

LEARNING CONCEPTIONS AND STUDENT PERFORMANCE IN ACCOUNTING COURSES: THE CASE OF BUSINESS STUDENTS ON TAX ACCOUNTING COURSES OF TEI OF ATHENS

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Abstract

Previous researches in Greece have not investigated if there is any relation between learning conceptions and performance in accounting related courses. This paper examines the possible relation between Learning conceptions of individual students and performance in an advanced accounting related course. Research has been developed in a small homogenous group of students. Under this research students were asked to classify themselves in learning conception types. The classification was made under the learning conception types developed by Sharma (1996), Saljo (1979). The conceptions of learning of individual students were correlated with performance in the final examination of an accounting related course.

Περίληψη

Παλαιότερες έρευνες στην Ελλάδα, δεν έχουν ασχοληθεί με την πιθανή σχέση μεταξύ του τρόπου που κατανοούν οι φοιτητές και της απόδοσης στα μαθήματα σχετικά με την Λογιστική. Αυτό το άρθρο εξετάζει πιθανή σχέση μεταξύ του τρόπου κατανόησης των φοιτητών και της απόδοσης σε ένα σχετικό με την λογιστική μάθημα. Η έρευνα πραγματοποιήθηκε σε μια μικρή ομογενοποιημένη ομάδα φοιτητών. Στην έρευνα αυτή, ζητήθηκε από τους φοιτητές να κατατάζουν τους εαυτούς τους σε τύπους κατανόησης/ σύλληψης της διδασκόμενης ύλης. Η ταξινόμηση έγινε με βάση το το ταξινομικό μοντέλο που πρότειναν οι Sharma (1996), Saljo (1979). Ο τρόπος κατανόησης των φοιτητών συσχετίστηκε με την απόδοσή τους στις τελικές εξετάσεις για το μάθημα της λογιστικής.

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Introduction

Several studies in accounting have criticized learning territory environment (Shute (1979), Ortinau et al (1989), Inman et al (1989). The point is that Business Administration students indicate poor abilities in Accounting lessons. Many of them are complaining about the complicated structure of Accounting.

'Through an extensive review of the accounting education literature Rebele et al., (1991) urged accounting education researchers to consider the more relevant variables such as student and teacher characteristics, assessment methods and other yet-to-be-specified contextual factors. These variables are of critical importance if we are to 'find ways to improve the educational experience of our students. Nothing could be more relevant than this' (Rebele et al., 1991, p. 221', Sharma (1996). As a result Rebele (1991) and Sharma argue that the learning teaching context is the only responsible for the learning outcome.

Evidence supporting the contention that students tend to organize their learning behavior according to their perceptions of the learning-teaching environment abound in higher education research (Entwistle and Ramsden, 1983; Marton and Saljo, 1984; Van Rossum and Schenk, 1984; Entwistle and Waterston, 1988; Ramsden, 1989; Entwistle and Tait, 1990; Trigwell and Prosser, 1991). That's why it is critical to understand the way that our students learn. The main object of this research is to

1. Identify our students conception of learning.
2. Search if there is a connection (correlation) between the learning conception of every individual student and his performance on accounting courses

Learning Conception

According to Saljo (1979), Van Rossum et al (1985) and Sharma (1996), students learning conceptions could be classified as:

1. Learning as memorizing
2. Learning as acquiring knowledge

3. Learning as application of knowledge
4. Learning as making connections between parts of a subject and between subjects and
5. Learning as interpreting and understanding reality.

Not much literature review will be presented about the learning conception that Saljo, Van Rossum and Sharma researches are proposing. We will just use there findings in order to search if our students follows this theoretical framework. Further more we will search about performance and Learning Conception.

Methodology

'The concept of approach to learning. . . is unquestionably a key concept in teaching and learning' (Ramsden, 1992, p.39). The importance of this concept lies in understanding deficiencies in learning and recommending appropriate solutions for improving student learning (Sharma, 1996). The 'approach to learning' concept is a qualitative description of what and how students learn (Ramsden, 1992).

In our case we select a sample of 61 business students. Those students have been selected out of a list of 423 students that follows the course of Tax Accounting. A note of great importance is that of the total of 423 students only 70 students are following the lessons and 220 students select to take part to the exams. The selected students are all following every lesson of this course. All of the students were asked about there grades of all the Accounting courses taught at the Technical University of Athens. On the same Questionnaire we place questions about their conception of learning. Important note is that we did not make any check about the truth – believes of their answers.

Before asking the student to give us their answer about their conception of learning we gave a small speech about the meaning of every factor of the Questionnaire. Following Marton and Saljo (1976; 1984), Van Rossum *et al* (1985), Speth and Brown (1988) Entwistle and Waterston (1988), Meyer and Parsons (1989), Ramsden (1992), Sharma (1996), we gave a speech about learning conceptions variables. Based on Sharma (1996) we gave information and examples about learning conceptions. Selected example that we read inside the classroom and every participant of the research were well informed about.

For the Learning Conception 1: Memorizing/Reproduction

1. A process by which a person is able to retain information that he or she has been learning. The major way that people learn is through studying . . Learning is a process of gathering and retaining information.
2. Memorizing, knowing what formulas to apply to what situation, accepting without question what is taught.
3. Learning involves effective communication and presentation of raw material and facts so that it can be easily 'digested' and committed to memory. Therefore, it should be presented in a way that is not too strenuous and exhausting.

For the Learning Conception 2: Acquiring Knowledge

1. Accumulate the specific knowledge in a particular area.
2. Being introduced to material not previously known.
3. Reading textbooks, reading newspapers, the ability to gain knowledge and experience to help you in life, to be able to pass your examinations and get a degree.
4. Sitting in lectures and listening to what is said. Reading a textbook and making notes. Asking questions in tutorials and having the answer explained thoughtfully.

For the Learning Conception 3: Application (Shute, 1979).

1. Learning is gaining knowledge with respect to what will be useful to us in our future employment as accountants.
2. Gaining knowledge so that I can apply it for the purpose of succeeding in examinations. I mainly learn from reading textbooks -I get a better understanding by reading textbooks than from lectures.
3. Learning is the ability to develop skills acquired in a subject and be able to apply these skills to problems and situations in life. Learning is an ongoing process from the beginning of an individual's life to the end.
4. Learning is the accumulation of information which can be retrieved and applied.
5. Acquiring knowledge about a subject. Being able to apply that knowledge in a practical sense and in a real-world situation.

For the Learning Conception 4: Understanding and Insight

1. Learning is a process whereby the student not only discovers the answers relating to problems but importantly, the reasoning, or why particular answers are corrects for particular problems. Learning is a process of discovering the underlying fundamental elements of a problem, and bringing those elements together to arrive at a solution.
2. The aim of learning is to have a greater knowledge of the subject matter. In regard to accounting this would mean an understanding of how things are done practically and also why they are done in that particular way. Learning should also mean that one learns to think for oneself and thus be able to evaluate accounting theory as well as practice.
3. Learning as gaining knowledge and experience in areas of interest. The objective being to gain some insight to the subject matter to expand and develop one's own knowledge and experience.

For the Learning Conception 5: Interpreting Reality and Construction

1. Learning is adding knowledge to what we already know. It means acquiring new skills and understanding of why and how we do certain things. Learning can relate to many areas, i.e. not only to textbooks and lectures, but finding things out about ourselves because of the interaction with others. It's a gaining of experience. By gaining or 'learning' certain things we are more prepared to question what we hear or are being told by others. Therefore, we have a cyclical effect in the process. Learning is never ending.
2. Learning is experiencing, being exposed physically and mentally to new ideas thoughts and horizons. Learning is good for the 'soul'. Becoming aware of what I ought to know. Learning is part of growing up and becoming a better person as a whole.
3. Discovery of fresh, new and additional knowledge through experience. Knowing the subject matter which includes application, critical analysis and further expansion. Learning is exploration.
4. Learning means being able to form opinions about an issue and forming values.

All of the above mentioned examples are from the research of Sharma (1996) and have been tested by him on a quit similar research. Our research uses this methodology in order to find if there is any connection between learning conceptions and performance on Accounting courses on a Technical University level. Further more we will try to find if the type of teaching helps (on a performance base) students.

After a quick briefing of the conceptions of learning context; students kindly asked to answer the questionnaire of appendix 1. This questionnaire consists of 5 questions measuring different aspects of learning conceptions. Of each statement, a student has to indicate on a five point scale to what extent the statement is descriptive of his or her study behaviour. Depending on the formulation of the item, answers can range from 1 "I do this seldom or never" to 5 "I do this almost always".

Descriptive Results

From the base results we are reporting that out of 70 'sit under' students 53 answer the questionnaire. The rate of response is 75,7%. Out of 220 students that take part to the final exams of the Tax Accounting Course 61 answer the questionnaire (response rate 24%).

As for the first question 'Memorizing/Reproduction' (learning conception 1), we are counting:

Memorizing/Reproduction (Table 1)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	8	15,1	15,7	15,7
	2	9	17,0	17,6	33,3
	3	19	35,8	37,3	70,6
	4	14	26,4	27,5	98,0
	5	1	1,9	2,0	100,0
	Total	51	96,2	100,0	
Missing	System	2	3,8		
Total		53	100,0		

From the descriptive results can find that students are nether memorizing nor reproducing in a percentage of 35,8%. The second higher score is for the more reproducing than memorizing (26,4%)
As for the second question 'Acquiring Knowledge' we count the following results

Acquiring Knowledge (Table 2)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,8	3,8	3,8
	3	12	22,6	23,1	26,9
	4	36	67,9	69,2	96,2
	5	2	3,8	3,8	100,0
	Total	52	98,1	100,0	
Missing	System	1	1,9		
Total		53	100,0		

From this question we can easily understand that 67,9% of the total sample are answering that they are learning more by Acquiring knowledge. This means that students of the Technical University of Athens are learning through knowledge acquiring in a percentage of 71,7%. This is one of the higher levels that we found in our research. This causes us an unexpected question 'Do participant students telling us the truth on this question?' Because of this question we are proposing further research over this.

As for the second question 'Application' we count the following results

Application (Table 3)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,8	3,8	3,8
	3	2	3,8	3,8	7,5
	4	24	45,3	45,3	52,8
	5	25	47,2	47,2	100,0
	Total	53	100,0	100,0	

A total of 92.4% (very much and totally) is answering that learn better using applications.

Understanding and Insight (Table 4)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	6	11,3	11,5	11,5
	3	27	50,9	51,9	63,5
	4	16	30,2	30,8	94,2
	5	3	5,7	5,8	100,0
	Total	52	98,1	100,0	
Missing	System	1	1,9		
Total		53	100,0		

Not many agree totally that their learning conception follows the 'Understanding and insight'. Major finding on this question is that we found that not one learns with out understanding the insights of a subject. 50.9% and 30.2% of the total sample believes that learning is doing through insight understanding of accounting subjects

Interpreting Reality and Construction (Table 5)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5,7	5,7	5,7
	3	11	20,8	20,8	26,4
	4	34	64,2	64,2	90,6
	5	5	9,4	9,4	100,0
	Total	53	100,0	100,0	

The conception of the sample about learning through interpreting and construction is quit high (64,2%). Sample believes that they learn better through interpreting reality and construction.

Correlation

For every question we correlate the grade of its individual student with his/her answers on the Conception Learning beliefs. Correlation matrix (table 6) presents quit interesting results. All correlation results are statistical important.

Correlation Matrix (Table 6)

		LOGIST4	ER1
LOGIST4	Pearson Correlation	1,0000	-0,0466
	Sig. (2-tailed)	,	0,7637
	N	45,0000	44,0000
ER1	Pearson Correlation	-0,0466	1,0000
	Sig. (2-tailed)	0,7637	,
	N	44,0000	51,0000
		LOGIST4	ER2
LOGIST4	Pearson Correlation	1,0000	0,0101
	Sig. (2-tailed)	,	0,9477
	N	45,0000	45,0000
ER2	Pearson Correlation	0,0101	1,0000
	Sig. (2-tailed)	0,9477	,
	N	45,0000	52,0000
		LOGIST4	ER3
LOGIST4	Pearson Correlation	1,0000	0,0819
	Sig. (2-tailed)	,	0,5928
	N	45,0000	45,0000
ER3	Pearson Correlation	0,0819	1,0000
	Sig. (2-tailed)	0,5928	,
	N	45,0000	53,0000
		LOGIST4	ER4
LOGIST4	Pearson Correlation	1,0000	-0,2437
	Sig. (2-tailed)	,	0,1109
	N	45,0000	44,0000
ER4	Pearson Correlation	-0,2437	1,0000
	Sig. (2-tailed)	0,1109	,
	N	44,0000	52,0000
		LOGIST4	ER5
LOGIST4	Pearson Correlation	1,0000	-0,0454
	Sig. (2-tailed)	,	0,7670
	N	45,0000	45,0000
ER5	Pearson Correlation	-0,0454	1,0000
	Sig. (2-tailed)	0,7670	,
	N	45,0000	53,0000

From the correlation results we can easily understand that there is not any correlation between, learning conceptions and the performance of the students sample on tax accounting lessons.

This means that tax accounting lessons is neutral of any learning conception. Thus student of any learning conception have the same opportunities on performance on tax accounting.

Maybe the sample is so little for generalization of the findings. Thus we propose further research on this subject.

Further research

Our first proposal for further research is to make a check for the biases of the student about their conception of learning. Researcher must search if the way that students are learning is the one that are answering on the questions that have been placed.

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