A study of accounting students' motives, expectations and preparedness for higher education

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Framed by the accounting education change debate and growing national concern regarding student attrition, this paper examines the perceptions of first-year students as they commence their study of accounting at an Irish university. It explores a range of factors which impact on students' learning: their motives for entering higher education, their rationale for selecting an accounting programme, their preparedness for further study and their expectations. The findings offer accounting educators the opportunity to have a greater sensitivity to, and a better understanding of, their students. This will enable better-informed curriculum, teaching and assessment within the accounting discipline, aiding students' transition to higher education and leading to higher quality learning.

Introduction

This study forms part of an ongoing investigation into students' experiences of studying accounting at an Irish university. It examines the perceptions of first-year students as they commence their study of accounting within higher education and explores a range of factors which impact on their learning. More specifically, this research considers students' motives for entering higher education, their rationale for selecting an accounting programme, their preparedness for further study and their expectations. These factors are important as they help define the relationships between students and the learning environment, which in turn influence the quality of learning achieved.

The motivations for the study are two-fold. Firstly, the accounting education change debate has highlighted the need to enhance the quality of student learning in the accounting discipline. This objective requires educators to foster deep approaches to learning among their students. While there is a growing body of

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research examining accounting students' learning approaches and exploring the influence of the higher education learning environment on those approaches, very few studies have examined the antecedents of learning approaches. Secondly, in Ireland, as in many other countries internationally, wider access and greater participation in higher education has heightened concern regarding students' abilities to adjust to higher education and to complete their courses of study. Accordingly, the exploration of factors such as students' motivations for entering higher education, their preparedness and their expectations for further study, will enhance educators' understanding of issues which affect students' learning and ultimately their achievements within higher education.

The remainder of the paper is structured as follows. The next section briefly examines the prior literature which frames the study and the following section details the data collection. The findings are then presented and discussed and the paper concludes by considering the implications of the study and outlining directions for future research.

Framework for the study

Since the late 1980s, several reports have been published calling for reform within accounting education (American Accounting Association, 1986; Arthur Andersen *et al.*, 1989; Accounting Education Change Commission, 1990; Mathews, 1990; Albrecht & Sack, 2000). These reports highlight the need for accounting programmes to produce graduates who are active independent learners with the knowledge, skills and attributes necessary to perform effectively in today's global, dynamic business environment. To achieve these outcomes, accounting education must encourage deep approaches to learning, as opposed to surface approaches, among students (Beattie *et al.*, 1997).

The student learning literature has clearly demonstrated that learning approaches are not intrinsic characteristics of students, but rather they are dynamic and are influenced by the learning environment and an array of personal factors including students' prior learning experiences. In considering the impact of prior learning experiences on learning in higher education, Biggs (1996, p. 348) comments that the

> … learner brings an accumulation of assumptions, motives, intentions, and previous knowledge that envelopes every teaching/learning situation and determines the course and quality of learning that may take place.

Furthermore, the increasing participation in higher education in Ireland over the past 15 years has resulted in students with more diverse academic backgrounds and levels of preparation entering accounting programmes. Such diversity heightens the need for accounting educators to develop a better understanding of the experiences and issues that students bring to their learning in higher education.

Students' motives, expectations and preparedness for higher education not only affect how they approach learning tasks, but they also impact on how students adjust to the wider higher education environment. Prior studies have demonstrated that the transition from school to university can be a particularly difficult and unsettling

experience for many students as they are entering an unfamiliar domain (Neave, 1987; Oldham, 1988; Raaheim *et al.*, 1991; Lowe & Cook, 2003; Ridley, 2004). This unfamiliarity and uncertainty is at its height in first year. It is at this time that students are most likely to encounter academic failure and are most at risk with respect to a range of potential social, emotional, health and financial problems (McInnis, 2001). Indeed, the majority of students who drop out of higher education do so in their first year (Ozga & Surhanandan, 1997; Mathews & Mulkeen, 2002). In exploring the reasons for attrition among higher education students, a lack of preparedness and poor motivation have been identified as key variables (Ozga & Surhanandan, 1998; Boyle *et al.*, 2002). In addition, a misalignment of students' expectations of higher education and the reality of the requirements of that environment was also found to be a crucial factor in non-completion (Baxter & Hatt, 2000). Ridley (2004) asserts that sensitivity and understanding between lecturers and students are fundamental in overcoming differences in expectations that exist particularly at the outset of an academic programme.

By examining Irish accounting students' motives, expectations and preparedness for higher education, this study enhances ongoing efforts to understand students' learning of accounting and aids the development of a framework to enhance the quality of learning and the outcomes achieved. Furthermore, the study also provides valuable insights into why students might struggle to adapt to the wider higher education environment and why they may ultimately drop out.

Data collection

To gather the data for this study a questionnaire was designed, containing open and closed questions on some of the factors which are antecedents of learning approaches and which also impact on student retention in higher education. A five-point Likert scale was used to capture the students' responses to many of the closed questions. The questionnaire was divided into five sections. The first section gathered biodata, in addition to details of students' leisure interests and their intentions relating to study-time and part time work. The second section investigated students' motives for entering higher education and examined who influenced their decision to come to university. In the third part of the questionnaire, students were asked questions focusing on their preparedness for higher education, while the fourth section explored their reasons for selecting an accounting degree. The final section on the instrument dealt with students' expectations and investigated how confident they felt about their studies. Students were also asked to indicate how important it is for them to do well in their studies and to express their expectations regarding the differences between university and school education.

This study was conducted with first-year students on the BA in Accounting and Finance programme offered at Dublin City University. The objectives of the study were explained to students and they were reassured that their responses would not be used in any context other than for the purposes of this study. The questionnaire was distributed at the start of a lecture in week one of the first semester. There was a

potential population of 135 students and completed questionnaires were received from 129 (51 females and 78 males) resulting in a response rate of 96%.

Results and findings

Allocation of time

An emerging concern for higher education institutions is the low priority which students attribute to their studies. Increasingly, students now expect their university to fit around their lives rather than vice versa (McInnis, 2003). Thus, to ascertain the commitment of the students in this study to their higher education studies, they were asked to indicate how much time they expected to devote each week to private study, leisure activities and part time work. Students' responses are shown in Table 1.

As shown below, students on average intend to devote 10 hours per week to leisure activities with male students expecting to spend significantly more time than female students on these activities. The results for part time work show that 70% of the sample intend doing part time work and they expect to work on average 12 hours per week. By comparison, Kirby and McElroy (2003) found that 60% of first-year business students at another Irish university had part time jobs and worked, on average, 8.5 hours per week. It is likely that involvement in part time work may affect students' academic performance. Indeed, Paton-Saltzberg and Lindsay (1993) showed that students with part time jobs obtained lower average marks than those without jobs, and they were more likely to fail modules. Similarly, Kirby and McElroy (2003) reported working part time had a negative effect on grades, while Ford and Bosworth (1995) noted that a significant percentage of students in paid employment missed lectures or tutorials and handed in assignments late.

The students in this study are required to take six modules in each semester, with each module requiring approximately three/four hours of private study per week. Thus, the university expects students to devote between 18–24 hours each week to private study. Table 1 shows that this cohort of students anticipates spending 12 hours per week on private study. In fact, less than 5% of the sample expects to spend more than 20 hours per week studying.

The above findings suggest that these students are underestimating the work effort required by the programme and this may have a detrimental affect on their performance. This situation may also result in many of these students encountering difficulties in managing their time. The evidence also supports the experiences of many academic staff who are encountering growing pressure to accommodate student preferences on timetabling and online delivery of the course materials.

Table 1. Time

	Female	Male	Total sample
Leisure hours	7	12	10
Work hours	11	13	12
Study hours	12	11	12

Motives

Students are motivated to proceed to higher education by a variety of factors. These motives influence how and why people learn as well as how they perform (Pintrich & Schunk, 1996). Motivation is frequently classified as either intrinsic or extrinsic (Stage & Williams, 1990; Pintrich *et al.*, 1993). Intrinsic motivation for learning is defined as the desire to learn for the sake of understanding and has its genesis within the individual and is congruent with the individual's sense of self and purpose (Donald, 1999; Fazey & Fazey, 2001) Such intrinsically motivated students actively engage in learning out of curiosity, interest or enjoyment, or in order to achieve their own intellectual development and personal goals (Lepper, 1988; Paulsen & Gentry, 1995). In contrast, extrinsically motivated students engage in learning purely to achieve an external goal, such as the attainment of a reward or the avoidance of punishment (Dev, 1997; Donald, 1999). Intrinsic motivation is more desirable as it is more likely to lead to deep approaches to learning (Lumsden, 1994; Paulsen & Gentry, 1995; Donald, 1999). Additionally, students who are more intrinsically than extrinsically motivated perform better and are more likely to be lifelong learners (Lumsden, 1994; Kohn, 1993). These students also tend to prefer tasks that are moderately challenging, whereas extrinsically oriented students gravitate towards tasks that are low in degree of difficulty (Lumsden, 1994). Extrinsically motivated students are inclined to exert only the minimum effort necessary to meet their goal (Lumsden, 1994; Brewster & Fager, 2000). Paulsen and Gentry (1995) also found that an extrinsic goal orientation was likely to promote surface learning. However, some learners are motivated by a mix of intrinsic and extrinsic factors which they must balance effectively if they are to be successful (Pintrich & Garcia, 1991).

In this study, students were presented with a list of motives and they were invited to indicate the importance of each of these on their decision to come to university. Their responses are presented in Table 2.

It is clear that career and educational aspirations are the main reasons why these students choose to go to university. Thus, a mixture of extrinsic and intrinsic goal orientations drives the majority of these students. There are very few students who feel that they drifted into university or that they were influenced by their friends' decisions. In fact, parents and subject teachers are the only two groups whose views were taken into consideration by the students in deciding to come to university.

Preparedness for higher education

Higher education expects students to develop a deep understanding of the course content and to foster a range of cognitive, practical and personal skills. To achieve these aims students must engage in a variety of learning activities and complete a range of assessments which test the achievement of the espoused outcomes. As already mentioned, the transition to higher education can be stressful for students and their ability to both adapt to the type of learning required and to adjust to the wider environment is affected by their preparedness for higher education (Gallon, 1990). For the majority of students entering the higher education system in Ireland,

Table 2. Motives

	Average score	Very important	Important	Not so important	Unimportant	Very unimportant
A degree will open up new opportunities in the future	4.66	68%	30%	2%		
This degree will enable me to get a good job	4.43	56%	35%	7%	1%	1%
To develop my mind and intellectual abilities	4.41	46%	50%	2%	1%	1%
Completing this degree will increase my earning power	4.26	48%	37%	11%	2%	2%
Develop knowledge and skills which will be useful	4.21	39%	47%	11%	2%	1%
I want to become a better educated person	4.20	39%	45%	12%	4%	
To meet the education requirements for my career	4.19	43%	42%	9%	2%	4%
To study accounting in an in-depth way	4.18	39%	44%	14%	2%	1%
To broaden my horizons and face new challenges	4.09	33%	47%	16%	3%	1%
I am interested in pursuing postgraduate studies	4.04	33%	42%	21%	4%	
The chance to meet new people and make new friends	4.00	30%	49%	13%	6%	2%
To be able to participate in sports and social activities	3.98	33%	41%	18%	6%	2%
To prove to myself that I can be successful at university	3.94	30%	47%	13%	6%	4%
I really want to get a university degree	3.90	30%	39%	23%	6%	2%
Going to university seemed like the natural thing to do	3.74	21%	49%	19%	5%	6%
The opportunities for an active social life	3.72	20%	47%	20%	11%	2%
Opportunity to improve my self-belief and self-confidence	3.68	18%	48%	23%	6%	5%
Progressing to university is what others expected of me	3.13	14%	28%	27%	17%	14%
To develop a better understanding of myself	3.12	8%	30%	36%	17%	9%
Affords me three more years to decide what I want to do	2.49	4%	18%	29%	22%	27%
All my friends were going to university	2.24	6%	9%	25%	22%	38%
I rather drifted into higher education	1.90	3%	9%	14%	23%	51%

Table 3. Preparedness for higher education

	Average score	Very well	Well	Not so well	Badly	Very badly
Being willing to participate in class	3.85	26%	44%	22%	5%	3%
Being able to organize your own life generally	3.81	24%	47%	20%	5%	4%
Being willing to ask for help from your lecturers/tutors	3.79	20%	47%	27%	5%	1%
Being confident about completing written assignments	3.76	23%	44%	20%	12%	1%
Being able to take responsibility for your own learning	3.70	21%	45%	20%	11%	3%
Being able to plan your study in a time effective way	3.63	17%	41%	29%	12%	1%
Being able to initiate your own study activities	3.53	15%	42%	26%	15%	2%
Being able to evaluate your own progress	3.45	10%	42%	35%	9%	4%
Being comfortable working in groups	3.31	15%	31%	31%	14%	9%
Knowing what is expected of you academically	3.26	5%	42%	35%	10%	8%
Being able to work independently	3.12	8%	30%	34%	19%	9%
Being confident about your ability to use a computer	2.91	11%	27%	23%	19%	20%

their preparation occurs through their learning experiences at school. In particular, the teaching and assessment practices experienced at school may cultivate a particular set of study skills and a learning orientation that may not be entirely appropriate for the more independent forms of learning expected in higher education (Cook & Leckey, 1999). For example, students who commence university with didactic/reproductive beliefs about knowledge and teaching find the transition to higher education difficult and even traumatic (Kember, 2001). In addition, the manner in which students are prepared in school contributes to their expectations of higher education (Billington, 1984; Clark & Ramsay, 1990). If there is variation between students' expectations of higher education and the reality, this is likely to exacerbate the difficulties associated with the transition. Furthermore, students' preparation for further study, their prior learning experiences and their academic success affect their self-belief which in turn influences their motivation and willingness to engage in learning (Nichols & Miller, 1994; Anderman & Midgley, 1998). Students who have strong self-belief and high levels of self-confidence are more likely to actively participate in learning tasks than those who doubt their abilities (Lumsden 1994).

To investigate students' perceptions of their preparedness for the types of learning activities which higher education embraces, the questionnaire asked them to express how well they felt their prior learning had prepared them for undertaking a variety of

Table 4. Reasons for choosing an accounting degree

	Average score	Very important	Important	Not so important	Unimportant	Very unimportant
I want to qualify as a professional accountant	4.35	52%	36%	9%	2%	1%
I have the skills and abilities suited to accounting	4.34	46%	43%	11%		
I am attracted by the career prospects	4.34	47%	43%	8%		2%
I enjoyed accounting in school	4.24	62%	22%	5%	1%	10%
I want to learn more about accounting	3.98	33%	42%	19%	2%	4%
My friends also planned to come to DCU	1.56	2%	5%	10%	15%	68%
I wasn't too bothered what I studied at university	1.54	2%	2%	8%	24%	64%
My friends also planned to do this degree	1.39	1%	1%	8%	13%	77%

learning tasks which they would encounter as part of their accounting degree. On reviewing students' responses to these questions (see Table 3) it is evident that the majority of the students are confident about their ability to participate in class, organize their own work, ask questions, complete written assignment, take responsibility for their own learning, effectively plan and manage their study and evaluate their progress. However, fewer students are certain about knowing what is expected of them academically or in their ability to work in groups or independently. Perhaps what is most surprising is that a substantial proportion of the sample (39%) believe that their prior studies have not provided them with the confidence to use a computer competently. Given the increasing emphasis on the development of generic information technology skills in the school curriculum and the increasing availability of computing facilities at home, it was anticipated that students commencing a degree programme would have little concern in using basic IT tools.

Reasons for choosing an accounting degree

Several studies in the US, Canada, Australia and New Zealand have investigated the factors which influence students' decisions to major in accounting and to pursue a career in accounting (for example, Paolillo & Estes, 1982; Haswell & Holmes, 1988; Gul *et al.,* 1989; Horowitz & Riley, 1990; Felton, *et al.*, 1994; Adams, *et al.*, 1994; Ahmed, *et al.*, 1997). These studies have identified financial rewards, job availability, job security, opportunities for promotion and flexible career options as important variables. These factors are extrinsic and clearly vocational. To ascertain whether the

Table 5. Expected outcomes

	Average score	Very well	Well	Not so well	Badly	Very badly
To develop new skills	4.65	47%	52%	1%		
To broaden my horizons	4.65	54%	39%	7%		
To meet new people	4.58	67%	27%	4%	1%	1%
To have a good time	4.40	48%	46%	5%		1%
To experience intellectual growth and stimulation	4.38	41%	56%	3%		
To learn about new ideas	4.33	42%	49%	8%	1%	
To increase my self-esteem and self-confidence	4.12	32%	52%	13%	2%	1%

students in this study are similarly driven by career factors or by a mix of intrinsic and social factors, they were given a list of possible reasons and were asked to rate the importance of each reason in choosing to specialize in accounting. Their responses are shown in Table 4. The principal reasons reported are clearly vocational, with almost 90% of students identifying career related factors as their reasons for choosing accounting. Additionally, over 75% of the sample cited their enjoyment of the subject in school and their desire to learn more about the subject as having a significant bearing on their decision to study accounting. Their friends had very little influence on their decision and only a very small percentage (4%) stated they were not too bothered about what they studied. These findings suggest the students in this sample have very clear reasons for selecting an accounting programme, and these reasons mirror the motives expressed earlier by the students for coming to higher education.

Expected outcomes

As a consequence of their experiences in higher education students are expected to develop intellectually, personally and socially. Accordingly, students were presented with a range of expected outcomes and asked to indicate how well they thought their time in DCU would help them to achieve these outcomes. Table 5 shows overwhelmingly that students have very positive expectations. Over 90% of them expect their university experience will help them to develop new skills, broaden their horizons, meet new people, grow intellectually and learn new ideas. Additionally, 84% of the sample also believe that their self-confidence and self-esteem will increase.

Confidence in their abilities

The higher education literature has identified success expectation as an important factor that affects how students engage in learning and in turn their academic achievements (Lenney, 1977; Vollmer, 1986; Gigliotti & Secrest, 1988). Thus, this

Table 6. Confidence in their own abilities

	Average score	Very confident	Confident	Unsure	Not very confident	Not at all confident
Ability to handle the course material	3.79	9%	64%	25%	2%	
Ability to pass all your exams at the first attempt	3.76	11%	59%	26%	3%	1%
Ability to perform above average in your studies	3.65	10%	50%	34%	6%	
Ability to achieve results in the top 10%	2.96	5%	18%	51%	20%	6%

study asked students how confident they felt about their ability to succeed in their studies. Table 6 shows that a substantial majority of the students are confident or very confident in their ability to handle the course material and to pass all of their examinations on the first attempt. This high level of success expectation is not totally unexpected. These students are high academic achievers as measured by their entry grades and prior research has identified a link between students' past history of academic success and their expectations of success in higher education (Carpenter *et al*., 1993). However, an examination of Table 6 also reveals that over 25% of the students are unsure or are not confident in their ability to succeed. It is this group of students which are most at risk and in need of support and reassurance. This section of the questionnaire also asked the students if it was important to them to do well in their studies. Over 70% of them stated it was very important and 28% indicated that it was important.

Finally, students were asked to indicate what they anticipate to be the greatest difference between university and their school education. Overwhelmingly, students believe that they will be more independent and will have greater responsibility for their own learning in higher education. Thus, they perceive university to be a less controlled teaching and learning environment. However, it is this independence and freedom which pose the greatest educational, personal and social challenges to students and it is their failure to successfully meet these challenges which may lead to under achievement and/or drop-out.

Conclusions, implications and directions for future research

To successfully construct an educational environment that engages the hearts and minds of students, accounting educators need to develop an awareness of, and a sensitivity to their students' motives, preparedness and expectations. These factors impact on students' learning strategies and the extent of their engagement in higher education. Accordingly, this study explored Irish accounting students' motives, preparedness and expectations at the outset of their higher education studies. It found that students are primarily motivated to enter higher education by a mixture of extrinsic and intrinsic goals. Clearly, students are driven by career aspirations and

a desire to develop intellectually. These twin motivations are also reflected in students' reasons for choosing an accounting degree. The degree is seen as a pathway to an attractive career and it affords them the opportunity to learn more about a subject that they enjoyed in school. Given the importance of career-related factors on students' decisions to study accounting in higher education, teaching which emphasizes the relevance of the course content to future employment is likely to have a greater chance of motivating students.

This study also found that the students feel well prepared for their higher education studies and the majority are confident in their ability to handle the course content and to perform very well. The students also expect to develop skills and competencies and to grow personally and socially. These positives views and expectations suggest that these students should be receptive to the demands of higher education, something which accounting educators should capitalize on in shaping the learning experiences of their students. However, the study also revealed that over 25% of the students did not feel confident in their ability to handle the course content or to pass all their examinations on the first attempt. It is important that efforts are made to ensure that these students do not become isolated and disillusioned.

Although this study's findings suggest that the majority of students enter higher education with laudable motives and feel well prepared and confident of their success, many of them arrive with worryingly low expectations of the work commitment required of them. In this respect, prior research has shown that the amount of time and effort that students put into their studies is the single most important determinant of their academic success (McInnis, 2003). Students who treat higher education as a part time occupation are losing out on the benefits of engaging with fellow students and academics dedicated to learning. Frequently, it is through such engagement that students actively connect to the subject matter (McInnis, 2003). Thus, it is imperative, from the outset, that accounting educators communicate their demands and expectations to students; otherwise the students will fill the vacuum with their own unrealistic expectations and their potential to excel will be restricted.

Building on the findings from this study, there are a number of productive research avenues which should be explored to gain further insights into the influence of students' motives, preparedness and expectations. Firstly, investigating the link between motives, preparedness and students' approaches to learning may illuminate those factors which are more likely to lead to the preferred deep approach to learning. Secondly, research that examines the influence of such factors on academic performance may contribute to the body of literature exploring success factors in higher education. In an extension of this, an exploration of the relationship between students' confidence, expected performance and actual performance will provide valuable feedback on students' ability to judge their own capabilities. Several researchers have highlighted the importance of accurate self assessment for maturing and progressing as a learner (Garrigan, 1997; Yorke, 2001). Associated to this, there is a need to develop a better understanding of the factors which may influence

students' capacity to make realistic judgements of their capabilities. Furthermore, employing both quantitative and qualitative research approaches to explore these issues may yield a better profile of those students who are most likely to succeed and those who are likely to fail or even withdraw from higher education.

Acknowledgement

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