

Influence of Introductory Accounting Course Teaching Methodology on Students' Choice of Accounting Major in Kenyan Universities

Grace Akinyi Musa^{1*}, Atieno Ndede Amadi², Evans Vidija Sagwa³, Selefano Odoyo⁴

1. Department of Accounting and Finance, Technical University of Kenya, Nairobi, Kenya.

2. Department of Management Science, Technical University of Kenya, Nairobi, Kenya.

3. Department of Business Administration and Management, Technical University of Kenya, Nairobi, Kenya.

4. Department of Accounting and Finance, Jaramogi Oginga Odinga University of Science and Technology, Bondo, Kenya.

Email of corresponding author: gracemusa147@gmail.com

Abstract

The study examined the influence of Introductory Accounting Course teaching methodology on students' choice of Accounting Major in Kenyan Universities. This was based on the fact that most students in the bachelors of commerce program had developed a negative attitude towards Introductory Accounting Course. The study sought to establish an association between Introductory Accounting Course teaching methodology and students' choice of Accounting Major in Kenyan Universities. Teaching methodology was used as an independent variable and the students' choice of Accounting Major as a dependent variable. The study applied the theory of Wearing Two Hats since Introductory Accounting Course comprise of the process of accounting cycle that requires a lot of illustrations by the accounting Instructor. The study assumed that teaching methodology of Introductory Accounting Course was the only variable influencing students' choice of Accounting Major. The study employed the use of a null hypothesis testing of the independent variable on the dependent variable. The study adopted a positivistic philosophical approach since the study was based on a hypothesis to be tested. A Descriptive Ex-Post Facto Research design type was employed as the study measured the relationships of its variables. The target population comprised of students undertaking Bachelor of Commerce Program in twelve selected Kenyan universities. The study adopted a mixture of purposive and stratified random sampling technique to select the sample of students from the target population. A pilot study was conducted on 10% of the sample size. Using logistic regression model for hypothesis testing, the probability value obtained was 0.026 which was less than 0.05, this implied that there was a significant influence of the independent variable on the dependent variable. Findings revealed that Introductory Accounting Course teaching methodology has a strong positive significant association with students' choice of Accounting Major in Kenyan Universities. The null hypothesis developed for the study was thus rejected by the actual findings of the study. The results of the study can be used to incorporate appropriate teaching methods in IAC to make accounting course more attractive to students and thus win more to the accounting profession. The study is expected to add to the existing literature by escalating the understanding of relevant teaching methodology that Research Journal of Accounting have given as influencing the choice of accounting as a Major by the students. Since, it was conducted in a country which has undergone devolution and was looking forward to realizing Kenya Vision 2030; it would help Policy makers (regulators), ministry of education, Universities, and other interested parties. The study focused on the relationship between Introductory Accounting Course teaching methodology and students' choice of Accounting Major as opposed to other studies that hitherto focused on the relationship of teaching methodology of IAC and students' performance in the course.

Keywords: Introductory Accounting Course, Teaching Methodology, Accounting Major.

1.0 Introduction

Introductory Accounting Course is compulsory to students in the schools of business across the world. The course can act as a gateway into or an exit out of Accounting Major depending on the teaching methodology adopted by the accounting Instructor. It has been observed that, the course is not popular to most students across the world (McDowall & Jackling, 2010; Tang & Seng, 2016). A study conducted by Marriott and Marriott (2003), established that there was a problem with the teaching of Introductory Accounting Course in the Universities which sent negative signals about the course to most students. A study by Shattock (2007) argued that there was poor teaching of accounting courses in the Universities and as a result of this, most accounting graduates lacked skills and expertise that employers required (Kavanagh and Demmes, 2008).

The main objective of the study was to examine the influence of teaching methodology of Introductory Accounting Course on students' choice of Accounting Major in the Universities. Teaching method is the imparting of knowledge from the instructor to the student (Marriott and Marriott, 2003). An accounting Instructor may have full mastery of accounting content, all teaching materials at his disposal, well talented students,

conducive class with all it takes to teach accounting. However, if the methods of instructions adopted are not appropriate, no proper learning can take place (Jayprakash, 2005). It is therefore important for accounting Instructors to apply proper and relevant teaching methods in Introductory Accounting Course. As a result, students are likely to develop an interest in the course which will eventually lead to good performance hence positive attitude towards the course (Tan and Laswad, 2005; Jayprakash, 2005).

This study used the theory of Wearing Two Hats to underpin the studies variables. The theory was developed by Berg (1996) as a teaching strategy. It was used as an Introductory Accounting Course teaching method. It seeks to explain the "mirror imaging" of transactions, understanding that the entries are opposite when approached at the viewpoint of different people. The theory focuses on teaching IAC topics. It was used by Jayprakash (2005) as a teaching method in financial accounting. The study stressed that when teaching accounting topics such as Bank Reconciliation, where the cash book must be adjusted first, accounting Instructor should wear two hats; one for the customers (Cash Book) and the other one for the Bank Statement (Jayprakash, 2005). The study revealed that students taught using 'wearing two hats theory' found accounting interesting and this impacted positively on their performance.

The finding of the study is supported by an assertion, 'Students always tend to remember what they observe than what they read' (Apostolou2010). Wearing two hats theory was used on Demonstration teaching method and findings revealed a significant association between students taught using the Theory and their performance in Financial Accounting. Two Hat theory is important to the current study as it focuses on broadening students' critical thinking in accounting which is much needed in the process of accounting cycle which is the backbone of the current study. Both the current study and that of Jayprakash (2005) used wearing two hats as a demonstration teaching method. Both studies used 'wearing two hats theory' as a teaching method in financial accounting. However, the current study's focus on applying the theory was on student's choice of Accounting Major.

We were motivated to undertake this study because as Instructors of accounting, we observed that most students had negative attitude towards IAC not because it is difficult, but because being students first encounter with accounting, they needed more illustrations of various topics by the Instructors and this was lacking as most Instructors preferred to give them assignments on topics which they did not understand. Further, because this course was compulsory to all students in the schools of business, it was left for newly recruited Instructors who did not have teaching experience and this made the course uninteresting to the students, as a result most of them ended up failing in the course which made them choose other business options. This research also observed that most Instructors who handled the course did not undertake teacher training course and thus lacked the expertise in teaching, consequently, this sent negative signals about the course and affected their choice of Accounting Major.

1.1.1 Teaching Methodology and Choice of Accounting Major

The current study attempted to examine the relationship between Introductory Accounting Course teaching methodology and students' choice of Accounting Major in Kenyan Universities. We noted that there was no single teaching method which was suitable for teaching Introductory Accounting Course, each method suited a specific area of the course. It was noted that students make Accounting Major decisions based on a number of teaching methods combined (Jayprakash, 2005). For instance, an accounting Instructor may combine teaching methods when teaching adjustments in the final accounts such as accruals ,prepayments and depreciation of fixed assets, definition of terms should be the first step followed by lecture method as students listen and take notes(Gill,2015). The Instructor should then work out examples using demonstration method and finally give them work in groups to ascertain whether the topic has been comprehended. The use of hybrid teaching methods at any given time is thus supported. It is expected that with proper teaching methodology, students will find the course interesting and be attracted into Accounting Major.

Numerous studies have been conducted on IAC teaching methodology. These include; Kofi (2014), the study addressed the problem of teaching a large class size of financial Accounting using different teaching methods. The study established that group work teaching method was the best way of addressing the problem of large class size to help students develop a host of skills that are increasingly important in the accounting profession. A finding of the study implies that since IAC is compulsory to all students in the schools of business, it therefore means that the course is taught to a large populace. Group work teaching method would be the best strategy as students will be divided into smaller groups and work given to each group. This may have a positive influence towards the course and hence good performance.

A study by Jayaprakash (2005), on demonstration teaching method established that students taught using Bergs Wearing Two Hats Theory performed well in financial accounting. A topic such as Bank Reconciliation statement, financial statements, cash flow statements, depreciation, among others are all suitable with demonstration method as they involve a lot of practice. Further, students tend to understand more what they watch their accounting Instructor do than what they read which lead to good performance (Apostolou, 2010). However, when demonstration teaching method is applied to some areas of IAC, it may be difficult to accommodate students' individual needs in larger groups and this may lead to poor performance in the course (Jayaprakash, 2005). Findings of the study implied that demonstration teaching method may have a dual effect, either as a gateway into or an exit out of Accounting Major decisions.

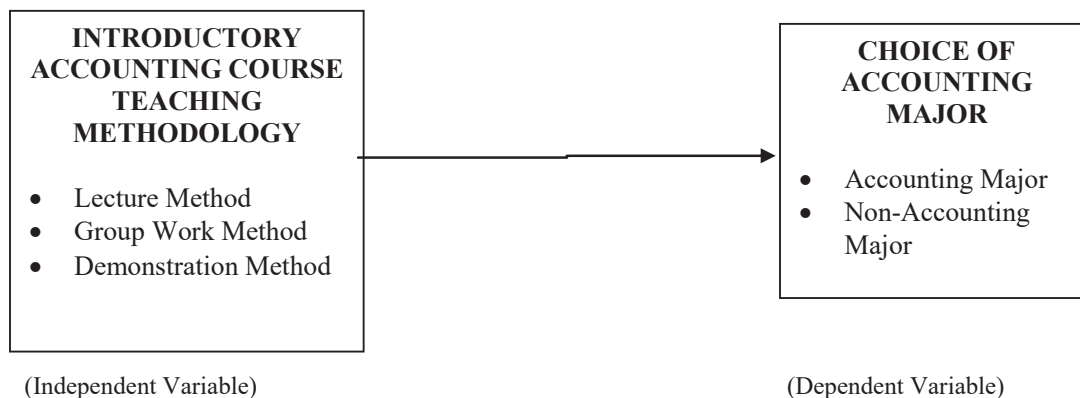
It is now clear that when demonstration and group work teaching methods fails, Lecture teaching method would come handy to fill the gap created especially when handling a large theoretical class size of IAC as students will just listen to the Instructor as they take notes. This would be appropriate with theoretical topics such as accounting principles and concepts and any preamble topics which are theoretical including correction of errors, ratio analysis, partnership accounting among others (Gill, et al, 2015). A study by Demetrio, Libros and Nikolaos (2014), on the comparison between lecture teaching method and teaching through the application of information and communication technologies in the accounting field. The study aimed at identifying and presenting different views and research findings on the key issues of teaching a large accounting class internationally. Findings suggest that despite the availability of the modern teaching methods, accounting students mainly preferred lecture teaching methods as this enhanced their understanding of the course hence, good performance.

Prior studies assessed the relationship between teaching methodologies of IAC and students performance. The studies did not assess the joint influence of different teaching methods of IAC on students' choice of Accounting Major. The current study therefore assessed the influence of IAC teaching methodology on students' choice of Accounting Major in Kenyan Universities.

2.1 Conceptual Framework

A conceptual framework is a model which shows the major variables examined in the study and the interrelationships that exists between the variables. It is the act of creating or formulating something by linking up particular ideas or actions intended to deal with the problem or situation (Cooper and Schindler, 2011).

The conceptual framework has one independent variable - Introductory Accounting Course teaching methodology, and one dependent variable students' choice of Accounting Major.



2.2 Conceptual Hypothesis

H₁: The study hypothesised that teaching methodology has no significant influence on students' choice of Accounting Major in Kenyan Universities.

3.0 Research Methodology

The scope of the study included; contextual scope which was based on twelve Kenyan Universities that offer Bachelors of Commerce program. Conceptual scope included group work teaching method, lecture teaching method and demonstration teaching method. Methodological scope was based on purposive proportional stratified random sampling. This was employed on the targeted population to form twelve strata from which

sample size was drawn. Ex-post facto research design type was employed. The study adopted a logistic regression model in outlining the relationship between the study variables. The Omnibus test was utilized to confirm the adequacy of the model. To draw conclusions on the main objective, a statistical model was fitted to determine the influence of Introductory Accounting Course teaching methodology on students' choice of Accounting Major.

4.0 Results and Discussions

4.1 Teaching Methodology and Choice of Accounting Major

In this section, the researcher performed a cross-tabulation between the three aspects of teaching methodology and the choice of accounting option. This study observed that out 315 respondents, only 89 had majored in accounting. Therefore, in this section, the findings denote those majoring in accounting as the "Yes" category while the other category not majoring in accounting denoted as the "No" category. Summary of the cross-tabulations is given in Table 1

Table 1 Cross-Tabulations between Teaching Methodology and Choice of Accounting

Indicator/Methodology	Choice	Scale					Total
		1	2	3	4	5	
Group Work Method	Yes	5	2	24	31	27	89
	No	11	17	54	89	55	226
Demonstration Method	Yes	3	1	18	43	24	89
	No	13	18	57	76	62	226
Lecture Method	Yes	1	3	22	26	37	89
	No	12	10	48	67	89	226

From Table 1, based on the question of effectiveness of group work approach as a teaching methodology, the cross tabulation showed that irrespective of whether a student majors in accounting or not, there were higher scores for this indicator. Of those who chose accounting a significant portion (31 out of 89) responded with a score of 4 to imply that group work methods are effective to them. Only 2 respondents who chose accounting indicated a score of 2 for finding group work method least effective while 17 who did not choose accounting also found group work least effective. Similarly, for respondents who did not major in accounting, the finding showed that more than almost more than 50% of the students agreed that group work methods is an effective teaching method.

A similar observation was also made on demonstration method, where higher scores were observed from both students majoring in accounting and those who do not. In particular, a significant portion (49%) responded with a score of 4. This observation implied that demonstration method was effective while only a minimum of 1 student indicated a score of 2 (least effective). The same trend was also seen in students who did not major in accounting. It was however noted that there was a high percentage of those who chose accounting finding high scores for demonstration method than those who did not choose accounting.

From the respondents' perceptions on Lecture Method, the cross tabulation with the choice of accounting major shows that more of the students responded with high scores for this indicator with the majority 126 respondents considering lecture methods very effective whether they chose to continue with accounting or not. For those who chose accounting, a majority of 37 students responded with a score of 5 while 89 respondents who did not choose accounting also responded with the high score of 5 both finding lecture methods very effective. Of the 13 respondents who found lecture methods not effective, only one continued with accounting and 12 did not choose accounting as a major.

4.2 Logistic Regression Model Findings

On the choice of Accounting Major, based on logistic regression model, this study passed all the necessary tests for the three indicators; Based on the logistic regression, lecture teaching methods produced a p-value of less than 0,05 implying a positive significant effect on students' choice of Accounting Major in Kenyan Universities at 95% confidence. This is supported by the finding of Halabi (2005), where students felt that the tele- teaching did not promote teacher-student interaction and preferred the lecture teaching. However, a study by Odums (2014), findings indicate that the achievement grades of students taught financial accounting using JIT method were greater than those taught using lecture method.

Based on legit regression analysis group work teaching method produced p-value of more than 0.05. The implication is that it had no significant association with students' choice of Accounting Major in Kenyan

Universities. The finding is consistent with a study carried out by Sander 1999 that found no relationship between students' performance using lecture and group work teaching method. However, a study conducted by Kofi (2014) established that group work teaching method was the best for a large accounting class.

Based on the logistic regression Demonstration teaching method produced p-value of less than 0.05. The implication is that the method has a positive significant effect on students' choice of accounting as a Major in Kenyan Universities at 95% confidence. This is supported by the finding of Jayaprakash (2005) which established that more students understood accounting cycle concept and performed better in an introductory Accounting Course using demonstration teaching method. Students' usually remember what they observe than what they read and this may attract them to choosing accounting Major as it will be more enjoyable for them.

4.3 Teaching methodology and choice of Accounting Major

The bivariate model summary statistics table involving teaching methodology (the combined effect of three teaching methodology) as the predictor shows that the Pseudo R-square is 0.0137 implying that variation of teaching methodology is likely to explain 1.37% of the variation in the prediction of major choice. The Likelihood chi-square was 5.14 with a p-value of 0.023. The P-value of the chi-square is less than 0.05 implying that at 0.05 level of significant, the logistic regression model with teaching methodology is significant.

Table 2: Model summary teaching methodology and choice

Regression model	Statistic	Value
Logistic regression	Number of obs	= 315
	LR chi2(1)	= 5.14
	Prob> chi2	= 0.023
Log likelihood = -184.959	Pseudo R2	= 0.0137

The results from the coefficients table 2 show that the coefficient of teaching methodology is 1.392 yielding an equation given by;

$$\text{Log}_e \left(\frac{P(Y)}{1 - P(Y)} \right) = -0.951 + 0.331X$$

The Z statistic of the coefficient was found to be 2.220 and the p-value 0.026. The p-value being is less than 0.05 the coefficient was considered significant at 0.05 level of significance. This means that increasing the levels of teaching methodology by one unit would increase the logarithm of the odds of the students choosing Accounting Major by 0.331.

From the coefficient of teaching methodology 0.331, the odds ratio of the not choosing accounting corresponding to a unit increase in the levels of teaching methodology is given by;

$$e^{0.331} = 1.392$$

Due to the p-value of the Z statistic being less than 0.05, there is an implication of a significant proportional change in the odds of a student choosing accounting by 1.392 due to a unit increase in the levels of teaching methodology.

Table 3 Coefficients table teaching methodology and choice

	Coef.	Std. Err.	Z	P>z	[95% Conf. Interval]
Teaching methodology	0.331	0.149	2.220	0.026	0.039 0.623
_cons	-0.951	0.127	-7.470	0.000	-1.200 -0.701

To test for significant of teaching methodology on the choice of Accounting Major the Likelihood chi-square was 5.14 with a p-value of 0.023. The P-value of the chi-square is less than 0.05 implying that at 0.05 level of significant, the logistic regression model with teaching methodology is significant.

5.0 Discussion and Conclusion

The study hypothesised that teaching methodology has no significant influence on students' choice of Accounting Major in Kenyan Universities. After testing this variable, this study rejected the null hypothesis at 95% level of significant. Our findings established that teaching methodology of IAC has a strong significant positive influence on students' choice of Accounting Major in Kenyan Universities. The Likelihood chi-square was 5.14 with a p-value of 0.023. The P-value of the chi-square is less than 0.05 implying that at 0.05 level of significant, the logistic regression model with teaching methodology is significant.

This finding is supported by a study by Jayaprakash (2005), who assessed the effectiveness of demonstration teaching method in teaching financial accounting. It was established that using demonstration teaching method more students understood the concept since the method allowed students to watch repeatedly as the Instructor solved accounting problems practically on the board. This influenced their accounting major choices. Moreover, a study by Gill (2015) established that demonstration teaching method was well-suited for teaching IAC given the diverse nature of accounting, especially when the classes were divided into smaller cohorts (Gill, et al, 2015). This influenced students' choice of Accounting Major. This study rejected the null hypothesis.

A study by Gill (2005) supported the null hypothesis. Findings found no significant relationship between group work teaching method and students' choice of Accounting Major. The study reported that when group work teaching method is not properly structured in a way that it promotes meaningful teamwork and deep collaboration in IAC, it boomerang badly and this discourage students from the course. This also suggests that IAC Instructors give students most of the work to be done in groups especially the quantitative topics such as fixed assets movement schedules, cash flow statements, correction of errors, which most students find difficult or are not familiar with. This has a negative influence on students accounting major choices.

This study tested group work teaching method independently, findings revealed no association with students' choice of Accounting Major in Kenyan Universities. This implies that most students are not comfortable when divided into groups in an IAC. This could be due to the fact that to most of them, this could have been their first encounter with accounting course and may not be well grounded in accounting given its procedural principles and concepts.

When lecture and demonstration teaching methods were tested independently, findings revealed an association with students' choice of Accounting Major in Kenyan Universities. This could be due to the fact that demonstration method incorporates many methods at the same time (Jayaprakash, 2005). Lecture teaching method, on the other hand, is a method preferred by most students as they just take notes

In summary, the results of the study calls for IAC Instructors to apply appropriate teaching methods in relevant topics including; group work, lecture, demonstration(hybrid) teaching methods since depending on the methods of instructions used, students can either be attracted or distracted from Accounting Major. The results of the study can be used to mitigate the low uptake of Accounting Major in Kenyan Universities, thus providing better insight for relevant authorities to carry out effective promotional strategies to attract high calibre students to choose Accounting Major. The study focused on Introductory Accounting Course teaching methodology and how it influences students' choice of Accounting Major unlike most studies that hitherto assessed the relationship between IAC teaching methodology and students' performance.

References

- Apostolou, B., Hassell, J. M., Rebele, J. E. and Watson, S. F. (2010). Accounting education literature review. *Journal of Accounting Education*, 28 (2): 145–197.
- Cooper, & Schindler. (2011). *Business Research Methods*. McGraw-Hill Publishers.
- Cronbach, L. (1951). Co-efficient alpha and the internal structure of tests. *16*, 297-334.
- Geiger, M. A., & Ogilby, S. M. (2000). *The first course in accounting: student's perceptions and their effect on the decision in accounting*. Paulines Publications Africa.
- Jayaprakash, J. (2005). *Strategies in teaching Accounts in Higher Education*.
- Kavanagh, M., & Drennan, L. (2008). What Skills and Attributes Does an Accounting Graduate Need? Evidence from Student Perceptions and Employer Expectations. *Accounting and Finance Journal*, 48 (2), 279-300.
- Kofi, E. M. (2014). Using Group Method of Teaching to Address the Problem of Large Class Size. *An Action Research Journal of Learning and Development*, 4 (2), 124-134.
- Malthius, S., & Fowler, C. (2009). *Perceptions of Accounting as a Career: A qualitative New Zealand Study*. AFAANZ. Sydney.

- Marriott, P., & Marriott, N. (2003). Are We Turning then On? A longitudinal Study of Undergraduate Accounting Students Attitudes Towards Accounting As A Profession. *Accounting Education An International Journal*, 12 (2), 113- 133.
- Molloy, M. (2009). *What influences accounting student's attitudes towards the accounting profession - a north west experience*. Retrieved from <https://research.theia.ie/bitstream/handle/20.500.12065/1086/>
- Mugenda, O., & Mugenda, A. (2003). *Research Methods:Qualitative and Quantitative methods*. Nairobi, Kenya.
- Odums Naboth, A. (2014). Critical Assessment of Just-In-Time Teaching Method as gainst Conventional Teaching Method on Academic Performance of Business Studies. *Students Journal of Educational and Social Research*, 4 (5), 25-30.
- Omar, N. (2009). Factors influencing the Diploma in Accounting (DIA) student's decision to pursue professional accounting programmes performance in University-level Introductory Accounting Course
- Principe, H. (2005). *Factors Influencing Students' Academic Performnce in the First Accounting Course:A comparative study between Public and Private Universities*. Puerto Rico.
- Quezadal, A., & Chi., Y. N. (2013). Knowing How Business Students Choose Accounting as a Major. *Journal of Business and Economics*, 18 (1), 30-49.
- Shattock, M. (2007). Higher Education Management and Policy. *Journal of the Programme*, 19 (2).
- Tan, L., & Laswad. (2009). Understanding Students' Choice of Academic Majors: A Longitudinal Analysis. *An International Journal of Accounting Education*, 18 (3), 233- 253.
- Tracey McDowall, Beverley Jackling, (2010) "Attitudes towards the accounting profession: an Australian perspective", *Asian Review of Accounting*, Vol. 18 Issue: 1, pp.30-49, <https://doi.org/10.1108/13217341011045999>