



Impact of Study Skills on Accountancy Achievement

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Abstract

Despite its perceived difficulty, accountancy remains a popular choice for students at Higher Education Institutions (HEIs). However, poor student performance persists. This study explored the impact of study skills on accountancy achievement, focusing on second-year diploma students at the University of Johannesburg. Several factors hinder success, including students needing an accountancy background, the high school-HEI gap, and English language barriers. A literature review was conducted to investigate scholarly suggestions about general study skills and, in particular, for the study of Accountancy to succeed. The study adopted the quantitative research method to determine which study skills second-year accountancy students apply when learning and why they fail Accountancy examinations and formal class tests. A questionnaire focussing upon the various aspects of study skills used when studying Accountancy and, in general, was furnished to 800 students in their Second Year Diploma in Accountancy at the University of Johannesburg's Soweto Campus. Descriptive statistics in proportions, frequencies, means, standard deviations and t-tests were used to compare the differences between the two groups of these students. In addition, correlations between variables were used to analyse the quantitative data collected. Findings revealed significant correlations between solid study skills and superior academic performance. Based on this, the study recommends:

- Study skills courses: Equipping students with time management, note-taking, and test preparation skills, along with specific accountancy study techniques.
- Early intervention: Integrating comprehensive study skills training into First Year, ideally as a dedicated course.
- Enhanced teaching: Encouraging lecturers to dedicate time to teaching effective study methods alongside accountancy concepts.
- Institutional support: Implementing a university-wide study skills program to offer ongoing support.

By addressing the challenges and prioritising adequate study skills training, HEIs can significantly improve accountancy students' success and academic performance.

Keywords: Accountancy, Studying, Study Skills, Study Strategies

1. Introduction

The researcher began his academic career in 2006 as an Accountancy lecturer with the University of South Africa and, in 2009, moved to the University of Johannesburg. Whilst employed within the academic environment as a lecturer, the researcher received excellent teaching evaluations and became aware that he had a talent for teaching.

Although praised as an excellent teacher, the researcher was concerned with the marks obtained by the students through the years, and he thus began to engage with them to investigate why some of them failed the subject. Many students told him they had studied hard and could not understand why they had failed. All students obtaining a mark of fifty percent (50%) or less for a test must discuss it with their lecturer. The lecturers then scrutinised the test with the students and discussed possible reasons for their poor performance. It became apparent during these discussions that many of the students needed to learn how to manage their time within test environments and utilised inefficient answering techniques; thus, they approached the questions in an unsuitable manner. It became evident that many of the students needed help studying and employing specific study methods.

It was also noted that while many students could answer questions correctly in a class environment, this changed when faced with the same questions in an examination environment. Thus, they needed to use better examination techniques and needed the tools to study effectively for examinations. Although committed students, they needed to be equipped to study accountancy successfully. Simply put, they were never taught how to study accountancy. The need for study skills as an empowering support programme within the curriculum of the Diploma in Accountancy at the University of Johannesburg has been investigated within this study. The Second Year Diploma on Accountancy programme consists of Economic and Financial Sciences, Accountancy, Cost and Management Accountancy, Auditing, Economics and Taxation as subjects in its curriculum.

2. Body of Paper

2.1. Background

Research has provided evidence of an existing problem in teaching Accountancy at secondary school and university levels (Cherif, Movahedzadeh, Adams and Dunning. 2013:35-51). According to these authors, seventy-five per cent (75%) of students' failures in the subject at the university level are related to a lack of study habits, motivation, academic preparedness and attitude, even though these factors are controlled primarily by the students themselves. This meant that students were aware that the reason why they failed courses most often resided with them and was within their sphere of influence and responsibility (Cherif et al., 2013: 35-51). The researcher thinks that this is also applicable to students in South Africa.

Social constructivism, a student-centered learning approach, is proposed as a solution to improve study skills. This theory emphasises social interaction and collaborative learning, contrasting with individual-focused cognitive constructivism.

Practical study skills are crucial for academic success, including choosing and applying appropriate methods. Ideally, these skills should be developed in adolescence, but they can be taught at any age.

Beyond study skills, factors like attitude, procrastination, and time management also contribute to success. This research focuses on the three critical aspects of study skills, attitude, and procrastination, which many students need more.

Significance: This study aims to explore the nuances of different constructivism approaches and their impact on improving study skills, potentially addressing the issue of student struggles in accountancy.

2.2. Problem Statement

While teaching from 2010 to 2015, the researcher observed that many second-year accountancy students failed or performed well below par in formal tests and examinations despite studying for these tests and examinations. After discussions with these students, it became apparent that they needed more ability or study capacity to study and learn constructively and effectively. The researcher investigated to what extent these aspects affected the students' performance. Second-year students registered for the Diploma of Accountancy programme needed to improve their appropriate study skills. As a result, this impacted their performance in their courses.

Simandan (2013: 363-368) surmises that learning theories are conceptual frameworks that describe how students absorb, process, and retain knowledge during learning. Based on this statement, it is evident that students studying second-year accountancy need help absorbing, processing, and retaining knowledge, so their academic performance is impeded.

2.3. Research Questions

As was derived from the problem statement, the research questions are:

Main Research Question: To what extent, if any, are second-year accountancy students applying study skills to learn the subject, and which study skills strategies could be developed to empower students to enhance their academic performance at the University of Johannesburg?

The following specific research questions were formulated to investigate the aims of the study to be achieved:

- What does the scholarly literature suggest about study skills and, in particular, for the study of accountancy to be successful?
- What study skills do second-year accountancy students apply when learning the subject, and why are the students failing the Accountancy examinations and formal class tests?
- Is there a statistically significant difference between the study skills of second-year accountancy students regarding gender, age group, repeating students, and students who have studied Grade 12 accountancy at school?
- Is there a statistically significant relationship between formal assessment marks, study skills, and the general study of second-year accountancy students?
- What study skill strategies can be recommended to empower students and enhance their academic performance in accountancy?

2.4. Aims and objectives of the study

The purpose of this study was to:

- Measure the efficacy of the study skills of Second Year Accountancy Diploma students by measuring the statistical differences between the variables as well as measuring the statistical correlations between the variables

- Recommend study skill strategies to empower these students to enhance their academic performance at the University of Johannesburg.

The objectives of this study were:

- To conduct a scholarly literature review related to general study skills, particularly study skills that would enhance academic performance in accountancy.
- To determine the study skills second-year accountancy students used when they learned and why they failed the accountancy examinations and the formal class tests.
- To measure the statistically significant differences between the study skills used by second-year accounting students related to gender, age group, students repeating, and students who studied grade 12 accounting at school.

To measure the statistically significant relationships between variables such as formal assessment marks, study skills, the study of accountancy, and the general study of second-year accountancy students.

2.5. Research Design and Methodology

Positivism is a philosophical theory that focuses on quantitative analysis, surveys, experiments and the like as research methods, emphasising the objectivist approach to studying social occurrences. The researcher chose this paradigm to investigate the extent to which study skills and academic performance are related. The investigation was conducted through questionnaires that collected the data.

A quantitative research approach was used in this study. The quantitative approach is an objective, formal, scientific and mathematical approach to research by which numerical data is used to obtain information about the subject matter.

The researcher uses the non-experimental design in this study by using a study skills questionnaire. The questionnaire aims to establish if students need study and examination skills support. Furthermore, the results identify areas where students require assistance with their study skills.

The primary data will be collected using a survey conducted through a structured questionnaire.

The rationale for using questionnaires in this research was to establish if students believed that a support programme would assist them with studying and if exam skills would be valuable. Closed-ended questions were used. The questions were unambiguous. Confidentiality was maintained, and the learners returned the questionnaires to a central collection point on the campus. The responses were counted manually, converted into percentages and represented graphically within the findings.

The population of this study was comprised of second-year accountancy students enrolled for the Diploma in Accountancy. The researcher conducted this research at The University of Johannesburg, a residential University in Johannesburg, Gauteng. The Diploma in Accountancy is only offered at the Soweto Campus of the University of Johannesburg. The study population included registered students estimated to be 800 learners, male and female. According to Arkava and Lane, cited in De Vos et al. (2002), a sample comprises groups of the population deliberately included in a study, or it can be a subset of measurements drawn from a population in which the researcher is interested. The researcher used a combination of convenience and purposive sampling. McBurney, cited in De Vos et al. (2002), names this type of sample a convenient, available or haphazard sample and adds that the respondents are usually nearest and most readily available. In this study, the subjects (learners) were readily

available as they enrolled and studied at the university. Purposive sampling increased the utility of information obtained from small samples. It is purposively based on the knowledge and experience of the phenomenon under study. Singleton, cited in De Vos et al. (2002), defines purposive sampling as based entirely on the judgment of the researcher in that a sample is composed of elements that contain the most characteristics representative of typical attributes of the population.

To increase the validity of the research instrument, the clarity and readability of the instrument were refined further by undertaking a pilot study. The respondents of the pilot study were asked to comment on the wording and clarity of instructions of the questionnaire, the length and completion time of the survey, and if any of the questions were confusing.

The study's reliability was ensured using Cronbach's Alpha Coefficient, standardisation of the survey questionnaire and peer debriefing. The reliability of the survey was enhanced by administering paper-based questionnaires that were completed and handed back during lecture time, as opposed to online surveys.

2.6. Summary of literature review

This literature review aimed to investigate and assist the reader in understanding the various factors that affected the study skills strategies, which may empower students studying accountancy at the diploma level and thus enhance their academic performance. It is necessary to gain insight into how students learn to understand study skills. Three learning theories that provide a clear understanding of how students learn and the factors that influence how students learn have been discussed. Furthermore, the researcher has researched the study process and the components that make up this process. Study skills, attitude, and procrastination form a significant part of the study process, and each factor affects its success. Since this research focuses on second-year diploma in accountancy students at the University of Johannesburg, the researcher has provided the details of the curriculum as well as the assessment policy of the institution. The curriculum and the assessment policy have a direct impact on the students and thus have an impact on the students' studying methods and processes. The literature review provided complete insight into the theory that governs learning, the factors that affect the process of study and also the institutional requirements that are to be met by the students for them to be successful with their studies.

2.7. Data analysis of results

The data was collected from the questionnaires provided to the second-year diploma accountancy students at the University of Johannesburg. The results and findings are presented by examining and interpreting the data collected from the questionnaires, which were structured to answer the research questions.

The quantitative data collected was analysed using descriptive and inferential statistics in frequencies, means, standard deviations and t-tests to compare differences between the two groups. The data was also analysed using normality, correlations, and comparisons to compare group differences. Graphical illustrations were used to explain significant interaction effects. The results obtained in this study are presented and discussed below. The sequence of the presentation and the discussion of the results are based on the hypotheses formulated for the study.

The sample's demographic and background characteristics indicated that most of the Accountancy Diploma students were female and aged 18 to 20. Most students did not repeat Financial Accountancy 2, and most respondents studied accountancy at the school level. For most of the sections, the respondents rarely answered sometimes or never to the statements. Regarding reliability testing, the questionnaire was found to be reliable, with only a few

statements being unreliable and therefore removed from the statistical analysis. Most of the normality tests emerged as not normally distributed. Comparisons were executed for gender, age group, repeaters and non-repeaters and studying accountancy at school or not. Some comparisons yielded differences; however, some did not. Correlations were completed for each section in the questionnaire, with most correlations providing significant differences.

2.8. Summary of findings

Findings relating to the first research question and aim of the study:

What does the scholarly literature suggest about study skills in general and, in particular, for the study of accountancy to be successful?

Based on the literature, multiple factors have emerged from empirical results which affect the attitude of students studying accountancy. The study brought to light several negative perceptions of the Accountancy profession. Students were forced into the profession by parents and the perception that accountancy is a complex subject to study. These perceptions had a psychological impact on the attitude of students studying accountancy. Students must change their attitude towards the subject to achieve excellent results in the Second Year Diploma of Accountancy.

Another hindrance to student success that emanated from the study's findings was procrastination. Procrastinatory behaviours were found to occur for several reasons. Some of the reasons why students procrastinated were to get the 'rush' of completing the assignments in a pressurised environment, others enjoyed doing things in an impulsive manner rather than in a planned fashion, while others evaded the tasks that needed completion (*cf.* 2.6). There were found to be many other reasons to why students procrastinated; however, it can be concluded from the findings of the study that procrastination is a behaviour, that hindered and hampered student's will to study and this hurt their academic success.

Lastly, since this research focused on second-diploma accountancy students at the University of Johannesburg, the researcher provided the details of the curriculum as well as the assessment policy of the institution. The curriculum and the assessment policy have a direct impact on the student and hence have an impact on the study method and processes of the student's studies.

The literature review provided a complete insight into the theories that governed learning, the factors that affected the study process, and the institutional requirements that needed to be fulfilled by the students to be successful in their studies. The literature mentioned above provides evidence of similarities between the content of the literature review and the findings regarding study skills in general, particularly for the study of accountancy.

Findings about the second research question and aim of the study:

What study skills do second-year accountancy students apply when learning the subject, and why are the students failing the Accountancy examinations and formal class tests?

Based on the findings, it was clear that the Second Year Diploma Accountancy students needed help with their study skills and ability to study accountancy. After reviewing the critical literature and emanating from the research findings, study skills, attitude, procrastination, and organisational skills formed a holistic study process needed to study successfully for any subject.

Findings about the third research question and aim of the study:

Is there a statistically significant difference in the study skills of second-year accountancy students regarding gender, age group, repeating students, and students who studied Grade 12 accountancy at school?

A study of Accountancy Diploma students at Johannesburg University revealed a majority female population (61.8%) and a dominant age group of 21-24 years (56.8%). Statistical analysis compared study skills across gender, age, repeat enrollment, and prior accountancy experience.

Key findings:

- Gender: There was no significant difference in time management, but females outperformed males in other study skills.
- Age: No difference in study attitude, but other skills varied across age groups.
- Repeat enrollment: Repeating students displayed weaker reading skills compared to first-timers.
- Prior accountancy experience: Both general study and specific financial accounting skills differed between students with and without high school accountancy backgrounds.

This study suggests potential areas for targeted support depending on student demographics and background.

Findings about the fourth research question and aim of the study:

Is there a statistically significant relationship between the variables such as formal assessment marks, study skills, studying accountancy, and the general studying of second-year accountancy students?

One of the aims of this research was to explore the relationship between the various study skills and examine the relationship between students' marks and their study skills. Parametric correlations were used, although a normal distribution was not present. Parametric correlations could also be used, as the sample was large.

The research offered that all correlations between the variables were significant, having a p-value of less than five except for the relationship between marks and reading (p-value 0.257); marks, note taking and writing (p-value 0.095); marks, test taking and test preparation (p-value 0.038) and procrastination and reading (p-value 0.135).

From the above analysis, a significant correlation and relationship could be concluded between the variables except for the items mentioned above, and therefore, the null hypothesis was rejected.

Findings about the fifth research question and aim of the study:

Which study skill strategies can be recommended to empower students and enhance their academic performance in accounting?

The difference between skills and strategies was explained by Afflerbach, Pearson and Paris (2008); strategies are systematic and aimed at attempts to control and change, whereas skills usually occur without conscious awareness and are spontaneous actions that result in efficiency.

Study skills are learnt and developed from a young age. Zolten and Long (1997: 1-3) cited several skills children should learn early to improve their study habits.

The first strategy was to teach and enhance skills such as reading, note-taking, time management, working with others, critical and analytical thinking, revising and remembering. These skills were found to be at the heart of effective and efficient learning.

The second strategy was the practice of organisational strategies. These are techniques that resulted in the increased attention span of the student. A suitable rate and intensity of teaching are provided within this strategy, and students tend to decrease the number of mistakes they make, thus raising the impact of the learning activities by actively involving students in the learning process.

Van Schoor suggested the third strategy in his book *Effective Study*. This was the Exploration, Fixation, Testing (EFT) study process strategy. This strategy proposed that sound preparation should take up sixty percent (60%) of study time. The actual performance of the study activity would take up less time, thirty percent (30%), provided that the preparation was done correctly. The last part of the activity was to determine its success; this was about ten percent (10%) of the study process. This principle is also known as the 60/30/10 principle.

Flanagan (2004) provided strategies for learning economics which could be applied to the study of accountancy. The first strategy cited was cooperative learning. Van Wyk (2007) stated that cooperative learning awakened learners' interest and enhanced the learning process by creating a link between previous and new knowledge productively and proficiently. It also motivated students to think critically about the subject matter.

To summarise and answer the main research question, findings have revealed that students studying for their Accountancy Diploma at the University of Johannesburg lacked the knowledge and ability to apply study skills adequately, efficiently and effectively to learn accountancy. Based on the research findings as well as the review of the literature, recommendations have been made regarding strategies that could be used to empower students to enhance their academic performance.

2.9. Recommendations

Study Skills Courses:

- Implement short courses covering time management, procrastination, reading, note-taking, writing, test preparation, and study attitude.
- 57% of students strongly agree these courses would improve academic performance.

Lecturer Training:

- First-year lecturers should dedicate time to teaching practical Accountancy study skills.
- This could involve workshops on essential study techniques for the tertiary level.

Cooperative Learning:

- Encourage students to adopt a critical and active learning approach.
- Design specific activities with learning objectives to promote active engagement.
- Include critical discussions on real-world accountancy issues to foster meaningful participation.
- Develop a culture of sharing ideas and collaborative problem-solving.

Wellness Programs:

- Provide access to programs that help students improve personality traits, attitudes, and cognitive skills.
- Address study-related behaviors like procrastination and negative emotions like anxiety or depression.
- Partner with wellness programs to offer cognitive behavioral therapy and support.

By implementing these recommendations, the university can provide a comprehensive support system for Accountancy students, empowering them to develop practical study skills and achieve academic success.

3. Conclusion

This study aimed to measure the efficacy of Second Year Diploma Accountancy students' study skills and recommend study skills strategies to empower these students and enhance their academic performance at the University of Johannesburg.

The outcomes from the study have provided insight into the efficiency and level of study skills of a sample of Second Year Diploma in Accountancy students within the South African context at the University of Johannesburg.

Although it could be assumed that second-year diploma students would have efficient and sufficient study skills at their education level to achieve satisfactory academic results, the study results have indicated that the sample's study skills level is moderate overall. There is a place for much improvement.

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