

UNDERSTANDING ACCOUNTING STUDENTS' LEARNING & ITS RELATION TO ACADEMIC ACHIEVEMENT: EXPLORATORY CASE STUDY

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ABSTRACT

This exploratory study aims to understand and uncover the contextual factors influencing accounting students' learning conception and approach and how it relates to their academic achievement. Three students who achieved different levels of overall mark (High Distinction, Credit and Pass) were interviewed and each was taken as a case study to identify and analyse their learning conception and approach. The findings suggest that the way students approach and perceive their learning experience may not always tantamount to an excellent overall mark.

RESULTS AND DISCUSSION

The result of the case studies as shown in Table 1 suggest that as the students demonstrate higher level of learning conception, the more they show a deeper approach to learning.

Table 1: Learning Conception and Approach Matrix

<i>Conception of Learning</i>		<i>Approach to Learning</i>		
		Surface	Surface/Deep	Deep
A	Increase in knowledge			
B	Memorising			
C	Applying	Carla***		
D	Understanding	Alfred*		
E	Seeing things differently			
F	Changing as a person	Bradley**		

Note: The student's names are changed to preserve their anonymity.

*Alfred – achieved High Distinction; young student, working part-time; studying full-time

**Bradley – achieved Credit; mature student; working full time; studying part-time

***Carla – achieved Pass; young student; working part-time; studying full-time

It appears that the student achieving the highest mark did not necessarily reach the highest level of learning conception. The most common factors cited by the respondents are summarized in Table 2:

Table 2: Factors Associated with Learning Approach

<i>Factors associated with</i>	
Surface Approach	Deep Approach
<u>Carla</u> Time constraint; Poor organisation Work commitment; Assessment structure	<u>Carla</u> Perceived relevance to career Perceived relevance to 'everyday life'
<u>Bradley</u> Time constraint; Work commitment Family commitment; Assessment structure	<u>Bradley</u> Previous experience/Habit Personal commitment to improve
<u>Alfred</u> Time constraint; Poor organisation / Lack of discipline Previous experience/ Habit; Assessment structure	<u>Alfred</u> Perceived relevance to career and work Peer, group pressure; Pressure to achieve good grades