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**DELINEATING THE ACADEMIC
PERFORMANCE OF NON-ACCOUNTING
STUDENTS IN INTRODUCTORY ACCOUNTING
SUBJECT:
A CASE STUDY AT POLITEKNIK TUANKU
SYED SIRAJUDDIN PERLIS**

NURUL HUDA BINTI MOHAMAD RAZALI

**MASTER OF SCIENCE
(INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
JANUARI 2025**

**NURUL HUDA BINTI
MOHAMAD RAZALI**

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**MSc IA
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By:

NURUL HUDA BINTI MOHAMAD RAZALI

**Tunku Puteri Intan Safinaz School of Accountancy
Universiti Utara Malaysia
In Partial Fulfilment of the Requirement for the Master of Science
(International Accounting)**



Kolej Perniagaan
(College of Business)
Universiti Utara Malaysia

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(Date)

Nama Pelajar
(Name of Student) : **NURUL HUDA BINTI MOHAMAD RAZALI (832780)**

Tajuk Tesis / Disertasi
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Program Pengajian
(Programme of Study) : **M20D – MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)**

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : **DR. NORAZITA MARINA ABDUL AZIZ**



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ABSTRACT

This study investigates the academic performance of non-accounting students undertaking an Introductory Accounting Subject at Politeknik Tuanku Syed Sirajuddin Perlis (PTSS), Malaysia, utilizing a Qualitative Content Analysis (QCA) methodology. Considering the growing significance of Technical and Vocational Education and Training (TVET), this research seeks to explore the factors influencing academic success in accounting among students from non-accounting disciplines. The impetus for this study stems from an interest in understanding the challenges faced by non-accounting students in achieving high performance in accounting courses, which directly impacts individual academic success and contributes to educational institutions' retention and graduation rates. The investigation focuses on identifying key factors related to student engagement, the effectiveness of instructional strategies, the role of digital tools in facilitating learning, and the language barriers that may impede students' comprehension of accounting principles. Self-determination theory (SDT) is employed to analyse how intrinsic and extrinsic factors influence student performance, aligning with the Research Question (RQ4) to develop a framework for learning approaches and assess the impact of autonomy, competence, and relatedness on academic outcomes. Content Analysis was applied to identify patterns in students' experiences derived from phenomenological case studies and student discussions. The findings suggest that student participation and instructional strategies that foster both motivation factors contribute positively to academic performance, especially when students perceive control over their learning. The study underscores the importance of integrating digital tools in course design to enable instructors to cater to the diverse needs of students, facilitating their understanding of fundamental accounting concepts and addressing language barriers that may hinder comprehension. These insights offer valuable recommendations for enhancing accounting education for non-major students, providing practical guidance for educators within TVET institutions.

Keywords: academic performance, non-accounting students, Introductory Accounting Subject, Self-Determination Theory (SDT)

ABSTRAK

Kajian ini menyiasat prestasi akademik pelajar bukan perakaunan yang mengikuti Subjek Pengenalan Perakaunan di Politeknik Tuanku Syed Sirajuddin Perlis (PTSS), Malaysia, menggunakan metodologi Analisis Kandungan Kualitatif (QCA). Memandangkan kepentingan yang semakin meningkat dalam Pendidikan dan Latihan Teknikal dan Vokasional (TVET), penyelidikan ini bertujuan untuk meneroka faktor-faktor yang mempengaruhi kejayaan akademik dalam perakaunan di kalangan pelajar dari disiplin bukan perakaunan. Dorongan untuk kajian ini berpunca daripada minat untuk memahami cabaran yang dihadapi oleh pelajar bukan perakaunan dalam mencapai prestasi tinggi dalam kursus perakaunan, yang secara langsung memberi kesan kepada kejayaan akademik individu dan menyumbang kepada kadar pengekalan dan kelulusan institusi pendidikan. Penyelidikan ini memberi tumpuan kepada mengenal pasti faktor-faktor utama yang berkaitan dengan penglibatan pelajar, keberkesanan strategi pengajaran, peranan alat digital dalam memudahkan pembelajaran, dan halangan bahasa yang mungkin menghalang pemahaman pelajar terhadap prinsip-prinsip perakaunan. Teori penentuan diri (SDT) digunakan untuk menganalisis bagaimana faktor intrinsik dan ekstrinsik mempengaruhi prestasi pelajar, selaras dengan Soalan Penyelidikan (RQ4) untuk membangunkan rangka kerja pendekatan pembelajaran dan menilai kesan autonomi, kompetensi, dan hubungan terhadap hasil akademik. Analisis Kandungan telah digunakan untuk mengenal pasti corak dalam pengalaman pelajar yang diperolehi daripada kajian kes fenomenologi dan perbincangan pelajar. Penemuan menunjukkan bahawa penyertaan pelajar dan strategi pengajaran yang memupuk kedua-dua faktor motivasi menyumbang secara positif kepada prestasi akademik, terutamanya apabila pelajar merasakan kawalan ke atas pembelajaran mereka. Kajian ini menekankan kepentingan mengintegrasikan alat digital dalam reka bentuk kursus untuk membolehkan pengajar memenuhi keperluan pelajar yang pelbagai, memudahkan pemahaman mereka terhadap konsep asas perakaunan dan menangani halangan bahasa yang mungkin menghalang pemahaman. Pandangan ini menawarkan cadangan berharga untuk meningkatkan pendidikan perakaunan bagi pelajar bukan jurusan, memberikan panduan praktikal kepada pendidik dalam institusi TVET.

Kata kunci: prestasi akademik, pelajar bukan perakaunan, Subjek Pengenalan Perakaunan, Teori Penentuan Kendiri (SDT)

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LIST OF ABBREVIATIONS

CLO	Course Learning Outcome
CO	Course Outcome
CORR	Course Result Review Report
DAT	Diploma in Accountancy
DKN2030	National Entrepreneurship Policy 2030
DPB10033/DPA10183	Business Accounting
DPM	Diploma in Business Studies
DSK	Diploma in Science Secretarial
IPT	Information Processing Theory
MIT	Multiple Intelligences Theory
MOE	Malaysian Ministry of Education
MOHE	Malaysian Ministry of Higher Education
PLO	Programme Learning Outcome
PTSS	Politeknik Tuanku Syed Sirajuddin Perlis
SPMP	Sistem Pengurusan Maklumat Politeknik
TLA	Teaching and Learning Approach
TVET	Technical and Vocational Education and Training
SDT	Self-Determination Theory
SRL	Self-Regulated Learning
ST	Sociocultural Theory
ZPD	Zone of Proximal Development

CHAPTER 1

INTRODUCTION

1.0 Introduction

The Malaysian Ministry of Education (MOE) administers polytechnics, public institutions dedicated to providing Technical and Vocational Education and Training (TVET) programs. According to Kamar (n.d.), these programs provide both full-time vocational training and lifelong learning opportunities, accommodating individuals of various ages and backgrounds. TVET programs have been recognised as essential in preparing manpower that would be flexible to changing economic drivers and technological innovations (Varma & Malik, 2023; Chear & Arifin, 2024; Charles et al., 2024). The employability of the graduates may improve due to the collaborative engagement between polytechnics and industry (Jamain et al., 2023; Joshi et al., 2022), such as by involving industrial stakeholders for curriculum design and evaluation, as well as giving students opportunities for exposure in real world industrial settings. Polytechnics aim to equip semi-professional workers to meet industrial demands, particularly in technical, commercial, and service sectors, thereby supporting the nation's economic growth and preparing graduates for the workforce.

There are 36 polytechnics in Malaysia, including Politeknik Tuanku Syed Sirajuddin (PTSS) in Pauh, Perlis (Kamar, n.d.). PTSS provides full time diploma courses in eight departments. The two areas evaluated in this research with non-accounting majors include the Diploma in Business Studies (DPM) and Diploma in Secretarial Science (DSK). It is because of these reasons that research has been focused on the Commerce Department.

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APPENDIX A

Respondent: Student 1- Name:

Matrix No/Class:

Date/Time:/

RQ1	Question	Answer/Comment:
What is the basic understanding required for the introductory accounting subject?	1. Is this introductory accounting subject relevant to you?	
	2. How would you describe your overall performance in the introductory accounting subject?	

RQ1	Question	Answer/Comment:
	3. Describe any past experiences that influenced your understanding of introductory accounting subjects.	
	4. If you don't have basic accounting knowledge, would you like to avoid the subject of accounting, and why?	

RQ2	Question	Answer/Comment:
How to assess the understanding of non-accounting students' performance for an introductory accounting subject?	1. What makes you enrol/undertake an introductory accounting subject?	
	2. Why is it important to learn introductory accounting subject?	
	3. How do you ensure that you understand the introductory accounting subject?	
	4. How do you anticipate/act to ensure that you succeed in the introductory accounting subject?	
	5. How do you cope with the understanding of the introductory accounting subject?	

RQ2	Question	Answer/Comment:
	6. In the accounting field, what/who inspired you to undertake the introductory accounting subject?	
	7. What motivates you to enrol/embark on the introductory accounting subject? - Internal factors	
	8. Are there any external factors that motivates/inspires you to success in the introductory accounting subject?	

RQ3	Question	Answer/Comment:
What are the appropriate learning approaches for non-accounting students in learning the introductory accounting subject?	1. How do you study the introductory accounting subject?	
	2. What are the strategies/mechanisms/approaches you undertake to learn the introductory accounting subject?	
	3. In your opinion, how do these strategies affect your performance concerning the introductory accounting subject?	
	4. If you could make a specific change to any learning approaches and seeking of knowledge related to the introductory	

RQ3	Question	Answer/Comment:
	<p>accounting subject before you enrol in the subject, what would it be?</p>	
	<p>5. What challenges do you face when you learn the introductory accounting subject?</p>	

APPENDIX B

Respondent: Lecturer 1- Name:

Teaching Class:

Date/Time:/

RQ4	Question	Answer/Comment:
<p>What are the learning approaches framework that is suitable for non-accounting students in learning the introductory accounting subject in PTSS?</p>	<p>In your opinion, what are the best learning approaches that is suitable for non-accounting students in learning the introductory accounting subject in PTSS?</p>	