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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?*

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