

Student Perceptions of the Causes of Low Performance in Principles of Accounting: A Case Study in Saudi Arabia

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ABSTRACT. Students at KFUPM in Saudi Arabia were surveyed to determine what they consider to be the major obstacles to successfully completing the two required courses in Principles of Accounting. The students were categorized as either accounting majors or non-accounting majors and were offered 26 potential obstacles plus one open-ended question. The study showed that the most significant obstacle was the negative attitude of students towards accounting as a difficult subject. Differences in responses of the two student groups occurred for only three of the listed obstacles, none of which were considered significant by either group. There was no correlation between the GPAs of the respondents and their views on the 26 obstacles. A comparison of the findings of this study and those of previous research is also discussed.

All students in the College of Industrial Management (CIM) at King Fahd University of Petroleum and Minerals (KFUPM) in Saudi Arabia are required to take two courses in Principles of Accounting. The courses are designated as Acct 201 and Acct 202 and they are taught during the sophomore year in fully coordinated sections. Both courses are taught in small lecture sections ranging from 15-20 students meeting three hours a week. The textbook used in teaching Acct 201 and Acct 202 is: *Fundamental Accounting Principles* by Larson & Pyle. Three examinations including the final are given in each class during each semester. Approximately 70 percent of the

(*) **ACKNOWLEDGMENTS:** The author wishes to thank Professors Bruce Woodworth, Barkev Kibarian, and Kamal Said of the College of Industrial Management, King Fahd University of Petroleum and Minerals, for their valuable comments and suggestions which contributed significantly to the quality of this paper. Also, the author expresses his gratitude to Harold Langenderfer, professor of Professional Accounting at the University of North Carolina at Chapel Hill, who visited our campus and reviewed the questionnaire.

semester points are derived from the three examinations, and 30 percent from homework assignments and quizzes. The examinations and quizzes include problems, and multiple choice questions. The course grade of each student is assigned by the instructor based on five categories of scholastic achievement ranging from “superior to failure”. (A,B,C,D,F).

It is universally agreed among all accounting faculty in the College that the students’ performance in these two courses is unacceptably low. To substantiate this opinion, the final grades for the students of Acct 201 and Acct 202 for six semesters were collected. Table (1) presents these data. The Table shows that the percentages of D, F, and WF students to total students enrolled in the course ranged between 55% and 20% in Acct 201 and ranged between 61% and 21% in Acct 202. F, FW and D are grades used as measures of students’ low performance in principles of Accounting. “F and WF” are failure grades, while “D” is a grade which indicates a minimum workable knowledge of the principles involved in the subject. The grade denotes low achievement and if the course is a prerequisite to further studies, its repetition for a higher grade is advised (Undergraduate University Bulletin 1994/95, p. 25).

Table (1)
Students grade distribution in Accounting 201 and Accounting 202
Courses from the First Semester of 1988/89 to the First Semester 1991/92.

Course No.	A	B	C	D	F	I*	WP*	WF*	Total	D, F, WF Total
First Semester 1988/89										
Acct 101	7	4	16	16	8	0	3	0	54	44
Acct 202	1	11	21	21	4	0	2	0	60	41
Second Semester 1988/89										
Acct 101	5	7	26	13	13	0	3	6	73	44
Acct 202	3	8	16	13	6	0	2	0	48	40
First Semester 1989/90										
Acct 101	1	1	5	3	7	0	2	1	20	55
Acct 202	2	2	8	6	1	0	2	0	21	34
Second Semester 1989/90										
Acct 101	3	6	15	14	8	0	1	5	52	52
Acct 202	2	7	13	11	2	0	0	0	35	37
First Semester 1990/91										
Acct 201	0	2	11	8	3	0	2	0	26	42
Acct 202	4	4	9	20	7	0	0	0	44	61
Second Semester 1990/91										
Acct 201	9	10	19	7	3	0	1	0	49	20
Acct 202	4	9	6	2	0	0	0	0	21	38
First Semester 1991/92										
Acct 201	10	14	12	15	7	0	0	0	58	38
Acct 202	7	3	11	0	0	0	0	0	21	0

Source: Office of the Registrar

In Semesters preceding 1991 Acct 201 used to be offered as Acct 101.

I - Incomplete * WP - Withdrawal with Pass. WF - Withdrawal with Fail.

This study is a part of an on going effort to raise the performance levels for students taking the required Principles of Accounting courses. Such effort include development of suitable classroom material for accounting principles, and using of the laboratory science format in teaching principles of accounting. The specific objective of this study is to identify the causes for this low success rate as determined by the students who had taken both courses. Armed with this knowledge, Accounting Department administrators and faculty can attack the obstacles directly by working through to overcome these obstacles as perceived by students.

The rest of this paper is organized as follows: Section one discusses the previous research on the determinants of student performance in principles of accounting. Section two describes the methodology of research. Section three provides the analysis and results. Section four presents the implications of the study.

I. Previous Research

Many studies have been conducted to find out the determinants of students' performance in accounting. Eskew and Faley (6, P.139) found that a student's academic aptitude, previous and more recent academic performance, effort/motivation, related previous experience and pre-college study of accounting are all significantly related to examination performance in introductory accounting courses. Porter and Lawler (10) concluded that a student's examination score is dependent upon the student's effort, abilities and traits, and his role perception. The role perception of a student refers to what class activities (homework assignments, quizzes, etc.) the student believes he should engage in to improve performance in class. Doran, Bouillon, and Smith (3, P. 83) concluded that measures of academic performance and aptitude are the most important determinants of examination performance in both accounting principles I and II. Reed and Holley (11, P. 342) investigated the impact of final examination scheduling on student performance on the exam. The results of their study indicated that differences in the positioning of the accounting examinations relative to other finals cause differences in examination scores. Specifically their study pointed out that introductory accounting students experienced a deterioration in examination performance as both the exam week and the exam day progressed.

Many studies have investigated the relationship between English language proficiency (as a foreign language) and academic performance. Ayers and Peters (2, P. 462) conducted a study on this relationship among 50 foreign students at an American Technological University. Their English language proficiency was measured by means of the TOEFL examination and academic success was measured by the Cumulative Grade Point Average (GPA). The researchers found that English language proficiency had a strong positive correlation with academic success.

Jochems (8,P.310) stated that switching from education in the mother tongue to education in a foreign language means either a loss of academic achievement per unit of time (if the study effort remains unchanged) or heavier work if the learning outcomes per unit have to be maintained at the same level.

Research has also shown that teaching techniques have a significant effect on student's performance in accounting. Farrely and Hundson (7, p.51) surveyed student

preferences regarding teaching techniques in introductory accounting classes. The majority of the students recommended the following teaching techniques; (1) providing copies of printed solutions to homework (after homework is done), (2) placing solution manual on reserve in library, (3) giving more than two exams (in addition to the final), (4) providing copies of last semester's quizzes and exams, and (5) collecting homework and basing a portion of the grade on it. Elikai and Baker (5, P.253) indicated in their study that quizzes can be used to improve students' performance in accounting when rewards (points) assigned to quizzes represent a significant part of a course grade. They also concluded that when the rewards associated with quizzes are small, or not clearly defined, students do not perform significantly better than students who do not take quizzes.

Ott (9, P. 378 & 386) studied the effect of structured reviews (held outside the classroom and prior to exams) on student exam scores. The results of this study showed that structured reviews do make a difference in student exam scores in intermediate accounting. Ott concluded that the structured reviews may influence on a student's perceived effort-reward probability thus leading to increased effort. Edmonds and Alford (4, P. 345 & 353) analyzed the impact of using two levels of complexity on information processing by two groups of undergraduate accounting students. One level of complexity used an explanatory model composed of two elements (assets and liabilities), the other employed a six dimensional model (assets, revenues, liabilities, expenses, owner's equity, and net income). The findings of this study showed that the group that was taught using the two dimensional model during the introduction of the accounting cycle performed significantly better than the group using the six dimensional model. Abraham, Loughrey, and Whalen (1, P. 2 & 3) examined the effect of using computerized practice sets to prepare students in introductory accounting courses. The researchers were unable to identify any significant correlation between the use of the computer and student performance, however, they found that the use of these practice sets results in a positive change in a student's attitude toward accounting. The significance of this finding will become clear momentarily.

II. Research Methodology

Questionnaire Development: A questionnaire was utilized to make a survey of students to obtain their opinions and attitudes as to the causes of low performance in the principles of accounting courses. The questionnaire included a list of 26 obstacles which are thought to have an impact on the performance of students in these courses. The complete listing of these obstacles is shown in Table (2). The obstacles were grouped into the following five areas:

- (1) Teaching techniques.
- (2) Student effort and motivation.
- (3) Accounting curriculum and textbooks.
- (4) Advising.
- (5) General obstacles.

Table (2)
Opinions of Students about obstacles
affecting their performance (in Percentages)

Obstacles	Accounting majors		Non-accounting majors		Accounting & Non-accounting majors	
	Disagree	Agree	Disagree	Agree	Disagree	Agree
Teaching Techniques						
1. Lack of quizzes.	62.5	37.5	56.12	43.88	57.28	42.62
2. Lack of home work to be handed in.	62.5	37.5	56.12	43.88	57.28	42.62
3. Quizzes are given with an insignificant reward (Quizzes represent a low percentage of a course grade).	75.00	25.00	39.80	60.20	46.72	53.50
4. Homework is collected and graded on a random basis	33.33	66.67	35.71	64.29	35.25	64.75
5. Daily homework collection without checking and grading.	50.0	50.0	46.94	53.06	47.54	52.46
6. Lack of structured reviews held outside normal classes prior to exams.	33.33	66.67	27.55	72.45	28.67	71.31
7. Complexity on information processing in teaching accounting principles. For example, incorporating many variables in explaining the accounting cycle.	37.50	62.50	32.65	67.35	33.61	66.39
8. Emphasis on multiple choice questions with no partial credits given to students.	70.83	29.17	43.88	56.12	49.18	50.82
9. The exams are difficult	45.83	54.17	30.61	69.39	33.61	66.39
10. The grading policy is not well defined.	45.83	54.17	31.63	68.37	34.43	65.57
11. Feedback of exams is not obtained on a reasonable period of time.	41.67	58.33	37.76	62.24	38.52	61.48
12. Computerize practice set is not used.	62.50	37.50	50.00	50.00	52.46	47.54
Student Effort & Motivation						
13. Student time & effort putting into the course is not sufficient.	58.33	41.67	43.88	56.12	46.72	53.28
14. Poor effort-reward (grade) system.	20.83	79.17	21.43	78.57	21.31	78.69
15. Poor class attendance	75.00	25.00	46.94	53.06	52.46	47.54
16. Poor studying habits (studying only in the night before the exam or less time devoted time devoted for solving problems.	41.67	58.33	32.65	67.35	34.43	65.57
17. Student's motivation to learn is not reinforced by the instructor's teaching techniques.	12.50	87.50	31.63	68.37	27.87	72.13
Accounting Curriculum and Textbooks						
18. The material covered during the semester is too lengthy (the material does not match with the ability of students.	12.50	87.50	19.39	80.61	18.83	81.97
19. Lack of adapting the accounting subject matter to Saudi environment	41.67	50.33	31.63	68.37	33.61	66.39
20. Poor English skills which hinder understanding of the material	25.00	75.00	42.86	57.14	39.34	60.66
21. Inadequate textbooks used. In particular, the concepts and procedures of accounting is not presented well and the problems and cases are not oriented to Saudi environment.	37.50	62.50	41.84	58.16	40.98	59.02

Obstacles	Accounting majors		Non-accounting majors		Accounting & Non-accounting majors	
Advising						
22. The students are not properly advised regarding courses of accounting principles	12.50	87.50	20.41	79.59	18.85	81.15
General Obstacles						
23. Lack of goal congruence of students and faculty (lack of interaction between students and faculty)	29.17	70.83	22.45	77.55	23.77	76.23
24. The students' negative attitude toward accounting as a difficult subject.	8.33	21.67	12.24	87.76	11.48	88.52
25. Inadequacy of scheduling final exams including day and time of the exam, and the incidence of multiple exams on the accounting day exam.	12.50	87.50	21.43	78.57	19.67	80.33
26. The students are not aware of the accounting profession as a good career for them.	45.83	54.17	53.06	46.94	51.64	48.36

The questionnaire recipients were asked to express their opinions about each of the 26 obstacles on a four-point scale ranging from "strongly disagree" to "strongly agree". In the event that a significant obstacle, or obstacle area, may have been overlooked, the questionnaire also included an open-ended question. This question gave the students the opportunity to make written comments about the problems and difficulties which they may have personally experienced when they took Acct 201 and Acct 202. Finally, the questionnaire solicited information about student's major, his GPA and his grades in Acct 201 and Acct 202, and whether he was an accounting or non-accounting major.

The list of 26 obstacles was developed primarily as a result of a thorough review of relevant literature. The list was supplemented by drawing on the 17 years of collegiate teaching experience of the researcher in the USA and Middle Eastern universities. Finally, various editions of the questionnaire were reviewed by academic colleagues who provided valuable feedback for suggested improvements. The list of the 26 obstacles is not intended to be a comprehensive listing of all possible obstacles in teaching accounting principles. The list is a compilation of the obstacles which the researcher believes to be the obstacles most relevant to the Saudi Arabian environment.

Unique Population Characteristics: It is important to understand that KFUPM is a unique academic institution in a number of aspects which are felt to have a direct impact on the academic performance of the student body. KFUPM's goal is to provide students with advanced training in the fields of science, engineering, and management. All areas of KFUPM - facilities, faculty, students, and programs - are growing rapidly to cope with the rapid economic and technical development of Saudi Arabia. The faculty of KFUPM is multinational and the overwhelming majority of the students are Saudi whose mother tongue is Arabic. Classes, on the other hand, are virtually one hundred percent taught in English. Although the students may have taken some English in high school, this is by no means universal and the level of proficiency is highly variable. Primarily because of the variability of the English foundation, the

admissions procedure applied by the University administration results in a student body in the CIM at KFUPM with a number of unique characteristics which are significant to this study.

The applicants for admission to the KFUPM must first take its entrance examination and then sit for a personal interview conducted by a committee of administrators and faculty. The objective of these requirements is to evaluate the student's knowledge and ability in English and science subjects. The students who pass this exam and other requirements are granted an admission to the University. In addition, the newly admitted students who have just completed high school spend the first academic year at the University in the Preparatory Program. The objectives of this program include the following: (1) to improve students' English language proficiency, and (2) to review and reinforce students' knowledge of mathematical and analytical techniques (Undergraduate University Bulletin 1992/93 p. 21). Because of these requirements, certain factors affecting the performance of the more typical students taking the Principles of Accounting courses do not exist for these students. Specifically, the students' academic aptitude and their previous and more recent academic performance are controlled by the University and are at a universally high level thus are not investigated in this study. Accordingly, this study is limited to an investigation of other determinants of students' performance which are seen as being more significant to this unique population. Determinants such as English capability, teaching techniques, student effort and motivation, advising, accounting curriculum and textbooks, interaction between students and faculty, scheduling of exams, and the students' attitude toward accounting fall into this category.

Data Collection: During the Second Semester of the Academic year 1992/93, the questionnaires were distributed to a sample of students enrolled in Junior and Senior classes in the College of Industrial Management who had already completed Acct 201 and Acct 202 during the period started from the First Semester of the Academic year 1988/89 to the First Semester of 1991/92. Those students were asked to complete the questionnaires anonymously during the class period. The Junior and Senior students were all majoring in a business discipline and were categorized as either accounting or non-accounting majors.

There were 122 students who participated in the study. This number constitutes 82 percent of the total population of the Junior and Senior classes for the 1992/93 academic year. Of the 122 students, there were 24 accounting majors and 98 non-accounting majors. The 24 responses represent about 80 percent of total Junior and Senior students whose major is accounting and the 98 responses represents 83 percent of total Junior and Senior students whose major is non-accounting.

In studies such as this, there is always a concern about the veracity and objectivity of the respondents. Farrelly and Hudson (7, p.50), for example, pointed out that evaluation of the professor could be biased because it may be based on the general liking for the professor rather than on the quality of instruction. In this survey the students seemed to have a very positive reaction to the study in general and to the questionnaire in particular. They seemed to welcome the opportunity to provide their opinions on this subject. Because of this attitude, the feeling is that the responses of the

students were generally objective. Furthermore, because the questions were not an evaluation of a particular professor, it would seem that the major source of bias did not exist.

III. Survey Analysis

Prior to performing any statistical analyses, it was necessary to modify the raw data collected via the questionnaire. This was due to the relatively small size of the population and the resulting sample. Spreading the responses over four categories resulted in some response cells with less than five entries. Such low frequencies would preclude a valid Chi-square analysis of the data. The modification employed was to create two response categories instead of four. Category one was labeled "Agree" and was formed by combining the original categories of "agree" and "strongly agree", Similarly, category two was labeled "disagree" and consists of the original "disagree" and "strongly disagree" categories.

Table (2) presents the response percentages for the 26 potential obstacles listed on the questionnaire. The analysis begins with an examination of response frequencies for these 26 obstacles. In this analysis, the focus is on the combined response of both accounting and non-accounting majors. This is followed by a Chi-square analysis of accounting majors versus non-accounting majors to determine if any significant differences exist between the responses of the two groups. Then, a correlation analysis is performed to identify the relationship between the students' responses and their cumulative GPA. This is also done for each group of majors. Finally, the significant responses to the open-ended question are examined. SAS software was used where appropriate to analyze the data collected.

Frequency Comparisons by Category

Teaching Techniques: As shown in Table (2), over 60 percent of the respondents of both groups (accounting and non-accounting majors) believe that the most important teaching obstacles are as follows:

1. Lack of structured reviews held outside normal classes prior to exams;
2. Complexity on information processing in teaching accounting principles;
3. The examinations are difficult;
4. The grading policy is not well defined;
5. Homework is collected and graded on a random basis;
6. Feedback of exams is not obtained in a reasonable period of time.

These obstacles are presented here according to their importance as seen by the respondents. Focusing on the two categories of respondents separately, the highest percentage figure was 72.45 percent given by non-accounting majors for lack of structured reviews. In addition, 60 percent of the non-accounting majors considered giving students quizzes with insignificant reward as a teaching problem.

Student Effort and Motivation: In the student effort and motivation category, more than 65 percent of the respondents of both groups believe that the most important obstacles are:

- (1) Poor effort-reward system;
- (2) Lack of student's motivation to learn;
- (3) Poor studying habits of students.

Again focusing on the categories separately, the highest percentage figure was 87.5 percent given by accounting majors who felt that student's motivation to learn is not reinforced by appropriate teaching techniques, such as incorporating a heavy emphasis on examples and problems oriented to Saudi business environment.

Accounting Curriculum, Textbooks, and Advising: A large majority of the respondents of both groups believe that the obstacles associated with accounting curriculum, textbooks, and advising affected their performance. Slightly over 81 percent of the respondents felt that the material covered during the semester is too lengthy and the students are not properly advised. Over 60 percent thought that accounting subject matter is not adapted to Saudi environment and poor English skills of students hinder their understanding of the material.

General Obstacles: With respect to the general obstacles category, more than 75 percent of the respondents of both groups faced the following obstacles in their accounting classes:

- (1) Lack of interaction between students and faculty;
- (2) Inadequacy of final exams including day and time of the exam;
- (3) The students' negative attitude toward accounting.

Evaluation of the Responses of Accounting and Non-Accounting Majors: The responses to the obstacles described in Table 2 were tested to determine if significant differences exist between accounting and non-accounting majors. Chi-square statistics were used to test the null hypothesis that there are no significant differences between the two categories in their responses to each of the 26 obstacles. The 26 tests showed that at the .01 level of significance, the null hypothesis could be rejected only for the obstacle of giving quizzes with an insignificant reward. Moving to the .05 level of significance, the null hypothesis could be rejected for the obstacles related to poor class attendance, and emphasis on multiple choice questions. These significant differences are shown in Table (3).

Table (3)
Significant differences between the responses of accounting
and Non-accounting majors

n	Quizzes are given with an insignificant reward Agree in response to this obstacle were:
*	25% of accounting majors vs 60% of non-accounting majors.
n	Poor class attendance Agree in response to this obstacle:
**	25% of accounting majors vs. 53% of non-accounting majors
n	Emphasis on multiple choice questions with no partial credits Agree in response to this obstacle:
**	29% of accounting majors vs. 56% of non-accounting majors

* indicates a significance level of .01

** indicates a significance level of .05

Table (3) indicates that non-accounting majors are more likely to agree that giving students quizzes with an insignificant reward, poor class attendance and emphasis on multiple choice questions are causes of students' low performance in Principle of Accounting. For the other 23 potential obstacle areas, there were no significant differences between the two categories.

GPA Comparisons: The association between the GPAs of the respondents and their views on the 26 obstacles was investigated. The mean of each student's observations of these obstacles was calculated. This mean is a weighted average computed by dividing the total points the student assigned to all obstacles by 26. The total points, in turn, were determined by assigning a weight to each response based on a four-point scale ranging from "strongly disagree" which is assigned a value of one to "strongly agree" which is assigned a value of four. For example, if a student had recorded strong agreement for all 26 obstacles, the total points assigned by that student is 104 points (26 times 4). The mean of the observations for this student is equal to 4.00 (104 divided by 26).

The means of students' observations were correlated with their GPAs. The result showed a correlation coefficient of 0.16 for accounting majors and 0.03 for non-accounting majors. These are very low values indicating that there is very little relationship between the students' GPAs and their views on the 26 obstacles in teaching accounting principles. Thus, the conclusion which can be drawn is that there is little or no impact of a student's academic performance on their evaluation of these obstacles. This result means that these obstacles are common to all students irrespective of their academic status.

Open-End Responses: With respect to the open-ended question regarding the major obstacles the students faced during their study of Principles of Accounting, the majority of respondents of both groups emphasized the following obstacles:

1. The final examinations are comprehensive and difficult. They include long and complicated problems. One student stated: "Our final exams are incredible."
2. The comprehensive final examinations lower the final grades of students.
3. Three classes a week are not enough to explain the required material and to solve all of the homework problems assigned.
4. The selected problems assigned do not cover the material explained by the instructor.
5. The students are not motivated to learn and accounting is a boring subject.
6. The emphasis is on the quantity of the material covered during the semester not on the quality of education.
7. A large number of students who take Acct 201 and Acct 202 do not have previous knowledge in accounting. Hence, they faced difficulties in understanding accounting concepts and procedures.

The respondents provided a number of suggestions to overcome these obstacles. Most of these suggestions focused on teaching methodology, such as, solving more homework problems during the class period, conducting tutoring sessions to help weak students, posting solutions of the homework problems after grading them, and motivating students to learn accounting by simplifying the material and giving practical examples related to business in Saudi Arabia.

Comparison of the Findings of the Study with Those of Previous Research: In order to isolate the obstacles facing the Saudi student attributable to the differences between educational environment in both Saudi Arabia and the U.S., the findings of this study are compared with the results of prior research. The comparison reveals similarities and dissimilarities between the findings of this research and prior research. The similarities are related to the following obstacles (referred to in prior research as determinants or factors):

1. Pre-college study of accounting;
2. Level of complexity of learning environment;
3. Scheduling of accounting examinations;
4. Pretest structured reviews;
5. Value of rewards (points) assigned to quizzes;
6. Collecting and grading homework ;
7. Effort-reward (grade) system .

Two major factors contributed to the similarities between the findings of both this and previous research. First, teaching staff at KFUPM have their education and experience in the U.S. Consequently, they follow the American methods and techniques in teaching accounting principles. Second, accounting education at KFUPM and American universities share similar characteristics such as, degree objectives, curriculum content, number of credit hours required for graduation, type of exams, and application of computer in accounting courses.

On the other hand, due to the peculiarities of the educational environment in Saudi Arabia, the findings of this research reveal a set of obstacles not prevailing in the American accounting education consisting of:

1. Students are not properly advised regarding courses of accounting principles (81.5 percent).
2. This obstacle appears of great concern to Saudi students.
3. They need special attention in advising to familiarize them with the new educational system applied at KFUPM, that is foreign to their prior education environment in public schooling.
4. Lack of adapting the accounting subject matter to Saudi environment (66.32 percent).
5. Since CIM uses American authored accounting textbooks, reflecting both business and accounting environment in the U.S., the Saudi student face some difficulties in comprehending the relationship between course content and the role of accounting in Saudi Arabia.

6. Poor English skills which hinder understanding of the material (60.60 percent).
7. Since English is the second language for CIM students, a significant portion of them tend to heavily depend on memorization of accounting procedures, rather than comprehending and understanding accounting concepts and their applicabilities. Hence, they lack the ability to analyze and manipulate ideas and concepts necessary to perform in accounting examinations.
8. Lack of interaction between faculty and students (76.23 percent)
9. This interaction is hindered by the differences in culture, value, language, etc. between the multinational faculty at CIM and students.. Recently, Saudi faculty became the majority at CIM. Therefore, this obstacle is reduced and the interaction between the students and the faculty has been enhanced.
10. The students' negative attitude toward accounting as a difficult subject (88.52 percent).
11. This high response percentage is, in fact, an accumulation of the effect of all other obstacles that students are exposed to during their tenure in the College. It is a common knowledge among students in CIM that accounting courses are difficult to pass with reasonable grades. Consequently, students approach the course with great deal of apprehension of failure.

IV. Implications of the Study

The findings of the study are based on the opinions of students who have recently completed the two courses in principles of accounting regarding the most important obstacles and factors which contribute to low performance in these courses. These findings, as presented in the survey analysis section of this study, pertain only to the two required courses in principles of accounting.

There is always a risk associated with generalizing the results of any study since those results may be inappropriate in some circumstances. Nevertheless, it seems clear that these results will provide some valuable information to University and CIM administrators and the accounting instructors while attempting the difficult task of teaching accounting principles. Learning more about student opinions regarding the obstacles of teaching accounting principles could be used as feedback to enhance future student performance and change their attitudes toward accounting as a difficult subject.

Several important implications for University administrators and accounting instructors are suggested by the results of this study.

First, University administrators could expand their attention to prepare students for better performance in business studies. A course in business, which includes a section in accounting basics, could be developed and taught in the Preparatory Program. Such a pre-college study of accounting might enhance the performance of students in introductory accounting courses at the college level.

Second, accounting instructors at CIM should have a linkage between the place of learning and the place of work. This linkage could be achieved by developing teaching methods and text material relevant to business environment in Saudi Arabia.

Third, accounting instructors could emphasize the quality of learning in accounting at CIM by teaching less but relevant material. The accounting instructors should restructure the courses of accounting principles in order to de-emphasize procedural complexity of accounting principles, and to pay more attention to substantive issues that satisfy the needs of students in Saudi Arabia.

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Appendix

What is your major? _____

What is your Cum. GPA? _____

What is your Maj. GPA? _____

What is your grade in Acct 201? _____ and Acct 202? _____

Please indicate whether each of the following factors contributed to or caused you difficulty in your classes of principles of accounting.

Teaching Techniques:

	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
1. Lack of quizzes	[]	[]	[]	[]
2. Lack of homework to be handed in.	[]	[]	[]	[]
3. Quizzes are given with an insignificant reward (Quizzes represent a low percentage of a course grade).	[]	[]	[]	[]
4. Homework is collected and graded on a random basis.	[]	[]	[]	[]
5. Daily homework collection without checking and grading.	[]	[]	[]	[]
6. Lack of structured reviews held outside normal classes prior to exams.	[]	[]	[]	[]
7. Complexity on information processing in teaching accounting principles for example, incorporating many variables in explaining the accounting cycle.	[]	[]	[]	[]
8. Emphasis on multiple choice questions with no partial credits given to students.	[]	[]	[]	[]
9. The exams are difficult.	[]	[]	[]	[]
10. The grading policy is not well defined.	[]	[]	[]	[]
11. Feedback of exams is not obtained on a reasonable period of time	[]	[]	[]	[]
12. Computerized practice set is not used.	[]	[]	[]	[]
Student Effort & Motivation				
13. Student time & effort putting into the course is not sufficient.	[]	[]	[]	[]
14. Poor effort-reward (grade) system	[]	[]	[]	[]
15. Poor class attendance	[]	[]	[]	[]
16. Poor studying habits (studying only in the night before the exam or less time devoted for solving problems.	[]	[]	[]	[]
17. Student's motivation to learn is not reinforced by the instructor's teaching techniques.	[]	[]	[]	[]

	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
Accounting Curriculum and Textbooks				
18. The material covered during the semester is too lengthy (the material does not match with the ability of students).	[]	[]	[]	[]
19. Lack of adapting the accounting subject matter to Saudi environment	[]	[]	[]	[]
20. Poor English skills which hinder understanding of the material.	[]	[]	[]	[]
21. Inadequate textbooks used. In particular, the concepts and procedures of accounting are not presented well and the problems and cases are not oriented to Saudi environment.	[]	[]	[]	[]
Advising				
22. The students are not properly advised regarding courses of accounting principles.	[]	[]	[]	[]
General Obstacles				
23. Lack of goal congruence of students and faculty (lack of interaction between students and faculty)	[]	[]	[]	[]
24. The students' negative attitude toward accounting as a difficult subject.	[]	[]	[]	[]
25. Inadequacy of scheduling final exams including day and time of the exam, and the incidence of multiple exams on the accounting day exam.	[]	[]	[]	[]
26. The students are not aware of the accounting profession as a good career for them.	[]	[]	[]	[]

27. From a student's perspective, what are the major obstacles in teaching Accounting Principles at C.I.M.:

مفاهيم الطلاب عن أسباب ضعف مستوى الأداء والتحصيل في مادة مبادئ المحاسبة حالة عملية في المملكة العربية السعودية

سليمان بن حسن عطية

أستاذ مشارك

قسم المحاسبة ونظم المعلومات الإدارية

كلية الإدارة الصناعية - جامعة الملك فهد للبترول والمعادن

الظهران - المملكة العربية السعودية

المستخلص: تهدف هذه الدراسة الميدانية إلى التعرف على آراء طلاب كلية الإدارة الصناعية بجامعة الملك فهد للبترول والمعادن عن المعوقات الرئيسية لتحقيق النجاح في مادتي مبادئ المحاسبة المطلوبة من جميع طلاب الكلية .

لقد أعد استبيان يشتمل على (٢٦) سببا لضعف مستوى الأداء في مادتي مبادئ المحاسبة ووزع هذا الاستبيان على طلاب الكلية الذين أتموا دراسة هاتين المادتين ، وقسم الطلاب حسب هذه الدراسة إلى مجموعتين : المجموعة الأولى تضم طلاب تخصص المحاسبة ، والمجموعة الثانية تشتمل على طلاب من تخصصات الكلية الأخرى مثل التسويق والمالية ونظم المعلومات الإدارية والإدارة .

بينت هذه الدراسة أن المعوقات الرئيسية لارتفاع مستوى أداء الطلاب في مادتي مبادئ المحاسبة ترجع إلى عدة أسباب متعلقة بأساليب التدريس ، وجهود الطلاب ، والحوافز التشجيعية ، والمنهاج والكتب التدريسية والإرشاد . وتبين أيضا أنه من الأسباب الرئيسية لضعف مستوى الطلاب في مبادئ المحاسبة إدراك الطلاب وشعورهم بأن مادة المحاسبة مادة صعبة مما يؤدي إلى انخفاض مستوى أدائهم . ولم تظهر الدراسة أية فروقات جوهرية بين المجموعتين بخصوص آرائهم عن هذه المعوقات كما أنه لا يوجد أية علاقة (إيجابية أو سلبية) بين المعدل التراكمي للطلاب ووجهة نظرهم بخصوص المعوقات التي تضمنتها الدراسة . وكذلك تمت المقارنة بين نتائج هذه الدراسة ونتائج البحوث السابقة بخصوص مستوى أداء الطلاب في مادة مبادئ المحاسبة .