

MOTIVES, EXPECTATIONS, PREPAREDNESS AND ACADEMIC PERFORMANCE: A STUDY OF STUDENTS OF ACCOUNTING AT A SPANISH UNIVERSITY

MOTIVACIONES, EXPECTATIVAS Y PREPARACION DE LOS ESTUDIANTES: UN ESTUDIO SOBRE LOS ESTUDIANTES DE CONTABILIDAD EN LA UNIVERSIDAD ESPANOLA

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ABSTRACT

Understanding the motives, expectations and preparedness of students is important for accounting educators, as they seek to develop learning environments that promote high quality learning outcomes. This paper examines these factors with a sample of entry level students on a Business and Management degree at a Spanish university. The study also explores the influence of these antecedent variables on academic performance in the first accounting module. The data were collected using a Spanish version of the MEPU questionnaire, which was developed by Byrne and Flood (2005 and 2007). The analysis revealed that students are motivated by a combination of intrinsic and vocationally-oriented factors and feel well prepared for higher education. Interest in accounting, experience of the subject at school, academic self-confidence and university access scores were all significantly correlated with performance. Some interesting gender differences were identified and variation among regular and repeating students was also examined.

KEY WORDS: Accounting education, academic performance, motives, expectations and preparedness, Spanish higher education.

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RESUMEN

La comprensión de los motivaciones, expectativas y preparación de los estudiantes es un aspecto de gran relevancia para el profesorado de contabilidad, en la medida en que es un conocimiento clave para lograr entornos de aprendizaje que promuevan resultados de aprendizaje de calidad. Este trabajo estudia estos factores en una muestra de estudiantes de nuevo ingreso de la Licenciatura en ADE. Como segunda cuestión, aborda la relación entre estas variables antecedentes y el rendimiento académico en contabilidad. El instrumento usado es la adaptación al español de cuestionario MEPU (Byrne y Flood (2006 y 2007)). Los resultados indican que los estudiantes están motivados por una combinación de motivos intrínsecos y vocacionales y presentan un nivel alto de confianza en cuanto a su preparación para la educación superior. El interés en el área contable, la experiencia previa con las materias de contabilidad en secundaria la auto-confianza académica y las medidas de rendimiento previo (nota de acceso) son variables significativamente correlacionadas con el rendimiento académico en contabilidad. Los resultados indican, asimismo, que existen diferencias significativas asociadas al sexo y entre alumnos de nuevo ingreso y alumnos repetidores.

PALABRAS CLAVE: formación en contabilidad, rendimiento académico, motivaciones, expectativas y preparación, formación superior en España.

1 INTRODUCTION

Universities in Spain have experienced major changes over the past 25 years (Mora *et al.*, 2000; Marzo-Navarro, 2007). A key milestone in their development was the introduction of the University Reform Act in 1983, which reduced the control exercised by the central authorities of the Ministry of Education and gave increased autonomy to individual universities (Mora, 1999; Mora *et al.*, 2000). Indeed, McDaniel (1996) equates the degree of autonomy of Spanish universities to those in the Netherlands and Sweden, which is less than that experienced by universities in Anglo-Saxon countries but higher than in most other continental European countries.

As well as altering the control over universities, the 1983 University Reform Act resulted in a move from elite to mass higher education (Mora and Vidal, 2000; Langa and David, 2006). At the beginning of the 1980s, the total number of students in the university sector was 649,000, whereas 1,505,100 students were enrolled in universities in 2006/07 (Santiago *et al.*, 2009). Furthermore, the social composition of universities has changed with female students representing an increasing percentage of the student body: more specifically, females now account for over 50% of all students compared to 26% in 1970 (Mora and Vidal, 2000; Rosado and David, 2006). Mora and Villarreal (1996) attribute much of the growth in university participation to demographic factors and to the open door admissions policy operated by universities.

The expansion of the university sector in Spain is illustrated not only by increased student numbers, but also by the construction of new universities and the enhancement of the types of programmes provided. Indeed, 40 new universities were established between 1985 and 2006¹ and the number and variety of programmes on offer has also increased, with students now having much greater freedom to design their own curriculum (Mora *et al.*, 2000). At the time when the data for this study were gathered (2006/2007) most Spanish universities offered incoming students the opportunity to pursue a short cycle programme or a long cycle programme. A short cycle programme lasts for two or three years (although some engineering programmes last for four years) and on completion students are awarded the degree of *diplomado*. The duration of a long cycle programme varies from four to six years, depending on the discipline and the university, and students receive the degree of *licenciado* on graduation. In 1999, Spain signed the Bologna Declaration and, as a consequence, its university programmes are currently being revised as part of the process to achieve greater harmonization across the European Higher Education Area (González *et al.*, 2009). This process is due to be completed by 2010. Under the revised framework, short and long cycle programmes will

(1) Statistical Series of the Spanish Ministry of Education, available at <http://web.micinn.es>

be replaced with a single cycle of undergraduate education (*Grado* cycle), which will typically last for 4 years. The *Grado* cycle will comprise basic and general education, as well as training geared to the exercise of professional activities (González and Hassall, 2009; Santiago *et al.*, 2009).

While there has been tremendous growth in the number of students entering universities in Spain in last three decades, the numbers graduating have not risen proportionately. The non-completion rate is very high compared to that experienced in many other countries, with the majority of students withdrawing during their first year of study (Lassibille and Gomez, 2008; Mora *et al.*, 2000). In addition to high drop out rates, there is also evidence that many students in Spain take considerably longer than is formally required to complete their degree programmes (Lassibille and Gomez, 2008; Mora *et al.*, 2000). The problems of high drop out rates and slow progression, together with greater diversity in the student population, highlight the inherent need to develop a better understanding of the factors which contribute to students' success in higher education in Spain.

2 LITERATURE REVIEW

As the objective of higher education is to foster high quality learning (Davidson, 2002), educators need to understand the factors that influence students' engagement in the learning process and subsequently impact on academic performance (Biggs, 1999). While there is a body of literature which has examined the variables associated with academic success across various disciplines, including accounting and business, it is recognised that there is a need to replicate prior studies in different settings and at different points in time and to extend the set of variables considered as potential antecedents of learning and academic success (Bauernfeind, 1968; Lindsay, 1995; Stout and Rebele, 1996).

In examining the prior literature which has investigated factors associated with academic success in accounting, it is clear that while the findings are not wholly consistent that some dominant themes or factors have been identified. Many studies have reported a significant positive relationship between prior academic achievement and academic performance in first year accounting modules (e.g. Byrne and Flood, 2008; Clark and Sweeney, 1985; Doran *et al.*, 1991; Duff, 2004). With regard to prior accounting knowledge, some studies report that it has a positive association with first year performance (e.g. Byrne and Flood, 2008; Eskey and Faley, 1988), while others found no relationship (Keef, 1988; Koh and Koh, 1999). The findings concerning gender differences are also inconsistent (e.g. Byrne and Flood, 2008; Duff, 2004; Eskew and Faley, 1988), and other studies investigating the impact of factors such as age, work experience and mathematical aptitude have generated mixed results concerning the association with academic performance (e.g. Bartlett *et al.*, 1993; Eskew and Faley, 1988; Gracia and Jenkins, 2003).

It is now widely recognised that when students commence higher education, they bring not only their prior knowledge and prior academic achievements but also an accumulation of motives, intentions and expectations which will interact with their learning activities at university (Biggs, 1996; Marton and Booth, 1997; Ramsden, 1992). In terms of motives, prior research indicates that students who are intrinsically motivated, in other words they are interested in their studies and seek to achieve personal goals, actively engage in learning with the intention of attaining understanding and intellectual development (Donald, 1999; Lepper, 1988; Paulsen and Gentry, 1995). In contrast, students who have extrinsic motives and are only focused on achieving an external goal, minimise the time and effort they expend on learning activities (Dev, 1997; Donald, 1999). Thus, given the objectives of higher education and the focus on developing higher order learning outcomes, intrinsic motivation is desirable among students. Similarly, it is desirable if students have realistic and well-informed expectations of higher education. Prior research has demonstrated that students' expectation of success and their confidence in their abilities is positively associated with their academic performance (Gigliotti and Secrest, 1988; Robbins *et al.*, 2004; Vollmer, 1986; Zeegers, 2004). Furthermore, motives, expectations and preparedness for higher education also affect how students adapt to university and cope with the new environment which can be at variance to their prior educational experiences. Some students encounter academic difficulties during their first year or can experience social, emotional, financial or health problems (Bennett, 2003; McInnis, 2001; Pancer *et al.*, 2004). Indeed, experiences of uncertainty during first year, poor motivation, a perception of unpreparedness and misplaced expectations have all been found to be associated with student attrition in higher education (e.g. Baxter and Hatt, 2000; Bennett, 2003; Mathews and Mulkeen, 2002; Ozga and Surhananden, 1998).

An increasing concern for educators is the lack of priority that students attribute to their studies. Several studies have shown that students spend considerably less time on independent study than is recommended by their lecturers (Byrne and Flood, 2005 and 2007; Taylor and Mander, 2007). This concern is further complicated by the increasing tendency for full-time students to engage in part-time work (Byrne and Flood, 2005 and 2007; Kirby and McElroy, 2003; Taylor and Mander, 2007). Although time spent studying does not guarantee success, students' lack of commitment to their studies is likely to have serious consequences. Their inability to balance their time between study and work could contribute to the difficulties that many experience in making the transition to higher education (Taylor and Mander, 2007). Furthermore, several studies have reported that working part-time has a negative effect on academic performance (Kirby and McElroy, 2003; Paton-Saltzberg and Lindsay, 1993). If students are to succeed in higher education they need to develop good time management skills and to make better use of their study time by engaging in appropriate learning activities (McKenzie *et al.*, 2004; Taylor and Bedford, 2004).

In light of the changing university environment in Spain and the lack of prior research exploring academic performance within the accounting and business disciplines in Spain, this paper seeks to develop an understanding of factors associated with academic success of students of accounting at a Spanish university. More specifically, the research objectives are:

1. To measure the prior academic achievement, prior accounting knowledge, motives, expectations and preparedness for higher education of first year students of accounting at a Spanish university.
2. To explore the associations between the variables and academic performance in the first accounting module.
3. To examine whether any gender differences are present.
4. To examine whether there is variation between and students enrolled on the module for the first time (hereinafter referred to as “regular students”) and repeating students.

3 DATA COLLECTION

To gather much of the data for this study, a Spanish version of the *Motives, Expectations and Preparedness for University* questionnaire (MEPU), which was previously developed by Byrne and Flood (2005), was prepared. The instrument consists of five sections, including both closed and open questions. Closed items are answered using a five-point Likert scale. The first section of the questionnaire gathered some biographical data and details of students' intentions concerning the time they would devote to private study and other activities. The second section investigated students' motives for entering university (22 items) and examined who influenced their decision to come to university. The third section focused on students' perceptions of their preparedness for university (12 items). The fourth section explored their reasons for selecting their chosen degree (10 items) and finally the instrument examined students' expectations and their confidence in their ability to do well in their studies (12 items).

The questionnaire was administered in the first week of the 2006/07 academic year to students enrolled on the Financial Accounting I module which is offered in the first year of the business and management degree (LADE) at the University of Seville. In Spain, at the time of conducting this research, there were no specific degrees in accounting, although the accounting modules in LADE are similar in standard and content to those in accounting degrees in other countries. In fact, close to 80% of LADE graduates surveyed by Arquero *et al.* (2009) pursued careers in accounting. The questionnaire was distributed at the beginning of the first lecture by a member of the research team, who asked students for their collaboration and explained the aims of the research, assuring confidentiality and asking for sincere answers. There were 660 students

registered for this module in 7 groups. The questionnaire was administered to the students enrolled in 3 randomly selected groups. A total of 330 students were enrolled in those groups and 180 completed questionnaires were gathered. So, the response rate was 54.5%. Females represented 51% of the sample and students repeating the module represented 13%.

To capture prior academic achievement, students' university access score was used. This access score is a combination of a student's mark in the university entrance examination (*selectividad*) and his/her secondary school grades. The score ranges from 0 to 10, with a minimum of 5 required for admission to university. For each degree programme, depending on the demand and the places offered, a cut-off access score is set. Therefore, only students with high scores gain entry to programmes that are very popular or offer few places (such as medicine and some engineering programmes, etc). Finally, to measure students' first year academic performance in university, the grades in the Financial Accounting I module were used.

4 RESULTS

4.1. Time commitment, interest in accounting and access scores

Financial Accounting I is a compulsory 6-credit module within the LADE degree at the University of Seville and it has 4 contact hours per week. Half of the syllabus for the module is devoted to theory and half to practice. LADE students also take 5 other modules (statistics, mathematics, economic theory, economic history and business) in the first semester. On average for each module, 3-4 hours per week of individual private study is recommended by curriculum designers/lecturers, which equates to approximately 18 – 24 hours private study each week.

In analysing the survey responses, close to 60% of students indicate that they expect to devote less than 18 hours per week to private study. Only 20% indicate that they expect to spend 22 or more hours (valid n: 171). These results suggest that a high percentage of students underestimate the work needed to fulfil the programme requirements. Although working long hours does not guarantee success at university, our results indicate that students' perceptions of the study effort required differs from the intentions of lecturers, which is consistent with the findings of prior studies conducted elsewhere (Argyris and Schön, 1978; Byrne and Flood, 2005 and 2007; Kember, 2004). According to Taylor and Mander (2007), students may underestimate the study effort required due to their failure to appreciate the nature of university learning or other difficulties encountered when making the transition from the more directed school environment. T-tests were carried out to examine any significant differences in expected average study time between male and female students. The tests revealed a highly significant difference ($p < 0.01$), with female students expecting to devote 17.8 hours per week to private study, while their male colleagues anticipate spending only 12.8 hours per week. T- tests failed to identify any significant differences between regular and repeating students relating to study time.

An exploration of students' intentions regarding part-time work revealed that approximately one third of the respondents intend to engage in paid employment and they expect to work for an average of 8-9 hours per week (valid n: 179). No significant gender differences or differences between regular and repeating students were found.

As LADE students can select any business career, they were asked if they intend to pursue a career in accounting. Table 1 shows that just over 59% were 'interested' or 'very interested' in an accounting career, with only 14% indicating little or no interest. While t-tests failed to identify any gender differences, repeating students show less interest in an accounting career ($p < 0.05$). This could be interpreted as a consequence of their failure in the Financial Accounting I module, or alternatively their lack of interest contributed to their poor performance in the module.

TABLE 1.- INTEREST IN ACCOUNTING AS PROFESSIONAL CAREER

	N	Valid %
No interest	2	1.1
Little interest	23	13.0
Indifferent / don't know yet	47	26.6
Interest	90	50.8
Very interested	15	8.5
Total valid	177	100
Missing values	3	

The access scores of the students included in the sample range from 5 to 9.02 with a mean of 6.4. The vast majority of the students (79%) had chosen the LADE degree as their first option (valid n: 178). T-tests were carried out to identify any significant differences in the students' access scores. The tests revealed that female students have slightly higher access scores than male students, although the difference is only significant at 10% level. Students repeating the module have significantly lower access scores ($p < 0.01$) than regular students, suggesting that access scores may be a useful predictor of university performance (see section 3.6).

4.2. Motives for coming to university

Preliminary results show the importance of both internal and external motives in students' decisions to come to university (table 2). Economic expectations, future opportunities and job expectations are highly rated external factors (score > 4). However, many internal motives, such as the development of intellectual abilities, the opportunity to broaden their horizons and

TABLE 2.- MOTIVES FOR COMING TO UNIVERSITY

	Mean score	Std Dev.	Rank	Male	Female	Sig	New	Repeating	Sig
a	2.82 *	1.05	19	3.01	2.63	0.014	2.81	2.88	n.s.
b	4.12 **	0.84	7	4.03	4.21	n.s.	4.15	3.96	n.s.
c	1.89**	1.06	22	1.93	1.85	n.s.	1.83	2.29	0,045
d	3.96**	1.03	9	4.01	3.91	n.s.	3.92	4.21	n.s.
e	3.70**	0.92	11	3.64	3.77	n.s.	3.72	3.58	n.s.
f	4.24**	0.81	4	4.27	4.22	n.s.	4.21	4.50	0,097
g	2.40**	1.32	20	2.55	2.26	n.s.	2.34	2.79	n.s.
h	4.10**	0.84	8	3.99	4.21	0.080	4.11	4.04	n.s.
i	3.92**	0.94	10	3.90	3.95	n.s.	3.90	4.04	n.s.
j	4.67**	0.60	1	4.57	4.76	0.030	4.68	4.58	n.s.
k	3.38**	1.06	16	3.27	3.49	n.s.	3.40	3.26	n.s.
l	3.32**	0.98	17	3.16	3.47	0.034	3.33	3.25	n.s.
m	3.18 *	0.99	18	3.20	3.17	n.s.	3.14	3.43	n.s.
n	3.63**	1.15	12	3.58	3.68	n.s.	3.63	3.63	n.s.
o	4.27**	0.72	3	4.22	4.33	n.s.	4.29	4.13	n.s.
p	3.52**	1.06	13	3.40	3.63	n.s.	3.51	3.58	n.s.
q	4.33**	0.67	2	4.34	4.32	n.s.	4.33	4.33	n.s.
r	3.39**	1.25	15	3.43	3.36	n.s.	3.29	4.04	0,006
s	4.17**	0.95	5	4.20	4.13	n.s.	4.19	4.00	n.s.
t	4.13**	0.73	6	4.08	4.18	n.s.	4.14	4.04	n.s.
u	3.43**	1.29	14	3.56	3.30	n.s.	3.38	3.75	n.s.
v	2.19**	1.13	21	2.30	2.09	n.s.	2.21	2.08	n.s.

* Different from 3, sig.<5%; ** Different from 3, sig.<1%

face new challenges, the wish for a better education, and the acquisition of knowledge and skills are also significant in influencing students' decisions. Interestingly, passive motives, such as "all my friends were going to university", "coming to university affords me more years to decide what I really want to do" or "I rather drifted into higher education" received the lowest scores. T-tests identified some gender differences in students' motives for coming to university. The belief that a university degree will provide new opportunities and will lead to increased self-belief and confidence were rated significantly higher ($p < 0.05$) by female students. In contrast, male students rated the possibility of participating in sports and social activities as a more significant motivation ($p < 0.05$) than their female counterparts. In comparing the responses of regular and repeating students concerning motives for coming to university, two significant differences were found. Repeating students had significantly higher scores with regard to progressing to university because others expected them to ($p < 0.01$) or that they just drifted into higher education ($p < 0.05$), compared to regular students.

In terms of exploring the influence of various individuals/groups on students' decisions to come to university, parents are the only group who achieved a score greater than 4 (table 3). The influence of other individuals is significantly lower (all have a score of less than 3), but it is interesting to note that students place more importance on the views of subject teachers compared to those of career guidance teachers. Comparing answers by gender, t-tests showed that the only significant variation related to the influence of brothers/sisters, with females having a higher score ($p < 0.05$). There were no differences between regular and repeating students.

4.3. Preparedness for university

It is important for educators to understand the extent to which school education prepares students for several aspects of university study. Table 4 indicates that students feel that their secondary education has provided them with a good foundation for their learning activities in university, as all items show scores significantly greater than 3. T-tests show that some perceptions about preparedness for university are significantly different for male and female students. Female students report significantly higher confidence in their ability to initiate and plan their study activities and take responsibility for their own learning ($p < 0.01$). Furthermore, they are more comfortable concerning their preparedness to work in groups ($p < 0.05$).

Repeating students show interesting differences to their colleagues, as they report significantly lower scores concerning their ability to take responsibility for their own learning ($p < 0.05$), their ability to plan their study in a time effective manner ($p < 0.01$) and their ability to initiate their study activities ($p < 0.05$). These students need help to develop more appropriate learning strategies. However, prior research has shown that repeating students are unable or unwilling to ask for help or alternatively they believe their lecturers and support providers are unapproachable (Taylor and Mander, 2007).

TABLE 3.- IMPORTANCE OF EXTERNAL OPINIONS TO COME TO UNIVERSITY

	Mean score	Std Dev.	Rank	Male	Female	Sig	New	Repeating	Sig
a Parents	4.2**	0.94	1	4.12	4.28	n.s.	2.81	2.88	n.s.
e Subject teachers	2.9	1.35	2	2.94	2.89	n.s.	4.16	4.50	n.s.
b Brothers/sisters	2.8	1.25	3	2.60	3.05	0.026	2.87	2.63	n.s.
c Relatives	2.8*	1.18	4	2.80	2.75	n.s.	2.76	2.88	n.s.
d Friends	2.6**	1.28	5	2.55	2.72	n.s.	2.67	2.46	n.s.
f Career guidance teachers	2.5**	1.37	6	2.50	2.46	n.s.	2.87	3.22	n.s.

* Different from 3, sig.<5%; ** Different from 3, sig.<1%

TABLE 4.- PREPAREDNESS FOR UNIVERSITY

	Mean score	Std Dev.	Rank	Male	Female	Sig	New	Repeating	Sig
a Parents	4.2**	0.94	1	4.12	4.28	n.s.	2.81	2.88	n.s.
a Knowing what is expected of you academically in university	3.22**	0.78	11	3.14	3.29	n.s.	3.25	3.00	n.s.
b Being able to work independently without much direction from a teacher	3.35**	0.99	7	3.26	3.45	n.s.	3.37	3.22	n.s.
c Being able to initiate your own study activities	3.78**	0.91	1	3.55	3.99	0.001	3.83	3.39	0.030
d Being able to plan your study in a time effective manner to meet all your deadlines	3.72**	0.99	4	3.52	3.91	0.008	3.83	3.04	0.001
e Being able to take responsibility for your own learning	3.77**	0.84	2	3.59	3.93	0.006	3.85	3.26	0.017
f Being willing to ask for help from your lecturers/tutors	3.64**	0.96	5	3.58	3.69	n.s.	3.69	3.30	0.074
g Being confident about your ability to use a computer	3.20*	1.06	12	3.36	3.05	0.055	3.19	3.26	n.s.
h Being comfortable working in groups	3.48**	1.08	6	3.27	3.67	0.011	3.52	3.22	n.s.
i Being confident about your ability to complete written assignments (essays and projects)	3.29**	1.00	8	3.19	3.40	n.s.	3.29	3.35	n.s.
j Being willing to participate in class	3.26**	0.98	10	3.28	3.25	n.s.	3.31	2.96	0.072
k Being able to evaluate your own progress	3.28**	0.83	9	3.16	3.40	0.062	3.31	3.13	n.s.
l Being able to organise your own life generally	3.75**	1.00	3	3.60	3.88	0.067	3.77	3.61	n.s.

* Different from 3, sig.<5%; ** Different from 3, sig.<1%

4.4. Reason for choosing LADE

In terms of understanding why the students chose LADE at the University of Seville, it is clear that career prospects and the wish to work in the business sector are the highest rated factors (table 5). These results are consistent with findings reported by Arquero *et al.* (2006), who found intrinsic interest for the degree and career prospects to be the primary motives in choosing LADE. Having experience of the subject at school only appears to be an important factor for female students. Superficial motives such as “My friends also planned to come to university” and those reflecting indecision (“I wasn’t too bothered what I studied at university”) have low scores. In comparing the scores of repeating and regular students, the only two significant variations, shown by the t-tests, relate to students’ desires to learn more both about accounting and business management, with repeating students having lower scores ($p < 0.05$). This could be a consequence of their failure to pass the module at their first attempt.

4.5. Expectations and confidence in academic ability

The final section of the instrument asked students to identify the extent to which they considered that their university studies would enable them to achieve certain outcomes. As indicated in table 6, students expect that their time at university will provide them with the opportunity to broaden their horizons, learn about new ideas, develop new skills and meet new people. T-tests revealed that female students have significantly higher expectations about the development of new skills ($p < 0.05$) and there are no significant variations between the expectations of regular and repeating students.

The results concerning students’ academic self-confidence are provided in table 7. In general terms, male students are more confident in their abilities than female students. This is quite interesting, given that female students have slightly higher access scores compared to their male counterparts and anticipate that they will spend significantly more time on private study. As expected, t-tests showed that repeating students report significantly less confidence in their abilities to pass their examinations at the first attempt ($p < 0.01$). However, surprisingly, there are no other differences between regular and repeating students concerning academic self-confidence.

The instrument also asked students to indicate how important it is for them to do well in their degree studies. This item achieved a mean of 4.54, a median of 5 and no student responded that it was unimportant. No differences were found between gender groups or between the regular and repeating students.

4.6. Relationships with academic performance

To gain an understanding of the variation in students’ performance in the Financial Accounting I module, the variables measuring prior academic achievement, time commitment, interest in accounting, motives, expectations and preparedness were correlated

TABLE 5.- REASONS FOR CHOOSING LADE

	Mean score	Std Dev.	Rank	Male	Female	Sig	New	Repeating	Sig
a I enjoyed subjects in school related to the degree	3.23*	1.54	7	2.88	3.54	0.017	3.23	3.17	n.s.
b I consider that I have the skills and abilities which are suited to the study of Accounting	3.62**	0.97	4	3.74	3.51	n.s.	3.68	3.26	n.s.
c I wasn't too bothered what I studied at university	1.81**	1.13	8	1.87	1.75	0.071	1.77	2.04	0.083
d I want to work in the business world and view this degree as a good stepping-stone	4.35**	0.85	1	4.34	4.36	n.s.	4.34	4.39	n.s.
e I want to qualify as a professional accountant and view this degree as a good stepping-stone	3.24**	1.16	6	3.20	3.27	n.s.	3.29	2.91	n.s.
f I am attracted by the career prospects available to LADE graduates	4.30**	0.77	2	4.24	4.36	n.s.	4.28	4.48	n.s.
g I want to learn more about firms and business management	3.74**	0.97	3	3.77	3.72	n.s.	3.79	3.43	0.013
h I want to learn more about Accounting	3.28**	1.02	5	3.22	3.34	0.003	3.36	2.78	0.012
i My friends also planned to do this degree	1.44**	0.80	10	1.59	1.30	0.017	1.41	1.70	0.064
j My friends also planned to come to University	1.56**	0.92	9	1.73	1.40	0.017	1.56	1.57	n.s.

* Different from 3, sig.<5%; ** Different from 3, sig.<1%

TABLE 6.- HOW WELL DO YOU EXPECT YOUR TIME AT UNIVERSITY WILL ENABLE YOU TO...

	Mean score	Std Dev.	Rank	Male	Female	Sig	New	Repeating	Sig
a. To develop new skills	4.02**	0.73	4	3.90	4.14	0.024	4.03	4.00	n.s.
b. To increase my self-esteem and self-confidence	3.46**	0.97	7	3.41	3.50	n.s.	3.45	3.52	n.s.
c. To have a good time	3.59**	1.01	6	3.52	3.65	n.s.	3.60	3.52	n.s.
d. To experience intellectual growth and stimulation	3.89**	0.71	5	3.83	3.95	n.s.	3.86	4.04	n.s.
e. To broaden my horizons	4.19**	0.64	1	4.12	4.26	n.s.	4.21	4.04	n.s.
f. To meet new people	4.07**	0.83	3	4.05	4.09	n.s.	4.04	4.26	n.s.
g. To learn about new ideas	4.18**	0.72	2	4.10	4.25	n.s.	4.17	4.22	n.s.

** Different from 3, sig.<1%

TABLE 7.- CONFIDENCE IN THEIR ABILITIES

	Mean score	Std Dev.	Rank	Male	Female	Sig	New	Repeating	Sig
a Your ability to handle the course material	3.33 **	0.74	1	3.38	3.27	n.s.	3.33	3.30	n.s.
b Your ability to pass all your exams at the first attempt	3.08	0.86	2	3.20	2.97	0.074	3.19	2.35	0.000
c Your ability to perform above average in your university studies	2.70 **	0.94	3	2.90	2.51	0.006	2.72	2.57	n.s.
d Your ability to achieve results in the top 10% of your class	2.48 **	0.96	4	2.64	2.33	0.029	2.51	2.26	n.s.

** Different from 3, sig.<1%

TABLE 8.- PRIOR ACADEMIC PERFORMANCE AND FINANCIAL ACCOUNTING I GRADE

	Mean score	Male	Female	Sig	New	Repeating	Sig
Financial Accounting I grade	3.79	3.93	3.65	n.s.	3.83	3.56	n.s.
Access score	6.41	6.30	6.53	0.082	6.49	5.90	0.002
School accounting mark	7.22	7.11	7.31	n.s.	7.22	7.21	n.s.

TABLE 9.- CORRELATION OF PRIOR ACADEMIC ACHIEVEMENT; INTEREST IN PURSUING AN ACCOUNTING CAREER AND TIME COMMITMENT WITH FINANCIAL ACCOUNTING I GRADE

	School accounting mark	Access score	Interest in accounting as career
Fin. Accounting I grade	Cor. coef. Sig. (two-tailed)	0.486(**)	0.262(*)
School accounting mark	Cor. coef. Sig. (two-tailed)	0.000 0.602(**)	0.011 0.281(**)
Access score	Cor. coef. Sig. (two-tailed)	0.000	0.007 0.187(*) 0.014

** The correlation is significant at the level 0.01 (two-tailed).

* The correlation is significant at the level 0.05 (two-tailed).

with the grades achieved. In addition to using the access score as a measure of prior academic achievement, the mark achieved in the accounting subject in school was also used where available (see table 8). It should be noted that grades in Financial Accounting I were only available for 94 students in the sample. The high number of students who failed to take the exam may be symptomatic of the slow progression and high drop out rates experienced across the higher education sector in Spain, as previously outlined.

A correlation analysis shows a highly significant relationship ($p < 0.01$) between the access score and the Financial Accounting I grade. This is consistent with the findings from other studies conducted elsewhere (Byrne and Flood, 2008; Doran *et al.*, 1991; Duff, 2004). Also, a significant relationship ($p < 0.05$) between the school accounting mark and the Financial Accounting I grade (table 9) was found. Again, this supports the evidence reported in other studies with first year accounting students (e.g., Byrne and Flood, 2008; Eskew and Faley, 1988). Interestingly, the correlation analysis also showed that students who indicated a strong interest in pursuing a professional career in accounting achieved a higher grade in Financial Accounting I ($p < 0.05$).

In examining the relationships between motives, expectations and preparedness and the Financial Accounting I grade only one motive was significantly correlated ($p < 0.05$): "I want to qualify as a professional accountant and view this degree as a good stepping-stone". Additionally, it is noteworthy that the degree of confidence expressed by students in their own abilities at the beginning of their university studies is strongly related with their performance in Financial Accounting I (see table 10). However, in interpreting the correlation analyses above, the reader needs to be aware of the possible incidence of inter-correlations between variables.

TABLE 10.- CORRELATION BETWEEN MOTIVES FOR CHOOSING LADE, CONFIDENCE IN ABILITIES AND FINANCIAL ACCOUNTING I GRADE

	Fin. Accounting I grade	
A. I want to qualify as a professional accountant and view this degree as a good stepping-stone	Cor. coef.	0.219(*)
	Sig. (two-tailed)	0.036
B. Your ability to handle the course material	Cor. coef.	0.273(**)
	Sig. (two-tailed)	0.009
C. Your ability to pass all your exams at the first attempt	Cor. coef.	0.376(**)
	Sig. (two-tailed)	0.000
D. Your ability to perform above average in your university studies	Cor. coef.	0.295(**)
	Sig. (two-tailed)	0.004
E. Your ability to achieve results in the top 10% of your class	Cor. coef.	0.236(*)
	Sig. (two-tailed)	0.023

** The correlation is significant at the level 0.01 (two-tailed).

* The correlation is significant at the level 0.05 (two-tailed).

5 | DISCUSSION AND IMPLICATIONS

Understanding the motives, expectations and preparedness of students is important for educators, as they seek to develop learning environments that promote high quality learning outcomes. Consequently, the objectives of the present paper focused on measuring these variables with a sample of entry level students on the Business and Management (LADE) degree at the University of Seville and it also examined the relationship of the variables with academic performance in the first accounting module.

The results of the study revealed that the LADE degree is the programme of first choice for almost 80% of the sample. Furthermore, over half of the students are interested in pursuing a career in accounting. Despite this level of interest, students tend to underestimate the study effort required by the programme. Interestingly, the analysis revealed that male students expected to devote considerably less time to private study than their female counterparts. Because higher education is an unfamiliar domain for first year students, educators should provide clear guidance on the requirements to succeed. Hopefully, this would reduce uncertainty and would encourage a more appropriate study effort. Although spending more time studying does not guarantee success at university (as poor time management and undesirable learning approaches, among many other factors, could affect this relationship, Kember *et al.*, 1996), it is clear that the amount of time and effort that students put into their studies is a relevant factor for academic success (McInnis, 2003). Furthermore, if lecturers are to inspire students to work harder and to achieve high-quality learning outcomes they need to ensure that the programme is coherent, the assessment and teaching approaches foster engagement and deep learning, and that they create a supportive learning environment (Kember, 2004).

The results indicate that both external and internal motives influence students' decisions to progress to higher education and to choose the LADE degree. Future job opportunities and the prospect of financial rewards are the most significant external motives. With regard to internal motives, the opportunity for the development of intellectual abilities, the broadening of horizons and new challenges, the acquisition of knowledge and skills and the desire for a better education were highly rated. It is remarkable that all motives that suggest passive decision making received the lowest scores. These results are very similar to the findings reported by Byrne and Flood (2005) for Irish students and suggest that accounting students have a clear focus when commencing university. Nonetheless, prior research has shown that many Spanish students have misconceptions concerning the skills needed to succeed in a career in accounting (Arquero and Donoso, 2002). For example, students view theoretical accounting knowledge as unconnected with "real world practice" and, consequently, they rote learn the material (Arquero *et al.*, 2006). In this context, it is vital that educators explain to students the relevance of modules to the knowledge and skills needed to succeed in their future accounting careers.

In relation to preparedness for higher education, students positively evaluate the education they received at school and they feel confident in their abilities to initiate their own study activities, to take responsibility for their own learning, to organise their own life generally and to plan their study in a time effective manner. Additionally, students expect that higher education will enable them to experience new ideas, broaden their horizons and meet new people. While male students report significantly higher scores than females regarding confidence to succeed at university, the sample as a whole does not appear to be overly confident. Indeed, the Spanish students in this study are far less confident than the students in the Irish study (Byrne and Flood, 2005). Comparing the levels of confidence of new and repeating students shows that, not surprising, repeating students are less interested in accounting and feel less prepared to cope with the independent learning environment of university. Educators may wish to consider offering study skills workshops to repeating students in the hope of enhancing their capabilities and confidence to deal with the demands of university education.

In examining the relationships between the antecedent variables and the grades achieved in Financial Accounting I, the study revealed that students who had high access scores, studied accounting at school, are interested in pursuing a career in accounting and are confident in their academic abilities, achieved the higher grades. Given the strong link between an interest in accounting and success in the Financial Accounting I module, universities in Spain may wish to consider developing specialised accounting programmes (e.g. the University of Seville recently decided to introduce a specialised accounting and finance programme). Such a degree could offer interested students the opportunity to study accounting in a more in-depth way and could offer modules more obviously aligned with their careers aspirations. Additionally, the accounting modules in the LADE degree could then be redeveloped to suit the more generalist business student.

In conclusion, this study was conducted at a single university with one cohort of students, which clearly impacts on the generalisability of the findings. There would be considerable merit in extending this study to other Spanish universities and also conducting an international comparison. Furthermore, qualitative research would provide the opportunity to enrich the findings of the current study by delving more deeply into students' experiences. In particular, future research needs to focus on students who struggle and those who fail to take the exams, if there is to be any real hope of improving student progression in the Spanish university system.

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