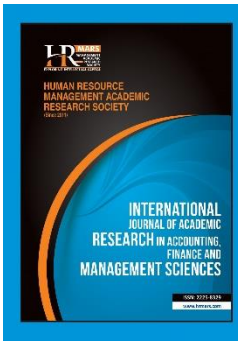

INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN ACCOUNTING, FINANCE AND MANAGEMENT SCIENCES
HRMARS MANAGEMENT ACADEMIC RESEARCH SOCIETY
EXPLORING INTELLECTUAL CAPITAL
www.hrmars.com
ISSN: 2225-8329

Factors Influencing Student Performance in The Introductory Cost and Management Accounting Course

Raja Adzrin Raja Ahmad, Nurul Huda Md Yatim, Ahmad Marzuki Amiruddin Othman

To Link this Article: http://dx.doi.org/10.6007/IJARAFMS/v13-i2/18064 DOI:10.6007/IJARAFMS /v13-i2/18064

Received: *19* April 2023, ***Revised:*** *21* May 2023, ***Accepted:*** *07* June 2023

Published Online: *27* June 2023

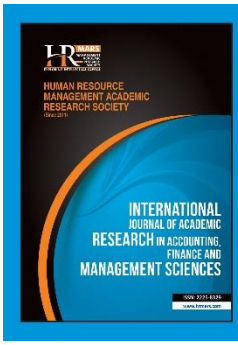
In-Text Citation: (Ahmad et al., 2023)

To Cite this Article: Ahmad, R. A. R., Yatim, N. H. M., & Othman, A. M. A. (2023). Factors Influencing Student Performance in The Introductory Cost and Management Accounting Course. *International Journal of Academic Research in Accounting Finance and Management Sciences*, *13*(2), 913–925.

Vol. 13, No. 2, 2023, Pg. 913 - 925

http://hrmars.com/index.php/pages/detail/IJARAFMS | **JOURNAL HOMEPAGE**

Full Terms & Conditions of access and use can be found at
http://hrmars.com/index.php/pages/detail/publication-ethics


INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN ACCOUNTING, FINANCE AND MANAGEMENT SCIENCES
HRMARS MANAGEMENT ACADEMIC RESEARCH SOCIETY
EXPLORING INTELLECTUAL CAPITAL
www.hrmars.com
ISSN: 2225-8329

Factors Influencing Student Performance in The Introductory Cost and Management Accounting Course

Raja Adzrin Raja Ahmad[1], Nurul Huda Md Yatim[2], Ahmad Marzuki Amiruddin Othman[3]

[1&3]Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Johor, Johor, Malaysia,
[2]School of Information Science, College of Computing, Informatics and Mathematics, Universiti Teknologi MARA, Cawangan Johor, Johor, Malaysia
Corresponding Author's Email: adzrin75@uitm.edu.my

Abstract

Academic achievements and student performance are important for the development of education in the society. The rapid evolution of the accounting industry, coupled with globalisation and increased regulations, require more adaptive learning to stay on the cutting edge of the industry. The constantly changing landscape of the accounting profession demands accounting graduates to acquire the required skills, including deeper critical thinking, problem solving, and professional judgement ability. Accordingly, the objectives of this paper is to examine the factors that influence students' performance in the introductory Cost and Management Accounting. Identifying these factors would assist the enrolment policies, determine the prerequisites for advanced courses and provide input for academic pedagogy. Using questionnaire surveys, students perceptions were gathered to better understand the factors that contribute to their performance. The analysis was conducted using SPSS 21.0 and SmartPLS version 3.2.8. Surprisingly and interestingly, the findings indicate that all the factors were found to be not significant towards the performance, except interest. In other words, the cognitive engagement was evident in the findings where students put in a lot of effort to truly understand a topic when interest is present, that lead to performance improvement. Indirectly, this highlights that without interest, persistence and perseverance that lead to improved performance cannot be achieved. Students could be advised to take interest test to explore courses that suits their interests prior to accepting university offers.

Keywords: Accounting Education, Interest, Management Accounting, Performance

Introduction

The accounting profession is constantly evolving to cope with globalisation and increased regulations. To stay relevant in the market, accounting professionals are expected to accommodate the everchanging and escalating demands by the industry (Low et al., 2013). It has always been lamented, since the mid-1980s, that universities failed to equip students

with the competencies required to keep up with the current dynamic environment (Bui and Porter, 2010) and insufficiently prepared them for the pedagogical demands the digital age of the 21st century (Craig and Amernic, 2002). Accordingly, the academic curricular needs to be continuously reviewed and evolved, so that the competencies which employers expect and perceive accounting graduates possess are in tandem, to ensure a quality tertiary level of accounting education. This is to prepare graduates to become competent members of the workforce and are agile, flexible and adaptable with the virtual world of the accounting career.

Sustainability means meeting our own needs without compromising the ability of future generations to meet their needs (United Nations, 1987). The 17 Sustainable Development Goals (SDGs) encompass 169 targets and 230 indictors. These are global goals that represent a holistic approach to achieving sustainable development and ensure well-being for all. Acting as the key to prosperity, education unlocks the imaginations and opens a world of opportunities. Sustainable Development Goal 4 has 10 targets encompassing many different aspects of education that focuses on ensuring inclusive and equitable quality education and promote lifelong opportunities for all.

In light of this, the education system has to be strengthen so that the graduates produced comply with market expectation. Students should be equipped with the ability to utilise artificial intelligence and more automation-based technologies and beyond (Ali and Elfessi, 2004). Coupled with that, students should possess strong analytical skills, critical thinking skills, perseverance, integrity and have a balanced between knowledge and wisdom.

Most believed that the primary role of university academicians is to prepare students with communication skills, intellectual capabilities, and critical thinking ability (Craig and Amernic, 2002; Inglis and Dall'Alba, 1998; Polster, 2000). Further, according to Craig and Amernic (2002), the curriculum designed should adopt an approach to critical action learning and focus more on the social critique and interactions, rather than solely focusing on the technical menus and skills. The framework for learning should incorporate the intuitive domain in education in order to achieve cognitive, affective, and psychomotor learning outcomes (Louwrens and Hartnett, 2015).

Students' cognitive engagement can be characterised by the psychological state when students put effort and investment in their own learning (Duff, 2004). This is a fundamental dimension of the students' development where mental effort are sustained to have engaged attention within the zone of proximal development of the learners. It demonstrates how students immerse themselves in in-depth reflective learning processes and use deep learning strategies to boost their performance (Emsley et al., 2006). Students skilfully use the resources and expand their mental abilities in their effort towards learning to gain insightful learning experience. Accordingly, this paper provides an avenue to better understand the factors that influence students' performance in the introductory Cost and Management Accounting.

Specifically, the objectives of this paper is to examine the factors that influence students' performance in the introductory Cost and Management Accounting. Identifying these factors

would assist the enrolment policies, determine the pre-requisites for advanced courses and provide input for academic pedagogy.
This paper could provide contributions to various areas. This includes literature on accounting education, especially in Malaysia. As for now, the number of studies on this issue, specifically in the Malaysian context, is very minimal. In addition, the insights would assist the academics when designing the curricular, especially that relates to pre-requisite courses. The findings would provide a basis for new research agenda for studies in accounting education.
academics about the competencies accounting
graduates should possess and the appropriate programme to develop these
academics about the competencies accounting
graduates should possess and the appropriate programme to develop these
academics about the competencies accounting
graduates should possess and the appropriate programme to develop these

The paper is organised as follows. The next section describes the literature review on the topic. Following that, the method of analysis and sources of data are presented. After that, the findings are presented. The last section includes the discussion and interpretation of the empirical results before the paper draws to a close.

Literature Review

This section presents the related literature on accounting education, the student performance and the theory used to explain student performance. This also includes the synthesis of the gap for this study in terms of defined concept and operationalisation. The hypotheses and model are also presented.

Students Performance

Arguably learning and performance go hand in hand. Thus, a meaningful distinction between these two concepts is important. Learning is the ongoing accumulation of knowledge that can be translated into behaviour development whilst performance is the display of knowledge and current ability that can provide quality assurance in learning (Sisaye and Birnberg, 2010).

Assessment allows the students learning experience be measured. This is because assessment demonstrates the students' knowledge and skills in a learning environment that embraces their critical thinking ability and their ability to apply knowledge to real-world situations. Performance is more tangible in nature as it reflects what can be measured and observed for the acquired knowledge. On the other hand, learning, the acquisition of knowledge or skills through study and experience, is more intangible in nature.

There are variety of dimensions on how students' performance can be assessed. Cheng and Ding (2021) examines the summative and formative assessment for introductory accounting subjects and the effect on students' engagement. Formative and summative assessments are two most commonly approaches used to evaluate students' performance. The former refers to the assessment that provide ongoing feedbacks to ensure that continuous improvements can be made (Barnard and Mostert, 2015; Collett et al., 2007). While the latter refers to the evaluation to identify how much the students have learnt throughout a course.

Formative assessment is developmental in nature. It assist students to identify their strengths and weaknesses and helps them to focus on areas that need work and attention (Adnan et al., 2019). Unlike formative assessment, summative assessment is a means to gauge the extent to which the pedagogy meets the expected curriculum learning outcome and more formal in nature (Blayney and Freeman, 2004). Hence, it is able to determine the effectiveness of the instructional activities.

The literature depicts studies that examine students' performance from various perspectives. Mooi (2006) assesses student self-efficacy and their performance in accounting course. Self-efficacy is the student's beliefs, thoughts and perception about their own capabilities that influence their performance. Self-motivation to learn and acquire knowledge is critical influence on the performance (Schunk, 1983; Bandura, 1993; Dembo and Seli, 2016). Hence, students with low level of self-motivation and self-efficacy would find difficulty in aligning efforts with desired performance levels (Mooi, 2006). Most of the findings in educational research demonstrates positive correlation between self-efficacy and academic performance (Mooi, 2006; Schunk, 1991; Talsma et al., 2019, Zimmerman, 1989). This indicates that the more students believe in their ability to learn, the higher would be the level of motivation and thus, enhances their academic achievement. The amount spent studying, coupled with additional exercises and tutorial questions, could also improve academic performance (Plant et al., 2005). This provides a paradigm to understand how the learning context interacts with learning choices.

There are also studies that examine the use of information technology and students' performance (Bawaneh, 2011). Not isolating the students from technology, research indicates that the use of technology improve educational process and enhance engagement and performance (Goffe and Sosin, 2005; Watson et al., 2007).

Accounting Education

Students majoring in accounting are targeted to graduate and enter the work field as future accountants, being financial accountants, forensic accountants, tax accountants and/or auditors. In order for this to become a dream come true, students must be prepared to become a professional accountant. To allow the professionalism be acquired, they must first possess the right skills and abilities that a true accountant has. These might include critical thinking skills, the ability to prepare financial statements, data analysing skills, proficiency in accounting software and many more.

Furthermore, educators that teaches and gives lectures on accounting, play an important role for these students, as they act as the knowledge provider. There are various studies that looked into the role of accounting educators (Gray et al. 1994; Ngwenya, 2014; Staubus, 1975; St Pierre et al., 2009; Zraa et al., 2011). To do a better job at teaching management accounting, Böer (2000) suggests that the educators need to enhance their understanding of the major decisions made by accountants. This is to ensure that they are better equipped to serve the needs of the shifting accounting career in the millennia era and to encounter the perceived mismatch between the accounting educational system and professional requirements. Students should be well-equipped with competitive skills of the accountant to ensure they are continuously relevant for the job market and the industry.

Apart from educational qualifications, accounting educators need to have a mix of practical skills and a wide breadth of knowledge regarding the accounting profession, maths, statistics and finance, in order to become a successful educator in accountancy. For instance, they must make it compulsory for them to acquire and develop skills that allows them to be professional in judgement and decision making. This is to ensure that they are able to consider the relative costs of and benefits of potential actions to choose the most appropriate one.

Theoretical Perspective

Interests in the relation between goals and academic performance have been well documented in research, with Achievement Goal Theory (AGT), being the integral theoretical approach to the literature related to motivation in education research (Huikku et al., 2022; Anderman and Patrick, 2012). Considered as one of the most prolific approaches to the empirical study of student motivation, achievement goals are representations of desired outcomes that direct students' behaviour in specific ways. This sheds light on the reasons students engage in achievement settings. Dweck and Leggett (1988) identify two major explanatory constructs to explain the theory, which are performance-approach and a mastery-approach goal orientation.

Performance-approach is the first achievement goal model that was identified by Elliot and McGregor (2001) as the approach that focuses on the development of competence for its own sake. This is generally characterised as wanting to demonstrate competence relative to others. Students holding a performance-approach aim to outperform others and demonstrate skills. Competitiveness is the major predictor of the performance-approach goal.

In contrast, the second achievement goal, or the mastery-approach model, focuses on the motivation to learn for the sake of gaining the knowledge and mastering the topic. This emphasises on the learning itself and self-improvement to enhance the knowledge and abilities. Students holding a mastery goal seek to improve over time and develop skills. Students with mastery orientation have greater motivation, and have desire to work harder, combined with motivated standards of excellence (Elliot & McGregor, 2001).

Research has generally found that a mastery-approach goal is associated with positive academic outcomes, compared to the performance-approach. Both types of goals, however, help students focus on moving toward success. By employing achievement goal theory, this study examines the factors that influence students' performance in Introductory Management Accounting course.

Methodology

The investigation of the factors influencing student performance on introductory to Cost and Management Accounting course involved questionnaire survey. Simple random sampling method was used. The population of this study comprised of students taking introductory to Cost and Management Accounting course during a certain semester. The questionnaire contained information on social demographic characteristics, students' achievement and the determinants of students performance.

A Google form was used to collect data from 190 students who took introductory Cost and Management Accounting course. However, only 188 responses were used for this study with

2 responses were deleted after straight lining process. The gathered data was analysed using SPSS 21.0 and SmartPLS version 3.2.8. The scale type used in this study wais the semantic differential, expressing the degree of the respondents' agreement/ disagreement towards the 31 statements from the questionnaire. The scale contains six levels, i.e. Strongly disagree (1) to Strongly Agree (6). When discussing PLS, it is important to discuss model specification, outer model (measurement model) and inner model (structural model).

Findings

Measurement Model

The test started with the calculation of loading and cross loading of the items as shown in Table 1. The cut off value of the indicators should be higher than 0.7 (Hair et al., 2017; Henseler et al., 2014; Sarstedt et al., 2017). Thus, indicators with loading more than 0.7 are considered accepted. However, items with the loading between 0.5 to 0.7 still can be retained as long as the AVE are above 0.5. Only 5 items have been deleted with loading less than 0.7. Based on the Table 1, this model has been identified valid and reliable in this study as all constructs show AVE more than 0.5 for convergent validity and between 0.8 to 1.00 for composite reliability.

Table 1
Reliability Scores

Constructs	Items	Loadings		Comments	AVE	CR
		Before	After			
Preference	PRE1	0.303	-	Deleted	0.752	0.900
	PRE2	0.925	0.939	-		
	PRE3	0.746	0.768	-		
	PRE4	0.890	0.884	-		
	PRE5	-0.693	-	Deleted		
Interest	INT1	0.889	0.893	-	0.682	0.950
	INT2	0.884	0.891	-		
	INT3	0.782	0.793	-		
	INT4	0.885	0.893	-		
	INT5	0.810	0.803	-		
	INT6	0.825	0.816	-		
	INT7	0.744	0.744	-		
	INT8	0.857	0.857	-		
	INT9	0.708	-	Deleted		
	INT10	0.750	0.723	-		
Perception	PERP1	0.876	0.907	-	0.703	0.904
	PERP2	0.511	0.697	-		
	PERP3	0.702	0.843	-		
	PERP4	-0.160	-	Deleted		
	PERP5	0.780	0.890	-		
Teaching and Learning	TI1	0.622	0.722	-	0.708	0.827
	TI2	-0.011	-	Deleted		
	TI3	0.783	0.947	-		
Assessment	ASSE1	0.746	0.746	-	0.711	0.829

	ASSE2	0.930	0.930	-		
Quality	QUA1	0.730	0.730	-	0.672	0.924
	QUA2	0.682	0.682	-		
	QUA3	0.811	0.811	-		
	QUA4	0.825	0.825	-		
	QUA5	0.926	0.926	-		
	QUA6	0.919	0.919	-		
Performance	Gred	1.000	1.000	-	1.000	1.000

Discriminant Validity

Table 2

Heterotrait-Monotrait (HTMT)

	Assessment	Interest	Perception	Performance	Preference	Quality	Teaching
Assessment	0.421						
Interest	0.287	0.839					
Perception	0.171	0.286	0.156				
Preference	0.315	0.698	0.602	0.138			
Quality	0.211	0.468	0.492	0.132	0.247		
Teaching	0.356	0.684	0.756	0.068	0.456	0.634	

This test mainly to identify multicollinearity issues among as suggested method (Henseler, Ringle & Sarstedt, 2014; Ramayah, 2017). The HTMT value must below 0.85 Kline (2011) or HTMT 0.90 value of 0.90 (Gold et al., 2001). In Table 2, HTMT indicates that all items are less than 0.90 (good); thus discriminant validity has been ascertained.

Structural Model

After AVE, reliability and validity analysis, next step was to analyse the structural model by using the evaluation coefficient of determination and the significance level of each path coefficient. Next, the hypotheses developed for this study were tested by running a bootstrapping procedure with a resample of 5,000, as suggested by (Hair et al., 2017). Hair et. al (2016) stated that one tailed hypotheses can be accepted if t-value more than 1.645 and p-value less than 0.05. Based on Table 3, the result presented in Table 3 shows that all relationships were found to be not significant towards the performance of introductory Cost and Management Accounting except the relationship between interest towards performance for introductory Cost and Management Accounting course.

Table 3
Path Coefficient

	DIRECT EFFECT	T-VALUE	P-VALUE	COMMENT
Preference > Performance	0.040	0.428	0.334	Rejected
Interest > Performance	-0.358	2.852	0.002	Accepted
Perception > Performance	0.052	0.442	0.329	Rejected
Teaching > Performance	0.138	1.313	0.095	Rejected
Assessment > Performance	-0.053	0.578	0.282	Rejected
Quality > Performance	-0.121	1.086	0.139	Rejected

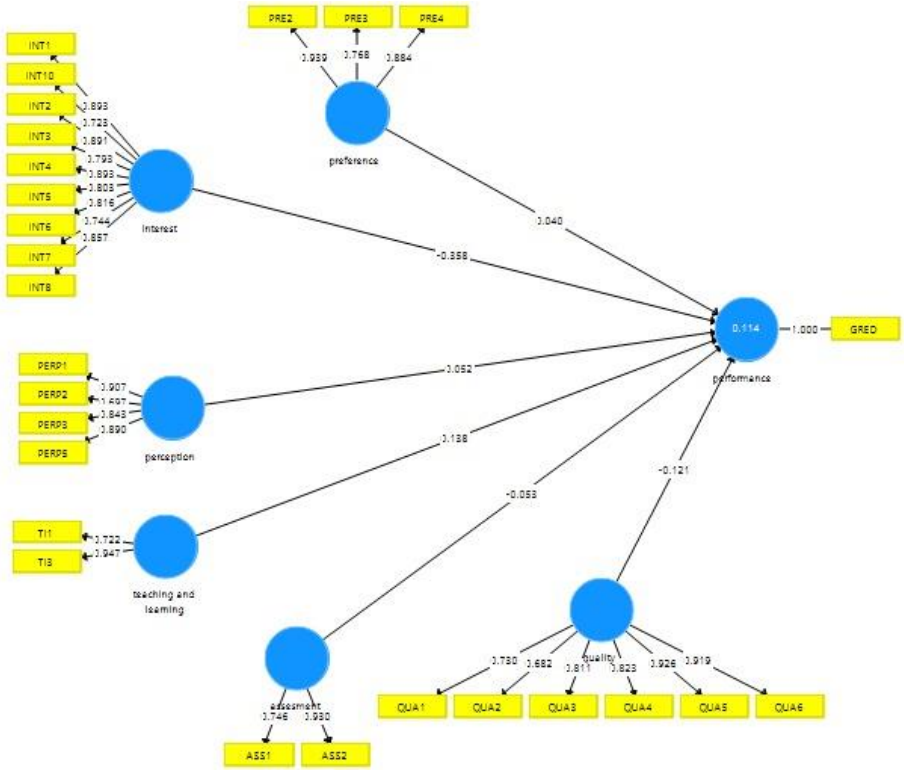


Figure 1 Result of overall structural model

Table 4 depicts the respondent profile. Out of the 188 students, 30 students are male while the remaining are female. As for the age, the age of the respondents ranges from 18 to 21 years old. Majority of the respondents (85.6%) has taken accounting paper during the secondary school. This indicates that most of them has basic knowledge for accounting.

Table 4
Descriptive and univariate statistics (Respondent profile)

PANEL A: SOCIAL DEMOGRAPHIC CHARACTERISTICS		
Statistic	*Frequency*	*%*
CELL 1 - GENDER (n = 188)		
Male	30	16
Female	158	84
CELL 2 - AGE (n = 188)		
18	1	0.5
19	25	13.3
20	159	84.6
21	3	1.6
CELL 3 – TAKING ACCOUNTING PAPER DURING SECONDARY SCHOOL (n = 188)		
Yes	161	85.6
No	27	1.9

Discussion and Conclusion

Accounting is one of the most prominent area in the financial services industry. Accounting students need to equip themselves with the professional skills, that encompasses, analytical thinking ability, written and oral communication skills and decision-making ability. The education system needs to equip, evolve and innovate to cater for the needs of the industry and to stay relevant. Over the years, accounting education has experiencing great change and witness systematic transformation to ensure that the information provided by the discipline be of useful in the business decision.

Accounting students would become future accountants. Hence, they need to be equipped with the knowledge and skills required to become professional accountants. Their academic performance could portray their capabilities and indirectly mirror what the future holds. Accordingly, their performance does matters. This study examines the factors that contribute to the students' performance for the introductory Cost and Management Accounting course.

Surprisingly and interestingly, the findings indicate that all the factors were found to be not significant towards the performance except interest. Indirectly, this highlights that without interest, persistence and perseverance cannot be achieved that lead to improved performance. Students could be advised to take interest test to explore the courses that suits their interest.

Acknowledgment

The authors would like to express their gratitude to the management of Universiti Teknologi MARA (UiTM) Cawangan Johor Malaysia for their approval, as well as ReNeU UiTM for the publication incentive provided through Program MEE 2.0, which also facilitated the writing and publication through the Emerging Research Leaders Series (ERLS) at ILD UiTM.The authors are also grateful to two anonymous reviewers and the editor of the journal for very helpful comments and suggestions. All remaining errors and/or shortcomings are our sole responsibility.

References

Adnan, N. L., Sallem, N. R. M., Muda, R., & Abdullah, W. K. W. (2019). Is current formative assessment still relevant in turning students into deep learners. *TEM Journal*, *8*(1), 298-304.

Ali, A., & Elfessi, A. (2004). Examining students' performance and attitudes towards the use of information technology in a virtual and conventional setting. *Journal of Interactive Online Learning*, *2*(3), 1-9.

Anderman, E. M., & Patrick, H. (2012). Achievement goal theory, conceptualization of ability/intelligence, and classroom climate. In *Handbook of research on student engagement* (pp. 173-191). Springer, Boston, MA.

Bandura, A. (1993). Perceived self-efficacy in cognitive development and functioning. Educational Psychologist 28: 117-148.

Barnard, K. J., & Mostert, M. (2015). Exploring student perceptions and experiences of ICT-enhanced formative assessment in an undergraduate management accounting course. *South African Journal of Accounting Research*, *29*(2), 132-150.

Bawaneh, S. S. (2011). Does using computer technology improve students' performance? Evidence from a management accounting course. *International Journal of Business and Social Science*, *2*(10). 266-274

Blayney, P., & Freeman, M. (2004). Automated formative feedback and summative assessment using individualised spreadsheet assignments. *Australasian Journal of Educational Technology*, *20*(2), 209-231.

Boer, G. B. (2000). Management accounting education: Yesterday, today, and tomorrow. *Issues in Accounting Education*, 15(2), 313-334.

Bui, B., & Porter, B. (2010). The expectation-performance gap in accounting education: An exploratory study. *Accounting Education: an international journal*, *19*(1-2), 23-50.

Cheng, P., & Ding, R. (2021). The effect of online review exercises on student course engagement and learning performance: A case study of an introductory financial accounting course at an international joint venture university. *Journal of Accounting Education*, *54*, 1-25.

Collett, P., Gyles, N., & Hrasky, S. (2007). Optional formative assessment and class attendance: Their impact on student performance. *Global perspectives on accounting education*, *4*, 41-59.

Craig, R., & Amernic, J. (2002). Accountability of accounting educators and the rhythm of the university: resistance strategies for postmodern blues. *Accounting Education*, *11*(2), 121-171.

Duff, A. (2004). The role of cognitive learning styles in accounting education: developing learning competencies. *Journal of Accounting Education*, *22*(1), 29-52.

Dembo, M. H., & Seli, H. (2016). *Motivation and learning strategies for college success: A focus on self-regulated learning*. Routledge.

Dweck, C., & Leggett, E. (1988). A social-cognitive approach to motivation and personality. *Psychological Review, 95*, 256–273.

Elliot, A. J., & McGregor, H. (2001). A 2 X 2 achievement goal framework. *Journal of Personality and Social Psychology, 80*(3), 501–519.

Emsley, D., Nevicky, B., & Harrison, G. (2006). Effect of cognitive style and professional development on the initiation of radical and non-radical management accounting innovations. *Accounting & Finance*, *46*(2), 243-264.

Goffe, W., and Sosin, K. K. (2005), Teaching with technology: May you live in interesting times, *Journal of Economic Education*, 36(3), 278-291.

Gray, R., Bebbington, J., & McPhail, K. (1994). Teaching ethics in accounting and the ethics of accounting teaching: educating for immorality and a possible case for social and environmental accounting education. *Accounting Education*, *3*(1), 51-75.

Huikku, J., Myllymaki, E. R., & Ojala, H. (2022). Gender differences in the first course in accounting: An achievement goal approach. *The British Accounting Review*, (54) 1 - 18.

Inglis, R., & Dall'Alba, G. (1998). The re-design of a management accounting course based upon principles for improving the quality of teaching and learning. Accounting Education, 7(3), 193-207.

Louwrens, N., & Hartnett, M. (2015). Student and teacher perceptions of online student engagement in an online middle school. *Journal of Open, Flexible and Distance Learning*, *19*(1), 27-44.

Low, M., Samkin, G., & Liu, C. (2013). Accounting Education and the Provision of Soft Skills: Implications of the recent NZICA CA Academic requirement changes. *E-journal of Business Education and Scholarship of Teaching*, *7*(1), 1-33.

Mooi, T. L. (2006). Self-efficacy and student performance in an accounting course. *Journal of Financial Reporting and Accounting*. 129-146.

Ngwenya, J. C. (2014). Accounting teachers' understandings and practices of teaching and assessment in a context of curriculum change. *Alternation*, *21*(1), 171-189.

Papageorgiou, E., & Callaghan, C. W. (2020). Accountancy learning skills and student performance in accounting education: Evidence from the South African context. *Accounting Education*, *29*(2), 205-228.

Plant, E. A., Ericsson, K. A., Hill, L., & Asberg, K. (2005). Why study time does not predict grade point average across college students: implications of deliberate practice for academic performance. *Contemporary Educational Psychology*, 30, 96-116.

Polster, C. (2000). The future of the liberal university in the era of the global knowledge grab. *Higher Education*, *39*(1), 19-41.

Sangster, A., Stoner, G., & Flood, B. (2020). Insights into accounting education in a COVID-19 world. *Accounting Education*, *29*(5), 431-562.

Schunk, D. H. (1983). Developing children's self-efficacy and skills: The roles of social comparative information and goal setting. Contemporary Education Psychology 8: 76-86.

Schunk, D. H. (1991). Self-efficacy and academic motivation. *Educational Psychologist 26* (3 and 4): 207-231.

Sisaye, S., & Birnberg, J. G. (2010). Organizational development and transformational learning approaches in process innovations: A review of the implications to the management accounting literature. *Review of Accounting and Finance*, 9(4), 337-362

St Pierre, K., Wilson, R. M., Ravenscroft, S. P., & Rebele, J. E. (2009). The role of accounting education research in our discipline-an editorial. *Issues in Accounting Education*, *24*(2), 123-134.

Staubus, G. J. (1975). The responsibility of accounting teachers. *The Accounting Review*, *50*(1), 160-170.

Talsma, K., Schuz, B., & Norris, K. (2019). Miscalibration of self-efficacy and academic performance: Self-efficacy≠ self-fulfilling prophecy. *Learning and Individual Differences*, *69*, 182-195.

Watson, S. F., Apostolou, B., Hassell, J. M., and Webber, S. A. (2007), Accounting education literature review (2003-2005), *Journal of Accounting Education,* 25, 1-58.

Zimmerman, B. J. (1989). A social cognitive view of self-regulated academic learning. *Journal of Educational Psychology*, 81(3), 329-339.

Zraa, W., Kavanagh, M., & Hartle, T. (2011). Teaching accounting in the new millennium. In *2011 Cambridge Business and Economics Conference Proceedings* (pp. 1-23). Association for Business and Economics Research.