



Motivations, expectations and preparedness for higher education: A study of accounting students in Ireland, the UK, Spain and Greece

Marann Byrne^a, Barbara Flood^{a,*}, Trevor Hassall^b, John Joyce^b, Jose Luis Arquero Montaña^c, José María González González^c, Eleni Tourna-Germanou^d

^a DCU Business School, Dublin City University, Dublin 9, Ireland

^b Sheffield Business School, Sheffield Hallam University, City Campus, Howard Street, Sheffield S1 1WB, UK

^c Dpto. de Contabilidad y Ec. Financiera, Universidad de Sevilla, Avda. Ramon y Cajal No. 1, 41018 Sevilla, Spain

^d TEI Athens, Department of Business Administration, Ag Spyridonos, 122 10 Egaleo, Athens, Greece

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ABSTRACT

This paper compares the motives, expectations and preparedness of a sample of students commencing the study of accounting in higher education in four European countries. The findings reveal that whilst all students are motivated to progress to higher education for career-oriented reasons and to seek intellectual growth, considerable variation is observed between the students in the four settings with regard to motives, confidence and perceptions of preparedness for higher education. The implications of these findings, both in the context of the alignment objectives of the Bologna process and the ongoing accounting education change debate, are considered.

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1. Introduction

A major force for the transformation of higher education in Europe is provided by the Bologna Declaration, which was originally signed by 29 countries in 1999 (Powell & Solga, 2010). The Declaration seeks to align tertiary education systems across Europe and to establish a *European Higher Education Area* (Gonzalez, Arquero, & Hassall, 2009). It is hoped that the alignment process instigated by the Bologna Declaration will enhance the comparability of higher education programmes and qualifications, which, consequently, will facilitate student and staff mobility. Furthermore, the Bologna process will also strive to improve the efficiency and accountability of higher education systems (Kim, 2009). For individual universities and institutions in different countries, the degree of change required to comply with the Bologna process will depend on the variation which exists between current systems and the desired Bologna system. For example, the requirement to introduce a two cycle structure for bachelor and master programmes has prompted considerable change in countries which typically had long cycle programmes¹ (Spain, Greece, Germany, Denmark, etc.) and yet, in contrast, has caused less difficulty in countries which traditionally operated a two cycle system (e.g. United Kingdom (UK) and Ireland). On the other hand, some of the goals and requirements of the Bologna process are effecting more pervasive changes, for example, the need to articulate common learning outcomes for award types is challenging universities and institutions in all countries.

* Corresponding author. Tel.: +353 1 700 5684; fax: +353 1 700 5446.

E-mail address: barbara.flood@dcu.ie (B. Flood).

¹ Long-cycle programmes tended to be of six years or more in duration and resulted in the award of a Master's degree, with no bachelor's degree awarded in the interim.

As the Bologna process is concerned with the alignment of systems and structures in higher education, it is affecting all academic disciplines. However, accounting educators in Europe are also currently challenged by alignment forces emanating from a drive towards a more global accounting profession. The International Accounting Education Standards Board of the International Federation of Accountants (IFAC), now issues education standards which aim both to 'achieve quality and consistency in global accounting education' and to provide a 'benchmark for the development of professional accountants and auditors' (Needles, 2008, p. 569). Whilst the standards apply directly to professional accountancy bodies which are members of IFAC, they impact on universities and other institutions in those countries where there is interaction between the higher education system and professional qualification/membership.

As well as alignment issues, the accounting discipline in higher education is also grappling with the ongoing debate concerning its purpose and its relevance. Indeed, since the 1980s, the accounting profession has questioned the relevance of accounting education provided by universities and other third level institutions and has criticised programmes for failing to keep pace with the changes in accounting practice and for not adequately preparing students to meet the challenges of the professional workplace (e.g. AAA, 1986; Albrecht & Sack, 2000). On the other hand, critical researchers commonly consider that university accounting programmes spend too much time dancing to the tune of the accounting profession and have prioritised vocational training at the expense of providing a transcendent educational experience (Gray & Collison, 2002; Tinker & Koutsoumadi, 1997). Also, many critical researchers contend that traditional accounting education develops 'a narrow, functionalist view of the discipline' (Boyce, 2004, p. 569) and presents a 'bland, technical' approach to the study of accounting (Craig & Amernic, 2002, p. 145) by encouraging students to learn the rules and techniques of accounting practice without consideration of the social context or consequences of those practices (Sikka, Haslam, Kyriacou, & Agrizzi, 2007). This emphasis on technical accounting has resulted in an education process that fails to nurture accounting students as independent, critical thinkers (Gray & Collison, 2002) and 'it limits the possibility of producing accountants of insight, imagination, creativity and ethical leadership' (Parker, 2007, p. 46).

It is against this background of change and debate that the current study sets about conducting a comparative examination of the motives, expectations and preparedness of accounting students entering higher education in four EU countries, namely Ireland, the UK, Spain and Greece. Specifically, it examines students' motives for progressing to higher education, their expectations for their studies and their perceptions regarding their preparedness for higher education learning. By examining these issues this study will determine if there is similarity or difference between students in the four countries at the commencement of their studies, thereby identifying opportunities for, or challenges to, the alignment processes. Furthermore, an investigation into students' motives for progressing to higher education might uncover whether these students are attracted to the study of accounting for career-related outcomes or for intellectual development, which, in turn, may offer a contribution to the debate regarding the vocational versus transcendent objectives of accounting education. It should be made clear that this study is exploratory in nature and is not designed to produce findings generalisable to all accounting students in the four countries. Rather the study seeks to illustrate the complexity of educational alignment processes (whether considering the Bologna process or the demands of the accounting profession) when variation in student factors or attributes are considered.

The remainder of the paper is structured as follows. The next section explores the literature concerning motives, expectations and preparedness for higher education. The following section describes the data collection. The results of the study are then presented before the paper concludes by considering the implications of the findings and outlining the limitations of the study.

2. Literature review

2.1. Motives for entering higher education

Prior research has identified a range of motives or reasons why students choose to progress to university. In an early study, Houle (1961) classified these reasons to reflect three distinct motivational orientations: *learning orientation*, *goal orientation* and *activity orientation*. The study characterised students with a *learning orientation* as progressing to university because of a true enjoyment of learning and a sheer desire to learn more and experience intellectual growth. Those students with a *goal orientation* enter university because they see education as enabling them to achieve a specific vocational outcome, such as accessing a particular type of career. The *activity orientation* category reflects students whose motives for choosing to attend university are centred on a desire to meet new people and enjoy extra-curricular activities and/or a desire to avoid other situations, such as joining the workforce. Clark and Trow (1966) also found that students described three types of motives for choosing to enter higher education, which align with Houle's categories, but they used the labels of *academic*, *vocational* and *collegiate* motives. In reporting similar findings, Bolger and Somech (2002) utilise the terms *scholastic*, *vocational* and *collegiate* to reflect the variation in the three primary motives for students to progress to university.

In a recent study, Kember, Ho, and Hong (2010), using a motivational orientation framework, identified six facets to interpret students' motivation for enrolling at university. The six facets, which align closely to the three orientations outlined in the earlier research, were labelled: compliance; individual goal; university lifestyle; sense of belonging, career and interest. The compliance facet reflects an unquestioning attitude by students that it is normal to proceed to university after school. Individual goal setting relates to a personal desire by students to take their education as far as they can. The university lifestyle dimension encompasses students who are attracted to higher education so that they can take part in the various

social and sporting activities. The sense of belonging aspect of motivation refers to the influence of parents, teachers and peers on students' decision to enrol at university. The career facet captures the desire to go to university to satisfy particular career aspirations. Finally, the interest factor reflects the motive to proceed to university in order to pursue a personal interest in a particular discipline or profession.

Students' motives for entering higher education are important because they are often indicative of the motivation they will have towards their learning within higher education (Kember et al., 2010). Students' motives towards learning are commonly described as being intrinsic or extrinsic in orientation (Pintrich, Marx, & Boyle, 1993; Stage & Williams, 1990). Intrinsic motivation for learning is aligned to academic/scholastic/interest motives for entering university, in that students with such motivation typically engage in learning out of interest, enjoyment or curiosity and are focused on achieving intellectual development and their personal goals (Lepper, 1988; Paulsen & Gentry, 1995). Students with extrinsic motivation towards learning simply want to achieve an external goal, such as the attainment of a reward or the avoidance of a punishment (Dev, 1997; Donald, 1999). In many ways, extrinsic motivation towards learning is congruent with both the vocational/career and collegiate/lifestyle reasons for entering higher education.

2.2. *Expectations of higher education*

Students' motives for progressing to third level are often closely connected to their expectations of the benefits/outcomes of higher education. In any context, expectations reflect an individual's anticipation of future events and conditions (Kuh, 1999). On entering higher education, students have varied expectations regarding the outcomes of the process and these expectations are shaped by each student's prior experiences of education, his/her academic self-concept, promotional material regarding the institution and exposure to current students or graduates (Bennett, Kottasz, & Nocciolino, 2007). Furthermore, students' expectations of higher education often influence their choice of academic discipline as they typically seek to align their degree programme with their perceived abilities, interests and personality (Pike, 2006).

In the same way that motives for entering higher education are worthy of study because of the indications they provide regarding motivations for learning, students' expectations can also impact on the learning process and their success and satisfaction within higher education. Indeed, prior research clearly reports that when students' expectations are not met, they become dissatisfied and can change their programme of study or may ultimately withdraw from higher education (Baker, Mc Neil, & Siryk, 1985; Bennett et al., 2007; Braxton, Vesper, & Hossler, 1995).

2.3. *Preparedness for higher education*

Students' perceptions of their preparedness for higher education have been identified as significant in influencing their successful transition to the new learning environment (Haggis & Pouget, 2002; Ozga & Surhanandan, 1998). Unfortunately, many students encounter difficulties because they lack an understanding of what learning in higher education entails (Gamache, 2002). They enter third level with epistemological beliefs that stem from their previous school learning experiences, where learning was often associated with the passive absorption of external knowledge (Cook & Leckey, 1999; Gamache, 2002). However, higher education aspires to require learning of a higher cognitive order, including the development of critical thinking and the ability to integrate and apply knowledge in different contexts (Wingate, 2007). Whilst, these goals of learning in higher education have remained relatively constant over the years (Ramsden, 2003) most of today's students need help to achieve them and to develop an understanding of the conventions of constructing knowledge within their discipline of study (Lea & Street, 1998).

2.4. *Prior studies concerning accounting students' motives, expectation and preparedness for higher education*

Prior studies exploring accounting students' motives have typically focused on the factors which influence either their decision to study accounting or their intention to pursue an accounting career. Several studies have reported that both intrinsic factors (e.g. job satisfaction, enjoyment of the subject) and extrinsic factors (e.g. financial rewards, career prospects, advancement opportunities) are significant in their decisions (Adams, Pryor, & Adams, 1994; Bebbington, Thomson, & Wall, 1997; Felton, Buhr, & Northey, 1994; Jackling & Calero, 2006; Paolillo & Estes, 1982). However, in a longitudinal study, Marriott and Marriott (2003) report that students' interest in accounting as a subject decreased over the duration of their university studies. In terms of exploring accounting students' general motives for choosing to pursue higher education studies, recent evidence indicates that students are motivated by their career aspirations, the prospect of financial rewards and a desire to develop intellectually and personally (Arquero, Byrne, Flood, & Gonzalez, 2009; Byrne & Flood, 2005; Paisey & Paisey, 2010). With regard to preparedness, prior research has identified that accounting students in Ireland feel well prepared for their higher education studies and are confident in their abilities to cope with the demands of their programme and to achieve good academic performance (Byrne & Flood, 2005). Similarly, students in Spain perceive that their school education has prepared them for university, nonetheless, they also report some uncertainty regarding their ability to succeed in their studies (Arquero et al., 2009).

To date, no study has conducted a comparative analysis of the motives, expectations and preparedness of students commencing the study of accounting in higher education in different European countries and considered the implications of any emerging variation in light of the Bologna process and the education debate within the accounting discipline.

3. Research method

3.1. Data collection

As stated previously, the objective of this study is to measure and compare the motives, expectations and preparedness of accounting students entering higher education² in four European countries. Ireland, the UK, Spain and Greece were chosen not only because of ease of data availability but because the higher education systems and accounting education in these countries present some of the similarities and differences that exist across Europe for students interested in studying accounting. More specifically, in terms of similarities, it is clear that relationships exist between higher education institutions and professional accountancy bodies in all four countries, though the relationships are not identical. In Ireland, the UK and Spain, graduates receive exemptions from the professional accounting examinations required for registration as professional accountants with the professional bodies. In contrast, in Greece, there are no further professional examinations required but graduates are only eligible for registration as professional accountants if they have completed specified courses at specified higher education institutions. In all four countries, a period of professional experience (minimum of three years) is also required after graduation in order to gain professional body registration. Professional bodies in all four countries are members of IFAC.

The bachelor programmes which feature in this study are offered at the institutions of the researchers but are typical of those offering accounting study in higher education in the four countries. All four degree programmes offer significant accounting content and the majority of graduates pursue accounting careers. The Irish and UK programmes comprise three academic years and over 85% of entrants complete their study in this period. In contrast, the Greek and Spanish programmes are designed over four and five years respectively, though the average time taken to complete is six years in both cases. The UK and Greek programmes enable students to take time out from their academic studies to complete a work placement, whereas this option is not offered in the Irish or Spanish programmes. In the case of all four programmes, the vast majority of entrants are school leavers (90%+ in the case of the Irish, Spanish and Greek programmes and 80%+ with regard to the UK programme). Places in these programmes are offered to school leavers on the basis of their performance in the relevant state examinations and above average achievement in the examinations is required to gain entry to all four programmes. There is a very low level of international student exchange (less than 3%) in each of the four programmes.³

The data for this study was collected using a questionnaire previously designed by some of the researchers for use in an Irish project (Byrne & Flood, 2005). The questionnaire was developed as there was no instrument available from prior studies which captured the breadth of issues of interest. The questions were devised based on the researchers' examination and interpretation of the key issues identified in prior studies affecting students' motives, expectations and preparedness for higher education. The first section of the questionnaire gathered personal data. The next section, informed by the prior literature, collected data on motives, expectations and preparedness for higher education, with students responding to the various items using a five-point Likert scale. More specifically, with regard to motives, students were asked to rate the importance of a range of factors in their decision to enter higher education and commence their studies (e.g. that the degree will enable them get a good job, develop their intellectual abilities, etc.). In terms of preparedness, the questionnaire asked students to evaluate the extent to which their prior experiences had prepared them for undertaking a range of learning activities in higher education (e.g. working in groups, IT usage, independent study, etc.). The questions relating to expectations focused on students' anticipation of how well they believe their time in higher education would enable them to achieve certain learning outcomes and how confident they are in their academic ability (e.g. develop new skills, pass all examinations, etc.).

The questionnaire was distributed to first-year students commencing their study of accounting on the four programmes in September 2008. The data were gathered before the commencement of any formal lectures/educational activities thereby ensuring that students' responses were not influenced by their experiences of higher education. The objectives of the study were explained to students and they were reassured that their individual responses would be confidential and that the results would be reported in aggregate form only. Table 1 presents a breakdown of the sample and response rate by research site. In summary, out of a population of 642 across the four sites, 558 students completed the questionnaire, (53.6% of respondents were male and 46.4% were female), giving an overall response rate of 86.9%.

3.2. Factor analysis and reliability analysis

Given the large number of variables measuring motives, expectations and preparedness, the possibility of subjecting these variables to factor analysis was immediately explored. The correlation matrix of the variables showed that a considerable

² The students in Ireland, the UK and Spain were attending universities; the students in Greece were attending a Technological Educational Institute (TEI). All students in the study were commencing bachelor degree programmes.

³ Interestingly, despite the objective of the Bologna process to facilitate student exchange, only 4% of all higher education students in the EU avail of the exchange opportunity (European Commission, 2011).

Table 1
Sample and response rates.

	Total	Ireland	UK	Spain	Greece
Male	299	60	125	60	54
Female	259	55	62	83	59
Total sample	558	115	187	143	113
Population	642	121	187	221	113
Response rate	86.9%	95%	100%	64.7%	100%

number of the correlations exceeded 0.3 and both Bartlett's test of sphericity ($p = 0.000$) and the Kaiser Meyer Olkin measure of sampling adequacy (0.898) were satisfactory. Furthermore, the size of the sample in this study exceeds the number of cases recommended by several researchers (Gorsuch, 1983; Guilford, 1956; MacCallum, Widaman, Zhang, & Hong, 1999) and the case to variable ratio is higher than the 10:1 ratio suggested by Nunnally (1978, p. 276). In light of the foregoing, the data were considered suitable for factor analysis.

Exploratory factor analysis was carried out using principle axis factoring. Given the anticipated correlation between the factors, a promax rotation was considered most appropriate (Cattell, 1978; Fabrigar, MacCallum, Wegener, & Strahan, 1999). A combination of the scree test and the eigenvalue greater than one rule was used to determine the number of factors to be extracted. This yielded a solution with eight clearly interpretable factors. Tabachnick and Fidell (2001) contend that a minimum loading of 0.32 for an item is needed, as this equates to approximately 10% overlapping variance with other items in the factor. All items measuring motives, expectations and preparedness loaded at 0.32 or higher on one of the eight factors. Whilst three items cross-loaded, for each of these items there was a substantive difference between the factor loadings and the item was ultimately included in the factor in which it had the highest loading. Table 2 presents the final pattern factor matrix. Cronbach alpha values were then extracted to test the internal reliability of each of the factors. As can be seen in Table 2, the alpha values for seven of the factors equalled or exceeded the recommended level of 0.7 (Nunnally & Berstein, 1994). One factor, *social norm*, was slightly below the recommended level (0.65).

The eight factors identified in the analysis account for 56.63% of the variance. The first factor is dominated by statements which capture the extent to which students' believe their prior educational experiences prepare them for the independent learning environment of higher education. Accordingly, this factor is labelled *independent learning*. The second factor relates to students' expectations or confidence concerning their academic ability and is described as *academic confidence*. Statements reflecting the chance to develop as a person dominate factor three, hence this factor is titled *self development*. The fourth factor is concerned with students' motives for coming to university and as it captures career-focused goals, it is called *career focus*. The fifth factor reflects the notion that students are motivated to proceed to higher education in order to become better educated, to grow intellectually and to acquire new knowledge and skills. It also includes statements capturing students' expectations that their time in higher education will allow them to achieve these educational goals. Thus, this factor which is a mixture of motives and expectations is labelled *intellectual growth*, as it clearly relates to students' scholastic desires. The sixth factor is referred to as *social opportunities* as it comprises statements which reflect students' belief that third level education will provide them with the opportunities to meet new people and to engage in social and sporting activities. The seventh factor is concerned with preparedness for higher education. It measure students' views as to whether their prior education has equipped them with the skills needed to: work in groups; use a computer; write assignments; participate in class and ask for help. This factor is labelled *skills confidence*. The eighth factor encompasses items which relate to societal expectations towards progressing to higher education and is named *social norm*.

Three of the above factors (*career focus*, *self development*, and *social norm*) pertain to students' motives in deciding to enter higher education, one factor (*academic confidence*) is concerned with their expectations, two factors (*independent learning* and *skills confidence*) relate to their preparedness for higher education and two factors (*intellectual growth* and *social opportunities*) are a mixture of motives and expectations. In summary, the factor analysis has provided a satisfactory and meaningful reduction of the data gathered in this study and so the analysis reported hereafter focuses on the factor scores.

4. Findings and discussion

4.1. Scores

The score for each student on each factor was derived by summing the individual student's responses to the statements within each factor. As there was variation in the number of statements in each factor, the summed score was dividing by the number of statements within the factor to standardise the scores. This resulted in a minimum score of 1 and a maximum score of 5 for each factor. Table 3 shows the mean scores for each factor.

An examination of the Table 3 reveals that, for the full sample, *intellectual growth*, *career focus* and *self-development* are the most highly rated factors. This indicates that students are motivated to enter higher education in order to enhance their career prospects and to develop personally and that they expect that their studies will help them grow intellectually. These

Table 2
Factor loadings.

	Factor							
	1	2	3	4	5	6	7	8
Independent learner ($\alpha = 0.85$)								
Initiate own study activities	0.800							
Take responsibility for own learning	0.703							
Work independently	0.687							
Plan your study in a time effective way	0.672							
Organise own life generally	0.539							
Know what is expected academically	0.417							
Able to evaluate your own progress	0.339							
Academic confidence ($\alpha = 0.85$)								
Ability to perform above average		0.919						
Ability to pass all exams on first attempt		0.784						
Achieve results in the top 10%		0.685						
Ability to handle the course material		0.679						
Self development ($\alpha = 0.79$)								
Improve my self belief & self confidence			0.825					
Develop a better understanding of myself			0.735					
Increase my self-esteem & self confidence			0.508					
Prove to myself that I can be successful			0.492					
Develop my mind and intellectual abilities			0.387					
Chance to broaden my horizons			0.348					
Career focus ($\alpha = 0.70$)								
Degree will enable me to get my job				0.799				
Meet the educ. requirements for my career				0.580				
Degree will increase my earning power				0.528				
To study accounting in an in-depth way				0.450				
Degree will open up new opportunities				0.434				
Intellectual growth ($\alpha = 0.76$)								
Experience intellectual growth & stimulation					0.542			
Broaden my horizons					0.535			
Learn about new ideas					0.514			
Become a better educated person					0.479			
Develop new skills					0.349			
Develop knowledge & skills for later life					0.347			
Social opportunities ($\alpha = 0.73$)								
To have a good time						0.618		
To meet new people						0.617		
Opportunities for an active social life						0.607		
Chance to meet new people						0.545		
Opportunity for sports and social activities						0.429		
Skills confidence ($\alpha = 0.78$)								
Comfortable working in groups							0.857	
Confident in my ability to use a computer							0.632	
Confident in my ability to write assignments							0.576	
Being willing to participate in class							0.476	
Being willing to ask for help							0.366	
Social norm ($\alpha = 0.65$)								
Others expected me to go to university								0.694
Going to college was the natural thing to do								0.517
I didn't know what else to do								0.479
All my friends are going to university								0.452

Note: Factor loadings below 0.32 have been suppressed as recommended by Tabachnick and Fidell (2001).

Table 3
Mean scores.

	Total	Ireland	UK	Spain	Greece
Independent learner	3.67	3.88	3.91	3.28	3.53
Academic confidence	3.37	3.73	3.74	2.77	3.14
Self development	4.04	4.19	4.30	3.65	3.93
Career focus	4.33	4.42	4.53	4.14	4.17
Intellectual growth	4.37	4.49	4.50	4.09	4.38
Social opportunities	3.88	4.39	3.94	3.51	3.74
Skills confidence	3.78	3.78	4.22	3.31	3.65
Social norm	2.76	3.17	2.77	2.77	2.30

Note: Scores which are higher than 4 or are not significantly different from 4, suggesting strong agreement with the factor, are in bold.

Table 4
ANOVA results for the eight factors.

	Parametric ANOVA		Non-parametric ANOVA (Kruskal–Wallis)	
	F	Sig.	χ^2	Asymp. sig.
Independent learner	33.94	0.000	80.63	0.000
Academic confidence	83.46	0.000	179.58	0.000
Self development	37.39	0.000	79.90	0.000
Career focus	19.13	0.000	43.87	0.000
Intellectual growth	26.67	0.000	60.79	0.000
Social opportunities	50.65	0.000	127.17	0.000
Skills confidence	53.59	0.000	135.82	0.000
Social norm	22.78	0.000	63.80	0.000

Table 5
Post hoc results.

	Ireland vs UK		Ireland vs Spain		Ireland vs Greece		UK vs Spain		UK vs Greece		Spain vs Greece	
	Mean diff.	Sig	Mean diff.	Sig	Mean diff.	Sig	Mean diff.	Sig	Mean diff.	Sig	Mean diff.	Sig
Independent learner	-0.027	0.987	0.606	0.000	0.358	0.001	0.633	0.000	0.385	0.000	-0.248	0.024
Academic confidence	-0.013	0.998	0.955	0.000	0.588	0.000	0.969	0.000	0.601	0.000	-0.368	0.000
Self development	-0.103	0.522	0.544	0.000	0.263	0.010	0.648	0.000	0.366	0.000	-0.281	0.003
Career focus	-0.112	0.370	0.279	0.001	0.246	0.008	0.391	0.000	0.358	0.000	-0.033	0.972
Intellectual growth	-0.011	0.998	0.396	0.000	0.104	0.374	0.406	0.000	0.115	0.200	-0.291	0.000
Social opportunities	0.442	0.000	0.873	0.000	0.651	0.000	0.431	0.000	0.209	0.034	-0.222	0.033
Skills confidence	-0.437	0.000	0.469	0.000	0.137	0.482	0.906	0.000	0.574	0.000	-0.332	0.001
Social norm	0.406	0.000	0.403	0.001	0.874	0.000	-0.002	1.000	0.469	0.000	0.471	0.000

three factors are highly rated by the Irish, UK and Greek⁴ students. Interestingly, the opportunities for intellectual growth and career focus are the two top-scored factors with the students in each country. In the case of the Irish and UK students, other factors are also highly scored. Both cohorts of students consider that they are well prepared for the *independent learning* environment of university and are also attracted to higher education by the expectation of good *social opportunities*. Additionally, the UK students are confident that they have the skills needed to succeed in their studies (*skills confidence*).

One-way ANOVA tests were carried out to identify significant differences in the factors scores across the four country groups. The results are presented in Table 4. Highly significant differences are evident across the groups on all of the items tested. To determine the direction and location of these differences, Scheffe's post hoc tests were performed and the findings are presented in Table 5 and are discussed below.

4.2. Differences in motives

Whilst the students in all four settings rank *career focus* as either their first or second reason for entering higher education, the scores awarded by the Irish and UK students are significantly higher than the scores of the Spanish and Greek students. Interestingly, this is one of just two motives which received a score of 4 or higher by the Spanish students. In contrast, both the Irish and UK students also regard the opportunities for *self development* and *social opportunities* as important considerations in their decision to pursue a university degree and their scores on these factors are significantly higher than the scores of the Spanish and Greek students. In fact, the Irish students' score concerning the *social opportunities* motive is also significantly higher than the UK students' score.

4.3. Differences in expectations

All of the students expect that their time in higher education will enable them to achieve *intellectual growth*. Whilst, there are no significant differences in the expectations of the Irish, UK and the Greek students on this factor. These groups have significantly higher expectations than the Spanish students.

Surprisingly, none of the students indicate that they expect to perform well academically (*academic confidence*). All of the students' scores on the academic confidence scale were significantly below 4 (where 4 = confident). However, the Irish and UK students' have significantly higher scores than the Spanish and Greek students. The score of the Greek students at 3.14 suggest that they are unsure of their academic ability, whilst the score of the Spanish students at 2.77 indicate that these students are the least confident group.

⁴ The description of students as Irish, UK, Spanish and Greek is simply based on their location of study; it does not refer to nationality or ethnicity.

4.4. Differences in preparedness

As observed earlier, both the Irish and UK students believe that their school education has prepared them well for the more *independent learning* environment of university and there is a highly significant difference between their scores on this factor and the scores of the Spanish and Greek students. Further, the UK students are the only group who believe that their prior educational experiences developed their *skills confidence* and their score on this factor is significantly higher than the scores of the Irish, Spanish and Greek students.

4.5. Discussion

The results show that, although located in different countries, a vocational motive and a desire for, and an expectation of, intellectual growth are significant factors on entering higher education for all four groups of students. For the UK and Spanish students, career focus is the number one factor with intellectual growth ranked second, but the ranking of the two factors is reversed for the Irish and Greek students. Thus, for the full sample, the students envisage that their bachelor degree programme will enhance their career prospects, in terms of acquiring their jobs of choice and improving their earning power, but they also expect that intellectual growth will occur during their time at university.

The dominance of these two factors for all groups of students is interesting in light of the debate about the role of accounting education in higher education. As already referred to in the introduction section of the paper, accounting academics are constantly challenged by the tension within the curriculum between technical, professional material and the more thought-provoking, critical material. Boyce (2004, p. 569) argues that whilst there has been much talk of changes in accounting education there has in fact been little substantive change and the assumption largely remains that 'university education has no obligations beyond preparation for working life'. The results of this study indicate that students at the beginning of their studies, whilst clearly career-focused also expect to encounter intellectual growth. This would appear to provide support for educators to embrace a wider curriculum which will offer intellectual stimulation.⁵ Whilst the work of some leading academics (e.g. Craig & Amernic, 2002; Sikka et al., 2007) passionately espouse the need for critical accounting education, the contention of McPhail (2001) that limited analysis has yet taken place to appropriately outline the form that a more critical education might take remains. The strong desire for self-development, particularly amongst the Irish and UK students, may also support some consideration of changing the form and content of traditional programmes. However, it must be noted that it may be naïve to consider eliminating professional material from accounting programmes in higher education, as all four groups of students in this study are also career-focused. If the degree programmes were redesigned to the extent that professional accounting bodies or employers perceived that they had lost relevance to the workplace, students' openness to a critical curriculum aimed at intellectual growth is likely to be affected. Indeed, unsatisfied expectations could result in students changing their programmes of study or leaving higher education altogether (Baxter & Hatt, 2000; Bennett, 2003).

Whilst the students in all four settings are somewhat lacking in academic confidence, the Irish and UK students score significantly higher regarding preparedness for independent learning than the Spanish and Greek students and the UK students are significantly more confident concerning their skills competence than the students in any of the other three groups. Indeed, in examining the factors related to confidence, what is perhaps most telling is the lack of confidence reported by the Greek and particularly the Spanish students. They are lacking academic confidence and also report lower levels of confidence in their skills and their sense of preparedness for independent learning. It is possible that this lack of confidence reported by Greek and Spanish students may in part be fuelled by their awareness that those enrolled on their programmes typically take one to two years longer than the planned timeframe to complete their degrees.

The variation, in motives, expectations and preparedness across the four groups is interesting in light of the various alignment processes impacting on accounting education within higher education. In Europe, under the Bologna process, students on programmes of a similar type (e.g. undergraduate bachelor degree) across institutions will be expected to achieve similar learning outcomes. However, our study has shown that accounting students entering higher education have variation in their perceptions of preparedness and different levels of confidence regarding their abilities to cope with the demands of the learning environment. It could be argued that cultural and institutional differences explain some of the variation identified in this study. This may be the case and, indeed, if we had conducted the study at different institutions, different results may have emerged. The authors acknowledge this, but the study never set out to generate generalisable findings, rather it has sought to illustrate the complexity of processes which seek to align the outcomes of higher education programmes (whether by the accounting profession or the European Higher Education Area). It is important that, as educators strive to comply with the alignment process, they do not lose sight of the particular needs and issues associated with their own students. For example, it is imperative that educators at the Spanish university featured in this study address the low levels of academic confidence reported by their students. Thus, educators across Europe need to recognise that whilst we might all be striving to achieve common learning outcomes, the nature and form of degree programmes and the learning experience in different countries may need to vary considerably to cope with the variation in students' motives, expectations, preparedness and capabilities on entering higher education. Ultimately, it may not be feasible or desirable to attain greater

⁵ It must be mentioned that the researchers are not suggesting that educators should only provide the type of education students seek, rather we simply contend that students' openness to change may contribute to the successful introduction of programme changes.

alignment of the third level system unless the primary and secondary education systems across Europe are also aligned and possible cultural differences can be accommodated. However, a key message arising from this study is that before considering the extent of harmonisation that might be practical, we need, as suggested by Humphrey (2005), to sensitise ourselves to, and reflect on, different educational contexts and how things are done in different countries.

5. Limitations of the study and directions for future research

This study was exploratory in nature. The data were gathered at a single point in time from students at just four higher education institutions in Europe, which clearly, as outlined above, impacts on the generalisability of the findings. It is also acknowledged that the students sampled in each setting may not be representative of students in that country. There would be obvious merit in extending this study to a wider set of students. Furthermore, and as outlined below, there would be considerable benefit in gathering qualitative data to enrich the findings of the study.

Based on the findings of this study, there is a clear need to examine what students' interpret by the term 'intellectual growth' and to investigate their perceptions of their role in the learning process. Making changes to degree programmes which are not founded on appropriate research could be worse than useless (Ramsden, 1985). It will also be essential to ensure that students develop realistic expectations regarding the study effort required to achieve the learning outcomes of their programmes as prior research contends that lower levels of student commitment are related to poorer academic performance (Bennett, 2003; Mackinen, Olkinuora, & Lonka, 2004; Martinez, 2001). Indeed, prior research in both Ireland and Spain indicates that students have low expectations regarding the time they will dedicate to personal study (Arquero et al., 2009; Byrne & Flood, 2005; Gibney, Moore, Murphy, & O'Sullivan, 2010). Clearly, there is a mismatch between seeking intellectual growth and an unwillingness to allocate sufficient time to study to achieve the desired learning outcomes. Thus, further research to qualitatively interrogate these issues with students would seem sensible.

Given the varying perceptions regarding preparedness for higher education reported in this study, and particularly the low levels of academic confidence reported by the Spanish and Greek students, further research examining the nature of second level education and its links with higher education in the four countries is needed to understand the variation in students' perceptions of preparedness.

Motives, expectations and preparedness are some of the factors that students bring with them to higher education. These factors impact on how students engage and approach their learning within higher education, which, in turn, affects their academic performance and achievement of learning outcomes (Biggs, 1996; Entwistle & Ramsden, 1983; Prosser & Trigwell, 1999). Clearly, dimensions and characteristics of the teaching and learning environment within the programme of study (curriculum, teaching approaches, assessment strategy, etc.) will also strongly influence the quality of student learning (Biggs, 1999; Prosser & Trigwell, 1999; Ramsden, 1987). Thus, the current study examined just one piece of the complex jigsaw that is student learning in higher education and it is important that further studies extend the work to other settings and also examine the process of student learning of accounting in higher education. Whilst much of this type of research is ongoing in higher education around the world, comparative studies provide the opportunity to sensitise ourselves to similarities and variation in different contexts and to learn from each other. In so doing, the growing body of accounting education research will be enhanced and be better placed to provide a rich and holistic understanding of student learning within the discipline. This insight will facilitate accounting academics to identify and implement teaching and assessment strategies that will enable students to achieve the learning outcomes demanded by the accounting profession and the business workplace.

6. Conclusion

In light of the ongoing alignment of both tertiary education in Europe and professional accounting education globally, this study set out to examine the motivations, expectations and preparedness of students commencing the study of accounting in higher education in Ireland, the UK, Spain and Greece. Whilst some similarities were identified, the findings reveal some considerable differences between the groups concerning motives, confidence, and perceptions of preparedness for higher education. All of these factors will influence students' motivation for, and engagement in, the learning process during their degree studies and will consequently impact on the quality of the learning outcomes achieved. As we move towards common degree level learning outcomes across Europe, the challenge for educators is how to best facilitate students, who commence university with such varied motives, expectations and preparedness, to achieve the desired common learning outcomes.

There is a clear need for all of us to gain a better understanding of educational processes and practices across countries in Europe and to consider the impact of alignment activities on students' learning experiences. For accounting education within higher education, the challenges of alignment must also be considered in light of the debate concerning the professional versus critical curriculum. Whilst this study has provided some initial insight into students' motives and other factors which influence student learning in accounting, ongoing, multi-dimensional research will be needed to inform and shape accounting education within European universities in the years ahead.

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Marann Byrne is an Associate Professor of Accounting at DCU Business School. Her principle research interests are: student learning in higher education; accounting within the Irish school system; students' perceptions of accounting; and the history of accounting education. She is the director of the Centre for Research on Student-learning and Teaching (CReST) at DCU and has published in a range of international education journals.

Barbara Flood is a Senior Lecturer in Accounting at DCU Business School, where she is currently Head of the Accounting Group. Her research explores students' learning approaches and learning experiences in higher education and in the professional accounting context. She has published in many international journals and is currently an Associate Editor for 'Accounting Education: An International Journal'.

Trevor Hassall is Professor of Accounting Education at Sheffield Hallam University. He is the leader of the Financial Literacy Research Unit at Sheffield Hallam University and has published extensively in professional and refereed journals. Specific research interests include the pedagogic use of case studies and the barriers to skills development. Other interests include the approaches to learning of accounting students and the development of vocational skills in undergraduate and professional accounting students.

John Joyce is Professor of Management Accounting Education at Sheffield Hallam University. He has taught on undergraduate, postgraduate and professional courses. He is an active member of the Financial Literacy Research Unit and has published extensively in professional and refereed journals. Specific interests include the development of vocational skills in undergraduate and professional accounting students. Other interests include the approaches to learning of accounting students, communication skills and the use of case studies.

Jose Luis Arquero Montaña, having obtained the extraordinary doctoral award of the University of Sevilla with a thesis focused in accounting education, has published several papers in this area in international accounting and education journals. He is the Editor of the Spanish Journal of Accounting, Finance and Management Education.

José María González González is currently a Doctor Contracted in Management Accounting at the University of Seville as well as a Visiting Research Fellow at Sheffield Hallam University. Specific research interests include management accounting, social aspects of accounting and accounting education. He has published in national and international journals on the adoption and diffusion of business practices and also on the changes in accounting education as a consequence of the implementation of the European Higher Education Area.

Eleni Tourna-Germanou is an Associate Professor of Accounting at the Business Administration Department of Technological Educational Institute of Athens. Her research interest is primarily in the area of business career choice, accounting education and operational/strategic planning of SMSs and she has published many papers in national and international journals.