

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

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In partial fulfillment of the requirements for the degree  
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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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## TABLE OF CONTENTS

<b>Declaration</b>	<b>i</b>
<b>Permission to Use</b>	<b>ii</b>
<b>Abstract</b>	<b>iii</b>
<b>Acknowledgement</b>	<b>iv</b>
<b>Table of Contents</b>	<b>v</b>
<b>List of Tables</b>	<b>viii</b>
<b>List of Figures</b>	<b>ix</b>
<b>CHAPTER 1: INTRODUCTION</b>	<b>1</b>
1.1    Background of the Study	1
1.2    Problem Statement	3
1.3    Research Questions	4
1.4    Research Objectives	5
1.5    Contributions of the Study	5
1.6    Scope of the Research	5
<b>CHAPTER 2: LITERATURE REVIEW</b>	<b>7</b>
2.1    Introduction	7
2.2    Academic Achievement	7
2.3    Accounting Anxiety	11
2.4    Student Motivation	12
2.5    Relationship between Accounting Anxiety, Student Motivation And Academic Achievement	15
2.6    Summary	16

<b>CHAPTER 3: METHODOLOGY</b>	<b>17</b>
3.1 Introduction	17
3.2 Research Design	17
3.3 Research Framework	18
3.4 Hypotheses	18
3.5 Variable Measurements	21
3.6 Pilot Test	25
3.7 Population and Sample	26
3.8 Data Collection Technique	27
3.9 Data Analysis Technique	27
3.10 Summary	27
<b>CHAPTER 4: FINDINGS</b>	<b>29</b>
4.1 Introduction	29
4.2 Profiles of Respondents	30
4.3 Reliability of Measurement	35
4.3.1 Reliability of Accounting Anxiety Variable (IV1) – (Cronbach's Alpha = 0.83)	36
4.3.2 Reliability of Student Motivation Variable (IV2) – (Cronbach's Alpha = 0.82)	37
4.3.3 Reliability of Academic Achievement Variable (DV) – (Cronbach's Alpha = 0.82)	38
4.4 Descriptive Variables	39
4.5 The Relationship among Variables	40
4.6 Result of Hypotheses Testing	41

4.5.1 The Multiple Regressions of Accounting Anxiety and Student Motivation to the Academic Achievement	41
4.7 Summary	42
<b>CHAPTER 5: DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS</b>	<b>44</b>
5.1 Discussions	44
5.2 Conclusions	44
5.3 Recommendations for Further Research	45
5.4 Contribution of the Study	45
5.4.1 Contribution to the Knowledge	45
5.4.2 Contribution to the Practical Level	46
5.5 Limitations of the Study	46
<b>REFERENCES</b>	<b>47</b>
<b>APPENDIX 1</b>	<b>50</b>

## LIST OF TABLES

Table 3.1 Accounting anxiety measurement	22
Table 3.2 Student Motivation measurement	23
Table 3.3 Academic achievement measurement	24
Table 3.4 Reliability Test for 10 Respondents	25
Table 3.5 Sampling Selection Procedure	26
Table 4.1 Gender of Respondents	30
Table 4.2 Race of Respondents	31
Table 4.3 Period of study of Respondents	32
Table 4.4 Accounting Professional Qualification of Respondents	33
Table 4.5 Involved in accounting area	34
Table 4.6 Reliability Statistics of Accounting Anxiety	36
Table 4.7 Item-Total Statistics of Accounting Anxiety	37
Table 4.8 Reliability Statistics of Student Motivation	37
Table 4.9 Item-Total Statistics of Employee Motivation	38
Table 4.10 Reliability Statistics of Employee Performance	38
Table 4.11 Item-Total Statistics of Employee Performance	39
Table 4.12 Mean Score of Variables	39
Table 4.13 Correlations Statistic between Accounting Anxiety and Academic Achievement	40
Table 4.14 Correlations Statistic between Student Motivation and Academic Achievement	40
Table 4.15 Multiple Regressions of Accounting Anxiety and Student Motivation to the Academic Achievement	41

## **LIST OF FIGURES**

Figure 4.1 Gender of Respondents	30
Figure 4.2 Race of Respondents	31
Figure 4.3 Period of study of Respondents	32
Figure 4.4 Accounting Professional Qualification of Respondents	33
Figure 4.5 Involved in accounting area	34

## 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, Bouillion, & 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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