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Main article

Examining the relationships among background variables and academic performance of first year accounting students at an Irish University

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ABSTRACT

The study reported on in this paper examined the associations among prior academic achievement, prior knowledge of accounting, gender, motives, expectations and preparedness for higher education and academic performance in the first year of an accounting program at an Irish university. Data regarding the background variables were gathered using a questionnaire and examination marks were used to as measures of academic performance. Results indicate a significant association among prior academic achievement, prior knowledge of accounting, and students' academic performance. Additionally, students' confidence in their skills and abilities, perceptions regarding the role of university in career development, positive prior experiences of learning accounting, and a desire to experience intellectual growth are all significant variables in explaining variation in first year academic performance. Interestingly, the opportunity provided by university to broaden one's horizons (motive) and a willingness to ask for help from lecturers (preparedness) were found to be negatively associated with performance.

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1. Introduction

Investigating the variables associated with academic performance in university has occupied researchers in different disciplines for many years (e.g., Alfan & Othman, 2005; Bergin & Reilly, 2006; Borde, 1988; Lavin, 1965; Mitchell, 1990). While this research stream has permeated the

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accounting domain and has had some impact on educational practice, there is a need to both replicate prior studies in different settings and at different points in time and to extend that existing research to consider the potential impact of a wider set of factors on students' academic success performance (Bauernfeind, 1968; Lindsay, 1995; Stout & Rebele, 1996).

The motivation for the current research is two-fold. Since the latter part of the 20th century, the Irish accounting profession has experienced considerable change. As in many countries, developments in the Irish business environment relating to, among other things, technology, regulation, and globalization have resulted in changes in the role and activities of professional accountants (Collins, 2000; Doran, 2006). These changes, coupled with Ireland's economic success in the period, have generated new opportunities for professional accountants, attracting ever increasing numbers into the profession (Byrne & Flood, 2003; Downes, 2007; Riley, 2008).

Furthermore, Irish higher education institutions have experienced a huge growth in student numbers. In 1979/1980, there were approximately 37,000 students participating in higher education, by 2005/2006 participation had nearly quadrupled to 145,297 (Department of Education, 2008). This expansion, coupled with the accounting profession's demand for graduates, has resulted in business schools offering an increasing number of accounting programs and hence there are more students studying accounting than ever before. However, this expansion has caused some concern, most notably whether the students who are selecting accounting are suited to it and are likely to encounter success in their studies and careers.

Added to the increasing engagement of traditional high school graduates in higher education, universities are seeking to recruit more non-traditional students; namely, international students, mature students, students with disabilities, and students who have encountered economic disadvantage. All of these changes and initiatives have resulted in a wider student body, with a greater diversity of prior experiences. Understanding factors associated with academic success and failure is particularly important given the drive towards increasing participation in higher education, as the intention of policy initiatives is not simply to encourage students to commence higher education study but to complete it satisfactorily. It is clear that the more information educators have regarding factors which are associated with academic success or failure, the better they can support students and advise potential entrants.

Against this backdrop, the objective of this paper is to identify the factors associated with academic performance in the first year of an accounting program at an Irish university. In recent years, relatively little such research has been conducted with undergraduate accounting students in Ireland. Thus, this paper will firstly examine the impact of variables which have been found in prior studies in other settings to be associated with academic performance, e.g.; prior academic achievement, prior knowledge of accounting and gender (e.g., Clark & Sweeney, 1985; Doran, Bouillon, & Smith, 1991; Duff, 2004; Eskew & Faley, 1988; Gul & Fong, 1993; Loveday, 1993). By examining these factors in a new setting, this paper can contribute to the knowledge base in accounting education (Stout & Rebele, 1996). Additionally, this study adds to prior literature by exploring the relevance of background variables not considered in previous studies with accounting students. More specifically, the study examined the associations among students' motives, expectations, and preparedness for higher education and academic performance in the first year of their accounting program. The findings of this study will therefore help accounting educators understand the impact of these background variables on students' academic performance.

The remainder of the paper is structured as follows. Firstly, the prior literature concerning variables associated with academic performance in the accounting discipline is reviewed. The subsequent section describes the research method adopted. The results of the study are then presented and discussed before the paper concludes by examining the limitations and implications of the current study and implications of its findings.

2. Literature review

The literature review begins by examining the evidence from previous studies on the associations among prior academic achievement, prior knowledge of accounting, gender, and first year academic

performance. This is then followed by a discussion of the importance of students' motives, expectations, and, preparedness for higher education, and the importance of these factors to academic success.

2.1. The impact of prior academic achievement, prior knowledge of accounting, and gender on academic performance in accounting

Prior studies identifying variables related to academic success in accounting have been conducted in a variety of countries (Clark & Sweeney, 1985; Duff, 2004; Gammie, Jones, & Robertson-Millar, 2003; Gracia & Jenkins, 2003; Keef, 1988; Koh & Koh, 1999; Loveday, 1993; Tho, 1994). While the findings are not universally consistent, some dominant factors have emerged.

Many studies have found a positive relationship between prior academic achievement and academic performance in first year accounting courses (e.g., Clark & Sweeney, 1985; Doran et al., 1991; Eskew & Faley, 1988; Ingram & Peterson, 1987). In a Singapore-based study, Koh and Koh (1999) found that not only was prior academic achievement associated with first year performance, it was the most significant determinant of performance throughout the three years of students' degree studies. In the UK, Bartlett, Peel, and Pendlebury (1993) did not find a relationship between school-based performance and performance in first year university accounting studies. However, a more recent UK-based study by Duff (2004) found that prior academic achievement, as measured by results in high school, was the most significant explanatory variable of performance in first semester accounting and business modules.

Several researchers have reported that prior study of accounting is positively associated with first year performance in accounting programs (e.g. Eskew & Faley, 1988; Gul & Fong, 1993; Loveday, 1993). However, both Keef (1988) and Koh and Koh (1999) found that prior study of accounting did not have a significant impact on performance in first year. Other studies found that while students with no prior accounting knowledge performed less well in first year, they outperformed their peers in the later years of their degree programs (Baldwin & Howe, 1982; Doran et al., 1991; Mitchell, 1985).

The impact of gender on academic performance has also been examined in many prior studies, but the results have been conflicting, perhaps as a result of student-instructor gender interaction (e.g., Duff, 2004; Eskew & Faley, 1988; Lipe, 1989; Mutchler, Turner, & Williams, 1987). Additionally, several studies have explored the impact of other variables, (e.g. age, prior work experience, and mathematical aptitude, etc) on performance with mixed results (Bartlett et al., 1993; Eskew & Faley, 1988; Gist, Goedde, & Ward, 1996; Gracia & Jenkins, 2003; Gul & Fong, 1993; Koh & Koh, 1999; Mitchell, 1988).

In an Irish context, Clarke (1989) found a significant relationship between high school accounting results and first year performance in accounting. However, Granleese, Green, and Moore (1994) reported that intervening variables in the university environment had a more significant impact on performance in accounting than background variables.

2.2. The impact of motives, expectations, and preparedness for higher education on academic performance

Students' motivation for choosing their course of study and their preparedness for, and expectation of, that study may affect their academic performance and retention in higher education (Baxter & Hatt, 2000; Koh & Koh, 1999; Mathews & Mulkeen, 2002; NAO, 2002; Ozga & Surhanandan, 1997; Pintrich & Schunk, 1996).

Previously, it was reported that students on the specific accounting degree program which is featured in the current research, are highly motivated at the outset of their studies (Byrne & Flood, 2005). Although these students are very career-focused, they also indicate a desire to develop intellectually. Furthermore, they have these students chosen a degree in accounting because it aligns to their career aspirations and because they enjoyed the subject when at high school. This earlier research revealed that students expect higher education to contribute to their careers through the development of appropriate skills and competencies. The students also feel confident in their preparation for higher education and consider they have the ability to perform well.

2.3. Research hypotheses

The primary objective of this study is to examine the associations among a range of background variables and students' academic performance in the first year of an accounting degree program at an Irish university. Specifically, using linear regression analysis, this study explores the power of prior academic achievement, prior knowledge of accounting, gender, and variables capturing students' motives, expectations, and preparedness for higher education to explain the variation in the academic performance of first year accounting students. Hence, the following hypotheses are tested:

Hypothesis 1. Prior academic achievement is not significantly associated with first year academic performance.

Hypothesis 2. Prior knowledge of accounting is not significantly associated with first year academic performance.

Hypothesis 3. Gender is not significantly associated with first year academic performance.

Hypothesis 4. Motives, expectations, and preparedness for higher education are not significantly associated with first year academic performance.

Three measures of first year academic performance are used in this study; namely, overall first year performance, financial accounting performance, and management accounting performance.

3. Research method

3.1. Sample and data collection

This study was conducted with first year students in the B.A. in Accounting and Finance (BAAF) program at Dublin City University. The BAAF is a three-year program, which attracts mainly high school graduates (approx. 95% of the class) who are interested in becoming professional accountants.

The data used in this research concerning students' motives, preparedness, and expectations for higher education were extracted from an earlier study that measured these factors (Byrne & Flood, 2005). In that study, a questionnaire was designed and distributed to students as they commenced the BAAF program. The questionnaire investigated students' motives, expectations, and preparedness by a series of 60 questions to which students' responded using a five-point Likert scale. This questionnaire also elicited details on students' prior academic achievement and prior knowledge of accounting and gender (details of the items in the questionnaire are provided in Appendix A along with descriptive statistics).

Prior academic achievement is measured by students' performance in the national high school 'Leaving Certificate' examinations. The grades achieved in the examinations are converted into a points measure, commonly referred to as 'CAO points' (see Byrne and Flood (2003) for further details). The variable used to capture prior knowledge of accounting is whether students took the accounting subject in the 'Leaving Certificate' examinations. Accounting in the 'Leaving Certificate' is assessed by a three-hour, closed-book examination which addresses both financial accounting (80%) and management accounting (20%) topics.

Three measures of first year academic performance, extracted from the university's examination system, were used in the study. Firstly, students' overall performance was measured by their average marks across all first year modules. Secondly, financial accounting performance was measured by the marks achieved in the financial accounting module. Finally, management accounting performance was measured by the marks achieved in the management accounting module. The decomposition of students' first year academic performance into the various accounting modules, enables a finer investigation into the factors associated with students' performance. Additionally, the selection of the financial and management accounting modules is consistent with the approach taken by other researchers (e.g., Bartlett et al., 1993).

The study was conducted in academic year of 2004/2005. There was a population of 135 students who were asked to complete the questionnaire during their initial programme induction meeting, which was held prior to the commencement of lectures. Completed questionnaires were received from 129 students. At the end of the academic year, examination marks were available for 121 of these students. The profile of the sample analyzed by gender and prior knowledge of accounting is presented in Table 1. In summary, males represent 59.5% of the sample and 82.6% of the sample had studied accounting in high school.

4. Results

To test the hypotheses regarding the associations among prior academic achievement (H1), prior knowledge of accounting (H2), gender (H3), and motives expectations, and preparedness for higher education (H4), and first year academic performance, multiple regression analysis was conducted. At the outset, it was necessary to reduce the number of variables to be included in the regression models in order to avoid the potential problems associated with having insufficient observations relative to the number of variables. Nunnally (1978) contends that a ratio of at least five cases for each independent variable is necessary for any type of multiple regression technique. Consequently, it was decided to only include in the regression analysis those variables found to be significant in prior studies; namely, prior academic achievement (CAO points), prior knowledge of accounting (SA), gender (GEN), and those motives, expectations, and preparedness variables that were significantly correlated with academic performance. Spearman correlation coefficients were derived to test the associations between the variables capturing motives, expectations, and preparedness and each of the measures of academic performance. The significantly correlated variables are presented in Table 2.

The correlation analysis indicates that a student's belief that he/she has the skills and abilities suited to the study of accounting (R4B) is the only variable significantly correlated with overall first year performance. This belief (R4B) and the belief that the chosen degree will enable the student to get a good job (M1O) are positively related to financial accounting performance. In contrast, being willing to ask for help from lecturers/tutors (P3F) is negatively correlated with financial accounting performance. Students' self-belief in their skills and abilities (R4B), their desire to develop their minds

Table 1
Sample by gender and prior knowledge of accounting.

	Total	Males	Females
Prior knowledge of accounting	100	60	40
No prior knowledge of accounting	21	12	9
	121	72	49

Table 2
Variables significantly correlated with academic performance.

	M1B	M1H	M1O	P3F	R4A	R4B
Overall first year performance						0.233*
Financial accounting performance			0.204*	−0.198*		0.202*
Management accounting performance	0.193*	−0.222*			0.278**	0.261**

Where:
M1B = I want to develop my mind and intellectual abilities.
M1H = I want the chance to broaden my horizons and face new challenges.
M1O = This degree will enable me get a good job.
P3F = Being able to ask for help from lecturers/tutors.
R4A = I enjoyed accounting in school.
R4B = I believe I have the skills and abilities suited to the study of accounting.
* Significant at the 5% level.
** Significant at the 1% level.

and intellectual abilities (M1B), and their enjoyment of accounting in school (R4A) are positively associated with management accounting performance. Surprisingly, students' views that their chosen degree will give them the chance to broaden their horizons and face new challenges (M1H) is negatively related to management accounting performance. Given the range of variables considered in this study, the fact that so few variables were significantly associated with first year academic performance is a little unexpected.

As this study uses three measures of academic performance, three regression models were derived, with overall first year performance (Model 1), financial accounting performance (Model 2), and management accounting performance (Model 3) being, in turn, the dependent variable. CAO points (CAO), prior knowledge of accounting (SA), gender (GEN), and the correlated motives, expectations, and preparedness variables (R4B, M1O, P3F, M1B, R4A, M1H) identified in Table 2 were entered into the respective models. The results of the regression analysis for each model are shown in Table 3. The R^2 for Model 1 (overall first year performance) is 49.9%, Model 2 (financial accounting performance) is 41.5% and Model 3 (management accounting performance) is 54.1% and the *F*-value for each model clearly indicates good model fit. These R^2 and *F*-values are higher than those reported in several other similar studies (Bartlett et al., 1993; Doran et al., 1991; Duff, 2004; Koh & Koh, 1999). As the reported

Table 3
Regression analysis.

	Coefficient	Beta	*t*-Statistic	*p*-Value	VIF
Model 1 – Overall first year performance (dependent variable)					
Constant	−13.811		−1.884	0.062	
CAO[1]	0.123	0.675	9.999	0.000	1.047
GEN[1]	0.280	0.017	0.261	0.794	1.007
SA[1]	3.629	0.171	2.500	0.014	1.069
R4B[1]	2.306	0.189	2.785	0.006	1.057
R^2 = 0.499 Adj R^2 = 0.482 *F*-value = 28.676 (*p*-value = 0.000)					
Model 2 – Financial accounting performance (dependent variable)					
Constant	−28.471		−2.322	0.022	
CAO[1]	0.140	0.565	7.650	0.000	1.045
GEN[1]	5.950E−02	0.003	0.037	0.971	1.006
SA[1]	0.717	0.025	0.330	0.742	1.076
M1O[1]	2.347	0.153	2.088	0.039	1.024
P3F[1]	−2.635	−0.206	-2.819	0.006	1.017
R4B[1]	2.322	0.139	1.857	0.066	1.076
R^2 = 0.415 Adj R^2 = 0.383 *F*-value = 13.222 (*p*-value = 0.000)					
Model 3 – Management accounting performance (dependent variable)					
Constant	−39.071		−2.824	0.006	
CAO[1]	0.167	0.573	8.542	0.000	1.097
GEN[1]	0.680	0.026	0.390	0.697	1.100
SA[1]	2.144	0.063	0.621	0.536	2.502
M1B[1]	3.507	0.179	2.700	0.008	1.073
M1H[1]	−3.815	−0.241	−3.536	0.001	1.129
R4A[1]	1.377	0.132	1.231	0.221	2.800
R4B[1]	3.384	0.173	2.554	0.012	1.119
R^2 = 0.541 Adj R^2 = 0.512 *F*-value = 18.855 (*p*-value = 0.000)					

Where:
CAO = Prior academic achievement.
GEN = Gender.
SA = Prior knowledge of accounting.
R4B = I believe I have the skills and abilities suited to the study of accounting.
M1O = This degree will enable me get a good job.
P3F = Being able to ask for help from lecturers/tutors.
M1B = I want to develop my mind and intellectual abilities.
M1H = I want the chance to broaden my horizons and face new challenges.
R4A = I enjoyed accounting in school.

variance inflation factors (VIF) are less than ten (Neter, Wasserman, & Kutner, 1985), multicollinearity is not a problem in any of the models.

4.1. Hypothesis 1: prior academic achievement

Hypothesis 1 proposes that prior academic achievement is not significantly associated with first year academic performance. Table 3 reveals that prior academic achievement (CAO) is highly significantly positively associated with overall first year performance ($p = 0.00$), financial accounting performance ($p = 0.00$), and management accounting performance ($p = 0.00$). Hence, Hypothesis 1 is rejected. This finding is consistent with prior studies (e.g., Dockweiler & Willis, 1984; Doran et al., 1991; Duff, 2004; Koh & Koh, 1999).

4.2. Hypothesis 2: prior knowledge of accounting

Hypothesis 2 postulates that prior knowledge of accounting is not significantly associated with first year academic performance. The results in Table 3 reveal that while prior knowledge of accounting (SA) is significantly positively related associated with students' overall performance ($p = 0.014$), it is not significantly associated with either their performance in financial accounting ($p = 0.742$) or performance in management accounting ($p = 0.536$). Thus, Hypothesis 2 is only partially supported.

4.3. Hypothesis 3: gender

Hypothesis 3 posits that gender is not significantly associated with first year academic performance. It is clear from Table 3 As shown in Table 3, that gender (GEN) is not significantly related to associated with any of the three measures of performance and, consequently, Hypothesis 3 is fully supported. This concurs with the findings from two recent UK studies (Duff, 2004; Paver & Gammie, 2005). Perhaps, these recent results indicate that gender differences are no longer an issue in today's more gender-balanced world of accounting education.

4.4. Hypothesis 4: motives, expectations and preparedness for higher education

Hypothesis 4 examines the associations among motives, expectations, and preparedness for higher education and first year academic performance. As outlined earlier in this section, only those variables which were correlated with the academic performance (R4B, M1O, P3F, M1B, R4A, M1H) were entered into the relevant regression models. One variable relating to students' motives for selecting a degree in accounting; namely, students' belief that they have the skills and abilities suited to accounting (R4B), is significantly associated with academic performance. This variable is highly significant ($p = 0.006$) in explaining the variation in overall first year performance and is significant ($p = 0.012$) in explaining the variation in management accounting performance. These results are consistent with prior research which has shown that students who have strong self-belief and high levels of self-confidence are more likely to succeed in their academic studies than those who doubt their abilities (Drew & Watkins, 1998; Lumsden, 1994).

Students' belief that their degree program in accounting will enable them to get a good job (M1O) is significantly associated with financial accounting performance ($p = 0.039$). There is also a highly significant ($p = 0.008$) positive association between students' perceptions that university study will develop their minds and intellectual abilities (M1B) and their performance in management accounting.

The regression analysis revealed two negative associations among background variables and academic performance. There is a highly significant ($p = 0.006$) negative association between students' willingness to ask for help from lecturers/tutors (P3F) and financial accounting performance. Additionally, students' views that university study will give them the chance to broaden their horizons and face new challenges (M1H) is negatively associated ($p = 0.001$) and with management accounting performance.

The associations between the motives, expectations and preparedness variables and first year academic performance as discussed above, result in partial support for Hypothesis 4.

5. Limitations

There are a number of limitations associated with this study. Firstly, like other prior studies, the generalizability of the outcomes of this research may be limited by the fact that it is based on data from only one university. To enhance the generalizability of the findings with regard to the associations among motives, expectations, preparedness and academic performance, there is a need to replicate the study in other universities in Ireland and elsewhere. Secondly, it is possible that the responses to the questionnaire may suffer from response bias, as anonymity could not be preserved, because student names were needed in order to match questionnaires to academic performance. Thirdly, it must also be recognized that in trying to understand variation in the performance of a group, the analysis may be ignoring factors that are relevant for individual students. Therefore, there is a need to undertake qualitative research that explores these issues from the perspective of individual students. Finally, it must be acknowledged that data used in this study were restricted to background variables that were present prior to students commencing higher education. If a greater understanding of academic performance is to be achieved, future research should aim to combine the exploration of such background variables with an investigation of factors that affect students' performance throughout the first year in university. Such factors would include an examination of students' approaches to learning, study effort, part-time work commitments, and family circumstances.

6. Implications and conclusions

The results of this study show that prior academic achievement is the most important variable in explaining first year academic performance of accounting students at an Irish university. This finding has serious implications for the admissions policies of universities, at least with respect to accounting programs. Today, as higher education institutions strive for broader access, care is needed to ensure that any related initiatives do not result in less able students being accepted into programs for which they are not suited. Further, if students have not developed to their full academic potential, they may need extra support on commencement of their university studies to allow them to develop the skills and abilities needed to succeed. Such support may include: peer mentoring, a personal tutor system, and small group tutorials.

Another implication of the findings is that career guidance counselors within the high school system should advise students to consider a career in accounting if they perceive that they have the appropriate skills and abilities. In this respect, students, in conjunction with their guidance counselor and subject teachers, should be encouraged to critically evaluate their individual strengths and weaknesses to determine whether they have the skills and abilities needed to excel in accounting. To ensure that this is an informed evaluation, it is important that the accounting profession regularly engages with high school teachers, counselors, and students.

The absence of an relationship association between prior knowledge of accounting and students' performance in the financial and management accounting modules should help dispel the perception that it is difficult for students to do well in accounting modules at university if they have not studied the subject in high school. Guidance counselors can be confident in advising high calibre students, who did not study accounting in high school that they will not be at a disadvantage if they wish to pursue a degree in accounting. Furthermore, these findings also suggest that students who have studied accounting in high school should not be exempt from first year accounting modules, as such students do not perform better than other students in these modules.

Furthermore, the findings may help to identify students who are at risk of academic failure. The results of this study demonstrate that students with lower academic ability, no prior knowledge of accounting, a lack of confidence in their skills and abilities, and who have no clear career goals, had poorer academic performance in first year.

In summary, this research has replicated prior studies in examining the influence of some background factors on first year academic performance in accounting and has corroborated the influence of prior academic achievement. Additionally, it has made a novel contribution to the literature by

exploring the explanatory power of variables associated with students' motives, expectations, and preparedness for higher education. To enhance the generalizability of the findings of this study, there is a need to replicate and extend this research in other settings.

Appendix A. Mean and standard deviation of dependent and independent variables

		Mean	Std. dev
Dependent variables			
Overall first year performance		60.01	7.93
Financial accounting performance		50.81	10.92
Management accounting performance		65.07	12.73
Independent variables			
GEN	Gender	1.40	0.49
CAO	Prior academic achievement (CAO points)	482.96	43.86
SA	Prior knowledge of accounting (studied accounting in school)	1.17	0.38
Motives: How important are the following in your decision to come to university			
M1A	I like the idea of participating in sports & social activities	3.97	0.98
M1B	I want to develop my mind and intellectual abilities	4.40	0.65
M1C	I rather drifted into higher education	1.88	1.13
M1D	I want to prove to myself that I can be successful	3.96	0.98
M1E	I wished to study accounting in an in-depth way	4.21	0.77
M1F	Completing this degree will increase my earning power	4.28	0.88
M1G	All my friends are going to university	2.24	1.23
M1H	I want the chance to broaden my horizons & face new challenges	4.12	0.80
M1I	I am attracted by the opportunities for an active social life	3.74	0.98
M1J	I believe a university degree will open up new opportunities for me	4.68	0.50
M1K	I am interested in pursuing postgraduate studies	4.03	0.82
M1L	University will help me improve my self-belief & self-confidence	3.70	0.98
M1M	I want to develop a better understanding of myself	3.15	1.07
M1N	Going to university seemed like the natural thing to do	3.74	1.04
M1O	This degree will enable me get a good job	4.43	0.71
M1P	I wanted the chance to meet new people & make new friends	4.04	0.89
M1Q	I wanted to become a better educated person	4.21	0.81
M1R	Progressing to university is what others expected of me	3.11	1.24
M1S	Degree will help me meet the education requirements for my career	4.20	0.92
M1T	This degree will develop knowledge & skills which will be useful	4.21	0.74
M1U	I really want to get a university degree	3.90	0.95
M1V	Coming to university affords me 3 more years to decide what to do	2.49	1.18
Motives: How important were the views of the following individuals on your decision to come to university			
M2A	Parents	3.93	1.14
M2B	Brothers/sisters	2.79	1.32
M2C	Relatives	2.56	1.18
M2D	Friends	2.86	1.17
M2E	Subject teachers	3.22	1.27
M2F	Guidance counselors	2.51	1.32
Motives: How important were the following reasons in your decision to select an accounting degree			
R4A	I enjoyed accounting school	4.27	1.21
R4B	I believe I have the skills & abilities suited to the study of accounting	4.34	0.65
R4C	I wasn't too bothered what I studied in university	1.52	0.84

Appendix A (*continued*)

		Mean	Std. dev
R4D	I want to qualify as an accountant & view this degree as a good stepping-stone	4.36	0.76
R4E	I am attracted by the career prospects available to accounting graduates	4.37	0.71
R4F	I want to learn more about accounting	4.01	0.95
R4G	My friends also planned to do this degree	1.38	0.78
R4H	My friends also planned to come to DCU	1.56	0.93
Preparedness: How well did you school education prepare you for the following activities in university			
P3A	Knowing what to expect academically	3.28	0.96
P3B	Being able to work independently	3.12	1.07
P3C	Being able to initiate my own study activities	3.54	1.01
P3D	Being able to effectively plan my study & meet deadlines	3.65	0.92
P3E	Being to take responsibility for my own learning	3.71	1.01
P3F	Being able to ask for help from lecturers/tutors	3.75	0.85
P3G	Being confident about my ability to use a computer	2.90	1.32
P3H	Being comfortable with working in groups	3.33	1.15
P3I	Being confident about my ability to complete written assignments	3.77	0.96
P3J	Being willing to participate in class	3.83	0.97
P3K	Being able to evaluate my own progress	3.45	0.95
P3L	Being able to organize my own life generally	3.82	1.00
Expectations: How well do you believe your time at university will enable you to achieve the following			
E5A	To develop new skills	4.46	0.52
E5B	To increase your self esteem & self-confidence	4.15	0.75
E5C	To have a good time	4.42	0.64
E5D	To experience intellectual growth & stimulation	4.38	0.55
E5E	To broaden your horizons	4.47	0.62
E5F	To meet new people	4.60	0.69
E5G	To learn new ideas	4.33	0.62
Expectations: How confident are you regarding the following outcomes			
E6A	To handle the course material	3.80	0.60
E6B	To pass all your exams on the first attempt	3.79	0.66
E6C	To perform above average in your university studies	3.65	0.73
E6D	To achieve results in the top 10% of your class	2.93	0.90

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