

Learning Approach of Accounting Students: Evidence of Macau Tertiary Vocational Education

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The purpose of this study is to examine the relationship between the students' academic performance and their learning approaches in undergraduate accounting program studies. Impact of learning strategy and attitude on academic achievements has been a prime research area in accounting education. There are three different learning approaches of learning adopted by students, deep, surface and achieving. The deep approach is to understand ideas for students themselves. Students have a strong desire to understand underlying principles. The surface approach aims to cope with course requirements or to set tasks by memorizing details. The achieving approach is similar to the surface approach in that it is focused on the final result, but it includes a high level of effort to learn the topic and is similar to the deep approach.

Effective learning approach is one accounting research domain that raises public concern of sharing innovations for learning. Macau tertiary institutes offer accounting degree programmes which focus on technical and professional accounting knowledge delivered to students. Graduates are expected to meet the modern business and accounting needs.

A questionnaire for learning approaches was adopted from Biggs (1987) to investigate the learning motive and strategy of 113 accounting students. Academic performance of students was also incorporated in the study. The questionnaire gathered information needed to measure learning motives and strategies and was based on Biggs' study process questionnaire (SPQ) (Biggs, 1987). It comprised a 42-item section derived from the studies into personal qualities required for successful academic achievement (Biggs, 1979). There are three main scales (surface, deep and achieving approaches), and each scale possesses two sub-scales as motive and strategy components.

The results showed that both deep and achieving motives and strategies in learning approach are significantly and positively associated with academic performance. This study provided strong support that the composite approach, deep-achieving, contributes to successful results of Macao accounting students. It has confirmed the findings of previous research which were conducted in Britain and Australia.

The current research findings give insights into the development of teaching and learning inventory for Chinese accounting students. Besides traditional lecture notes and tutorial exercises, case studies, group projects, and presentation are put into the teaching packages for facilitating students to achieve learning outcomes, especially analytical, communication, decision-making and interpersonal skills (Pang, Ho and Man, 2009). Frameworks and approaches are designed to achieve this goal. Accounting educators need to be aware that the best course contents and structures are insufficient. The learning settings for accounting students require specific features. These include a supportive setting with enabling factors (i.e. challenging goals) and a cooperative learning environment (i.e. group setting) should be provided. For instance, many accounting programs have been specifically designed to facilitate student preparation of the CPA program. This study echoes Radebaugh (1992/1993)'s recommendation on clear goal setting in accounting programs, and Hwang, Lui and Tong's (2008) findings on the accounting learning environment.

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