursework, thereby facilitating their academic progression. Furthermore, the findings of this study hold promise in informing institutional program enhancements within Public Higher Education Institutions (PHEIs) and guiding educators in refining their pedagogical approaches to better resonate with students and industry demands.

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