

Research on the Studying Behavior of Accounting Dual-degree Undergraduates Based on Motivation Theory

—Samples from Shenyang Agricultural University

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Abstract—This research tried to investigate what motivation makes the students choose to account dual-degree education .The author finds that both internal and external motivation may affect the decision. While in the studying process, the students didn't make better use of their time and failed to keep the internal motivation. They haven't got into the "active learning" patterns on accounting courses. The article suggests that giving more guidance to students before them applying for accounting dual-degree studying, increasing face-to-face discussions and case studies courses and improving teaching management to promote external incentive. These methods can promote students' intrinsic motivation so as to teaching effect.

Keywords—accounting dual-degree; internal motivation; external motivation; studying behavior

I. INTRODUCTION

As a kind of exploration and practice for training talents with compound abilities, dual-degree of undergraduates' education has already begun to put into practice and achieved good effect in some universities of China. The research of domestic dual-degree education mainly focuses on the necessity of dual-degree education research and the practice, problems and measures about dual-degree undergraduate course education[1].It is rare to see the research about students' learning motivation, learning behavior and teaching effect.

The learning motivation of students is an unstable factor, which has the difference between intrinsic and extrinsic motivation. Dual-degree education should pay attention to the stimulation of intrinsic motivation, not only because of its strength and constancy, but also because of extrinsic motivation can well-functioning through the intrinsic motivation eventually[2].

This research adopts the method of questionnaire survey, and conducts an investigation about the learning motivation and learning behavior of dual-degree students in Shenyang Agricultural University, trying to understand their learning motivation and find ways to stimulate the intrinsic motivation in the process of their study so as to teach them in a targeted manner and improve the teaching effect of dual-degree accounting education. The method of questionnaire is online

questionnaire survey, which chooses QQ group. 248 questionnaires are issued; of which 216 are taken back, the number of the valid questionnaires is 194.

II. THE BASIC SITUATION OF DUAL-DEGREE STUDENTS IN ACCOUNTING

The dual-degree students in accounting of Shenyang Agriculture University, 8.7% of them are boys, 91.3% are girls, and the ratio of male to female is 1:10.5. Schoolgirls are more interested in accounting than schoolboys. The students who choose to study dual-degree in accounting are mainly majored in agronomy, engineering and science. The students' grade is made up of sophomore, junior and senior, most of them are junior, accounts for 50%.Before studying accounting dual-degree, most students do a good job in major compulsory course, 52.17% of them are in the top 30% in the class, students who ranked 30%-60% in the class accounts for 47.83%, which means dual-degree students are made up of those who do well in major compulsory courses. After studying accounting dual-degree, however, 47.83% of them are in the top 30% in the class, 43.48% ranked 30%-60% in the class. By the comparison of two results, it shows that there is a slight decrease in students' grades in major compulsory course after studying dual-degree, which illustrates that studying accounting dual-degree has an influence on the grades in major compulsory course.

III. THE RESEARCH ON THE MOTIVATION OF STUDYING ACCOUNTING DUAL-DEGREE.

According to the psychological theory, internal incentive factors, such as desire for knowledge, learning interest, and the desire for improving their abilities can have more stable and lasting effects on students to study actively. External incentive factors, such as the vivid explanation by teachers and the new teaching content, can affect the studying motivation of students directly. Compared with the internal motivation, the stability and persistence of external motivation is relatively poor, vulnerable to the impact of situational factors.

A. Investigation on the purpose of studying accounting dual-degree.

Among the students being investigated, 47.4% of them hope that they can get more opportunities in employment, research, politics and so on after graduation, 21.2% of them are from interest, 15.8% of them are aim to challenge themselves and enrich the university life; 13.2% of them are to broaden their horizons and 2.4% of them are following their parents' requirements. Thus, the vast majority of students choose to study accounting dual-degree for upgrading their own quality.

B. The investigation on the aspiration to improve

The research shows that students studying dual-degree in accounting, 20% of them want to get the ascent of accounting knowledge and professional skills; 18.7% of them hope to gain the ability of learning and enhance their thinking level; 17.5% of them hope to expand their horizons and upgrade the spiritual realm; 18.7% of them hope to gain self-awareness and the future orientation; 13.8% of them hope to improve their communication skills and obtain valuable management technique; 11.3% of them want to cultivate their team spirit and the cooperate ability. Some students also want to have a more comprehensive understanding on financial and economic issues, to know more about specific international and domestic economic activities, to learn some financial knowledge so as to manage their own funds reasonably in the future. Some engineering students hope to train different ways of thinking and cultivate the spirit of perseverance by studying with accounting teachers. These survey data show that students hope to improve their own ability through studying accounting dual-degree, they have a strong initiative which mostly due to the role of internal motivation. 41.2% of the students think that they need to have a strong learning autonomy and there will be abundant interactive activities, teaching resources and practice in dual-degree class. The survey shows that all the students meet difficulties in studying and them also clearly aware of the pressure of dual-degree education. They are all stuck on the idea of dual-degree learning, their behavior can be divided into many forms when they meet difficulties in their actual learning.

C. The investigation on the psychological preparation before studying dual-degree

Before studying accounting dual-degree, 58.8% of the students think that studying a dual-degree would be difficult, because they need to bear multiple pressures of both major and minor courses and they think they will face fierce competition in dual-degree class.

IV. THE INVESTIGATION ON LEARNING BEHAVIOR

A. The investigation on learning time (would like to explain whether students lack of time or do not seize the time to learn)

The survey shows that most students feel that learning task become harder after studying accounting dual-degree, some students feel a little sweaty, a small number of them feel very hard. This is because that learning initiative and learning time is not sufficient. According to the calculation that students can study from 7:00am to 10:00pm, there are 15 hours available

per day, getting rid of three hours for necessary life and leisure, there are twelve learning hours left. According to the survey, the learning hours on weekdays and weekends of the students who study accounting dual-degree are shown in table 1 and table 2 as follows.

TABLE I. THE AVERAGE TIME OF DUAL-DEGREE STUDENTS WHO WORK DAY BY DAY (HOURS)

project	major	minor	total	available time	studying	unused time
learning time	5.86	3.32	9.18	12		2.82

TABLE II. AVERAGE LEARNING TIME OF DUAL-DEGREE STUDENTS AT WEEKENDS PER DAY (HOURS)

project	major	minor	total	available studying time	unused time
learning time	1.86	5.89	7.75	12	4.25

Dual-degree course mainly arranged in the evening and weekends, and thus can judge from table 1, an average of 5.86 hours of major in accounting studying and 3.32 hours of minor in accounting constitute the majority of classroom teaching. Shown in table 2, 5.89 hours of dual-degree minor in accounting for the most part learning time for classroom teaching. That is to say: most of the students every day just to travel between various lectures, class of autonomous learning and they did not take the initiative to make full use of time. Through the survey of after-school learning time as shown in table 3 and table 4.

TABLE III. THE LEARNING TIME OF DUAL-DEGREE STUDENTS AFTER CLASS IN WEEKDAYS (N = HOURS)

The percent	0≤n≤1	1<n≤3	3<n≤10
learning time	55.6	44.4%	0%

TABLE IV. THE LEARNING TIME OF DUAL-DEGREE STUDENTS AFTER CLASS AT WEEKENDS (N = HOURS)

The percent	0≤n≤1	1<n≤3	3<n≤10
learning time	77.8%	16.7%	5.50%

The table 3 shows the time that the vast majority of students (55.6%) self-study dual-degree course of the week after class is under an hour. By table 4, the time of 77.8% of students self-learning dual-degree course after school is under an hour. From the above analysis shows, dual-degree students in addition to classroom learning, autonomous learning time is extremely insufficient. There is a big obstacle on making them on the basis of interdisciplinary knowledge and basic skills of learning.

B. The investigation about the process of learning motivation situation

Learning motivation is influenced by the results of the behavior. The strength of the motivation is not set in stone. When a need to achieve, motivation is satisfied, that is no longer a driving behavior motive, on the other hand, when the

behavior interference or obstacles, setbacks in motivation, motivation intensity will be reduced.

1) Motivation levels

According to the survey, dual-degree students will be motivated in the learning process. 10.6% of the students will challenge because the teacher is decorated a challenging topic, want to challenge yourself. 19.1% of the students realized that only learn knowledge; can realize their ideals; because students are very hard, around 21.3% of the students have to work more hard to not fall behind. More than forty percent (42.6%) of students because of they need to review near the examination, rather than the usual is motivated to learn dual-degree course. This means that nearly half of all students in the process of dual-degree courses are of passive learning status, internal motivation level has not been kept.

2) Motivation drops

In the survey we found that 71.74% of the students in a dual-degree will have learning power loss in the process of learning. 21.2% of decreased motivation of students is due to disappointing exam results, lose confidence in learning a certain course; 30.30% of the students think the task that teacher assigned is a little difficult, beyond their ability range, so the want to give up; 6.1% of the students is due to think dual-degree in accounting performance is not necessarily good, they can live a good life in the future ,so they don't need to study very hard; Around 3.0% of the students is because of the students around them are too good, it hard to catch up with them or exceed them; 39.4% of the students think accounting classes with their own disciplines span is big, they don't understand the teacher's lecture content , that cause the exhaustion of their body and mind.

V. COUNTERMEASURES OF IMPROVING ACCOUNTING DUAL-DEGREE STUDENTS' INTERNAL MOTIVATION

A. strengthen the guidance of students before the dual-degree accounting

Although being an adult, College students' ideology is not mature, self-management and constraint ability is rather bad [3], if does not strengthen the guidance, the choice is likely to become blindness caused by external factors. In terms of professional, students should be introduced the detailed information about the characteristics of dual-degree class and pilot programs. In university with rich resources, to attend the courses of accounting, understand accounting professional through teachers and students, through them to understand the learning content of accounting major, future career path after graduation, etc. and then determine whether they are interested the direction of the accounting professional or finally decided to dual-degree in accounting. Finally, informing all students who want to study a dual-degree, you must pay more time and effort than the average students.

B. The external incentive

1) Improve the teaching mode

Adopted by the teaching effect depends on the teachers' learning incentive. Observation found that many teachers encourage students to learn external means such as

strengthening the role of classroom discipline and after-school homework overestimated, and encourage students to learn the inner promoting factors, including the student's feeling of competence, sense of control, self-gratification, success, or a sense of pride and so on. So, the accounting dual-degree courses taught in the process of teaching should pay attention to use a variety of means, strengthen the student's feeling of competence, the self-satisfaction and pride. This needs to be done through several links.

29.2% of students think the teaching mode of giving a lecture and recitation and assignments on the basis of the combination of theory is very good, can let them effective command of the relevant basic knowledge and obtain certain training. But there are still 33.3% of the students think that this led to a lack of incentives for students learning motivation; 12.5% of the students think that the interaction this kind of mode between teacher and student is too little, is not conducive to innovation; There were 20.8% of the students think the above problem is both exist.

34.8% of the students think that final exam can force them effective and fully understand the relevant knowledge. While 47.8% of students think this model constraints and incentive enough, is not conducive to students of accounting professional course; 17.4% of the students think should increase the interaction and exchange these content between students and the teachers. Through the survey of basic theory course and specialized course, although it is given a lecture, "problem sets + operations" teaching model can basically meet the needs of students, but students of two classes of interactive teaching have a strong demand. Therefore, in addition to the lectures, also should be combined with the characteristics of strong practicality accounting, appropriately increase case teaching, group discussion, practical teaching methods, such as face-to-face, fully mobilize the students' interest in learning, stimulate students' feeling of competence through teaching means, self-satisfaction and a sense of pride, to make the students make full use time for initiative study.

2) The improvement of teaching management

Prior to the above, the effect of using the holiday (weekends) and weeknight on dual-degree course teaching is not ideal. This problem can be resolved in class by using elementary school period, major in schoolwork burden, and can ensure the teaching effects of major and minor dual-degree course.

In addition, according to the survey that 95.7% of the students hope that dual-degree student can have scholarships system appraisal system, in recognition of the excellent student minor in accounting dual-degree, set up advanced type, incentive effect. In evaluation, on the basis of the scholarship can be further selects the advanced individual, give material reward and organize these outstanding students do report for lower grade of dual-degree students, can give them teaching learning experience.

For college student who major in accounting activity can consider dual-degree students to participate in accounting, both to enhance the students' sense of belonging, and by this activities can promote the fusion of major professional students with minor students, dual-degree exercise the students' ability

of communication and exchanges, to better promote the dual-degree students interest in learning accounting course.

3) Strengthen the communication between teachers and students

Compared the goal of dual-degree in accounting and the training target of accounting is not different. Therefore, teachers of accounting dual-degree shall treat dual-degree as teaching major students. In the process of students' learning, teachers should pay attention to the situation of dual-degree course students, on a regular basis to understand students learning situation investigation and statistical analysis, and then adjust teaching means, to guide students to balance the distribution of major and minor.

In addition to adopt a more active classroom atmosphere methods such as case teaching, the teacher can also through the establishment of accounting QQ group, WeChat group, and through the open forums, such as a class representative system in a variety of ways and means, and establish daily contact with the student, interaction teaching experience and feelings, close the distance with the students [4]. Accounting dual-degree students can elected monitor of the class like major, strengthen students lateral communication, also can reflect the students

summarize the problems existing in the collective to the teacher. In addition, the dual-degree with major in professional accounting, as a teacher in charge system and tutorial system, help students to correctly handle the practical problems encountered in the accounting dual-degree study, in a timely manner to deal with the difficulties encountered in the process of study, in the case of ensure that students majoring in professional complete, create good conditions for dual-degree students, complete accounting dual-degree courses of study.

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