

**The Influence of Accounting Anxiety and Student Motivation to  
The Academic Achievement of Postgraduate Accounting Students  
of Universiti Utara Malaysia**

A thesis submitted to the College of Business  
In partial fulfillment of the requirements for the degree  
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**By**

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# **Declaration**

I declare that all the work described in this dissertation was undertaken by myself (unless otherwise acknowledged in the text) and that none of the work has been previously submitted for any academic degree. All sources of quoted information have been acknowledged through references.

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May 2008

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## ABSTRACT

Many different factors are involved in trying to influence the academic achievement of students in university. The two of them are student's anxiety and student's motivation. This research conducted to examine the influences of accounting anxiety and student motivation to their academic achievement. Survey method with quantitative analysis was employed to conduct this research within the population of postgraduate accounting student, College of Business at Universiti Utara Malaysia. Returned questionnaires are from 61 respondents who had participated in this study shows that there are negative influence between the level of accounting anxiety to academic achievement (-0.4%), and there are positive influence between student motivation to the academic achievement (51%).

Keyword: *Academic Achievement, Accounting Anxiety, Student Motivation*

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# CHAPTER 1

## INTRODUCTION

### 1.1 Background of the Study

The promotion of high student motivation and academic performance is a basic goal of every educator. The accounting education literature largely addresses the achievement of this goal from an individual student characteristics perspective. Such individual level factors as university entrance test scores (Buckless, Lipe, and Ravenscroft; 1991), prior course grades (Doran, Boullion, & Smith; 1991), personality traits (Oswick and Barber, 1998), and race and gender (Carpenter, Friar, & Lipe, 1993) are commonly studied predictors of student motivation and performance.

Accounting education and practices are almost same around the world. No major differences can be found about the terminology, journal, ledger, costing, book keeping, or others but in a world where globalization is rapidly on the rise, possessing across cultural understanding and affinity is increasingly important (Doran, et al, 1991). This is quite interesting in studying the experiences of students studying abroad or even within the same border but from the different state as they endeavor to acquire a cross-cultural experience, including acquisition of a language, exposure to diverse socializations, and world views, and resulting in an educational experience on scholastic and personal levels (Buckless, et al, 1991).

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