

DIFFERENCE IN APPROACHES TO STUDYING
BETWEEN ACCOUNTING AND LAW STUDENTS:
INFLUENCE OF GENDER
AND ACADEMIC ACHIEVEMENT

BY

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A THESIS SUBMITTED IN PARTIAL
FULFILMENT OF THE REQUIREMENT FOR
THE DEGREE OF
MASTER OF SCIENCE IN ACCOUNTING

KULIYYAH OF ECONOMICS
AND MANAGEMENT SCIENCES
INTERNATIONAL ISLAMIC UNIVERSITY
MALAYSIA

JUNE 2003

ABSTRACT

This study compared the difference in approaches to studying between Accounting and Law students. A total of 109 students (72 females and 37 males) responded to the Revised Approaches to Studying Inventory (RASI). Consistent with earlier studies, the purposes of the present study were (i) to examine RASI as a valid instrument to determine the learning styles of students in Asian countries; (ii) to investigate the effects of gender and degree program on approaches to studying. (iii) to investigate whether the RASI was predictive of academic success. The data were analysed using principal components factor analysis. The resulting fit of the RASI subscales to the hypothesized structure was quite good, thus providing support for the notions of deep, surface and strategic approaches and the lack of direction and academic self-confidence orientations. The reliability of the ‘academic self-confidence’ subscale was quite low compared to previous studies. Subjects’ mean scores on each of the scales were further analysed in terms of gender and degree program. The relationship between the RASI orientations with academic performance failed to show any correlation (the measurement being used is the CGPA). This revealed a number of significant effects. These findings, and implications for educational researchers, are discussed.



ملخص البحث

تقارن هذه الدراسة الاختلافات في الأساليب وطرق الفهم الدراسية بين طلبة القانون و طلبة المحاسبة. وقد استجابت عينة مكونة من 109 طالباً ((72 من الذكور و 37 من الإناث)) لـ (Revised Approaches to Studying Inventory (RASI) - وتوافقاً مع الدراسات السابقة فإن الغرض من هذه الدراسة يتمثل في:

- (أ) اختبار (RASI) باعتباره أداة فعالة للفصل في الأساليب الدراسية لطلبة الدول الآسيوية.
- (ب) بحث مدى تأثير الجنس في البرنامج الدراسي والأساليب الدراسية.
- (ج) بحث مدى قدرة (RASI) على التنبؤ بالتفوق الأكاديمي. وتم تحليل بيانات هذه الدراسة باستخدام طرق تحليلية معاصرة. وقد جاءت النتيجة متناسقةً بين تقديرات (RASI) وبُنية الفرضيات تناسقاً جيداً، مما أعطى دعماً للتصورات المختصة بالعمق والسطح والطرق الإستراتيجية وكذلك افتقاد عاملٍ الإرشاد والثقة بالنفس أكاديمياً. واستيثاق القدرة الأكاديمية بدت متدنية جداً مقارنة بالدراسات السابقة. وتم تحليل النقاط الموضوعية لكل المقاييس تحليلاً إضافياً بالنسبة لدور الجنس البرنامج الدراسي. والعلاقة بين إتجاهات (RASI) والأداء الأكاديمي فشلت في إبراز أيّ ترابط بينهما (المقياس المستخدم هو المعدل التراكمي الكلي للدراسة) الأمر الذي أظهر عدداً من التأثيرات المهمة ومن ثم نوقشت هذه النتائج وآثارها الضمنية على الباحثين التربويين.

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion, it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a thesis for the degree of Master of Science in Accounting.

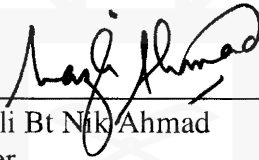


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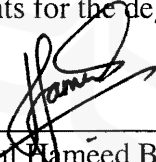
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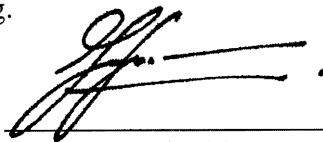
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Mansor Hj. Ibrahim
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DECLARATION

I hereby declare that this thesis is the result of my own investigations, except where otherwise stated. Other sources are acknowledged by footnotes giving explicit references and a bibliography is appended.

Name: HILMUN BINTI MOHAMED

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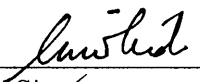
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**Difference in Approaches to Studying between Accounting
and Law Students: Influence of Gender and Academic Achievement**

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In the name of Allah, Most Gracious, Most Merciful

I would like to dedicate this thesis to my little princesses,

Maisarah, Raihanah, Nazirah and Safiyyah

May Allah guide us all.



ACKNOWLEDGEMENTS

In the name of Allah, the Compassionate, the Merciful. Praise be to Allah S.W.T., Lord of the Universe, and peace and prayers be upon His Final Prophet and Messenger (peace be upon him).

I would like to take this opportunity to thank the Technical Education Department, Ministry of Education for its kindness to sponsor my study under the World Bank Scholarship Program ESSP.

Then, I would like to express my appreciation and my acknowledgement to my lovely supervisors, Associate Professor Dr. Maliah Sulaiman and Madam Putri Nor Suad Megat Mohd. Nor who have assisted me in the preparation of my thesis. Thank you for the time, commitment and everything you have given me. Without your guidance, patience and understanding, this thesis is far from being completed.

My acknowledgments also go to all the academic staffs of Accounting Department, IIUM. Many thanks to Dr. Unvar for his help during my research proposal stage. To Dr. Hafiz and Dr. Wan Jamaliah, thank you for your valuable suggestions for the statistical part.

To my other half, Mohd. Zainal Abidin bin Mohd. Yunus. Thank you very much for your love and your support, and for making my student's life easier. I really thank you

for being a caring father and a 'loving mother' to our children. I will not survive this thesis without you.

To my dearest daughters, Siti Maisarah, Siti Raihanah, Siti Nazirah and Siti Safiyyah. Sorry for not being there when you had bad dreams, for not being there to share your little stories after a day at school. The four of you are my strength to complete this thesis in time. Mama loves you all very much.

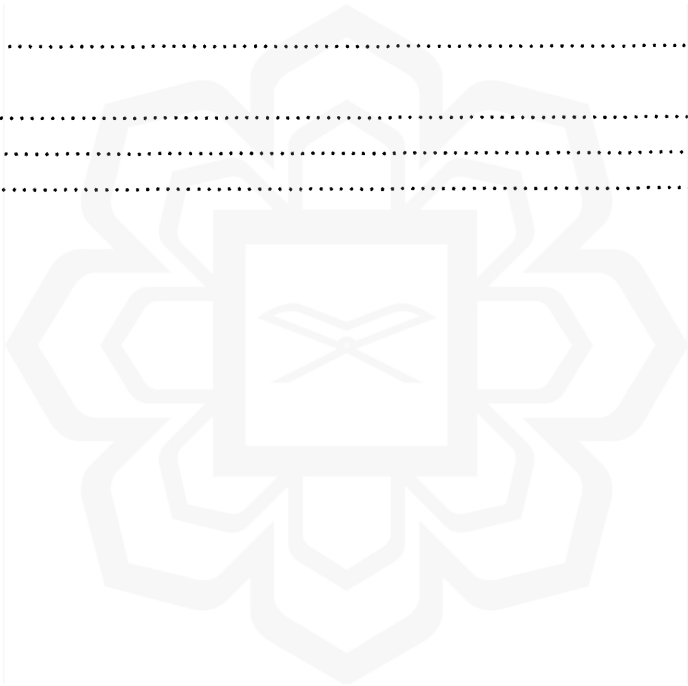
My ever gratitude goes to my parents, Mohamed Bin Jaafar and Wan Eshah Bte Wan Abdullah. Your continuous love and support is very much appreciated, and I hold them dearly in my heart. I will not be here today if not for your good guidance and persistence of how important education is. Not to forget my sisters and brother, Kak Ning, Ana, Yoe and Hannat. Thank you.

May Allah repay your kindness.

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CHAPTER 1

INTRODUCTION

1.1 Background of the Study

Elements of learning style have appeared in the research literature as early as 1892. Learning style is defined in many different ways, one of which is “the tendency to adopt a particular strategy in learning” (Entwistle, 1988, p. 93). Recent developments in the study of individual differences in learning have revealed that there are many dimensions to study behavior and these are relatively stable but changeable according to the needs and requirements set by the learning environment.

Since how students learn has actually been the focus of much thought and research, these have both contributed as a guide to effective and efficient educational methods. It is generally recognized that students’ approaches to learning depend upon their perceptions of the context, the content and the demands of the learning task (Marton and Saljo, 1976). Pask *et al.* (1977) argued that most students have a preferred learning style but some may adapt their learning styles according to the task. The important thing is that the approach students take to their study can affect their academic performance (Gow *et al.*, 1994).

This thesis is primarily concerned with learning style and the term will be used interchangeably with approach to learning (or studying).

1.2 Motivation for the Study

The motivation for the study is to examine the different approaches to studying that students adopt. It is hoped that the findings of this study will be able to assist educators and academics in guiding students in their approaches to study, which will eventually lead to better academic performance.

1.3 Objectives and Significance of the Study

Most prior research on students' learning style has not concentrated on the Asian region but instead focuses more on Western countries. Thus, the present study seeks to fill the information gap by using the Revised Approaches to Studying Inventory (RASI), which has been developed based upon prior empirical research on learning.

The specific objective of this study will be to examine the approaches to learning of university students as measured by the RASI questionnaire and how that could be related to the students' academic achievement. This study will concentrate on students from the Accounting and Law programs at the International Islamic University Malaysia (IIUM). Hayes and Richardson (1995) have classified degree courses as 'arts' if the program includes courses such as classics, english, fine art, geography, law, modern languages, music, oriental studies, philosophy and theology. Therefore, in this study, the Law degree program is considered as an arts degree course, which also has the characteristic of being a non-quantitative program. In contrast, Accounting can be considered as science-based and a quantitative degree program (Mautz, 1946; Kelley, 1948; Sterling, 1975; Sterling, 1979). Being science-based, accounting will provoke critical thought and this will incite the dynamics of change in

accounting. In this exploratory study, Law students were selected to examine if learning styles of this group of students (representing arts students) differ from students in the science-based program (Accounting).

This study also seeks to identify whether or not there is a gender effect on learning style. Previous investigations have attempted to measure gender differences using either versions of Entwistle *et al.* (1979) ASI or RASI and Biggs' (1979) Study Process Questionnaire (SPQ). The findings concerning gender differences in approaches to learning are unclear and results have been inconclusive (Sadler-Smith, 1996; Richardson and King, 1991; Hayes and Richardson, 1995; Wilson *et al.*, 1996; Zhang, 2000).

The results of the research will benefit several parties such as educators, academicians, students and counselors. One of the contributions of this study to the field of accounting education is to extend the effectiveness of learning approaches. For example, if the deep approach to learning is positively related to academic achievement, then students should be encouraged to adopt this style of learning. Currently, very little research in this area has been conducted in Malaysia, and not a single research project has been conducted that involves Law students. From a practical perspective, this study will allow educators and academicians to guide the students in their approach to learning so as to achieve better academic performance.

1.4 Organisation of the Study

The content of this document is organised into six chapters. Figure 1 gives an overview of the research process, which is embedded in various chapters of the thesis.

Chapter One provides an overview of the dissertation, including the identification of the research problems, the reasons for undertaking this research and the significance of the study.

Chapter Two reviews the literature on approaches to learning. First, the literature on the validity of the RASI is examined to determine its reliability based on previous studies. Literature on the influence of degree program and gender on learning styles and the relationship between learning styles and academic achievement are also reviewed. This chapter will also describe, briefly, the various instruments that have been used to examine learning styles.

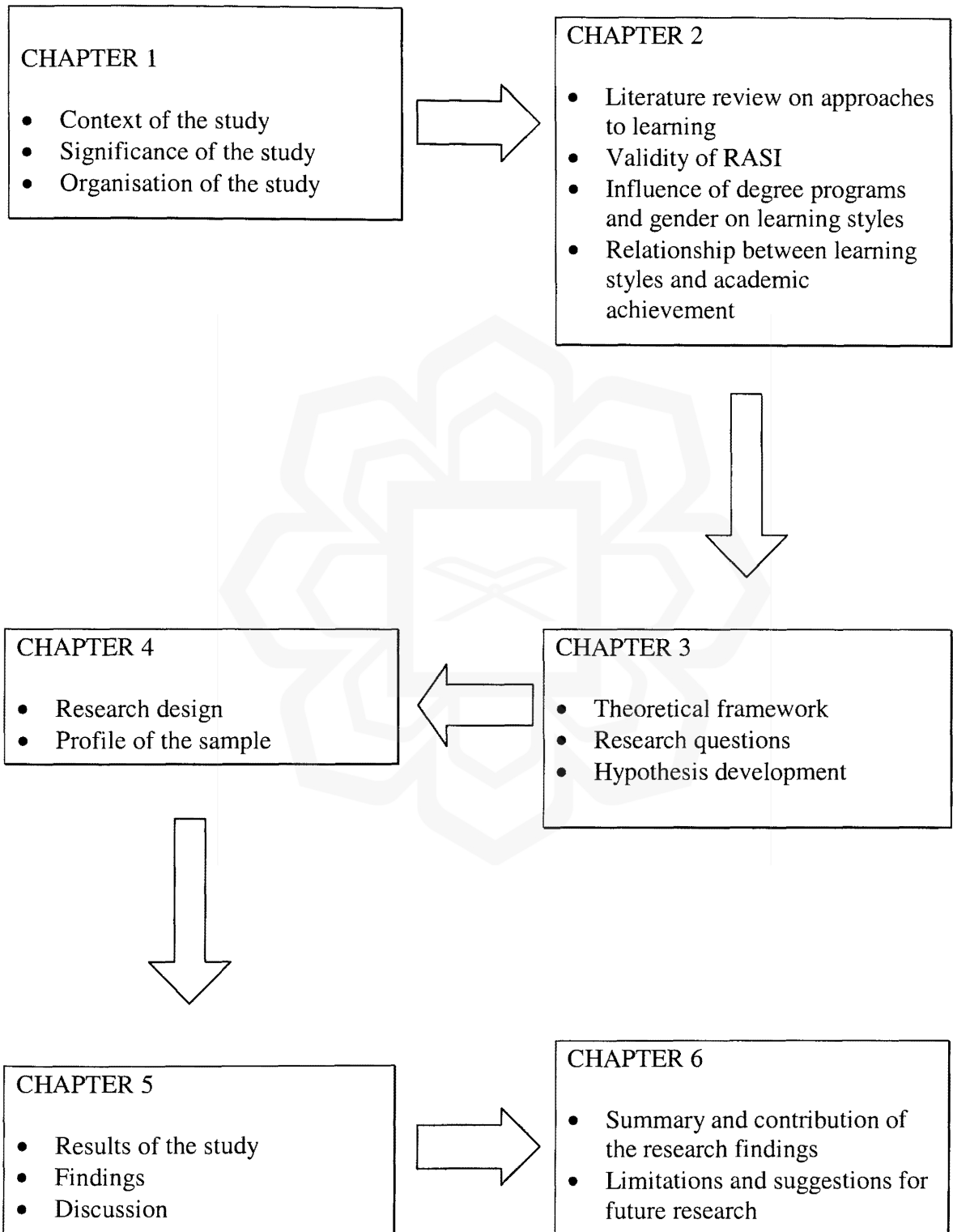
Chapter Three will focus on the theoretical framework and the development of hypotheses. The development of the hypotheses will begin with the framing of specific research questions, focusing on three main issues which will cover: (1) approaches to learning styles, (2) effect of gender and different degree programs on approaches to learning, and (3) the relationship between learning styles and academic achievement.

Chapter Four outlines the research method used in collecting data for analysis. This chapter also presents the sample of the study, the instrument used, and how the data collected will be analysed.

Chapter Five focuses on presenting and discussing the results of the research. Various descriptive statistics are presented together with the analysis and the findings. The results are discussed and causal factors are given whenever necessary, together with some comparison with the ones obtained from previous studies.

Finally, Chapter Six summarises the study's findings and draws some conclusions. This chapter also discusses certain limitations of the study and concludes with suggestions for future research.

Figure 1.1 : Overview of the research process and corresponding chapters



CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

The first part of this chapter describes a number of approaches to learning. The chapter then provides literature on the validity and reliability of the RASI, degree program and gender, and the relationship between learning styles and academic achievement. This is followed by a comparison between the instruments available to measure differences in approaches to studying. Finally, the chapter reviews current research on how to measure academic performance.

2.2 Approaches to Learning

Learning approach, as an individual-difference variable, has been on researchers' agenda for quite some time, and still is. Marton and Saljo (1976) believe that students' approaches to learning tasks could be categorised into two broad areas that they labelled as 'deep approaches' or 'surface approaches'. Deep approaches involve an active search for meaning underlying principles, structures that link together different concepts or ideas and widely applicable techniques. Surface approaches, on the other hand, rely primarily on attempts to memorise coursework and treating the material as if different facts and topics are unrelated. Pask (1976) then, introduces two approaches to learning, namely the serialist and the holistic. The former refers to step-by-step approaches, and the latter relies on analogies and anecdotes (making comparisons) to enhance study skills.

The Studies Processes Questionnaire (SPQ) developed by Biggs (1978, 1985) in Australia and Canada, incorporates three approaches to learning: deep, surface and achieving (strategic). The strategic approach refers to studying strategies to achieve cost effective use of time and effort.

The Approaches to Studying Inventory (ASI), which was developed by Entwistle and his colleagues in the United Kingdom is probably the most widely used questionnaire on student learning in higher education (64-item self report). This ASI is influenced by the work of Marton and Saljo (1976), Pask (1976) and Biggs (1976, 1979).

In 1994, Entwistle and his colleagues developed the RASI, which assesses students' perceptions of their approaches to studying by looking at a 38-item self-report type of survey. This instrument measures an individual's approaches in terms of three primary orientations: the deep approach, surface approach and strategic approach as well as two other orientations, the lack of direction and academic self-confidence.

Students adopting a 'deep' approach "started with the intention of understanding the meaning of the article, questioned the author's arguments, and related them to both previous knowledge and personal experience" (Entwistle, 1988, p.77). This approach is in contrast with that of other students who started with the intention of memorizing the important facts and hence is described as adopting a 'surface' approach. Students reporting a 'strategic' approach perceive themselves as having clear goals related to their studies and being 'hardworkers'. They have to ensure appropriate resources and conditions for successful study, and feel that they are generally well organized. The

lack of direction orientation is intended to reflect students' lack of clear academic and career direction and goals. As for the academic self-confidence orientation, students typically perceive themselves as intelligent and able to cope with the intellectual and academic demands of their studies.

A number of shortened versions of the ASI were also introduced to measure only two orientations, the deep and the surface approaches to learning (Newstead, 1992; Zhang, 2000).

2.3 Reliability and Validity of the RASI

A prior study by Sadler-Smith (1996) provides support for the use of instruments such as the RASI to help promote student self-awareness of learning styles. Sadler-Smith (1996) examines some of the psychometric properties of the RASI. The sample for Sadler-Smith's study (1996) comprises 245 business studies students (130 males and 115 females) at a university business school in the United Kingdom, with ages ranging from 18 to 58 years. The measure of the subjects' learning performance is based on their end of semester scores on a core module, and their overall end of semester scores aggregated across 12 modules. The data were analyzed using principal components factor analysis. He found that the principal components factor analysis successfully reconstructed the five RASI orientations. As for the reliability test, it showed a high Cronbach alpha, ranging from 0.70 to 0.82, except for the lack of direction orientation ($\alpha = 0.29$).

Another study, which tried to investigate the learning styles by using the RASI, was by Megat (2001). Her sample comprises 476 accounting students who were following undergraduate accounting programs at two universities in Malaysia. In the validity test, Megat (2001) imposed a three-factor solution and three main orientations were predicted (deep, surface and strategic orientations). She was able to confirm that the RASI is successful in reconstructing the five orientations. The Cronbach alpha was sufficiently high for all factors, except for the academic self-confidence orientation ($\alpha = 0.59$).

Taylor *et al.* (2001) also ran a factor analysis to test the validity of the RASI, focusing on the deep and the strategic approaches to learning. They investigated students' approaches to studying in a BBA Accounting program in a Canadian business school. Again, results showed that the RASI was successful in reconstructing those two orientations. In the reliability test, the Cronbach alpha was acceptably high for both approaches.

2.4 Gender and Degree Program

Extensive empirical research has been conducted in the field of education and gender. Gender differences in approaches to studying might emerge in particular academic or cultural contexts, with particular curricula or syllabuses, or through particular forms of academic assessment (Hayes and Richardson, 1995). There is conflicting evidence relating to gender differences in learning styles. Some studies indicated that there are significant gender differences (Hayes and Richardson, 1995; Sadler-Smith, 1996; Megat, 2001; Taylor *et al.*, 2001) while others have indicated that there are none

(Clarke, 1986; Richardson, 1993; Duff, 1999).

Sadler-Smith's (1996) study suggests some effects of gender and age on approaches to studying, especially with regard to the deep and surface orientation. Using a series of one-way analyses of variance, he finds significant gender differences in the responses obtained from his business studies respondents. It is revealed that the male subjects score higher on the deep approach (mean: male=2.90; female=2.61) and academic self-confidence scale (mean: male=2.78; female=2.57). On the other hand, the female subjects score higher on the surface approach (mean: male=2.00; female=2.37) and report higher levels of anxiety or concern about coping (mean: male=1.90; female=2.34). These small but statistically significant differences are not consistent with the conclusions of Hayes and Richardson (1995).

In their study, Hayes and Richardson (1995) use a short version of the ASI to investigate gender differences to studying approaches. This short version of the ASI only intended to measure the deep and surface approaches. Approaches to studying are measured in 89 female and 54 male students taking arts and science degrees in three Oxbridge colleges. College A is a single-sex college at which all of the students and academic staff are female. College B used to be a women's college, but currently admits female and male students in roughly equal numbers (including both female and male tutors). College C used to be a men's college, but currently admits female and male students in a proportion of 1:2, with an almost entirely male academic staff. Separate analyses of variance are carried out on the scores obtained on the subscales defining meaning orientation (deep) and reproducing orientation (surface).