

**STUDENTS' APPROACHES TO LEARNING AND  
THEIR ACADEMIC PERFORMANCE:  
THE CASE OF ACCOUNTING STUDENTS**

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**UNIVERSITI UTARA MALAYSIA**

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A thesis submitted to the Research and Postgraduate Studies, College of Business

In partial fulfillment of the requirements for the degree

Master of Business of Administration (Accounting)

Universiti Utara Malaysia

By

Noor Kartina Binti Husin

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## ABSTRACT

This study examines the relationship between the accounting students' approaches to learning and their academic performance. The research contributes to the existing literature that investigate the area of students' approaches to learning which addresses the issue of the future accounting recruits into the profession, and how well prepared these students will be to understanding accounting dilemmas. The data have been collected from responses to questionnaires that have been distributed to 100 accounting students from College of Business in Universiti Utara Malaysia. Data were analyzed through t-test, ANOVA, Pearson Correlation and Multiple Regression analysis. The results indicated that there is no significant difference of academic performance based on gender, age, years of learning accounting, and time spent per week in learning accounting. However, the factors of races and method of study were significant with academic performance. Among six approaches that have been tested, achieving motive approach was the dominant factor that contributes towards student academic performance.

## ACKNOWLEDGEMENT

Researcher wish to express sincere, heartfelt appreciation to those involved in the completion of this research with successfully. First and foremost, researcher would like to express special appreciation, deep gratitude and thanks to research supervisor, A.P. Dr. Ku Nor Izah Binti Ku Ismail, who has been always there to continuous guidance, advice and generous amount of time in helping to complete this research. Her remarkable unique ways and professionalism of handling researcher's weaknesses has turned the simplistic mind to see things in more critical and rational view. It is really a great pleasure and privilege to learn from someone who is professional like her. Hence, researcher's great and special thanks go to students of Universiti Utara Malaysia for their kind assistance and support throughout the data collection process. Great appreciation also extended to the friends and family members whom helped stimulate or concretize some of the ideas directly or indirectly, knowing or unknowingly, at different stages of researcher's thought development process and throughout in the completion of this research. Without their endless sacrifices, constant love and steadfast support, researcher would never have reached this level.

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## LIST OF ABBREVIATIONS

SAL	–	Students' Approaches to Learning
AP	–	Academic Performance
3Ps	–	Presage-Process-Product

# CHAPTER 1

## INTRODUCTION

### 1.0 Background of Study

The impact of learning approaches on learners' performance in educational settings has widespread recognition among researchers concerning themselves with learning approaches, with research in this area tending to look at the relationships between student's approaches to learning (SAL) and a number of other factors. Examples include approaches to studying (Cassidy and Eachus, 1999; Sadler-Smith, Spicer and Tsang, 1998), learning preferences (Sadler-Smith, 1999), instructional design (Clancy et al., 2000), form of assessment (Au, 1997), and self-management of learning under the National Vocational Qualifications scheme (Priddy and Williams, 2000). There are also a number of limited comparative studies in educational settings that look at differential results across measures of approaches but fail to link or compare these with other factors (e.g. Evans, 2001; Tanova, 2000).

There has, however, been less empirical research into the relationships between learning approaches and performance, and what research has been undertaken is inconsistent in its outcomes. Cassidy and Eachus (1999), having looked at self-assessment of efficiency, approaches to learning, and achievement with 130 health and social policy

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