



Antecedents and consequences of accounting students' approaches to learning: A cluster analytic approach



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ABSTRACT

A dominant theoretical model in the approaches to learning literature is the Presage-Process-Product Model (3P). This model, in its various forms depicts the complex interrelationships between what students bring to their studies (presage), how they engage in learning (process), and the outcomes of their learning processes (product). While an extensive literature addresses accounting students' approaches to learning, relatively few studies consider all aspects of the 3P model simultaneously. This study explores a comprehensive number of antecedents including: accounting students' expectations of learning, prior study of accounting, gender, major, and language (presage); their reflections on learning (processes); and their performance outcomes (product). A cluster analytic approach is employed to: (i) identify students' expectations of learning at an intra-individual level; and (ii) examine their relationship to approaches to learning and academic outcomes. Two inventories were administered to a diverse sample of 1553 first-year undergraduate students studying accounting at two universities in Australia. One inventory measured their expectations of learning accounting; the other, their study processes. Three distinct groups of students were identified. The cluster with the most optimistic expectations of learning accounting had the most positive approaches to learning. The cluster with the most pessimistic expectations of learning accounting had a maladaptive learning profile. The implications of this investigation include that it: (i) provides support for the holistic exploration of presage, process, and product factors; (ii) highlights the key interrelationships between all factors for student learning in context; and (iii) sheds light on the plethora of inconsistent findings in previous research with respect to gender, language, major and previous study of accounting. A further implication of these findings is that providers of accounting education should consider having two types of introductory accounting course: a technical one for accounting majors; and for non-accounting majors a conceptual one based on how to use accounting information.

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1. Introduction

Students' approaches to learning (SAL) have been the focus of vigorous research efforts over the past four decades. Marton & Säljö's (1976) pioneering work identified two contrasting approaches in Scandinavian students' approach to reading

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academic articles and texts, namely a ‘deep’ approach and a ‘surface’ approach. A deep approach entails looking for meaning in the matter being studied and relating it to other experiences and ideas with a critical approach. By contrast, a surface approach describes a reliance on rote-learning and memorization in isolation to other ideas.

The imperial position SAL research holds in the higher education literature has been largely motivated by constructivist theories of learning that seek to make teaching more student-centred (Baeten, Kynt, Struyven & Dochy, 2010). Specifically, constructivist approaches to learning have four key characteristics: learners construct their own meaning; new learning builds on prior knowledge; learning is enhanced by social interaction; and learning develops through “authentic” tasks (see Cooperstein & Kocevar-Weidinger, 2004 p. 141).

As a consequence, notions of deep and surface approaches to learning have become relatively ingrained in how learning is understood in the context of higher education (e.g., Haggis, 2009; Webb, 1997). Almost uniformly, a deep approach is labelled as desirable and a surface approach is characterised as undesirable or maladaptive. In an enlightening review of learning approaches research, Haggis (2009, p. 377–8) suggests:

In response to the repeated finding that large numbers of students appear not to be taking a deep approach, the question implied by the research seems to be ‘why do so many students take a surface approach to learning?’ Despite nearly 40 years of concentrated research activity, this question appears to remain still largely unanswered.

Arguably, the continuing interest in SAL research can be interpreted as an expression of the massification of higher education (HE) project in the western world. This has encouraged high rates of participation in HE, an increasingly diverse student population, with many students coming from overseas and from non-traditional backgrounds. A common solution to the challenge this creates is for academics to help meet students’ needs (e.g., Haggis, 2006) and to remedy deficiencies in study skills needed for academic success at university (e.g., Tait, Entwistle, & McCune, 1998). Accordingly, a range of generic and subject-specific tools have been developed with the aim of assisting ‘at risk’ students. Accounting educators have also been enthusiastic adopters of the approaches to learning literature, evidenced by recent literature reviews (Duff & McKinstry, 2007; Lucas & Mladenovic, 2006).

What are frequently overlooked are students’ expectations of, and preconceptions about, the subject they will be studying. Within constructivist approaches, students construct their own meaning and that new learning builds on prior knowledge, so it is imperative that accounting educators understand the implications of students’ expectations and preconceptions of the subject matter as they are central to their learning.

This investigation is subject-specific and located in the discipline of accounting, which is a popular vocational subject in most anglicised western countries. The accounting profession is often the subject of powerful negative stereotypes (e.g., Bourgen, 1994; Dimnik & Felton, 2006; Friedman & Lyne, 2001; Mladenovic, 2000). Phenomenographic work identifies that these negative stereotypes are associated with negative expectations of learning accounting (Lucas, 2000).

Lucas (2000) identified two categories (or ‘worlds’) of students’ expectations of learning accounting that can be considered polar opposites. A ‘world of engagement’ is populated by intrinsically motivated students who view the process of learning accounting as personally relevant, meaningful and inherently useful. By contrast, a ‘world of detachment’ is reality for extrinsically motivated students who see studying accounting as consisting of techniques to be learnt, rather than something integral to their development. These worlds have been conceptually and empirically linked to students’ approaches to learning (Lucas, 2001). A deep approach to learning accounting, like the world of engagement, is characterised by a desire to engage with concepts and ideas and a quest for personal meaning. By contrast, a world of detachment, like a surface approach is characterised as learning by rote, memorisation, and academic anxiety (Lucas, 2001; Lucas & Meyer, 2005).¹

The purpose of this study is to consider how students’ expectations of learning influence their approaches to learning accounting and, in turn, their academic outcomes using the presage-process-product (3P) model (Biggs, 2003; Ramsden, 2003). It does so by sampling first-year undergraduate students of accounting in Australia. It also examines the relationship between these measures and a number of demographic variables (presage factors) namely: gender, English as a first or second language, subject majored in, and prior experience of study. Prior research has demonstrated that each of these demographic variables are influential in determining how students learn.

The contribution of this paper lies in four areas. First, in contrast to earlier work in the accounting field that tends to focus on one or two elements of the 3Ps model, this study provides a comprehensive investigation of *all three stages* of the 3Ps model. Second, by the use of three assessment tools: an inventory assessing students’ expectations of learning accounting; a generic measure of approaches to learning adapted to an accounting context; and an overall mark for the unit achieved by the students. Third, the use of a relatively large and diverse sample of international students enrolled in accounting classes at two institutions in Australia. The large sample allows testing for statistical significance; effect sizes are reported to allow an assessment of the magnitude of the effect and to facilitate replication. Furthermore the diverse nature of the sample permits a comprehensive assessment of presage factors (expectations of learning accounting, gender, English as a first or second language, subject majored in, and prior experience of study) when prior work has tended to focus on only a few specific

¹ Alongside the deep/surface dichotomy exists a third ‘strategic’ approach Ramsden (1979), a student seeks to maximize academic performance by effective study methods, such as analysing the structure and content of prior examinations to predict questions. Subsequent studies have typically failed to reproduce the strategic approach as a distinct approach to learning. Some authors (e.g., Entwistle, Tait, & McCune, 2000; Janssen, 1996) consider a strategic approach as students’ extrinsic motivation to adopt a deep or surface approach so they may maximize their grades.

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