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Accounting Students' Motives, Expectations and Preparedness for Higher Education: A Study among University and College Students in Multan

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Abstract: The students getting entered in colleges and universities for their higher education have some sort of motives and expectations towards their degree programs. They also have some degree of preparedness towards their educational institute and mainly towards their major subjects. The purpose of this paper is to investigate the differences in motivation, expectations and preparedness towards the higher education among first-year students on gender basis having accounting as a major subject. Data have been collected from the educational institutions of Multan. It is found that students either male or female, have same level of motives, expectations and preparedness towards higher education. The results of this study revealed no significance differences on the basis of gender among the first year students of college and university.

Keywords: Motives; Expectations; Preparedness; Accounting students; Multan; Pakistan.

1. Introduction

One of the most important decisions which a student must take into his special consideration is to decide about the degree program. Because it becomes the fundamental part for a student's life for his/her career. (Astin, 1977) and (Boyer, 1987) state that, "for many high school students, the transition to college was a major practice of passage to adulthood". Numbers of challenges and opportunities began to shape the development of the students in the college environment. (Wooten, 1998) depicted two most important factors that influence the students' performance. First one is aptitude of students and other one is efforts put by students.

Further, expectations about higher education depend upon the student's preparation in school life (Billington, 1984; Clark E. and Ramsay, 1990; Lewis, 1984). The first year students are narrowly prepared for higher education, having no concept of team work (Roberts and Higgins, 1992). So, the investigation of student's motivation, expectation and preparedness for higher education will enhance the academician's knowledge and understanding about the factors which affect the student's learning and their achievements within higher education.

Further, fostering of high quality learning has been the main objective of higher education (Boyer, 1987; Davidson, 2003). Educators are interested to dig out the factors which mainly influence the student's engagement in learning and its impact on their academic performance (Biggs, 2011). There is handsome amount of literature available discussing about the variables relating to academic success across various disciplines, including accounting and business. It is depicted from prior studies that this kind of relationship should be replicated in the different context and different points of time to draw the potential antecedents of learning and academic success (Bauernfeind, 1968; Ginsburg and Lindsay, 1995; Stout and Rebele, 1996). It is now widely documented that the students who commence for higher education not only consider their prior education and prior achievements but also consider their motives, intentions and expectations which ultimately affect their learning at higher education level (Biggs, 1996; 2011; Marton and Booth, 1997; Ramsden and Moses, 1992; Ramsden, 2003).

Keeping in view the importance of students' motives, this study adds in literature by investigating difference among number of factors that affect students learning on the basis of gender. Factors taken in this study are students' motives to select the accounting subject for their higher education, their perception towards this subject and their preparedness for higher education. This paper specifically focuses on the students who have chosen accounting as

their major subject and they were studying in the educational institutions including Government and Private Colleges and Universities in Multan.

2. Literature Review

While student persistence has long interested issue for the higher education institutions, in recent years strategies have been formulated by higher education institutions to increase the number of students of higher education. Federal policy makers are much interested in the outcomes from higher education institutions. A positive relation is found between the social integration and fulfillment of students' expectations related to their higher education (Braxton *et al.*, 1995; Helland *et al.*, 2002).

This section reviews the relevant literature regarding students' motives for entering higher education, their expectations towards higher education, their preparedness and the role of cultural norms in higher education institutes.

2.1. Motives for Entering Higher Education

Previous studies have identified numbers of reasons or motives that describes: "Why students prefer to go for university"? Houle (1961) classified three factors which motivate the students to go for higher learning. Those factors are learning orientation, goal orientation, and activity orientation. Learning orientation is the commencement of students for higher education to seek the true enjoyment of learning and intellectual growth. The activity orientation reflects that students go for higher education just as to join any activity, to see new people, to enjoy extracurricular activities and to avoid joining as workforce. While, under goal orientation, people join higher education to achieve some specific goal such as some good job.

Clark B. R. and Trow (1966) also explored three types of student's motives to go for higher education, which closely resemble with Houle's categories as academic, vocational, and collegiate motives. In academic motives, students go for higher education to explore some new knowledge and intellectual growth. In vocational motives, students go for higher education in pursuit of getting some good job in future. While in collegiate perspective student join college or university just to get involved in some type of activity and to avoid of going for labor force. (Kember *et al.*, 2010) also identified the students' motivational factors that are related to previous studies.

2.2. Expectations of Higher Education

Previous researches have explored that the student's expectations for success and their confidence in their abilities is positively linked with their academic performance (Gigliotti and Secrest, 1988; Ridley, 2004; Robbins *et al.*, 2004; Vollmer, 1986; Zeegers, 2004). To overcome the differences between students' expectations and what they receive in higher education institute, there are certain factors need to be focused. That factors include creating students' understating in lectures and sensitivity towards lectures (Ridley, 2004). Student's motives are strongly associated with the expectations and future benefits of entering higher education. On entering higher education, students have different expectations regarding the actual outcomes; these expectations are built by each student's previous experience, self-concept, and by observing the current students and graduates (Bennett *et al.*, 2007). Undeniably, previous researches show that students became highly unsatisfied and intended to quit their degree or change their degree program or withdrew itself from the program when the student's expectations are not met (Baker *et al.*, 1985; Bennett *et al.*, 2007; Braxton *et al.*, 1995).

2.3. Preparedness for Higher Education

Today's students of higher education feel the importance of attending college or any higher education institute (Kirst and Bracco, 2004). There also exist such kind of students who find to attend the college a very challenging and difficult task, and ultimately, they return back from second year as they have not passed their first year successfully (Kirst and Venezia, 2004; Lipka, 2006).

The preparedness of students for higher education is also of much importance (Byrne and Flood, 2005; Haggis and Pouget, 2002; Ozga and Sukhmandan, 1998). Unfortunately, the students have to face lot of difficulties due to lack of understanding that what kind of preparedness they must have for entering in higher education (Gamache, 2002). Wingate (2007) states that "higher education aims to require learning of a higher cognitive order, including the development of critical thinking and the ability to integrate and apply knowledge in different contexts".

Literature provides substantial set of studies about the factors which influence the student's performance in accounting course. Rankin *et al.* (2003) investigated the impact of student diversity on performance of first-year undergraduates in accounting subject. Grudnitski (1997) explored that the student's desire for accounting as a major has significant forecasting power on the achievement level in the managerial accounting course. (Geiger and Ogilby, 2000) conducted a set of studies on both accounting and non-accounting as majors. They found that the accounting major student's perceived accounting as more favorable subject, but later both groups of students showed a positive attitude towards the courses.

2.4. Role of Cultural Norms in Higher Education Institutes

College or any higher education institute is a place where someone does not know what is going outside and inside the classroom, with no adult around among the students (Moffatt, 1991). In the same way a qualitative

research conducted by Christie and Dinham (1991), they recognized important patterns which influence student’s social integration with college. These patterns include the internal environment (institutional environment) of the college as well as the external context of the institution (external environment). Yazedjian et al. (2008) discussed that how the students define their success in the college. In a study by Clark M. R. (2005), student recognized the social integration as the most extinct challenge for their transition to college (p. 297). Friedlander et al. (2007) said that “in the transition to university, students’ academic, social, and emotional adjustments are perhaps the three most important domains to consider” (p. 260).

Putting the prior literature in nut shell, it is obvious that there are number of factors which are responsible for students’ effectiveness and their performance. These factors include 1) the motives of students for selecting any degree or any higher education institute; 2) their perception towards degree and towards institute; and 3) their preparedness for that degree and that higher education institutes. This study also adds in this literature by further exploring this area of research.

3. Data and Methodology

This study aims to investigate the student’s motive, expectations and preparedness towards higher education. Therefore, the data have been collected for this purpose from the first Year College and university students whose has accounting as major subject. The previously designed questionnaire by the researchers Byrne and Flood (2005) was used to collect the data.

Total of 450 questionnaires were sent to the students of which 390 were collected back. There were 72 questionnaires which were found as incomplete and were excluded from the final analysis. A total of 312 questionnaires were complete in all aspects and were used for data analysis purpose. In this regard, the overall response rate was 87%, while 16% of the questionnaire were received incomplete and 69% of the questionnaire were complete in all respect.

Table 1 represents the demographic analysis of the respondents which clearly shows that from the total of 312 respondents, 169 belong to university and were 52.2% of the sample and 143 were from the different colleges including Govt. College as well as private College forming 45.8% of the sample. Moreover, there were 194 male respondents and were 62.2% of the sample, while 118 were female respondents comprising 37.8% of the sample.

Table-1. Demographics Analysis

Measure		Frequency	Percent	Cumulative Percent
Gender	Male	194	62.2	62.2
	Female	118	37.8	100.0
	Total	312	100.0	
Student Type	University	169	54.2	54.2
	College	143	45.8	100.0
	Total	312	100.0	

4. Data Analysis and Results

4.1. Factor and Reliability Analysis

As a first step the construct reliabilities have been checked for the measure used in the study. Table 2 and table 3 show the average construct reliabilities scores. The reliability score for Intellectual Growth – IG ($\alpha = .739$), Self Development – SD ($\alpha = .786$), Academic Confidence – AC ($\alpha = .715$), and Social Opportunities – SO ($\alpha = .703$) were above the suggested level (.70) and were acceptable according to the previous literature however, Career Focus – CF ($\alpha = .597$), Skills Confidence – SC ($\alpha = .584$), Social Norm - SN ($\alpha = .677$), and Independent Learner – IL ($\alpha = .644$) were below the suggested level (.70). Moreover, according to Bernardi (1994) “alpha (α) is not a good sign of uni-dimensionality and low altitude of the alpha scores can be recognized to the sample homogeneity and do not place the results in the question”. Generally, 0.70 alpha score is attractive although. According to Schmitt (1996) “the make use of any cut-off value is shortsighted”. While 0.50 is also considered as threshold for alpha coefficient (Pallant, 2007; Schmitt, 1996).

The scale items that have been used in our study are earlier used by the literature and are considered having enough content validity. With the intent of assessing whether the correlations amongst the variables are appropriate for the factor analysis Kaiser Meyer Olkin (KMO) measure of sampling adequacy was examined (Kaiser, 1970).

Table-2. Factor Analysis

Components					
	1	2	3	4	5
KMO= .843 Total Variance Explained= 57.698					
IG4	.742				
IG6	.711				
IG5	.676				
IG3	.608				
AC4		.730			
AC1		.688			
AC3		.669			
AC2		.644			
SO5			.749		
SO4			.720		
SO2			.606		
SO3			.574		
CF2				.827	
CF1				.705	
CF3				.564	
IL3					.780
IL1					.775
IL2					.595
	$\alpha = .739$	$\alpha = .715$	$\alpha = .703$	$\alpha = .597$	$\alpha = .644$

Table-3. Factor Analysis

Components			
	1	2	3
KMO= .803 TOTAL VARIANCE Explained= 54.790			
SD2	.759		
SD1	.734		
SD5	.679		
SD6	.656		
SD3	.608		
SD4	.538		
SN3		.804	
SN2		.719	
SN4		.716	
SC4			.819
SC1			.604
SC5			.535
	$\alpha = .786$	$\alpha = .677$	$\alpha = .584$

The values of KMO were found .843 and .803 respectively, which indicates that data was suitable for the factor analysis, and was above the minimum cut off value of .50. Confirmatory factor analysis was used to determine the model parameters. All items measuring motives, expectations and preparedness loaded at 0.50 or higher. Table 2 and 3 represent the results of the factor solution showing the appropriate level of factor loadings for the each item. It also shows the presence of 5 and 3 three factors. The value of the total variance explained is 57.698 and 54.790 which is found to be acceptable.

4.2. Mean Score Analysis

The score for each student on each factor was derived by summing the individual student’s responses to the statements within each factor. Table 4 presents the mean scores of the student’s motives, expectations and preparedness towards higher education in eight dimensions. The results clearly show that mean scores have comparatively little differences in the motives, expectations and preparedness towards higher education with respect to the college and university students. Moreover, on the basis of gender and student type, also little differences have been found and scores were almost same regardless of the difference of points. So, in conclusion it is cleared from the mean score comparisons among male and female students, and college and university students are not significantly different on these eight dimensions of student’s motive expectations and preparedness toward higher education.

Table-4. Mean Score Analysis

	Total	University	College	Male	Female
Self Development (SD)	3.7110	3.704142	3.719114	3.675258	3.769774
Career Focus (CF)	3.8088	3.796844	3.822844	3.847079	3.745763
Intellectual Growth (IG)	3.6907	3.704142	3.674825	3.661082	3.739407
Social Opportunities (SO)	3.5569	3.576923	3.540254	3.56701	3.540254
Skills Confidence (SC)	3.6303	3.583826	3.685315	3.608247	3.666667
Social Norm (SN)	3.6720	3.676529	3.666667	3.676976	3.663842
Independent Learner (IL)	3.7179	3.729783	3.703963	3.695876	3.754237
Academic Confidence (AC)	3.4567	3.454142	3.45979	3.420103	3.516949

4.3. Mann-Whitney U Test Analysis

The major emphasis in this study was to investigate the student's differences in motive, expectations and preparedness for the higher education. We investigate the differences in motive, expectations and preparedness for higher education with respect to gender (Male/female) and student type (University/College). In this regard Mann-Whitney U test has been employed. The results of the Mann-Whitney U test have been presented in the table 5. The Mann-Whitney U value is 30.000 for the Student type (University/College), while 26.000 for Gender (Male/Female).

Table-5. Mann-Whitney U Test

	Student type (University/College)	Gender (Male/Female)
Mann-Whitney U	30.000	26.000
Wilcoxon W	66.000	62.000
Z	-.210	-.630
Asymp. Sig. (2-tailed)	.834	.529
Exact Sig. [2*(1-tailed Sig.)]	.878 ^b	.574 ^b

Wilcoxon W statistics were 66.000 and 62.000 respectively for both Student type (University/College) and Gender (Male/Female). Moreover, Z statistics were -.210 for Student type (University/College) and -.630 for the Gender (Male/Female). Asymp. Sig. (2-tailed) were found to be at .834 for the Student type (University/College), and .529 for Gender (Male/Female). The Exact Sig. [2*(1-tailed Sig.)] value is .878 and .574 for both Student type (University/College) and Gender (Male/Female). Which clearly shows that there have been no significant differences witnessed among the Student type (University/College) and Gender (Male/Female) with respect to the student's Motives, Expectations and preparedness towards the higher education in the Pakistani context.

5. Discussion and Conclusion

This study aims to investigate the first year student's motives, expectations and preparedness towards the higher education whose majors were in accounting. We have collected the data for this purpose from the university and college students and analyze it by dividing it into the two major groups the student type (university/College) and gender (Male/Female). The factor and reliability analysis have been performed by the using the SPSS.

To find out the difference among the student type (university/College) and gender (Male/Female), the mean score analysis and Mann Whitney U test were performed by using the SPSS and no significant differences have been observed among student type (university/College) and gender (Male/Female) regarding motives, expectations and preparedness towards the higher education. These results could not be justified without having a bird eye view on the education system in Pakistan. The current circumstances in the Pakistani education system and its structure could be described as a support toward the results of this study.

The education system in Pakistan consists of the private school system and government school system. It could also be divided into English medium and Urdu medium schools. The students under the structure of Pakistani education system have been taught same courses till 8th standard and then students could either take foreign certificate O- levels/A- levels or Matriculation. In Matriculation students have two choices, whether to take science group (Physics, chemistry, Biology & Math) or Humanities (Arts Group).

After schooling the colleges and universities in Pakistan are also governed by private bodies and public sector universities and colleges are also actively participate. The first and major choice for the students in Pakistani context after completing their secondary school certificate is Medical and Engineering Universities. As these two disciplines are most popular among the students and they have been advised and insisted by their parents to consider medical or engineering as their first career choice.

So, the top category students joined these programs. As the medical and engineering universities are the first and foremost student's career choice, the competition among the students is said to be extremely high. The numbers of students applying in these programs are large and institutions giving them admissions are low in number and all the students would be unable to get their first career choice. In this regard they have to take any other option such as accounting and business majors. The left-over students who were unable to get admission in medical college or engineering universities they on the basis of their second or third choice chose business majors including accounting and finance.

All the students who have been admitted in the business majors including Accounting as a major subject fall into the two categories. The category one students consist of those who have taken business as their major subject after having passed their matriculation exam and the second category consists of those students who have taken business as their major subjects after completing their secondary school certificate with the major of non-business subjects.

So, in the present study the main focus is upon these two classes of the students. The students who joined the university degree programs after completing their secondary school certificate and the second category consists of those who joined commerce colleges after their matriculation or intermediate examination. Based upon the results of this study, we can conclude that students living in a same geographical region have always same degree of motives, expectations.

5.1. Limitations and Future Research Directions

In the current study data have been collected from one geographical region only so the results of the present study exhibit no differences in the motives, expectations and the preparedness towards higher education among these two classes of the students. Moreover, the no significant differences among the Gender (male/female) with respect to motives, expectations, and preparedness towards higher have been observed. So, it is the main limitation of this study and it is expected that same results may be found in the whole province as cultural norms, values, and the living style of the people is same.

So, the future research could be conducted among the other provinces of the country in order to explore the differences in the motive expectations and preparedness of the students towards higher education. The future research could also cover the disciplines other than accounting among the different geographical regions. This would a good contribution in the literature in order to know the behavioral aspects of the students having majors in accounting.

The reason for this phenomenon is that after choosing the major field all students clearly realize their carrier path. The students, when entered in the commerce field having accounting as their major are clear about the motives from the majors and they shape their expectations. Ultimately when they decide to choose accounting as their major they mentally prepare themselves for these types of the degree programs.

As in the discussion of education system in Pakistan students who successfully completed their secondary school certificate or higher secondary school certificate they are mentally prepared for the higher education. There exists some sort of weakness in the school system as well as college system in Pakistan which are governed by the Govt. Education department, however private sector is quite active and participating very well. In this regard it is necessary to shape the student personality at the initial level especially at the school level, so that, their retention rates could be increased at university and college level.

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