

The Influence of Motives, Preparedness, and Expectations on Accounting Students' Performance: An Indonesian Study

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Abstract

Accounting students enter universities with a set of motives, expectations and preparedness for their study. These all will lead to students' efforts in studying accounting to get their best results. The purpose of this study is to investigate the influence of motives, expectations, and preparedness on accounting students' performance in higher education. The performance is measured by the grade of Introduction to Accounting course. The data for this study were collected from 111 accounting students at Universitas Negeri Padang. The results of the study find that students' motives and preparedness have no significance influence on students' performance. However, the results show that expectation has significance influence on students' performance. This results also reveal that no differences in the influence of motives, expectations and preparedness on performance between male or female students. Moreover, no difference is found between students from vocational and general high school in terms of the influence of motives, expectations and preparedness on their achievement.

Keywords: motives, expectations, preparedness, study performance, accounting students

Introduction

Indonesia has joined the ASEAN Economic Community (AEC) in 2015 as the nation's commitment in ASEAN region to conduct regional integrated economic system. The milestone of AEC blueprint in 2025 include four major goals, those are the single market and production basis, competitive economic region, economic development equality and fully integrated region in the global economy (ASEAN, 2015). Labor transporting as issues of single market and competitive economic make the job seekers can get a job not only in their country but also in other countries in ASEAN. However, the realization of this project looks harder since Indonesia is not competitive enough to survive in AEC era. One of the aspects that should be improved is education (Purwanti, Jaya, Saumi, & Genoveva, 2016). Human resources in Indonesia are large in number, but not yet in quality. Thus, accelerating the education will be the key for Indonesia to be more prepared to face AEC challenges.

As Indonesia is entering the global markets in ASEAN and pursuing digital era, higher education starts to take prominent role to create professional labor. Higher education results graduates who master in science and/or technology to meet national interest and increased competitive nations (UU No. 12 year 2012). University is one of the institutions in higher education that play roles to promote AEC agenda. Universitas Negeri Padang (UNP), located in Padang West Sumatra Indonesia, has a mission to be one of the leading universities in Southeast Asia, as matched with AEC objectives. For that reason, UNP should improve its graduates to well compete, otherwise they will be left behind with other ASEAN graduates. (Mula & Yanto, 2011) states that universities in Indonesia should improve their students' competencies and skills as required in international standard.

As well as aforementioned issue, accounting major in higher education (i.e. UNP) is also grappling with ongoing AEC agenda that is preparing professional labor. Data shows that students who follow the entrance test to study in accounting UNP are highly competitive. Year 2015, students who join entrance test were 7.154 students and who pass the test was only 125 students. Similarly, in year 2016, from 6.722 students, 138 students were becoming accounting students (UNP, 2017). Furthermore, UNP

and Accounting department have got "A" accreditation (excellent) from the Indonesia's Accredited Institution for higher education (BAN-PT). However, prior data of accounting students' performance in UNP 2015-2017 show that average GPA is around 3,12 (the maximum GPA is 4.00). Accreditation of "Excellence" to a department and an institution must indicate the "Excellence" of its students' performance. However, students' performance still needs an improvement. Identifying factors that may influence students' performance are important issues to be sought by accounting educators and researchers (Wael, 2001; Garkaza & Esmailic, 2011).

Awareness, motivations and readiness are key factors that may influence students' decisions in progressing higher education (Arquero, Byrne, Flood, & Gonzalez, 2009). A study of motive, expectation, and preparedness have conducted in several countries, likes in Spain, Portuguese, Ireland, Greece, UK, Malaysia, Pakistan, and Europe (Byrne & Flood, 2005; Arquero, Byrne, Flood, & Gonzalez, 2009; Moore, Gibney, Murphy, & O'Sullivan, 2011; Teixeira, Gomes, & Borges, 2015; Iqbal, Ishaq, Habibah, & Ismail, 2017). Students' educational performance has positive direct relationship on students' motivation and expectation (Aldin, Nayabzadeh, Heirany, & Iran, 2011). In fact, learning performance in higher education is normally expresses in terms of Grade Points Average or GPSs (Ho & Hong, 2010). By knowing students' motives, expectations, and preparedness; accounting educators and faculty have greater sensitivity and better understanding about students' academic factors (Byrne & Flood, 2005). Portrait of this condition will help them to inform a better curriculum design, teaching method, teaching and learning environment and evaluation in accounting discipline (Byrne & Flood, 2005; Ho & Hong, 2010).

Motives for entering higher education show students' reason to progress to university. Previous research done by (Arquero, Byrne, Flood, & Gonzalez, 2009) revealed some factors that increase accounting students' motives to enter university, they are: interests in accounting, experience of the subject at school, academic self-confidence and university access scores. Those factors were all significantly correlated with their academic performance. (Teixeira, Gomes, & Borges, 2015) Identifies a mix of accounting students' motives relating to intellectual growth, career focus and self-development aspects. This study found different motives of studying introductory accounting among accounting students and non-accounting students, yet non-accountings students appear less prepared than another.

Preparedness is an important factor that influences accounting students in pursuing higher education (Samduddin, Khairani, Wahid, & Abd Sata, 2015). Well preparation of students will lead to students' motivation and it gives impact to their academic performance (Arquero, Byrne, Flood, & Gonzalez, 2009). Students are encouraged to do complete assignment and set their study tasks by conditioned from parents, teachers, and fellow students (Ho & Hong, 2010). The impact of parents, relatives, and friends with student educational performance has a direct relation. (Aldin, Nayabzadeh, Heirany, & Iran, 2011). Supporting by people around students is expected to increase students' preparedness in studying in higher education. Lack of confidence as an indication of unpreparedness of students is associated with poor academic performance (Byrne & Flood, 2008).

Expectation is including as individual factor, along with intelligence and motivation factors. Motivation, expectation and pleasant family atmosphere could impact students' academic performance (Aldin, Nayabzadeh, Heirany, & Iran, 2011). Students' pursuing higher education is influenced by their expectation and believe in how well they achieve the goal of learning and how confident they are to develop a new skill and pass the exam during higher education (Flood, et al., 2012). Expectation to continue to higher education is also relevance to future profession. Students' entering (for example, a study of accounting) clearly expected to be prepared to their next profession and so on they expect their study is relevant to their future career needs (Ho & Hong, 2010). Expectation, particularly parental influence, is also a reason for students to choose their professional program (Moore, Gibney, Murphy, & O'Sullivan, 2011).

Gender is interesting issues to seek accounting students' motive, expectations and preparedness. The female students seem to feel more prepared to face higher education requirements and responsibilities than the male students (Teixeira, Gomes, & Borges, 2015). (Iqbal, Ishaq, Habibah, & Ismail, 2017) Found that students either male or female have same level of motives, expectations and preparedness towards higher education. Gender is an important factor affecting students' performance; women act better than men in academic performance (Wael, 2001; Garkaza & Esmailic, 2011; Uyar & Gungormus, 2011) found that sex does not provide a significant contribution in predicting students' performance.

In Indonesia, accounting college students derive from different type of high schools; they are vocational school of accounting/business, high school of social, high school of science and others. Vocational school of business studies accounting more than other types of school. High school of social studies accounting but not as much as vocational school of business. And no accounting lesson for high school of science. Due to different knowledge at high school, it can affect to the successful of accounting students in university. Positive prior knowledge of accounting increases students' confidence in learning accounting at university (Byrne & Flood, 2008). While, Wael (2001) indicated that no effect of secondary school branch toward students' college performance.

Based on the explanations above, this study formulated five hypotheses as follows.

H1: Motives affect accounting students' performance

H2: Preparedness affects accounting students' performance

H3: Expectations affect accounting students' performance

H4: there is a difference in the effect of motives, expectations, and preparedness on performance between male and female accounting students

H5: there is a difference in the effect of motives, expectations, and preparedness on performance between accounting students from general and vocational high school

However, the current evidence about motives, expectations and preparedness of higher accounting students is mostly conducted outside the Indonesia context. Extant literature within Indonesia context, particularly in UNP remains under explored. Accounting department of UNP needs to investigate those factors above in aimed to boost the performance of students. In final goals, it is expected that accounting students can compete with others ASEAN accounting graduates as for as UNP will be one of university leader in Southeast Asia in 2020. Furthermore, this study differentiates motives, expectations, and preparedness among male and females and students' type of secondary school. The students' type of secondary school is a topic that differentiate this research with previous research. Thus, this study aims to investigate the influence of motives, expectations and preparedness of UNP's accounting students toward their performance in taking the introduction to accounting class.

The remaining sections of this paper are organized into three parts. The first part describes the methods used in this research. The second part lays out the results and discussion. The conclusion is presented in the final part of the paper.

Methods

The type of the research used in this study was quantitative research. The data were gathered through administering questionnaires, which were previously developed by Byrne and Flood (2005). The instruments were answered using a five-point liker scale. The questionnaire consisted four parts. First, the data was gathered about students' demographic variables, such as gender, subject at school, type of entering test and students' accounting performance proxies by Introductory Accounting achievement. The second part investigated the students' motives to enter university (22 questions). The third part was about students' preparedness. It consisted two sections, the first explored some people who influencing students to enter university (6 questions). Then, the second investigated students' preparedness to enter university (13 questions). The fourth part focused on students' expectations. This part consisted three sections, they were students' reasons in studying accounting at UNP (10 questions),

expectation to develop students' character (7 questions), and students' confident with their ability to be well in their studies (4 questions). Those parts of questionnaire were expected to explain student' motives, expectations and preparedness in studying accounting correlated with their academic performance. The questionnaire was administered to undergraduate accounting students in academic year 2017, 2016, and 2015 that have enrolled the introductory accounting study. There were 111 students participated in conducting the questionnaire.

Results and Discussion

The demographic data of the respondents were shown in Table1. Table 1 reveals that the participants are dominated by woman (70%) than man (30%). It also shows that the students who participated in this study come from secondary school major Science (40.5%), Social (22.5%) and Accounting (18%). It means, most students do not have any accounting knowledge background and only 18% who have learned accounting at school. Then, the data of introduction of accounting grade show that as many as 33,3% students got "A" and only 9,0% got less than "B minus" for this subject.

Table 1 Demographic Data

Gender:		Secondary School:		Introduction of Accounting Grade:	
Male	30%	General-Science	40,5%	A	33,3%
Female	70%	General-Humanities	22,5%	A-	17,11%
		Vocational- Accounting	18%	B+	10,8%
				B	21,6%
				B-	8,1%
				<B-	9,0%

Table 2 presents the descriptive analysis of the data. Table 2 shows that the average of students' motives, preparedness and expectations among gender and type of secondary school are different. The number above show five-point Likert scale, with 5 for strongly agree to 1 for do not agree. From the data, female students have more beliefs in motives to enter higher education than male. In contrary, male students are more prepared than female students. For expectation, both female and male have rather similar expectation in studying higher education. Students who are from accounting school have more beliefs in motives to study in university, while they are lack in preparation and expectations to study in university. Students from science school are more prepared than other schools. For expectation, the result seems similar between students from science or social school.

Table 2 Descriptive Analysis of the Variables

	Average Motives	Average Preparedness	Average Expectation
Female	4,30	4,00	4,03
Male	4,19	4,09	4,04
Science major	4,23	4,07	4,04
Humanity Major	4,19	4,00	4,05
Vocational - Business/Accounting	4,43	3,99	3,94

This study aims to investigate the accounting students' motives, expectations and preparedness towards their performance in higher education. The data have been collected and have been performed by using the SPSS. The normality analyses have been conducted, and it is found that the data has been distributed normally. From hypothesis testing, it is found that hypothesis 1 is rejected. The direction of hypothesis 1 is negative with coefficient value of 0,013 with sig value to 0,158. For the second hypothesis, it has a coefficient value of 0.001 and has positive direction, with a sig value of 0.919. This

value is above the value of α 0.05. So, the second hypothesis is rejected. The third hypothesis, it has a coefficient value of 0.29 with a positive direction and sig value of 0.015. This value is below the value of α 0.05. So, the third hypothesis is accepted. Motives, preparedness, and expectation have not given any influence on students' academic performance simultaneously with sig. value equal to 0,047 (less than α 0.05). The multiple linear regression equation obtained is:

$$Y = 2,113 - 0,013Motives + 0,001Preparedness + 0,15Expectation - 0,211gender$$

From the processed statistics, it is found that the adjusted R square is 0.052. It means that motives, preparedness, expectations and gender variables influence independent variables by 5.2%. While the rest of 94.8% influenced by other variables that are not examined in this study.

This study also aims to investigate the difference of motives, expectations and preparedness on students' gender and type of secondary school. The data for this purpose has been collected and analyze it by dividing it into two major groups, they are: type of secondary school (Social/Science/Business or Accounting school) and gender (Male/Female). The factor and reliability analysis have been performed by using the SPSS.

To find out the difference among the students' gender, the mean score analysis of motives, preparedness, and expectation of male students toward students' performance is value 0.5515 while the female is 0.4349 with the sig.0.135 (>0.05). Thus, the fifth hypothesis is rejected. Then, the mean of motives, preparedness and expectations on students' performance among Social school, Science school, and Accounting/Business school have sig. value equal to 0.361. This value is greater than the value of α 0.05. So, the sixth hypothesis is rejected.

In this study, it is found that motives and preparedness are not considered to influence students' academic performance. While only expectations found significance positive influence toward students' performance. Expectations variable get students' opinion about their expectation in studying accounting UNP, students' expectations in getting higher education and students' expectation about their ability to get well achievement in their study. This result is on contrary with study conducted by (Aldin, Nayabzadeh, Heirany, & Iran, 2011), students' educational performance has positive direct relationship on students' motivation and expectation. (Arquero, Byrne, Flood, & Gonzalez, 2009) also revealed that awareness, motivations and readiness are key factors that may influence students' decisions in progressing higher education.

The results found by (Arquero, Byrne, Flood, & Gonzalez, 2009), there is a correlation of choosing accounting for career and feeling confident with students' academic abilities toward students' higher grades. In other words, students who know the motives to enter higher education, well preparation to study university and have some expectations during a college will lead them to choose accounting as future career, then it will result to well achievement of students. In Indonesia study, students' expectation is contributed to students' achievement. Students' expectation in studying accounting will lead to students confident to get higher grade. In other side, some Indonesia accounting students seems to ignore the motives and preparedness to enter higher education. (Teixeira, Gomes, & Borges, 2015), states that Portuguese students expect their studies to help them to grow their intellectual as they share the same expectation of intellectual growth with other European students.

Regarding to gender, the study found no differences between male and female on motives, preparedness and expectations. Table 2 above convinced this result, that the motives, preparedness and expectations of female and male students are almost the same. It is in line with the research done by (Iqbal, Ishaq, Habibah, & Ismail, 2017) who found no differences among male and female regarding their motives, preparedness and expectations towards the higher education. (Arquero, Byrne, Flood, & Gonzalez, 2009) Also found motives, preparedness and expectations failed to identify any gender differences. The different results revealed by (Teixeira, Gomes, & Borges, 2015), that female student feel more prepared to face higher education. Female students show higher expectations, while male students seem less intentions during college.

Types of secondary school used in this study are general high school of science major, general high school with humanity major, and vocational school of Business or Accounting major. Students at vocational school with business major study accounting for longer than other types of school. Students at general high school with humanity major study accounting but not as significant as those at major in vocational school of business. And no accounting lesson for high school of science. Due to different knowledge at high school, it can affect to the successful of accounting students in university. From the analysis, it is found no differences motives, expectations and preparedness among science, social or accounting school students. In other words, even though some students do not have any accounting background, they are in the same motives, expectations and preparedness to get well achievement at college. The result is different found by (Byrne & Flood, 2008). They found that prior academic achievement is crucial for first-year academic performance. No prior knowledge of accounting was associated with students' poor academic performance. While, (Wael, 2001) indicated that no effect of secondary school branch toward students' college performance.

Conclusions

Research has been conducted to seek the influence of students' motivations, preparedness and expectations in higher education. As it found by Arquero et al. (2009), those factors have significant impact on students' academic performance. In the current study, motives and preparedness are not related to students' academic performance (proxies by introduction of accounting grade). However, expectation is proved to have correlation with students' performance. Moreover, the no significance differences between gender (male/female) with respect to the effect of motives, expectations, and preparedness on performance. The same results also applied with regards to the type of prior high school (social, science, and accounting/business). Motives, preparedness and expectations have no influence on academic performance with respect to students' type of high school.

Based on the results of this study, it is expected that accounting department Universitas Negeri Padang (UNP) put more emphasis on finding solutions to improve students' expectations of higher education. Indeed, the department has to match students' expectation with curriculum and program developed. Some approaches of learning or some activities may be applied to support the students' intellectual and personal development. Both intellectual and personal growth will increase students' confident during their university years. As a result, this will help the students to achieve their optimal results.

In the current study, the data is taking from one region only in one country, so the result cannot exhibit generally to others students. The R square found in this study is a relatively small. Thus, in future study, it can extent to other regions and adding some variables that suspect to influence students' achievement in higher education. It would be a good contribution to fill the literature about the behavioral aspects of students majoring accounting.

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