

International Conference on Accounting Studies 2014, ICAS 2014, 18-19 August 2014, Kuala Lumpur, Malaysia

A case study on final year students in ICS: Are they really adult learners?

Norlaila Abdullah*

Universiti Teknologi MARA Pahang, Bandar Tun Abdul Razak Jengka, Maran, Pahang, Malaysia

Abstract

This study involves forty bachelor students in the Integrated Case Study (ICS) course where a student-centred approach is used to challenge their cognitive abilities in dealing with the issues in a given case. Results indicated majority prefer learning by hearing and seeing as opposed to thinking and hands-on experience. They learn better when there is no pressure and the students with grade of 3.50 and above can study and complete assignments even when pressure is surmounting. This shows that the majority of them are not adult learners yet. This means that full time students need both pedagogical and andragogical approaches in classrooms in order to perform the learning outcomes.

© 2014 The Authors. Published by Elsevier Ltd. This is an open access article under the CC BY-NC-ND license (<http://creativecommons.org/licenses/by-nc-nd/3.0/>).

Peer-review under responsibility of the School of Accountancy, College of Business, Universiti Utara Malaysia.

Keywords: Integrated case study; learning styles; study habits; goal orientation

1. Introduction

Industry wise, there is shortage of qualified accountants locally to meet the growing needs of Malaysia's economic and industrial development. The role of the institutions of higher learning (IHL) is to develop student competencies to the point that fresh graduates would have acquired competencies making them ready to join the accounting profession in line with the HalaTuju 2 report by the Ministry of Education. To achieve this, the IHL are mandated to stimulate the thinking and analytical skills among students through the introduction of a new course

* Corresponding author.

E-mail address: norlailabdullah@pahang.uitm.edu.my

i.e. Integrated Case Study (ICS). Student-centred approach to learning is predominantly used in this course to allow the students to choose what they will learn, how they will learn, and how they will assess their own learning which in turn requires the instructors to ensure that the responsibility of learning is fully transferred to the students (Cross, 1981). To support an active learning paradigm, the students should possess some characteristics of an adult learner as promulgated by Knowles (1970) that includes self-concept, experience, readiness to learn and orientation to learning. In addition, adult learners are problem centred, have innate desire to grow and learn and able to cope with stress positively (FERENCE & VOCKELL, 1994). Failing to achieve this basic framework would denote failure in the implementation of student-centred learning approach as a continuous improvement to the traditional lecture approach or teacher-centred learning.

1.1. The students' background and experiences

The students taking the ICS course are in the final semester of the Bachelor in Accountancy program. All of the 40 students, aged 23 to 24, have previously completed a 6-month internship program required by the Faculty. Out of the total 40 students, 38 are females and the rests are males. The students can be described as academic quality standard conformers as 29 or 73% of them have a cumulative grade point average (CGPA) of 3.00 and above while 11 students are classified as non-conformers. Relating to their vision in a 5-year time, most of the students, 38%, hope to secure a job, some 25% of them want to become entrepreneurs, 18% wish to become professionally qualified accountants, and 10% of them want to become an auditor, lecturer or chief executive officer

These students have less exposure to real life working experience except some 15 students (37%) who love to work during the semester break to earn some pocket money while the remaining 25 (63%) prefer to stay leisurely at home in preparation for the next semester hectic academic demands. In sharing knowledge session in class, 37 students (93%) agree to share knowledge with a mean of 3.27. This portrays that they are able to share knowledge and experiences acquired during the internship program in limited accounting areas. It can be seen here that these students are willing to share their limited experience indicating that they are ready to be adult learners. Unfortunately, they could not bring a wealth of experience to the classroom due to their limited exposure to work environment. In most cases, 35 students (88%) are of the opinion that they still have to rely greatly on the lecturers to acquire accounting skills. Alternatively, 30 students (75%) opt to memorize the lesson learned in class as an easy approach to learning accounting.

With regard to the fears of accounting students, 37 of students (93%) distrust their own accounting skills particularly in discharging routine accounting tasks during the internship resulting in 66% of them unable to submit completed tasks on time to the displeasure of their immediate superior. To this end, 37 students feel that they are able to put aside these bad experiences during internship in the following semester because the lecturer teaches them well. However, they are unable to share the knowledge learned in class right away due to lack of work experience. Additionally, the students feel grateful (31 of them) that the lecturer helps them to focus their attention on learning even though they are preoccupied with other non-academic matters.

1.2 The students' learning styles

Using a likert scale of 1 (strongly disagree) and 4 (strongly agree), some learning styles and preferences of the students have been discovered as depicted in Table 1 with a more or less clustered result. It is pointed out that in terms of learning by hearing or listening to a lecture, the mean is 2.2 which indicate that most of the students do not like lecture as a mode of learning. Comparatively, this mode has the least mean as compared to the rest of the learning modes available. However, this is probably the most common mode of teaching and learning available at the university which adult learner should be able to adapt to.

In relation to learning by hearing and seeing, with a mean of 3.40, a great number of students like this mode of learning as they contend that they have greater propensity to learning better as compared to learning through lectures. This discovery is not in line with FERENCE & VOCKELL's (1994) characteristics of adult learners where they are both extrinsically and intrinsically motivated to learn regardless of the mode of learning. Also, it is understood that learning by thinking and hands-on experience of what is learned is not the best mode of learning with a mean

of 3.37. Accounting students tend not to like thinking and doing hands-on experience at the same time. It could be said that accounting students prefer thinking and hands-on to be in a sequential approach to learning. A small number of students who dislike this mode to learning have a CGPA of 3.00 and above.

Table 1. The learning styles / preferences

Description	Mean	Standard Deviation
Learning by hearing is the most effective mode for learning.	2.20	0.72
Learning by hearing and seeing is a better mode to learning.	3.40	0.50
Learning by thinking and hands-on experience of what is learning is the best.	3.37	0.63
Learning new knowledge and skills is at best when I participate in the process.	3.20	0.61
Learning is best when there is no pressure.	3.65	0.53
Learning is better in a cool temperature with background music.	2.95	0.88
Learning in a place having bright lights is preferable.	3.28	0.64

On the other hand, when learning new knowledge and skills, the students learn better when they actively participate during the learning process. This mode of learning has a mean of 3.20. Here, the majority of the students show some degree of maturity as adult learners who are ready to learn new things and achieve greater heights of learning. However, a small number of students dislike learning actively. Other learning preferences have been noted to the fact that the students learn best when there is no pressure as manifested by a mean of 3.65. They all truly believe that accounting is all about accuracy rather than speed. Time immemorial indicates that this approach is incongruent to the real-life accounting practice where pressure is enormous in completing interconnected accounting tasks. On top of it, there is high expectation of speed and accuracy by the top management as reports are equally to be tendered on time to meet other parties' requirements. Of the 40 samples, the only student, who can study and complete assignments when pressure is surmounting is the top student with a CGPA of 3.65. This shows that majority of the students are not adult learners yet. An adult learner has innate desire to learn regardless of the learning environment.

There are also some interesting idiosyncrasies among the students whereby they learn better in a cool temperature having background music, with a mean of 2.95. The students who are young adults have mixed methods of studying where some of them really love entertainment when studying which somehow minimizes their skill retention while others love a quiet environment for better retention. In another survey by the author, it is indicated that the student skill retention is poor at 59% which is incongruent to the needs of prospective accounting profession employer minimum requirement of 65%. Similarly, some students opt to study in a place having bright lights. Data indicate a mean of 3.28 which indicates that most of the students choose to study during the day as compared to night time. Whenever they study at night, the area should be well lighted as in the library.

1.3 The students' goal orientation and study habits

The students have some goals to achieve in their studies where all the 40 students have varying visions in their lives within 5 years. In relation to goal setting, the data show a mean of 3.27, revealing that they come with particular reasons as shown in Table 2. The reasons include getting paper qualifications (a mean of 3.10) and finding a high paying job (a mean of 3.30). This information signifies that the students strongly agree that the accounting skills they acquired at the university can land them a lucrative occupation in the near future.

However, real-life scenarios prove that prospective employers prefer other soft skills such as problem solving, business English communication and pleasant personality. Another study undertaken by Norlaila (2012) reveals that 65% of bachelor accounting students lack written English skills and 69% are not proficient in spoken business English. It could be said that some of these students obtaining a CGPA of 3.50 and above belong to this category. Although the students know that they are less proficient in spoken English, they do not do something to correct their language deficiency. They have not really taken advantage of the time and capitalized the resources available while in the university to advance their English proficiency. In this situation, the students are not self-directed or

independent yet as they still need others to direct them.

Table 2. Goal Orientation

Description	Mean	Standard Deviation
I come to the university with a particular reason.	3.27	0.60
I attend accounting course in order to get a paper qualification.	3.10	0.76
I study accounting because I want to find a good paying job.	3.30	0.65
I feel respected in class that makes me study better.	3.05	0.60
I feel insulted in class that makes me not learn effectively.	1.80	0.82
I have tried my best to perform well in my studies.	2.72	0.58
I memorize the lessons learned in class.	2.85	0.61
I copy and paste answers from friends.	3.08	0.66
I feel lazy when it comes to studying.	3.45	0.93
There is no facility to practice the lesson I learned in class.	3.30	0.46

On a query relating to a feeling of being respected in class, the students are in agreement that they are being respected in class to a point that their opinions, queries and ideas are heard, answered and acknowledged with a mean of 3.05. The data are supported by a subsequent enquiry as to whether the students are being insulted in class. In this scenario, a mean of 1.80 is evident. This points out that the students are of the opinion that they are not put into an embarrassing situation in class. However, if such a situation happens, it will certainly distract the student's interest to learn which signals that they are not really focused on studying regardless of the teaching and learning environment. Being focused in studies is one of the characteristics of an adult learner.

Indeed, it is believed that learning starts from the learner's heart and once the learner hates the lecturer the learner loses interest in the course. A feeling of being disturbed, shy, and ineffective is overwhelming leading to a loss in interest over the study in the particular subject for the entire semester. Based on interview, the students will try to find something that drives their interest most in order to regain interest in the subject while others try to avoid any similar conflict with anyone in the class.

In terms of measuring the students' goals towards their academic performance, it could be said that they did not really perform well in their studies and during the internship (a mean of 2.72). Despite being engaged in group discussions to solve the assigned tasks, the students' study habits also influence the achievement of their goals. Table 3, using likert scales of 4; 1 being strongly disagree and 4 strongly agree shows the means and standard deviations of other students' traits in learning.

Table 3. Other student traits in studying

Description	Mean	Standard Deviation
Lack of confidence	2.90	0.96
Not focused	3.12	0.82
Day dreaming in class	2.80	0.79
Fail to understand the question	1.80	0.82
Last minute study	2.65	0.89
Feeling sleepy in class	2.20	0.91
Engage in video games/chatting	2.55	0.71
Skip classes	2.65	0.80
Do not read the lesson before coming to class	2.53	0.68
Shy to ask questions	2.50	0.79

Based on the above information, some noticeable traits include not being focused in class, lack confidence, day dreaming, skipping classes, last minute study, engaging in video games or chatting and not reading the lesson before coming to class are visible signs of students still trapped in pedagogical approach to learning. Additionally, the lecturer needs to adopt a cordial teaching-learning environment to transform these pedagogical reliant learners to become adult learners through interactive lectures and active learning (Abu Bakar, 2013).

1.4 The teaching approaches and learning environment

The students' behavior is also affected by the way the teaching and learning is conducted in class and its environment. Table 4, using a likert scale of similar criteria range, demonstrates a mean and standard deviation of some statements relating to the teaching and learning approaches applied in the classroom. These approaches include introducing a new approach to teaching and learning in the hope of drawing more focus and attention from students to retain more knowledge and skills (a mean of 2.98); and using colorful graphics and font size that is large enough to read (a mean of 3.05). Regardless of the type of learners, these issues are essential to effective teaching and learning.

Table 4. Teaching and learning approaches from the perspective of the students

Description	Mean	Standard Deviation
I find a new approach to learning used in class.	2.98	0.70
Special attention is given to less performing students.	3.25	0.78
I can solve the problem only after being taught how to do it.	2.95	0.55
I receive progress feedback on a monthly basis.	2.53	0.60
My lecturer reinforces my learning by reviewing and discussing the lessons.	3.28	0.51
My lecturer uses colorful graphics and font size that is large enough to read.	3.05	0.55
I prefer problem solving rather than subject-centered learning.	3.18	0.55
I like to gather information before making a response.	3.10	0.63
I am focused on getting a passing grade	2.65	0.62
I notice that as I grow older, my memory becomes less reliable.	2.90	0.74

Equally, the students are expected to apply the new knowledge they learn in the case study readily. The students need some coaching on this area as depicted by a mean of 2.95. This is a manifestation that the students are too accustomed to the pedagogical approach to learning where the teacher is the main player. On the contrary, the approach of solving a case study is much preferred among the students, with a mean of 3.18. Here, the students are required to plan, think and express themselves clearly that denotes the students are self-directed learners. This is in tandem with Knowles (1975) that promulgates that self-directed adult learners must possess advanced meta-cognitive competencies.

In this ICS course, the students are given new situations and problems to solve which in turn requires them to apply prior learned knowledge at the current setting. This is to some extent a dispositional barrier among students as they have no wealth of working experience to continuously apply what they have learned earlier. To aid students in gaining back the underlying contents, concepts and principles, the lecturer adequately reinforces the learning process by reviewing them until the students become confident enough to practice what they have learned (Abu Bakar, 2013). This is depicted by a mean of 3.18. Sometimes, lecturers have to repeat what should have been learned earlier as students are too dependent on the lecturer. In this instance, they are not independent learners.

One thing that is valuable among the students is that they like to gather information prior to responding to the issues in the case as manifested by a mean of 3.10. To date, the students aspire to getting a passing grade despite of all those initiatives undertaken in the classroom as noted in its mean of 2.62. Here, the students are not oriented to achieve the highest degree of excellence which is a contrary to the orientation of an adult learner. Despite their grade objectives, role plays, discussions and field experiences are techniques used in teaching and learning. The video recorded role plays provide opportunities for other students to observe other groups competencies and at the same time give feedback on their performance. When students are required to reassess their character role-playing, the students are able to analyse the scenario better and make good recommendation in a given problem.

On issues relating to formative assessments that allow the lecturer to assess the learning progress among students, the students are in agreement that assessments are carried out but the feedbacks on progress are done a bit late as represented by a mean of 2.53. Thus, there is a need for the lecturers to give feedbacks within a reasonable time to assist learners to monitor their meta-cognition in line with Knowles (1975) self-directed approach to

learning.

Momentarily, the lecturer knows well those less performing students through less formal on-going class activities and they are given special attention in class as portrayed by a mean of 3.25. However, this initiative is not exploited when the students are reluctant to ask questions. By asking questions, an assessment can be made as to whether the students understand or otherwise. It seems that this is very typical of Malaysian students and the local education scenario. The author is of the opinion that the students are afraid to make mistakes in public and be noted earlier that they fail to have a good grasp of the topic. This is very unfortunate as the lecturer cannot take corrective actions.

2. Conclusions and recommendations

Given a scenario where the students can be considered as young adults, of legal age, have not had wealth of working experience and less knowledgeable, can the lecturer use andragogical approaches? Or, can the lecturer use a mixed of pedagogical and andragogical techniques? A better teaching approach suitable for these students involves the use of a mixed mode to teaching and learning. In this approach, the use of face-to-face approach, group discussion projects, interactive lectures, experiential learning coupled with on-line learning are highly recommended to cater to the homogenous learning needs of the students. Conducting a group discussion on a project does not only engage the students to think better but it also motivates them to link their ideas with the actual situation. In addition, it gives the students the opportunity to practice good ways of communicating to other team members by using appropriate business and accounting vocabularies.

Interactive lecture also enables the lecturer to intellectually engage and involve the students to participate in a lecture-based class. This can be done by asking all the students to participate directly in an activity that requires them to apply what they have learned during the lecture. In a think-pair-share technique, for example, the lecturer can ask a student a provoking question, think over it alone and then share thoughts with other students. As exchange of ideas takes place, the students are able to learn better and practice how to develop critical thinking skills. In return, the lecturer will be able to assess the learning performance of the students.

Another technique that an accounting lecturer can adopt in class is experiential learning. Internship is an example of experiential learning where the students develop knowledge, skills and accounting values from direct experiences during the short term industry attachment. The students are able to reflect and make critical analysis of the knowledge and skills they acquired. It also provides the students to take initiatives to complete the assigned tasks and be accountable for the results. In classrooms, experiential learning can be adopted through well-planned, supervised and assessed experiential learning activities that can stimulate academic inquiry.

The author encourages students to perform a product innovation project and assess its commercial viability using the various phases in strategic management. To do it systematically, the author needs to guide and supervise the student's critical analysis and relevancy. Once the phases are completed, students are required to present the project to a panel of judges using a prescribed rubric. Adopting diverse methods in teaching and learning enable the students to obtain greater cognitive abilities. However, the pedagogical mode to learning is still essential as the majority of the students lack preparedness to be engaged in adult learning environment. In addition, some elements of support from the faculty are being made available to sustain adult learning environment among full time students.

Alternatively, the students can be made responsible towards their own learning by requiring them to self-study about the case (non-face-to-face) with facilitation from the lecturer, present their answers to the case questions on a schedule date and thereafter to sit for the written test. With this approach, the students are gradually trained to become self-directed learners which come along only when every course in the Bachelor in Accountancy program is designed in such a manner. Currently, the full time accounting students need some deep coaching (pedagogy) on the technical aspects of accounting standard framework and at the same time allow the students to experience academia in real life setting by engaging them to some independent learning to inculcate lifelong learning.

References

- Abu Bakar, Ibrahim (2013). Enhancing the teaching and learning of adult learners at institutions of higher learning. Paper Presented at the *Adult Learners Conference 2013*, Taylor's University, Petaling Jaya, Malaysia.
- Cross. K. P. (1981). *Adults as learners*. San Francisco, CA: Jossey-Bass Publishers.
- Ference, P. R., & Vockell, E. L. (1994). Adult learning characteristics and effective software instruction. *Educational Technology*, 25-31.
- Knowles, M. S. (1970). *The modern practice of adult education: Andragogy versus Pedagogy*. Association Press, Chicago.
- Knowles, M. S. (1975). *Self-directed learning*. Chicago IL: Follet Publishing.
- Norlaila, Abdullah, Faizah Azam, Ahmad Azam, Ahmad Daud, Ibrahim, Norlaila, Mohd Din, & Roslan, Abdul Wahab, (2012). Reducing the gap between academic and internship skills among graduating students. Paper Presented at the *Malaysian Productivity Corporation National Team Excellence Convention 2013*. Malaysia.