

Students' Perception on Pedagogical Approaches and its Relation to Exam Performance in Professional Accounting Education

Nor Farizal Mohammed^{1*}, Che Fatimah Che Kassim², Puteh Mariam Ismail³

¹Faculty of Accountancy, Universiti Teknologi MARA, Shah Alam, Malaysia
norfa783@uitm.edu.my*

²Department of Strategy & Quality Assurance, Multimedia University, Cyberjaya, Malaysia

³Faculty of Accountancy, Universiti Teknologi MARA, Shah Alam, Malaysia
putehmariam@uitm.edu.my

<https://doi.org/10.24191/ajue.v16i2.10303>

Received: 10 September 2018

Accepted: 23 April 2019

Date of online publication: 30 July 2020

Published: 30 July 2020

Abstract: With the Malaysian government's aim to increase the number of Bumiputera professional accountants, it is important for institutions to search for efficient ways in delivering professional accounting education in order to improve the performance of students. Despite the suggestion from prior literature to adopt student-centered pedagogy, the issue is still not much explored in professional accounting education. Therefore, the aim of this study is to examine whether students' perception on student-centered pedagogy and teacher-centered pedagogy are associated with the exam performance in professional accounting examinations. The approach of student-centered pedagogy is to promote students to actively take responsibility of their own journey of learning. This study gathered data from 88 professional accounting students in Universiti Teknologi MARA (UiTM). The results reveal that students prefer teacher-centered pedagogy. The results contrast the findings from western literature, and hence it reflects, the learning environment in Malaysia which is still passive. Additionally, the better perception of students on both pedagogies are positively significant with better exam performance, emphasizing the work of both students and teachers are essential for better exam performance. The emphasis on exam orientation in professional accounting education is seen as a limitation to implement student-centered pedagogy in professional accounting education. It implies that the classrooms in Malaysia are not adept into making a shift to empower students' responsibility. This study adds value by highlighting the best practice that provides benefit to the professional accounting education in Malaysia.

Keywords: Exam performance, Professional Accounting Education, Responsibility, Students-centered pedagogy, Teacher-centered pedagogy

1. Introduction

The role of accountants has now evolved as they are no longer bookkeepers and auditors but have become corporate leaders and advisors that participate in varieties of ever-changing activities (Coetzee & Schmulian, 2012). For instance, under International Education Standards (IES) 3 Initial Professional Development-Professional Skills, aspiring professional accountants are required to demonstrate holistic values including, intellectual, communication, interpersonal and personal, and organizational skills (IFAC, 2018b). In order for professional accountants to demonstrate professional competence, they have

to be integrated with technical competence and professional values, ethics, and attitudes. Therefore, the effective approach in conducting classes for accounting education is crucial to producing competent professional accountants. Students-centered pedagogy (SCP) is seen from prior literature as the appropriate approach in preparing students to become holistic and caliber persons as professional accountants should possess (Coetzee & Schmulian, 2012).

Nevertheless, technical competence is a crucial and initial requirement. This is because, in order to qualify as a professional accountant with a professional qualification, candidates need to pass the professional examination as the first step to show that they are technically competent and potentially to be the expert in future. Thus, passing the examination is an important requirement to the professional accounting qualification. The qualification is respected in Malaysia because of the challenging examination requirements, along with the attainment of the alumni. Professional accounting education is significant to the country as most of the countries in the world require a professional qualification in order to be recognized as a qualified accountant in a country.

Due to the need of students to acquire soft skills and holistic values and at the same time, sitting for challenging professional accounting examinations, the aim of this research is to examine the relationship between students' view on pedagogical approaches and its relation to exam performance among students of professional accounting education. Professional accounting education is chosen because the profession itself is significant to the country's economy and further, it is under research (Coetzee & Schmulian, 2012). This kind of research is necessary as it can contribute to the design of future professional accounting education and profession. Following Flood and Wilson (2008), this paper defines professional accounting education as an accounting program which has the main objective of graduating the students from the professional accountancy examinations of a professional accounting body.

2. Literature review

2.1 Professional Accounting Education

Globally, in order to be recognized as a qualified accountant in the country, the person has to go through professional accounting education, pass the examinations and acquire the professional qualification offered by the professional accounting body, hence, become a member of the professional accountancy body. However, the condition differs in Malaysia from other countries where qualified accountants in Malaysia do not necessarily have a professional accounting qualification. The establishment of the Malaysian Association of Certified Public Accountants (MACPA) in 1958 was an important milestone in the development of professional accountancy in Malaysia. This institution was established under the Companies Ordinance (1940–1946) to function as a self-regulatory accountancy body to help spearhead the development of the accountancy profession and economy of Malaysia. As a developing country, Malaysia has also gained from international accountancy bodies to train Malaysians who wish to pursue professional accountancy qualification. The Malaysian Institute of Certified Public Accountants (MICPA) as a local professional accountancy body, which was formerly known as MACPA, is progressively recognized at the international level. This progress has allowed the required talent to fill in the market as our economy is gradually transformed from being an agriculture-based industry to a more diversified industry of manufacturing and services sectors. These industries are more reliant on knowledge and talent to drive growth and the wealth distribution. The accountancy bodies that are currently operating in Malaysia are the Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants in Australia (ICAA), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA) and CPA Australia. These professional bodies provide avenues for Malaysians who want to attain professional accountancy qualifications. As each accountancy body offers diverse value propositions that include general and

specific knowledge in the stock market, performance and management accounting, business leadership and broad-based accounting skills, Malaysians are not constrained to a specific shape of qualification.

In 1967, the Malaysian Institute of Accountants (MIA) was established to regulate the practice of the accountancy profession by ensuring that only appropriately qualified persons are admitted to the profession. There are three ways to get an MIA membership as a chartered accountant. The first is under part I of the first schedule of Accountants Act 1967, being a graduate in accountancy from approved institutions of higher learning in Malaysia; second is under part II of the first schedule of Accountants Act 1967, being a member of a professional accountancy body that is recognized by the MIA, or third, is through the completion of the MIA Qualifying Examination which was introduced to equate accountancy qualifications with the equivalent approved local accountancy degrees (MIA, 2017). All eligible members are required to acquire at least 3 years of recognized working experience. The former prime minister has announced that Malaysia requires 60,000 accountants by the year 2020 (Bernama, 2015), however, the number to this date does not come close as yet. Therefore, the government desires to collaborate with the Ministry of Higher Education and the Malaysian Institute of Accountants to deliver various programs and ways to enhance the quality of accounting education.

The Malaysian government has made an effort to establish the Committee to Strengthen the Accountancy Profession in Malaysia (CSAP) to ensure the accountancy profession serves national interests through performance and maintenance of professional standards and values (CSAP, 2014). This was as part of the country's action plan to address issues raised in the Report on the Observance of Standards and Codes in Accounting and Auditing (ROSC AA) released by the World Bank in 2012 (CSAP, 2014). Further, the Securities Commissions (SC) established the CSAP Implementation Committee (IC) together with the member's representatives from the Malaysian Institute of Accountants (MIA), SC, Bank Negara Malaysia (BNM), Companies Commission of Malaysia (SSM), and Accountant General's Department (AGD), the Ministry of Higher Education (MOHE), and The Malaysian Institute of Certified Public Accountants (MICPA). The first and third options of becoming a member of MIA with the designation of Chartered Accountant (Malaysia) are on threat as with the CSAP's recommendation to eliminate those options by only recognizing professional accountants are those who have "obtained recognized professional accountancy qualifications and remained members of good standing of their professional bodies". This recommendation has invited resistances from local universities as well as within the MIA as it is seen as potentially devaluation of local accounting degrees.

In 2016, fifteen recommendations from CSAP were received by the Ministry of Finance (MOF) and mandated the Securities Commission (SC) to set up an Implementation Committee to look into the implementation of the recommendations and to oversee the implementation process (Malaysia). CSAP's recommendations are specifically pertinent to the Malaysian environment and were celebrated by the International Federation of Accountants (IFAC). It meets the mandate as professional accountants and the requirement to attract and retain talent within the accountancy profession, and it is observed by the IFAC. Additionally, it is fundamental to developing the expertise and competence of professional accountants and therefore, it is essential that accountants possess professional accounting qualifications in order to become chartered accountants (IFAC, 2015). Further, IFAC (2015) stated that professional accounting education needs to include initial learning, practical experience, and continuing professional development, in order to promote the expertise and competence of professional accountants.

Recommendations from the CSAP to strengthen the accountancy education sector include; recommendation 5: widen pathways into the professions, recommendation, 7: make accountancy the profession of choice and recommendation 8: make Malaysia a hub for accountancy education. These recommendations oblige students to have the professional qualifications and therefore, it is suggested for the professional accounting bodies to make efforts in raising awareness of the profession to accountancy students from the early stages of their education. In a nutshell, in order to produce students that have good professional qualifications in accounting, they need to pass the professional examination, which requires effective pedagogies and methods, as passing the professional accounting examination is considered hard. According to Mustapha & Hassan (2012), the prestige of the professional accounting education is because of its challenging examinations and requirements as well as low performing rate in previous years

(Mustapha & Hassan, 2012). An effective pedagogy is critical to warrant the accomplishment of the program, thus furthering advantage to the students. The explanation from this part justifies the importance of professional accounting education in the accounting profession.

2.2 Teacher-centered Pedagogy (TCP) Versus Student-centered Pedagogy (SCP)

There are two broad categories of pedagogies that are frequently used in education. This study focused on teacher-centered pedagogy (TCP) and student-centered pedagogy (SCP). In TCP, students inertly grasp the information from the teachers and they rely on their teachers to get the right answers in the traditional or administered centered learning environment (Zohrabi, Torabi, & Baybourdiani, 2012). This approach does not permit the teachers to be imaginative and creative in class because they depend only on the material that directly refers to the answers. The example of TCP methods are the lectures and discussions and problem solving elements that are given and discussed with the teachers (Dimitrios, Labros, Nikolaos, Maria, & Athanasios, 2013).

In contrast, SCP implies active rather than passive learning approach which directs to interdependence and mutual respect concerning teachers and students (Osman, Jamaludin, & Iranmanesh, 2015) According to Kus, Filiz, & Altun (2014), teachers need to play the role in facilitating and empowering students as self-learners in the SCP. Further, according to Afshari, Ghavifekr, Siraj, & Razak (2013), the approaches used in SCP embrace problem based, problem oriented, and also more project-based that lead students to produce quality and competitive graduates. This is the training or them to be able to face complex situations. Given the mountains of literature that encourage the use of SCP, it is worthy to examine SCP in the professional accounting education, in the stream where it is less research.

Furthermore, SCP enhances the student's engagement amongst their peers as part of an academic community and they are required to take responsibility and be independent in their own learning process. Prior studies provided evidence that students discovered that SCP via interactive methods are more effective in acquiring knowledge as compared to the traditional method (Abeysekera, 2015; Bonney, 2015). Rather than putting wholeheartedly the responsibility to the teachers, SCP naturally shifts the responsibility to the students (Wright, 2011). Promoting responsibility among students who are potential professional accountants is essential as the element of responsibility, accountability and stewardship are part of the ethical duties of the accounting profession. Corporate failures have been seen in the country and globally and the events are partly due to irresponsible behavior. Thus, being responsible has to be trained from the young where SCP can play an important role in inculcating such responsible behavior among the students.

During this millennia, aspiring professional accountants possessing a positive personality is as important as having expertise in accounting technical skills. Thus, higher institutions have the professional role of contributing to mould students in having such characteristics. With that approach, students are able to think creatively, logically, analytically and critically and be able to communicate well and adapt to all conditions in a dynamic and competitive environment. The release of The Malaysian Education Blueprint 2013 by the Ministry of Education Malaysia demonstrates that Malaysia is sincere in advancing the quality of graduates, particularly accountancy talents produced by institutes of higher education. It is anticipated that every student should have technical, knowledge, and leadership skills, bilingual proficiency, ethics, spirituality and international identity. In line with that, the latest release of Malaysian Education Blueprint 2015 -2025 (Higher Education) also highlighted the balancing factor of ethics and spirituality as one of the graduates' attributes besides the knowledge (MOE, 2015). Consequently, effective learning pedagogies are important to professional accounting education since students acquire knowledge, skills, attitudes and good values via learning the learning process. The challenge lies ahead is to acquire those skills, along with the emerging digital technology such as artificial intelligence and the internet of things.

It is now the time to distance from the traditional emphasis on large volumes of technical knowledge in traditional accounting education. Accounting academics undeniably must foster students to have a comprehensive understanding of the principles and concepts which are fundamental to accounting and business practices. However, professional accounting programs are necessary to offer a diverse range of skills in order for students to be competent professionals throughout their careers and also, they will have the capacity to adapt to be dynamic in every aspect of their professional lives. TCP could provide successful training as bookkeepers, nonetheless it is less successful in educating professional accounting students to evolve into good business leaders and advisors in the constantly changing business and reporting environment (Coetzee & Schmulian, 2012).

Professional accounting should have suitable methodologies of study that are parallel with the changes and development of accounting. For example, while Industrial Revolution 4.0 that embraces technology disruption, is still very much talked about, now the approach is to adopt Industrial Revolution of 5.0 which embraces benevolence human value besides the technology. It is worthy to explore the pedagogies in professional accounting education as professional accounting education is still under research (Coetzee & Schmulian, 2012; Flood and Wilson, 2008). This motivates the researchers to examine students' perception towards teacher-centered pedagogy and student-centered pedagogy, which leads to the study of which pedagogy that influences the exam performance of the professional accounting students in Universiti Teknologi MARA (UiTM). In this study, UiTM is selected as it is the only public university in Malaysia that provides professional accounting education such as CIMA, ACCA and CAT programs. Hence, the research questions (RQ) to be examined are:

1. What are the perceptions of students on SCP and TCP?
2. What is the relationship between students' perception on SCP and exam performance?
3. What is the relationship between students' perception on TCP and exam performance?

2.3 Hypotheses Development

1. Student-Centered Pedagogy (SCP) and exam performance

SCP is also comparable to the learner-centered pedagogy (Wright, 2011) and active learning (Zohrabi et al., 2012). The meaning of SCP is the active learning that moves from the focus of instruction, from teachers' delivery to students' empowerment and to what extent the students can benefit from that approach (Sava, 2016). SCP attaches to the constructivism theory where the learners generate their own knowledge seeking journey based on interactions with their environment and other people (Weegar & Pacis, 2012). This theory suits SCP because it enhances the students' performances via a learning process such as experimentation, cooperative learning, and open-ended problems where students discover on their own through active involvement with concepts and principles. Moreover, constructivism methods can also help teachers in encountering the challenge of refining students' attainments meritoriously (White-Clark, DiCarlo, & Gilchrist, 2008). The reason is, students necessitate guidance and this entails teachers to step off the stage, surrender their power, and discharge the textbooks to let their students to be actively occupied and take some responsibility for their own learning. This proves that knowledge acquisition via active participation by students in their learning by having constructivism.

Student-centered approach also encourages the education system to have a sustainable future with a similar goal on advancing academic and higher-order thinking skills, which is consistent with the CSAP's recommendation. The findings from prior studies suggest the adoption of students-centered pedagogy promotes academic performance (Armbruster, Patel, Johnson, & Weiss, 2009; Aman, Maelah, & Auzair, 2012). In this paper, students' perception indicates that their attitudes on such approaches in their studies. Accordingly, it is hypothesized that:

H1: There is a significant relationship between students' perception on SCP and exam performance among the professional accounting students in UiTM.

2. *Teacher-centered Pedagogy and Exam Performance*

Teacher-centered pedagogy (TCP) is also called traditional learning or passive learning centered (Coetzee & Schmulian, 2012). Teachers are the individuals that are responsible for delivering information to students and observe learners to acquire the right answers (Zohrabi et al., 2012). Traditional style pedagogy is similar to teacher-centered pedagogy, which is characterized by the lecturers who dominate the classroom and the students are expected to passively absorb the knowledge of Coetzee and Schmulian (2012). TCP links to the behaviorism theory. That means as the teachers utilize behaviorism in classes, the students assign the responsibility for learning straight on the teachers' shoulders (Jones & Brader-Araje, 2002). The rationale is, teachers in class deliver efficient teachings or instances by moving around the room to show the students step by step on how to solve the problems.

Additionally, teachers give a significant influence to academic performance as students acquire knowledge in a more effective way when they work by themselves or when the teachers show to them. It has been observed that students believe it is least beneficial when they work in a group with friends (Polat, Peker, Özpeynirci, & Duman, 2015). The findings from Andersen and Andersen (2017) verifies that traditional instruction is positively associated with student achievement. In this paper, students' perception of TCP means that their attitude on such approaches in the class. Hence, it is hypothesized that:

H2: There is a significant relationship between students' perception on TCP and exam performance among the professional accounting students in UiTM.

4. **Methodology**

This study chose UiTM as it is the only public university that provides professional accounting education. Respondents consist of ACCA students that were taking P2 Corporate Reporting during semester 1 2017 as they were in the final level or professional level of ACCA, thus having a significant amount of experiences in studying professional accounting courses. They have sat some professional accounting examinations, prior to taking P2 Corporate Reporting. Besides, the number of P2 Corporate Reporting ACCA students is sufficient to be analyzed, by comparing to other courses where the number of students are quite small. There were 120 copies questionnaires distributed to the students to answer. There were 88 students who managed to answer the questionnaires successfully, with complete information. Those with incomplete answers were not used in this analysis. The questionnaire was designed by consulting to the description of SCP and TCP by Coetzee & Schmulian (2012). The professional accounting lecturer was employed to validate the questionnaire. The researchers administered the distribution of the questionnaire personally.

This research consists of two sections where the first of which collects respondent's demographic information such as Id number, IC number, gender, how many times they have sat the P2 subject and their parental income. The second section of the questionnaire necessitated students to answer by choosing one of the options ranging from "strongly disagree" to "strongly agree" on a four-point Likert scale that measured the subjective opinion on 27 items on student-centered and teacher-centered pedagogies that relate to the exam performance.

The dependent variable in the analysis is the exam performance. This study examines the elements that are associated with exam performance among professional accounting students in UiTM. For this variable, Pass or Fail is the measurement of exam performance. From the observation, a Pass in the professional accounting examinations is taken as a great achievement, considering the difficulty and

toughness of the programs. This data is obtained from the office of the Department of Professional Accounting Studies, Faculty of Accountancy UiTM.

In this study, the independent variables are the factors hypothesized to be related to the exam performance among the professional students in UiTM. They are SCP and TCP. The questionnaires are categorized into SCP and TCP. The first independent variable is SCP that links to the exam performance of students. The second independent variable is TCP that links to the exam performances of students. For both variables, the questionnaires are measured using the 4-point Likert scale (1= strongly disagree, 2= disagree, 3= agree and 4= strongly agree).

A total of 27 questions are analyzed in this study. The internal consistency of the questionnaires is tested using Cronbach's alpha test by utilizing the reliability command in SPSS. Cronbach's alpha is commonly a measurement of internal consistency 'reliability'. Besides that, normality analysis is tested where the value of skewness and kurtosis, confirming that the distribution of score is approximately normal. In this study, the correlation analysis is used, in order to investigate the relationship between the variables.

5. Result

The data gathered from 88 sets of questionnaires that were analyzed and based on the related research questions to grant a better capture of the findings. RQ1 examines the view perception of professional accounting students on SCP and TCP in UiTM. Meanwhile, RQ2 investigates if there is any relationship between students' perception on SCP and exam performance among the professional accounting students in UiTM. RQ3 explores the relationship between students' perception on TCP and exam performance among the professional accounting students in UiTM. Students' perception reflects their attitude towards the related approaches.

5.1 Demographic results

Table 1 shows the descriptive Statistics (percentages of frequencies) for the demographic questions in this study.

Table 1 Descriptive Statistics (percentages of frequencies) for Demographic Questions

Items	Measurements	Number of participants	(%)
1. Gender	Male	24	(27.3)
	Female	64	(72.7)
2. Family income	No information	25	(28.4)
	500-999.99	7	(8.0)
	1000-1999.99	16	(18.2)
	2000-2999.99	7	(8.0)
	3000-3999.99	4	(4.5)
	4000-4999.99	4	(4.5)
	5000-5999.99	5	(5.7)
	8000-8999.99	5	(5.7)
	more than 10000	7	(8.0)
	less than 500	8	(9.1)
3. Exam performance	Fail	34	(38.6)
	Pass	54	(61.4)

Items	Measurements	Number of participants (%)	
4. Class group	Group A	22	(25.0)
	Group B	25	(28.4)
	Group C	22	(25.0)
	Group D	19	(21.6)
5. Number sitting	1 st sitting	67	(76.1)
	2 nd sitting	12	(13.6)
	3 rd sitting	7	(8.0)
	4 th sitting	2	(2.3)

By referring to Table 1, most of the students are female (72.7%), as compared to male (27.3%). Besides, out of the 88 respondents, 25 students (28.4%) did not remark their family income. Nevertheless, 16 (18.2%) of the respondents have family income varying from RM1000-1999, which had the highest response. That shows a significant number of students in this sample are coming from low income families. The exam performance result demonstrates that 61.4% passed the P2 subject and 38.6% failed. Based on the percentage group, there are no significant differences among these four groups in terms of size of class that would impact the delivery of subject content to the students. In terms of the number of sittings, 76.1% of students are sitting for the exam for the first time and 2.3% students are attempting it for the fourth time.

Table 2 Reliability Test

Cronbach's Alpha Based on		
Cronbach's Alpha	Standardized Items	N of Items
.843	.846	27

As mentioned above, there are 27 questionnaires used for the test of reliability. The result from the Cronbach's Alpha test demonstrates that the questionnaire is reliable with a score of 0.843. It is considered acceptable, as the reliability is more than 0.8, (Tavakol & Dennick, 2011). The normality results of the study confirm that the data appears to be normally distributed as the skewness and kurtosis values are between ± 3.0 , in referring to Kline (2005).

5.2 Analysis of Results

The results of this study are presented in the order to answer the research questions. The first question reads: What are the perceptions of students on SCP and TCP? To answer the first research question, all the questionnaires are analyzed. This result describes the perception of students on SCP and TCP. The means in Table 3 and 4 explain that the students react better to the methods that would help them to excel in the P2 Corporate Reporting class.

Table 3 Perception of Professional Accounting Students on SCP

Items	Mean	Standard deviation
I learn better if I study the topic in advance	3.39	.556
I understand IFRS better if I am given the simulation of a real case	3.34	.523
I wish I can join the internship program	3.28	.660
I am in charge of my own study	3.27	.497
I can only study on my own after the lecturer sparks the knowledge	3.15	.720
I go back and study thoroughly the topics taught by the lecturers	2.97	.576
My writing skill has improved with P2 class	2.94	.533
I use resources other than my notes, textbook and revision kit to prepare for P2 paper	2.93	.770
I want presentation skills to be imparted outside classroom	2.89	.556
I like soft skills (communication, teamwork, and leadership) to be imparted in activities outside the classroom	2.84	.676
I find it useful to employ technological approach (I-learn, videos etc) in studying	2.80	.681
I want to participate in group discussion of IFRS topics	2.72	.710
I hope more chance to be given to us to talk and actively involved in class	2.70	.609
I have good discipline to manage my time to study IFRS	2.53	.606
I learn better if I can present my understanding in front of the class	2.42	.769
I like assignments to be given in teamwork	2.41	.705
I am a learner like a sponge in P2 class	2.38	.778
Total	48.96	10.917
Average	2.88	0.642

Table 3 shows the items on the views of professional accounting students on SCP. These items comprise the method that students prefer to choose for their study especially in the P2 Corporate reporting subject. Based on the result, the highest mean and standard deviation is (M=3.39, SD= .556), that relates to the item ‘I learn better if I study the topic in advance’. This is followed by the other items ‘which are students that preferred to practice real case study’ ‘join the internship program’ and ‘they can manage their own study’. This implies that students want to get experience in the real-life industry and students have to study in advance before turning into the class in order to increase understanding on a particular subject. Internships are needed because they need to apply theory that they learn in class towards the real situations. studying in advance helps to determine the student’s goals in achieving better results because it motivates the students to know in depth about a topic (Harackiewicz & Hulleman, 2010). Case studies improve the teaching delivery because it enhances students’ motivation and engagement in classroom activities and thereby improving their performance in the assessment (Bonney, 2015). Meanwhile, the results also demonstrate that students prefer to join an internship program because they want to apply theory into the real working experience. The finding is consistent with a previous study by Rodzalan and Saat (2012), as this is perceived important to the employers, who would prefer to hire employees that are experienced. In fact, employers look for graduates who are confident, enthusiastic and could work independently (Chan & Selvam, 2016).

Besides that, the lowest mean and standard deviation for SCP is (M=2.38, .778), which relates to the item ‘I absorb information like a sponge in P2 class’. This implies that students have to learn more on their own because they cannot easily adapt to the teaching methods in class. Other than the lowest mean and SD, most results show the mean (M= <3.00), which is related to the SCP in enhancing skills to the students, teaching materials used, group discussions, and also the assignments given in teamwork. Based on the results, it can be deduced that from the perception of students on SCP, students do not enjoy the class when they are given group work or discussion because they prefer to have teachers that guide them step by step as compared to working in a group. This is in line with Sandoval-Lucero et al. (2012) who stated that students preferred to study with informal peers as compared to studying in formal groups.

Table 4 Perception of professional accounting students on TCP

Items	Mean	Standard deviation
I want lecturer to show examples step by step	3.66	.477
I still need the lecturer very much to guide me	3.49	.567
I want my lecturer to continuously motivate me to study	3.42	.582
I learn better when the lecturer explains IAS /IFRS to me	3.33	.473
I agree with the current method of delivering P2 course in UiTM	3.22	.556
I like my lecturer to tell me what questions to do	3.22	.576
I want lecturer to give me chance to solve the problems	3.17	.611
I learn better if the lecturer gives me assignment & homework	3.14	.628
The current class setting gives me the skill of lifelong learning	3.02	.502
I want my lecturer to mark my homework	2.85	.704
Total	32.52	5.676
Average	3.25	0.568

Table 4 shows the mean and standard deviation for perception of students towards TCP. Based on the results, the highest mean and standard deviation is (M=3.66, SD= .447), which relates to the item ‘I want my lecturer to show examples step by step’. It means that students still need their teachers or lecturers to guide them in developing their understanding of the subject. Other than that, students also chose TCP because they need teachers who will guide them in order to perform well in the examinations. Students also need teachers that will encourage them to do their homework and give them chances to solve the problems and teachers that would then explain step by step. The method that teachers provide will help them to excel in this subject. Meanwhile, the lowest mean and standard deviation is (M=2.38, SD=.778), which refers to the item ‘I want my lecturer to mark my homework’. The reason for the lowest response is because students require teachers to show them on how to solve the problems as compared to marking their homework. Upon the guidance from the teachers, students are able to understand better on what is being taught.

More important finding is the average of mean measurement for student-centered pedagogy is 2.88, while the average of mean measurement for teacher-centered pedagogy is 3.25. The higher measurement for TCP indicates the attitudes of students in Malaysia which still prefer a passive learning environment. Additionally, professional accounting education is very exam oriented, therefore the students really need their lecturers to guide them in passing the professional accounting examinations. It also reveals that teachers play a crucial role in professional accounting education. The finding implies

that the environment of professional accounting education is not adept to shift to empower students to take responsibility for their own discovery of knowledge.

Pearson correlation is needed to answer research question 2 and 3. Table 5 below presents the results of correlating students' view on SCP and TCP with exam performance. As indicated by the r-value, the exam performance is positively related to the SCP with a Pearson correlation coefficient of $r = 0.237$ and the significance value is $p = 0.026$ ($p < .05$). Meanwhile exam performance is also positively related to TCP with a Pearson correlation coefficient of $r = 0.214$ and the significance value is $p = 0.045$ ($p < .05$). Besides that, student-centered is significant with teacher-centered ($r = 0.670$, $p = 0.000$). The results reveal that there is a positive relationship between exam performance towards students' perception on SCP and TCP among the professional accounting students in UiTM. That explains, as the usage of SCP and TCP, the exam performance will be better.

Table 5: Correlation Coefficients between Variables

Factor	Exam Performance	Student Centered	Teacher Centered
Exam Performance		0.237 (0.026)	0.214 (0.045)

Hence, based on the results above, all the research questions are answered.

6. Discussions

This study examined three primary objectives. The first is to determine the perceptions of professional accounting students on SCP and TCP among the professional accounting students. The second objective is to examine the relationship between students' perception on SCP and exam performance among the professional accounting students in UiTM. The third objective is to examine the relationship between students' perception on TCP and exam performance among the professional accounting students in UiTM. For the first objective, the results from this research support the highest importance of studying in advance. This finding is important in emphasizing to the students that by studying in advance, they will gain more understanding towards the topic. From the analysis of this research, it is revealed that students are generally of the opinion that they prefer TCP. Students prefer lecturers' commitment that includes giving step by step instructions to the students, giving continuous motivations to complete the exam, explaining that particular subject very well and providing a template on how to solve the questions. This means that professional accounting students need proper guidance from their lecturers for this P2 Corporate reporting subject. The reason is, in P2 Corporate reporting subject, students need to have some exposure on core technical capabilities to prepare and analyze financial reports for single and combined entities. In addition, the P2 Corporate reporting syllabus covers some greater depth and contextualizes the role of the accountant as a professional steward and adviser or analyst by exposing the wider professional duties and responsibilities of the accountant to the stakeholders of an organization. It also incorporates a financial reporting framework within which the accountant operates and examines detailed financial reporting requirements for entities leading to the preparation of group financial reports in accordance with generally accepted accounting practice and relevant standards.

Professional accounting students also need a teacher to guide them and to prepare themselves for the role of the accountant as a preparer, financial analyst and adviser through the assessment of financial performance and position of entities. Therefore, students in the Malaysian environment prefer to have a

teacher in their study. This is supported by Kutluk, Donmez and Gülmez (2015), whereby students agree that teachers help to answer their problems and explain to them the theories and case studies. Additionally, students like TCP because they need teachers to guide them in order to perform excellently in their examinations. This is supported by Wolk (2010) that students require teachers who are considered as facilitators. Students also want teachers that would inspire them to do their homework and provide them chances to solve problems, which is supported by Dimitrios et al. (2013). Further, the higher average of mean for TCP than SCP implies that professional accounting students prefer TCP as compared to SCP. Examination orientation in professional accounting education is seen as a factor to halt the implementation of SCP in professional accounting education. The environment is still not ready to delegate the responsibility of taking charge of the studies to the students.

The second objective is to examine the relationship between students' perception on SCP and exam performance among the professional accounting students in UiTM. The results found that there is a significant weak relationship between students' perception on SCP and the exam performance among the professional accounting students in UiTM, especially in the P2 Corporate reporting of ACCA. The better attitude towards SCP indicates their willingness to study independently, thus contributing towards better exam performance. The result from this study is also consistent with the findings from (Fatima et al., 2007), where active learning will be becoming more favored by students because students have the flexibility to have their own style of studying. In addition, students wish to have industry simulation or internship because they would be exposed to real working life and obtain opportunities to enhance their skills. This result is also agreed by Seng (2014) and Garrett (2008).

The third objective of this study is to investigate the relationship between students' perception on TCP and exam performance among the professional accounting students in UiTM. From the result, it shows that there is a significant weak relationship between the TCP and exam performance. It means that most of the students favor the use of TCP in the content delivery of the P2 subject. This is consistent with the study from Polat et al. (2015) that students need instructors or lecturers as compared to friends or peers to improve their exam performance. In addition, this is also consistent with Demirbas and Demirkan (2007) that students require teachers to inspire them to be independent and provide motivation in their learning process. In addition, this study is consistent with Wright (2011) because students prefer to have instructions from their teachers, and they take part in problem solving.

Nonetheless, the result contradicts with the previous study from Zohrabi et al. (2012) who found that students do not prefer to have teachers because it will make them passive. This study also contradicts the findings from Ubulo and Ogwunte (2017) since they found that teacher-centered instructional methods were ineffective. Although the finding does not support the preference for SCP, students in professional accounting education practice independent learning outside the classrooms after being trained with TCP in classrooms. This is because the wide coverage of professional accounting education demands students to be able to study independently which is partly SCP, in order for them to survive in seeking professional accounting education.

7. Conclusion

The finding in this study demonstrates the learning style of professional accounting students in Malaysia which is still passive. The situation is alarming as they still prefer TCP. More inadvertently, TCP is overridingly rushing for good grades, where teachers are to be blamed if there is failure to achieve such good grades (Arumugam & Supramaniam, 2016; Wright, 2011) This contrasts the findings from western literature that recommend the approach of students centered. It prompts for future research on the effectiveness of the program in contributing to develop a holistic persona of graduates. While the TCP is preferred for the purpose of examination, the question remains as to whether this is an effective approach as to develop the professional accountants who are not only technically competent but possessing positive values and ready to face challenges in the dynamic and competitive environment. The results of better attitude on both pedagogies are associated with exam performance show that the

effort of both parties are crucial for exam success, while the students are still very much dependent on lecturers to show step by step guidance in problem solving. The findings differ from the findings in other internal programs conducted by the universities such as the bachelor degree or the master programs. This finding contributes to the literature on pedagogies where there is not much of literature on professional accounting education being written. The practical implication of the research is given the fact that the TCP is still preferred, the role of lecturers is crucial in teaching professional education. The importance of lecturer is undeniably since they need to deliver knowledge effectively and not be able to give evaluation on the total assessment as the exam is externally examined. Therefore, they have to be given better recognition, incentives and training to motivate them in delivering effective teaching. Training on SCP is another alternative. A limitation of this study is it considers only the perception of students without observing physically whether those pedagogies are being adopted in classes. Another limitation is the scope of this study on the effectiveness of pedagogical approaches in the form of exam performance. Future research can be done by observing classes and to extract the unique elements of students-centered pedagogy on professional accounting education which may differ from other programs. While exam performance is critical for professional accounting education, the effectiveness of pedagogical approaches can also be measured in other forms and these are yet to be explored.

References

- Abeysekera, I. (2015). Student Preferences for Instructional Methods in an Accounting Curriculum. *International Journal of Teaching and Learning in Higher Education*, 27(3), pp. 310-319.
- Afshari, M., Ghavifekr, S., Siraj, S., & Razak, A. Z. A. (2013). Developing Students' creativity. *Life Science Journal*, 10(3), pp. 485-494.
- Andersen, I. G., & Andersen, S. C. (2017). Student-centered instruction and academic achievement: linking mechanisms of educational inequality to schools' instructional strategy. *British Journal of Sociology of Education*, 38(4), 533-550.
- Armbruster, P., Patel, M., Johnson, E., & Weiss, M. (2009). Active learning and student-centered pedagogy improve student attitudes and performance in introductory biology. *CBE-Life Sciences Education*, 8(3), 203-213.
- Arumugam, N., & Supramaniam, K. (2016). "Student Training in Attitude and Responsibility" Intervention Programme in Helping Academically at-Risk Students in a High Stake Examination Context. *Nirwan Idrus*, 14(2), 37.
- Bernama. (2015). Malaysia needs 60,000 accountants by 2020. *New Straits Times*. Retrieved from <https://www.nst.com.my/news/2015/09/malaysia-needs-60000-accountants-2020>
- Chan, Y. F., & Selvam, B. (2016). Formal University Education and Job competency of new engineers in Automotive industry in Malaysia. *Asian Journal of University Education*, 12(2), 39-64.
- Coetzee, S. A., & Schmulian, A. (2012). A critical analysis of the pedagogical approach employed in an introductory course to IFRS. *Issues in accounting Education*, 27(1), 83-100.
- Committee to Strengthen the Accounting Profession (CSAP) (2014). *Report on the Strengthening of The Accountancy Profession in Malaysia*. Retrieved from: https://www.sc.com.my/wp_content/uploads/eng/html/aob/csap_141211.pdf
- Demirbas, O. O., & Demirkan, H. (2007). Learning styles of design students and the relationship of academic performance and gender in design education. *Learning and instruction*, 17(3), 345-359.
- Dimitrios, B., Labros, S., Nikolaos, K., Maria, K., & Athanasios, K. (2013). Traditional Teaching Methods Vs. Teaching Through The Application Of Information And Communication Technologies In The Accounting Field: Quo Vadis? *European Scientific Journal, ESJ*, 9(28), pp. 73-101.

- Fatima, A., Ahmad, N., Nazli, N., Nor, M. M., & Suad, P. N. (2007). Accounting students' perceptions of effective teaching methods and instructor characteristics: some Malaysian evidence. *Malaysian Accounting Review*, 6(1), 101-128.
- Flood, B., & Wilson, R. M. (2008). *An exploration of the learning approaches of prospective professional accountants in Ireland*. Accounting Forum, 32, pp. 225-239.
- Garrett, T. (2008). Student-centered and teacher-centered classroom management: A case study of three elementary teachers. *The Journal of Classroom Interaction*, 34-47.
- Harackiewicz, J. M., & Hulleman, C. S. (2010). The importance of interest: The role of achievement goals and task values in promoting the development of interest. *Social and Personality Psychology Compass*, 4(1), 42-52.
- IFAC. (2015). *Report On The Strengthening of The Accountancy Profession in Malaysia*. Retrieved from <https://www.ifac.org/system/files/publications/files/IFAC-Response-to-Malaysian-CSAP-Report.pdf>
- IFAC. (2018b). *IES 3, Initial Professional Development-Professional Skills* (Revised). Retrieved from <https://www.ifac.org/publications-resources/ies-3-initial-professional-development-professional-skills-revised>
- Jones, M. G., & Brader-Araje, L. (2002). The impact of constructivism on education: Language, discourse, and meaning. *American Communication Journal*, 5(3), 1-10.
- Kus, M., Filiz, E., & Altun, S. (2014). Teacher and student thoughts on the effectiveness of cooperative learning in geography teaching. *Educational Research and Reviews*, 9(11), 312.
- Kutluk, F. A., Donmez, A., & Gülmez, M. (2015). Opinions Of University Students About Teaching Techniques In Accounting Lessons. *Procedia-Social and Behavioral Sciences*, 191, 1682-1689.
- Malaysian Institute of Accountants (MIA) (2017). *Accountants Act 1967*, Retrieved from: http://www.mia.org.my/y1/membership/services/legislation_details.aspx?ID=6essed
- Ministry of Education (MOE) (2015). *Executive Summary Malaysia Education Blueprint 2015-2025 (Higher Education)*. Retrieved from: https://www.um.edu.my/docs/default_source/about-um_document/media-centre/um-magazine/4-executive-summary-pppm-2015-2025.pdf?sfvrsn+4
- Mustapha, M., and Hassan, M. H. A. (2012). Accounting Students' Perception on Pursuing Professional Examination, *International Journal of Education*, 4 (4), pp. 1-15.
- Osman, S. Z. M., Jamaludin, R., & Iranmanesh, M. (2015). Student Centered Learning at USM: What Lecturer and Students Think of This New Approach? *Journal of Education and Practice*, 6(19), 264-277.
- Polat, Y., Peker, A. A., Özpeynirci, R., & Duman, H. (2015). The effect of learning styles of accounting education students on their performance: a field study. *Procedia-Social and Behavioral Sciences*, 174, 1841-1848.
- Rodzalan, S. A., & Saat, M. M. (2012). The effects of industrial training on students' generic skills development. *Procedia-Social and Behavioral Sciences*, 56, 357-368.
- Sandoval-Lucero, E., Blasius, E., Klingsmith, L., & Waite, C. (2012). Student-Initiated Study Groups for STEM Classes in Community College Settings. *Higher Education Studies*, 2(2), 31-39.
- Sava, R. (2016). Using Interactive Methods in Teaching Accounting. *Studies in Business and Economics*, 11(2), 130-139.
- Seng, E. L. K. (2014). Investigating teachers' views of student-centred learning approach. *International Education Studies*, 7(7), 143.
- Ubulom, W. J., & Ogwunte, P. C. (2017). Evaluation of Teacher-centered and Learner-centered methods for Instructional Delivery of Senior Secondary Schools Financial Accounting in Rivers State. *International Journal of Innovative Finance and Economic Research*, 5(3), pp. 81-88.
- Weegar, M. A., & Pacis, D. (2012). *A Comparison of two theories of learning-behaviorism and constructivism as applied to face-to-face and online learning*. Paper presented at the Proceedings e-leader conference, Manila.

- White-Clark, R., DiCarlo, M., & Gilchriest, S. N. (2008). " Guide on the side": An instructional approach to meet mathematics standards. *The High School Journal*, 91(4), 40-44.
- Wolk, R. (2010). Education: The case for making it personal. *Educational Leadership*, 67(7), 16-21.
- Wright, G. B. (2011). Student-centered learning in higher education. *International Journal of Teaching and Learning in Higher Education*, 23(1), 92-97.
- Zohrabi, M., Torabi, M. A., & Baybourdiani, P. (2012). Teacher-centered and/or student-centered learning: English language in Iran. *English Language and Literature Studies*, 2(3), 18.