Why students do not make use of interventions in Introductory Accounting and the role of self-efficacy in their decision

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EG number 9

1. Introduction

Higher education in South Africa is described as a "low participation system with high attrition" (CHE, 2013 & 2016). The South African schooling system is failing to prepare students adequately for higher education (Müller et al, 2007; Ogude, Kilfoil & Du Plessis, 2012; Cloete 2016). Apart from an increase in participation rates at tertiary level, high attrition rates and academic under-preparedness lead to low throughput rates.

Universities in South Africa prescribe an Introductory Accounting course as a compulsory module for undergraduate BCom degrees. Consequently, a course in Introductory Accounting is not necessarily related to a student's anticipated career (Hall, Pierce, Tunnell & Walther, 2014) and therefore one can expect students to be less motivated to master accounting. Under-preparedness amongst BCom-students manifests in the form of poor numerical aptitude, lack of motivation, underdeveloped skills and experience in contextualising problems and poor study methods for Accounting. Accounting is perceived as difficult to master (Friedlan 1995, Mladenovic 2000; Goldstein, Sauer & O'Donnell 2014), leading to anxiety, low self-efficacy and even depression (Byrne, Flood & Griffin 2014). Students also know which courses are easily failed and this awareness negatively affects self-efficacy (Sharma 1997).

Social Learning Theory (SLT) (Bandura 1969) developed into Social-Cognitive Theory (SCT) when the construct of self-efficacy was added (Bandura 1986). SCT is defined as a theory that can predict the behaviour of a person based on what the person believes of him/herself, better than the mere use of a person's actual capabilities. Academic self-efficacy relates to a student's confidence in his/her own abilities and capabilities to perform certain academic tasks in order to be academically successful (Schunk, 1991). Students with higher self-efficacy tend to set more demanding goals for themselves (Torres & Solberg, 2001), experience less stress (Solberg, O'Brien, Villarreal, Kennel & Davis 1993), recover more quickly from setbacks (Pajares & Schunk, 2002), and are more likely to engage with lecturers or tutors to ask for assistance (Torres & Solberg, 2001). By contrast, low self-efficacy manifests as a sense of an inability to cope, stress and anxiety about academic preparation and performance (Pajares & Schunk, 2002).

In an attempt to assist students in an Introductory Accounting course, various interventions are offered at different intervals. These include interventions in the form of a bridging course, scheduled tutorials (presented by trained tutors), one-on-one sessions with tutors and/or lecturers and offering on-line assistance through virtual tutorials.

2. Problem statement and aim of this project

Interventions remain poorly utilised. The aim of this project is to explore the reasons why students do not make use of interventions to increase their academic performance in an Introductory Accounting course and the role of self-efficacy in their decision.

The results of this investigation will be of practical importance to universities and policy-makers, who will be interested in methods to increase student success and throughput. This will also increase our understanding of barriers to participation at university level and optimise the application of resources.

Interventions aim to address anticipated or reported academic needs and at the heart of academic intervention lies the expectancy of a positive association with academic performance. Any intervention should be subject to evaluation against the goals set at the onset of the intervention. Weiss (1972:114-115) contends that evaluation reports (reporting on the achievement or not of goals of the intervention) serve as an indicator of the feasibility and acceptability of the intervention. However, since this course is a voluntary course, students choose to attend or are perhaps persuaded to attend by significant others such as their parents. Understanding why they choose not to attend, if they meet the requirements, will increase our understanding of barriers to interventions.

3. Literature review and methodology

Although the non-attendance of interventions has not received attention in Accounting education, there is a more general literature on the reasons for the non-attendance of classes. This is the literature that was consulted for this study.

Reasons for non-attendance of classes include the effect of part-time work on studies (Stern & Nakata, 1991); poor time management skills, timing of classes and illness (Paisey & Paisey, 2004); prior academic achievement and levels of motivation (Fryer, Ginns, Howarth, Anderson, & Ozono, 2018); cultural differences and ethnicity (Schmulian & Coetzee, 2011).

Interventions are attempts to make a difference after the need for change has been identified (Carkhuff, 1983). This expectation is grounded in theory of change that provides the course of action needed to effect the change (Taplin, Clark, Collings and Colby, 2013).

A lived experience (phenomenology) was sought and therefore a qualitative design using semi-structured interviews was applied. This study was conducted following the interpretivist approach that means the researcher aims to see the world through the eyes of the participant.

An invitation was extended to 1 560 first-year Introductory Accounting students. The first five candidates who responded were invited for interviews. Interviews were conducted and transcribed. A thematic analysis followed. To ensure that students understood the constructs, an introductory discussion was facilitated to explain the meaning of intervention and academic self-efficacy. To determine the student's level of self-efficacy, questions from Byrne and Flood's (2014) article were included during the interview.

During the interviews, questions revolved around the main research questions: why does a student not attend or make use of interventions? What is the role of self-efficacy in their decision?

4. Outcomes

Table 1 contains demographic information as well as academic information per participant.

	Degree	Gender	Race	English home language?	Acc at school?
A	BCom HR	Female	White	No	No
B	BCom Marketing Management	Female	White	No	No
C	BCom Economic and Management Sciences	Female	African	Yes	No
D	BCom Informatics	Female	African	No	Yes (77%)
E	BConsumer Sciences: Food and retail management	Male	Indian	Yes	No

Table 1 Demographic and academic information per participant

Five themes were identified as reasons for non-attendance. These reasons were:

- Language: the (perceived) inability to speak English fluently was cited as the most significant reason for not asking for assistance. Consequently, students feel unable to articulate exactly what they are struggling with. This was the case for all participants except students who had English as a home language. One of the students said: "*A lot of black students aren't very confident in their English and wouldn't seek help as they don't want to be judged.*"
  However, not only black students feel this way. A white, Afrikaans student made the following comment: "…*my English is not that well, so sometimes I want to ask a question in class… and I think most of the other students - if I can talk for them - definitely feel more so.*"
- Resource constraints: no time during the day to attend tutorials or consulting hours. Money was a constraint for students who needed to pay for the bridging course that is presented before lectures commenced.
  This was one of the reactions to the following question:
  Researcher: You decided not to attend the bridging course. Why not?
  Participant: I think you had to pay for it, right? Ok, so now I am funded by NSFAS at the moment. I did not have the extra money anywhere to give me the means to participate.
- Student attitude: procrastination, carelessness or thinking that attending an intervention is not needed.
  "I think people that do not seek for help, do not care as much about their studies. I think mainly it is because people don't care that they don't seek help. I think they might also procrastinate… I think to myself that I will ask this in class the next day (but I don't)."
  Another participant reflected on her peers' non-attendance as follows:
  "They probably think that they know everything that they need to know and that just passing for them is OK (sic) unless they did accounting then they understand everything but if they didn't… I don't know… they might not expect as much of themselves. They just want a pass."
- Feeling intimidated: uncertainty of being a first-year; unfamiliarity with surroundings; feeling over-whelmed by big lecture groups.
  Participant: "…schools, they help us a lot more, like they spoon feed us, like they make stuff easier for us to feel that we can really do this. At university, it is not like that. You get

the marks you work for and what you deserve, so schools make it a lot easier for you to be more confident. And you don't feel so (sic) intimated almost as at university."
Researcher: "What is it at university that makes one feel intimidated?"
Participant: "The big classes."

- Experiencing the lecturers and tutors as unapproachable. This is an excerpt of one of the participants who alluded to the perceived distance between teaching staff and students: "*I don't know, sometimes when you struggle with something, you can't seek help. Not because you don't want to, because you don't know how to articulate the problem. Like how to say this is a specific problem that I have. Because you know how like lecturers will say like don't just come and say I have a problem with everything so like that you need to pinpoint what you are struggling with. This can be difficult especially if you know nothing about whether it is Accounting*."

The role of self-efficacy in their decisions to attend interventions is summarised as follows:

- Students with higher self-efficacy are more inclined to seek assistance.
- The school attended by the student contributed to the current view of the student of his/her own abilities (self-efficacy).
- Significant others (e.g. parents or teachers) contribute significantly to self-efficacy.
- Students with higher self-efficacy use their academic performance to inform their decisions to seek assistance. Poor academic performance in isolated instances did not decrease these students' self-efficacy. Instead, it motivated all the participants to ask for assistance. However, they have reported that a number of their fellow students (who were identified by the participants as having lower self-efficacy levels) just gave up on their academic performance in Accounting. These students did not consider seeking assistance and started to believe that '…they do not have what it takes to do Accounting' (Response by a participant).

5. Conclusion

This study aimed to investigate reasons for the non-attendance of interventions. All participants mentioned language as a barrier. Based on the findings it is recommended that an environment is created where students can ask questions anonymously (or at least quasi-anonymously). This environment will contribute to learning by eliminating the fear of perceived judgement by their peers. This environment can take the form of a virtual class (e.g. using BlackBoard collaborate), having discussion boards on the Learning Management System or inviting students to e-mail their questions.

The fact that students - with higher levels of self-efficacy - find it easier to seek assistance was expected and confirms prior research (Torres & Solberg, 2001). However, even though the participants were identified as having high self-efficacy, they have mentioned that it is challenging to ask for assistance. If students with high self-efficacy reported that seeking help was a challenge, then one can only imagine how students with low self-efficacy will struggle to seek assistance. Self-efficacy is increased in various ways, of which relevant, encouraging feedback is one. Therefore, lecturers can send messages of encouragement to students who have performed well or students who have shown improvement from one assessment to another.

Another reason for non-attendance of interventions was the perceived distance between teaching staff and students. Although senior students are appointed as tutors at the university

in question, participants experienced a distance between themselves and the tutors, although not as much as the distance between students and lecturers.

It is suggested that the current research project is expanded to include students with low self-efficacy. This will enable researchers to get a deeper understanding of students who are perceived to benefit from interventions.

6. References

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