The Motives, Expectations and Preparedness of Learners Embarking on An Undergraduate Accounting Degree in South Africa

Jade Jansen[1], Badrunessa Williams[1] & Azmatullah Latief[1]

[1] Department of Accounting, University of the Western Cape, South Africa

Correspondence: Jade Jansen, Department of Accounting, University of the Western Cape, South Africa.

Received: May 28, 2022 Accepted: July 18, 2022 Online Published: September 29, 2022

doi:10.5430/ijhe.v11n5p210 URL: https://doi.org/10.5430/ijhe.v11n5p210

Abstract

University success is impacted largely by the successful transition of students in their first year. This study's objective is to identify the motives, expectations and preparedness of first-year accounting students enrolled for an accounting degree at the University Of the Western Cape (UWC) for higher education. Students' motives, expectations and preparedness for higher education have been found to impact their success in their tertiary studies. A quantitative approach was used for this study. A questionnaire was administered to first-year accounting students at UWC during the first lecture of their first accounting module. Descriptive statistics was used in order to analyse the data obtained from the questionnaire. The findings include that students' time commitments were aligned to that proposed by the university, that they were motivated by a mixture of internal and external factors and that they expected to grow intellectually as a result of studying B.Com (Accounting) at UWC but did not expect to develop better social skills. Educators should acknowledge the importance of and incorporate initiatives to develop the interpersonal skills in the training of accounting graduates. The study contributes to understanding the first-year experience of students studying at a historically disadvantaged institution in South Africa.

Keywords: accounting education, student motivation, preparedness, student expectation, first-year

1. Introduction

1.1 Introduction and Motivation

It is widely accepted that the transition from secondary to tertiary education is a significant challenge for students that can have dire consequences for all stakeholders (Evans 2000). This is evidenced by the findings of Venter (2020), which found that many Economic management sciences learners are not prepared for studies at a higher education institution. According to Lemmons (2010), there is a direct relationship between university readiness factors and academic success. These university readiness factors include, amongst others, goal orientation, learning efficacy and high school marks (Lemmons, 2010). In a similar study, Agherdien (2014) found that students who scored high in university readiness factors are more likely to succeed at university. Furthermore, it is not only unpreparedness but also misplaced expectations of first-year students that have been found to impact student attrition (Arquero, Byrne, Flood & Gonzalez 2009) and performance (Papageorgiou and Carpenter, 2019) in higher education consequently placing heavy demands on university resources (McInnis 2001). A South African study corroborated this finding and reported that when first year students were interviewed, students believed that they were prepared for university and possessed the required skills to complete their university degree successfully (Monnapula-Mapesela, 2015). The researchers compared students' answers with their academic performance and found the opposite to be true (Monnapula-Mapesela, 2015).

In a study conducted by Byrne and Flood (2005), students anticipated the level of independence given to them to be the most significant difference between their school and university experiences, and that this independence poses the greatest risk to their tertiary education success. The identification of reasons behind improved success rates will lead to improved pass rates.

The research to date has tended to focus on evaluating the profile that makes for a successful first-year student (Du Plessis, Prinsloo & Muller 2005; Myburgh 2005; Du Plessis, Prinsloo & Muller 2007) as well as factors which contributes to the successful completion of the student's degree (Williams, Dos Reis & Yu, 2022). These studies generally researched factors contributing to students' success by analysing archival data such as student age, gender, race, home language, high school accounting grades and overall high school grades. Researchers did not treat for the

psychological profile of a student, which frames the context in which the other background factors can be interpreted, namely, student motivation. One theory of motivation is called Self Determination Theory ("SDT"), which is an extensive theory of human development (Ryan & Deci, 2020). SDT is concerned with human's inherent motivational tendency for learning and development and how it can be supported (Ryan & Deci, 2020).

For academic staff to fully understand their students and develop an appropriate curriculum which engages the student in the learning process, they need to identify and be cognisant of their students' readiness and motives for engaging in higher education (Byrne and Flood 2005). Koh and Koh (1999) assert that it seems obvious that the better one can understand what impacts student performance, the better one can inform the curriculum, selection criteria and admission qualifications. A deeper understanding of the reasons that affect students' engagement in the learning process, which one expects to impact academic performance, is therefore necessary (Biggs 1996; Byrne & Flood 2005; Matoti, 2010). In a study by Byrne and Flood (2005), results indicated that students felt prepared for university studies and felt confident about their future success. However, studies such as those of Byrne and Flood (2005) and Acquero et al. (2009) have revealed that students spent insufficient time on independent study when compared to that suggested by their lecturers, indicating a possible expectation gap between students and faculty. It is therefore imperative to identify and eliminate this expectation gap, otherwise students will fail to bridge this gap and therefore limit their chances of success (Acquero et al. 2009). This study's objective is to identify the motives, expectations and preparedness for higher education of first-year accounting students enrolled for an accounting degree at UWC (Everaert, Opdecam and Maussen, 2017; Mahlangu and Fraser, 2017).

The findings of this paper are expected to advance the understanding of issues affecting student learning and their resultant achievements in tertiary education in academics. These findings are, therefore, expected to benefit both the higher education authorities and the profession.

1.2 Background

Students have to complete three years of Financial Accounting (FIA) to qualify with a Bachelor of Commerce (B.Com) Accounting Degree at UWC. Financial Accounting 131 (FIA 131) is the first module in FIA and is offered during the first semester.

The former government of South Africa, under apartheid rule, established separate universities for the population based on racial demographics. UWC was specifically established to service the non-white demographic in the Western Cape of South Africa (Jansen & De Villiers 2016). UWC is one of the few universities that still operate autonomously as many of the historically disadvantaged universities merged with other universities in 2005 (Jansen & De Villiers 2016). Subsequently, UWC's student demographic still consists of those from the surrounding historically disadvantaged areas. The students are often the first in their families to attempt tertiary level education and usually come from more economically disadvantaged households than their peers at other higher education institutions in the Western Cape (Venter, Blignaut & Stoltz 2001). This means that a comparison cannot be made between a UWC student and their peers at other universities offering similar accounting qualifications. A UWC student's profile is unique. Therefore, there is value and advantages in gaining a better understanding of the elements that influence these students' academic performance in attaining their B.Com Accounting degrees. The value and advantages will not be limited to students and the university but would be useful to other stakeholders as well.

The distinct student profile at UWC may lead to different findings than at other higher education institutions in South Africa, which may limit the generalisability of the findings (Jansen & De Villiers, 2016). This study aims to contribute to the growing knowledge of what makes for a successful student at a university educating historically disadvantaged learners and to elicit interventions to increase their chances of success.

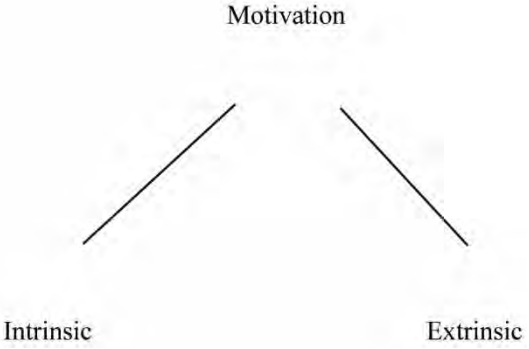
The remainder of the article is structured as follows: firstly, a literature review considering the prior research on the topic is provided, followed by a summary of the research methodology. After the research methodology, the findings are examined, followed by a discussion of the implications, limitations and suggestions for future research and the conclusion of the study.

2. Literature Review

2.1 Motivation

The significance of student expectations and motivation has been inconsistent in education research in the past. Recently, student motivation seems to be central to research in teaching and learning contexts. Researchers who are interested in student performance, drivers for learning and why some students seem to have difficulties in developing the knowledge and cognitive means to be successful academically, have to consider the role of motivation (Pintrich 2003) as it relates to student perseverance (Beatson, Berg and Smith, 2020). In particular, accounting students'

academic performance has been found to relate to motivation (Everaert *et al.*, 2017; Mahlangu and Fraser, 2017). Motivation is commonly broadly categorised into intrinsic and extrinsic motivation with intrinsic motivation appearing to contribute more to success at tertiary studies (Arquero et al. 2009; Everaert et al. 2017). Accounting students' intrinsic motivation might be different to students in other study areas. This provides an important focus area of study, especially given that success in this area often results in significant life-changes to those who qualify as accountants (Callaghan and Papageorgiou, 2020).



A study by Visser, Plomp, Amirault and Kuiper (2002) suggested that motivated students increased the proportion of students who completed a course. In a study conducted by Holder (2007) in which student persistence was evaluated in terms of their hopes, academics, motivation and environment, the evidence suggested that students who persisted at their education programme often had better psychological support, self-belief, time management and study skills. Research shows that coping is related to performance and that motivation is strongly related to the kinds of coping strategies that people employ (Bonneville-Roussy, Evans, Verner-Filion, Vallerand and Bouffard, 2017). Motivation is, however, a multi-faceted concept linked to persistence in studies which is dependent on inter alia the source of financing of students' studies (Du Plessis et al. 2005; Allen 1999). Zajkowski (1997), Gracia and Jenkins (2002) and Tessmer and Richey (1997) contend that this results in students taking control of their studies and contributes to students' transfer of learning in the workplace.

It is worth investigating whether students are inspired to commit energy toward tasks relating to academic achievement which serves their apparent goal, and that which aligns to the institutional goal. Previous literature divides student motivation into those students who are intrinsically motivated and those who are extrinsically motivated (Arquero et al. 2009; Everaert et al. 2017). Students who are intrinsically motivated are inspired by internal reasons such as expanding their knowledge. It manifests in behaviour which is driven for internal reasons and reflects in the behaviour of a learner who has a high level of internal control (Pintrich 2003). However, obtaining external goals such as a position or entrance to a particular career drive extrinsically motivated students (Donald 1999; Lepper 1998; Paulsen & Gentry 1995; Dev 1997). Intrinsically motivated students are expected to benefit most from tertiary education as it relates to deep approaches to learning (Sharma 1997, as cited in Davidson 2002). As such, the research instrument employed in this study focuses on identifying whether students in this cohort are more intrinsically rather than extrinsically motivated.

2.2 Preparedness

Previous research on first-year accounting students often produced inconsistent results indicating the need to replicate previous studies in different contexts and time settings (Arquero et al. 2009). How prepared a student is for their academic journey depends, to a large extent, on their learning experience in school (Byrne and Flood, 2005). For instance, the skills that made these students successful during their schooling might not be the same skills that will help them succeed at the tertiary level. For instance, the pedagogical processes encountered at school might not foster the appropriate skills required for higher education (Cook & Leckey 1999). Since the 1980s, many expositions have been published which call for university accounting programmes to produce independent learners who have the necessary skills to be successful in today's dynamic and global business world (Byrne & Flood 2005). Byrne and Flood contend that to meet this objective, students have to employ deep learning instead of surface learning.

Oftentimes, students are also not prepared to invest the time needed to be successful at their academic studies because they think that they can apply the same time management approach that they applied at the school level. Prior research shows that the amount of time and effort that students dedicate to their studies is the single most important determinant of their academic success (McInnes, 2003). However, studies show that students spend considerably less time on their

studies than desired (Byrne and Flood, 2005 and 2007; Taylor and Mandor, 2007). This appears to decrease their chance of success at higher education and these students should be encouraged to enhance their time management skills and to use their available time more effectively (McKenzie et. al, 2004; Taylor and Bedford, 2004). It is often through student engagement with the material, their peers and the academic educators that they connect to the subject matter (McInnes, 2003).

Holder (2007) distinguishes self-management skills as one of the factors that contribute significantly to the success of students. However, studies indicate that students spend substantially less time on their academic studies than desired (Byrne & Flood 2005). This appears to impact success at the tertiary level and students should be inspired to use their time more effectively (Taylor & Bedford 2004).

2.3 Expectations

Previous research indicates that student performance is also significantly impacted by students' realistic expectations and a healthy dose of confidence (Robbins, Lauver, Le, Davis, Langley & Carlstrom 2004; Zeegers 2004). Confident students are more intellectually engaged in the learning process than their counterparts (Pintrich 2003; Pintrich 1999; Schunk 1991). Pintrich (2003) asserts, however, that students who are overconfident and overestimate their potential for success are often not as adaptable, ignoring the information from formative assessments.

Furthermore, unpreparedness, expectation gaps between the student and the university as well as a lack of motivation have been found to correlate to student attrition (Baxter & Hatt 2000; Bennet 2003; Ozga & Surhananden 1998). It is, therefore, imperative to understand the issues, which may affect a student's self-assessment of their abilities (Byrne & Flood 2005).

3. Theoretical Framework

As presented in the literature review above, students' motives are influenced by their goals, interests and their personal beliefs about their abilities to succeed. Social cognitive theory states that humans have a self-system that allows them to exercise some control over their thoughts, feelings, motivation, and actions (Bandura, 1986). The theory states that human beings motivate themselves and purposefully guide their actions through forethought (Bandura, 1988). They have the ability to predict probable outcomes of future actions, set goals and plan courses of action to achieve the goals (Bandura, 1988). This theory puts forth the notion that people's beliefs about themselves are essential in the exercise of control and their personal agency (Bandura, 1986). Included in these self-beliefs is the concept of self-efficacy belief, which is described as the belief that an individual's capability to plan and execute courses of action is needed in order to reach a specific goal (Bandura, 1997). Further to this, Bandura (1977, 1986, 1997) argues that self-efficacy belief is an important and clear reason for motivation. Bandura (1986) further elaborates that the individual's outcome expectation also impacts motivation. These outcome expectations are mainly dependent on their judgment of what they can accomplish (Bandura, 1986). The author further particularises that the best efficacy judgments are those that somewhat surpasses what the person can actually achieve as this provides an increase in effort and persistence.

4. Research Methodology

4.1 Research Approach

A quantitative approach was followed in this study. The research approach used aligns to the positivist paradigm using descriptive statistics to analyse the data obtained from the research instrument. We select this method of statistical analysis to specifically describe the responses given by students for the class as a whole.

4.2 Research Participants

The criteria for selecting the participants for this study was that all of them had to be students registered for FIA 131 at UWC in the 2018 academic year. Of the 169 students registered for the module, 166 students positively completed the questionnaire. The total number of incomplete questionnaires was 37. This resulted in the study collecting data from 129 questionnaires, which amounts to 78% of all registered students.

4.3 Measuring Instruments

Similar to Byrne and Flood (2005), a questionnaire was used to gather the necessary data. The questionnaire, developed by Byrne and Flood (2005), was slightly adapted for this study to take into account the South African context and ensure that it is appropriate for inquiry of students at UWC. The questionnaire contains both closed and open questions. There are three sections in the questionnaire, namely A, B and C. Section A gathers biographical data. Section B gathers data related to students' expectations regarding their study time commitment. Section C employs a five-point Likert scale with an evaluation of the factors contributing to the student deciding to study at a university, the

students' willingness and ability to manage their active participation, their reasons for deciding to study accounting, their expectations from this particular degree and how confident they feel about their role in the academic process.

4.4 Research Procedure and Ethical Considerations

To evaluate the students' expectations about the study programme that they were embarking on, the questionnaire was administered in the first lecture of FIA 131. The questionnaire was circulated to staff who communicated the questions, the process to be followed and the objective of the questionnaire before it was finalised and administered. The study objectives and ethical considerations, such as the confidentiality of the information, were explained to the students. The study was presented to UWC's Research and Study Leave Committee who evaluated and approved the application for ethical clearance before the study commenced.

4.5 Statistical Analysis

The study used descriptive statistics to analyse and draw meaningful inferences from the data obtained. Descriptive statistics help describe the characteristics and responses for our dataset (the student body).

5. Results and Discussion

5.1 Time Allocation

Most tertiary education institutions emphasise the fact that students do not prioritise their studies (Byrne & Flood 2005). Fourie (2020) found that hard work, a construct which includes the amount of time students commit to their studies, is indirectly negatively related to attrition.

UWC's expectations regarding study time are explicitly stated in the faculty calendars. The students in this study are expected to complete 47 study hours per week (in addition to tests and exams) for the first semester of their first year. To identify whether student expectations regarding study time are aligned to those of the university, the first few questions in the questionnaire focussed on how much time students plan to spend on studying, leisure and part-time work.

In the first three categories, time spent on studies was viewed as most important. Thus, the number of hours that students expected to spend on studies in relation to the number of hours that were prescribed according to the faculty calendars were compared. The findings indicated that an average of 47 study hours is expected per week. This average is the same number of hours that the university expects students to spend on their studies per week. Hence, the findings of this study do not concur with the findings of Byrne & Flood (2005) who found that students do not prioritise their studies and do not spend enough time on their studies. Only 24% of the students planned on working part-time and those students expected to spend an average of six hours per week on part-time work.

5.2 Motives

Previous studies identify motivation as being significantly related to students' success in accounting programmes (Du Plessis et al. 2005, Everaert et al. 2017). Previous literature divides student motivation into those students who are intrinsically motivated and those who are extrinsically motivated (Arquero et al. 2009; Everaert et al. 2017). Intrinsic motivation has understanding as its primary objective and is inspired from within (Donald 1999). Such students learn out of a desire to fill knowledge gaps, out of inquisitiveness, or to challenge their intellect and to achieve personal growth (Paulsen & Gentry 1995). Conversely, extrinsic motivation results in more passive learners who learn with the objective of achieving an external goal such as attaining a reward or avoiding punishment (Dev 1997; Donald 1999). As intrinsic motivation is related to deeper learning, it is the more desired motivator (Paulsen & Gentry 1995; Donald 1999).

The findings in Table 1 indicate that the advice from relatives and friends played a larger role in the students' decision to study B.Com Accounting than parents and teachers. However, the findings also indicate that although the advice from friends played a large role in the decision to study, and specifically to study B.Com (Accounting), the decision does not appear to be based on the fact that these friends were enrolled to study the same degree. Furthermore, the findings indicate that educational objectives and career focussed goals were the main motives for students pursuing their studies, which indicated a mix of intrinsic and extrinsic motives. The evidence suggests that students made deliberate choices to study and in particular, to study B.Com (Accounting) for the depth and breadth of knowledge it would give them and for the career opportunities it would afford them rather than for the social gains of having familiar classmates. These results are similar to Arquero et al. (2009) who found that students had both intrinsic and extrinsic motives.

Although it is admirable that students' academic and career goals were the main reason for pursuing their studies, it is also important for students to understand the need to develop soft skills to complement the more technical skills. This is

especially true given the changing role of accountants post the fourth industrial revolution (4IR). Residential universities are encouraged to facilitate the holistic development of their students and as such, UWC might play a more active role in encouraging students to partake in extracurricular activities that encourages interaction with their peers. Similar to Obong-Odoom (2017), a more dialogical philosophy can be undertaken in the classroom setting to encourage students to learn how to articulate their thoughts and ideas in a social setting. In addition, accounting training at the tertiary level is normally done by explaining theoretical settings (premised on real world scenarios) and facilitators on the programme might want to encourage more group work and excursions to practical settings. Finally, work integrated learning programmes undertaken by the university might also want to incorporate these factors into their programmes.

Table 1. Responses to questions relating to motives

To what extent did you consider the following in your choice to study at a university and for choosing the B.Com (Accounting) qualification?	**Strongly agree %**	**Agree %**	**Neutral %**	**Disagree %**	**Strongly disagree %**
A tertiary degree will create future opportunities for me.	84	10	2	2	2
A B.Com (Accounting) degree will help me get a good job.	74	19	3	3	1
I want to develop mentally and intellectually.	77	18	4	1	1
Completing this degree will increase my earning potential.	57	37	3	3	0
The B.Com (Accounting) degree will help me develop knowledge and skills which I can use after university study.	72	22	4	2	0
I want to become a more educated person.	78	13	7	1	1
This degree will enable me to meet the education requirements for my career.	67	27	2	2	1
I wanted to study accounting in an in-depth way.	46	35	17	2	1
I want the chance to face new challenges and broaden my perspective.	48	37	12	3	0
I am interested in pursuing postgraduate studies.	71	18	8	2	2
I wanted the chance to meet new people and make new friends.	32	38	26	3	1
I like the idea of participating in sports and social activities at the University.	18	19	49	8	7
I want to prove to myself that I can succeed at university.	74	20	4	2	0
I really want to obtain a university degree.	90	5	2	1	2
Having done well in school, going to university seemed like the natural thing to do.	33	30	29	5	2
University will give me the scope to have an active social life.	10	35	40	13	2

I believe that university will give me the opportunity to improve my self-belief and self-confidence.	52	36	9	2	1
Progressing to university is what others expected of me.	34	25	29	10	2
I want to develop a deeper understanding of myself.	47	41	10	2	0
Coming to university affords me at least three more years to decide what I really want to do.	10	24	26	19	21
All my friends were going to university.	9	9	25	29	28
I rather/kind of drifted into higher education.	0	23	34	19	24
I want to qualify as a Chartered Accountant.	87	5	5	1	2
I consider myself to have the skills and abilities suited to the study of accounting.	50	35	12	3	0
I am attracted to the career prospects available to accounting graduates.	60	29	9	0	2
I enjoyed subjects at high school related to the degree.	51	30	12	2	4
I want to learn more about accounting.	71	20	6	2	1
My friends also planned to come to the University.	5	8	23	22	43
I was not too bothered about what I studied at the University.	6	8	19	20	47
My friends also planned to do B.Com (Accounting).	7	5	17	19	51

5.3 Preparedness for Higher Education

Students attending university are expected to engage in the course content and develop a broad spectrum of competencies as they grow into well-rounded individuals (Byrne & Flood 2005). Byrne and Flood (2005) contend that most students at university develop their study skills and habits at school. However, these skills may not adequately prepare students for the skills required to succeed at the tertiary level (Cook & Leckey 1999). This leads to the phenomenon known as the expectation gap, which is an indicator of students' inadequate preparedness (Gracia & Jenkins 2002).

Students' responses in Table 2 indicate their confidence regarding their technical abilities related to their studies. It is interesting to note that when the questions are split into three focus areas, it appears that students feel prepared differently for different aspects of their studies. Students appear confident about being prepared for the technical requirements that their studies demand but less confident about their ability to manage their studies independently, evidenced for example, by a lower number of students agreeing strongly with their ability to work independently/without assistance from a lecturer/facilitator. The lowest scores were, however, given to questions focussing on students' social interaction in the learning process. It indicates the students' lack of confidence in their abilities to work in social settings such as groups. Interestingly, while students appeared confident about their ability to attain success in the course, responses indicated that they were less confident about their performance in the course relative to their peers. This is evident, for instance, by the low number of students expecting to be in the top 10% of the class or being able to perform above average.

Students' concerns about their abilities to work independently without assistance from their lecturers can be overcome by university initiatives and possibly a change in teaching strategy. The school system (which is often perpetuated at university) is designed around an all-knowing instructor who is often considered infallible. This represents a 'banking model' of education where students represent empty vessels with nothing to contribute to the learning experience and where the facilitator is the depositor of knowledge (Obong-Odoom, 2017). In addition, students are often taught that there is only one correct answer to every situation. This inhibits free thinking, impairs student confidence and creates

an environment of dependency on the facilitator. Facilitators should encourage independent working and thinking from the outset to avoid creating an environment of dependency on staff. Learners should be required to be an active participant and role player in the class by creating student-centered learning and encouraging an environment where everybody (including the facilitator) learns from each other.

Table 2. Responses to questions relating to students' preparedness for higher education

To what extent do you feel comfortable and confident to do the following?	Strongly agree %	Agree %	Neutral %	Disagree %	Strongly disagree %
Being willing to participate in class.	29	37	22	5	6
Being able to organise your own life generally.	56	35	8	2	0
Being willing to ask for help from your lectures/tutors.	64	28	7	1	0
Being confident about your ability to complete written assignments (projects/essays).	73	19	5	2	2
Being able to take responsibility for your own learning.	77	20	2	1	1
Being able to plan your studies in a time effective manner to meet all of your deadlines.	64	29	5	2	0
Being able to initiate your own study activities.	50	43	6	0	0
Being able to evaluate your own progress.	64	29	7	1	0
Being comfortable working in groups.	36	41	14	5	4
Knowing what is expected of you academically at University.	64	30	5	1	0
Being able to work independently without much direction from a facilitator/lecturer.	26	31	23	13	7
Being confident about your ability to use a computer.	40	39	17	2	2
Being able to handle the course material.	31	50	17	2	1
Being able to pass all of your exams on the first attempt.	36	43	19	2	1
Being able to perform above average in your university studies.	36	36	24	3	1
Being able to achieve results in the top 10% of your class.	22	33	39	5	2

5.4 Expectations Emanating from Studying B.Com (Accounting)

Higher education processes should result in students evolving into well-rounded professionals. Students were offered varying likely outcomes and asked to specify whether they thought that these would be fulfilled after studying accounting and after studying at UWC. The findings in Table 3 indicate that students expect the university experience

and the B.Com (Accounting) programme to contribute to their intellectual development, provide enlightenment and contribute to a significant increase in their skills (Rebele and Pierre, 2019). However, similar to their assessment of their preparedness for higher education, students do not expect the university experience to contribute as strongly on a social level as expected to intellectually.

However, as stated above, this can be overcome by university initiatives encouraging active participation in class as well as encouraging students to participate in extracurricular activities. In addition, more practical group aspects (such as site visits of businesses which normally form the theoretical base in which the accounting detail is taught) such as site visits can be included as part of the curriculum. Lastly, initiatives such as work integrated learning and vacation work at accounting firms can be included in the teaching strategy.

Table 3. Responses to questions relating to expectations from studying B.Com (Accounting)

To what extent do you expect the following from studying B.Com (Accounting)?	**Strongly agree %**	**Agree %**	**Neutral %**	**Disagree %**	**Strongly disagree %**
To develop new skills.	78	19	1	2	0
To broaden my horizons.	67	23	9	1	0
To meet new people.	40	35	19	5	1
To have a good time.	30	26	31	8	5
To experience intellectual growth and stimulation.	67	25	7	1	0
To learn about new ideas.	69	26	5	0	0
To increase my self-esteem and self-confidence.	57	27	11	4	1

5.5 Limitations

This study was conducted at one, historically disadvantaged university in South Africa and the generalisability of the findings should therefore be cautioned against. It is therefore encouraged to replicate this study at other universities in South Africa (both historically disadvantaged universities and other universities) to assess the consistency of the findings. Another limitation of this study is that the study included three specific student factors, namely motivation, expectation and preparedness and factors such as differences in their backgrounds were not taken into consideration. Further studies focussing on other student factors can be conducted at similar universities in order to better comprehend the first-year experience. Finally, the objective of this study was to identify student motives, expectations and preparedness for higher education measured at the point that they embark on their tertiary study career. An important issue for future research to investigate is how findings such as these relate to their subsequent success in the module. In addition, future research could provide further statistical analysis which could strengthen the findings.

To date, the authors could find no other studies conducted at UWC investigating the contribution of motivation, preparedness and expectations to student success. It would therefore be interesting to extend this study by using the results of the study to identify potential relationships between the differences in students' motivation, preparedness and expectations and their final results for the module.

6. Conclusion

Attrition concerns all higher education institutions with consequences for all stakeholders. Previous studies have reported that attrition is often caused by students' inadequate preparation, unrealistic expectations and a lack of motivation when engaged in tertiary education (Arquero et al. 2009). This study investigated the motivation, preparedness and expectation of first-year students studying B.Com (Accounting) at a historically disadvantaged

institution in the Western Cape of South Africa. While the students in this study provided for a unique setting, the select study sample is not representative of students enrolled at other universities. Therefore, the findings of this study cannot be generalised to other students at other institutions. Overall, the study's findings are still expected to contribute significantly to understanding the first-year student experience, especially of students from historically disadvantaged backgrounds. This knowledge can therefore inform policy and institutional strategies aimed at encouraging transformation initiatives, especially in the accounting profession.

In view of the findings, it can be suggested that the students in this study are motivated by both external and internal factors. The evidence also suggests that relatives and friends are the key role players in their decision to study B.Com (Accounting), although they do not appear to be concerned about having friends as classmates. The selected study path is perceived as one that will result in intellectual growth and stimulation, and one that will result in prosperous career opportunities. Students appear to be confident about their ability to successfully complete the qualification although they seem to feel that their peers might be better prepared for success than they are.

It is interesting to note that students seem to have reasonable expectations about how much time they should commit to their studies. Other studies have reported significant expectation gaps in this regard, where students underestimate the expected time commitment.

A concerning finding is that students do not appear confident about their social skills and also do not expect the university experience to contribute significantly to the development of these skills. They seem to be under the impression, whether mistaken or not, that the university experience will contribute substantially more to their intellectual development than their social development. This should be a concern to the institution if it wants to develop well-rounded professionals.

Acknowledgements

The authors gratefully acknowledge Mr Enrico Felaar of UWC Accounting Department and Ms Saadikah Williams for assisting with the capturing and cross-checking of the data.

Competing interests

The authors declare that they have no financial or personal relationships which may have inappropriately influenced them in writing this article.

References

Allen, D. (1999). Desire to finish college: An empirical link between motivation and persistence. *Research in Higher Education, 40*(4), 461–485. https://doi.org/10.1023/A:1018740226006

Agherdien, N. (2014). *Investigating student readiness for tertiary education*. [Masters dissertation, Nelson Mandela Metropolitan University]. https://doi.org/10.1080/18146627.2016.1224596

Arquero, J.L., Byrne, M., Flood, B. & Gonzalez, J.M. (2009). Motives, Expectations, Preparedness and Academic Performance: A Study of Students of Accounting at a Spanish University. *Spanish Accounting Review, 12*(2), 279–300. https://doi.org/10.1016/S1138-4891(09)70009-3

Bandura, A. (1977). Self-efficacy: Toward a unifying theory of behavioral change. *Psychological Review, 84*, 191–215. https://doi.org/10.1016/0146-6402(78)90002-4

Bandura, A. (1986). *Social foundations of thought and action: A social cognitive theory*. Englewood Cliffs, NJ: Prentice Hall. https://doi.org/10.1017/S0813483900008238

Bandura, A. (1988). Self-Regulation of Motivation and Action Through Goal Systems. In: Hamilton, V., Bower, G.H., Frijda, N.H. (eds) Cognitive Perspectives on Emotion and Motivation. NATO ASI Series, vol 44. Springer, Dordrecht. https://doi.org/10.1007/978-94-009-2792-6_2

Bandura, A. (1997). *Self-efficacy: The exercise of control*. New York: Freeman. https://doi.org/10.1891/08898391.13.2.158

Baxter, A. & Hatt, S. (2000). Everything must go! Clearing and first year performance. *Journal of Further and Higher Education, 24*(1), 5–14. https://doi.org/10.1080/030987700112273

Beatson, N.J., Berg, D.A.G & Smith, J.K. (2020). The influence of self-efficacy beliefs and prior learning on performance. *Accounting & Finance, 60*(2), 1271-1294. https://doi.org/10.1111/acfi.12440

Bennett, R. (2003). Determinants of undergraduate student dropout rates in a university business studies department. *Journal of Further and Higher Education, 27*(2), 123–141. https://doi.org/10.1080/030987703200065154

Biggs, J. (1999). What the student does: teaching for enhanced learning. *Higher Education Research & Development, 18*, 57–75. https://doi.org/10.1080/07294360.2012.642839

Bonneville-Roussey, A., Evans, P., Verner-Filion, J., Vallerand, R.J. and Bouffard, T. (2017). Motivation and coping with the stress of assessment: Gender differences in outcomes for university students. *Contemporary Educational Psychology, 48*, 28-42. https://doi.org/10.1016/j.cedpsych.2016.08.003

Byrne, M. & Flood, B. (2005). A study of accounting students' motives, expectations and preparedness for higher education. *Journal of Further and Higher Education, 29*(2), 111–124. https://doi.org/10.1080/03098770500103176

Callaghan, C.W. & Papageorgiou, E. (2020). Personality, Gender and Student Performance at a South African University. *Africa Education Review, 17*(1), 66-82. https://doi.org/10.1080/18146627.2018.1477513

Cook, A. & Leckey, J. (1999). Do expectations meet reality? A survey of changes in first year opinion. *Journal of Further and Higher Education, 23*(2), 157–171. https://doi.org/10.1080/0309877990230201

Davidson, R. (2002). Relationship of study approach and exam performance. *Journal of Accounting Education, 20*(1), 29–44. https://doi.org/10.1016/S0748-5751(01)00025-2

Dev, P. (1997). Intrinsic motivation and academic achievement: what does their relationship imply for the classroom teacher? *Remedial and Special Education, 18*(1), 12–19. https://doi.org/10.1177/074193259701800104

Donald, J. G. (1999). Motivation for higher order learning. *New Directions for Higher Order Learning, 78*, 27–35. https://doi.org/10.1002/tl.7803

Du Plessis, A., Prinsloo, P. & Muller, H. (2005). Determining the profile of the successful first-year Accounting student. *South African Journal of Higher Education, 19*(4), 684–698. https://doi.org/10.4314/sajhe.v19i4.25656

Du Plessis, A., Prinsloo, P. & Muller, H. (2007). Validating the profile of a successful first year Accounting student. *Meditari Accountancy Research, 15*(1), 19–33. https://doi.org/10.1108/10222529200700002

Evans, M. (2000). Planning for the transition to tertiary study: a literature review. *Journal of Institutional Research, 9*(1), 1–13.

Everaert, P., Opdecam, E. & Maussen, S. (2017). The relationship between motivation, learning approaches, academic performance and time spent. *Accounting Education, 26*(1), 78-107. https://doi.org/10.1080/09639284.2016.1274911

Fourie, C.M. (2020). Risk factors associated with first-year students' intention to drop out from a university in South Africa. *Journal of Further and Higher Education, 44*(2), 201-215. https://doi.org/10.1080/0309877X.2018.1527023

Gracia, L. & Jenkins, E. (2002). An exploration of student failure on an undergraduate accounting programme of study. *Accounting Education, 11*(1), 93–107. https://doi.org/10.1080/09639280210153290

Holder, B. (2007). An investigation of hope, academics, environment, and motivation as predictors of persistence in higher education online programs. *Internet and Higher Education, 10*, 245–260. https://doi.org/10.1016/j.iheduc.2007.08.002

Jansen, J. & De Villiers, C. (2016). Determinants of student performance in an accounting degree programme. *South African Journal of Accounting Research, 30*(1), 1-28. https://doi.org/10.1080/10291954.2015.1019223

Koh, M.Y. & Koh, H.C. (1999). The determinants of performance in an accountancy degree programme. *Accounting Education: An International Journal, 8*(1), 13–29. https://doi.org/10.1080/096392899331017

Lemmens, J. C. (2010). *Students' readiness for university education*. [Doctoral dissertation, University of Pretoria].

Lepper, M. (1988). Motivational considerations in the study of instruction. *Cognition and Instruction, 5*(4), 289-309. https://doi.org/10.1207/s1532690xci0504_3

Mahlangu, T.P. & Fraser, W.J. (2017). The academic experiences of grade 12 top achievers in maintaining excellence in first-year university programmes. *South African Journal of Higher Education, 31*(1), 104-118. https://doi.org/10.20853/31-1-812

Matoti, S.N. (2010). Assessing the level of preparedness, preferences, and fears of first-year science students at the central University of Technology, Free State. *Journal for New Generation Sciences, 8*(1), 135-156. https://hdl.handle.net/10520/EJC83566

McInnis, C. (2001). Researching the first year experience: where to from here? *Higher Education Research and Development, 20*(2), 105–114. https://doi.org/10.1080/07294360125188

McKenzie, K., Gow, K. & Schweitzer, R. (2004). Exploring first-year academic achievement through structural equation modelling. *Higher Education Research and Development, 23*(1), 95–112. https://doi.org/10.1080/0729436032000168513

Monnapula – Mapesela, M. (2015). Students' perception of own preparedness for Higher education: Case study. *International Journal of Educational Sciences, 9*(2), 255–264. https://doi.org/10.1080/09751122.2015.11890315

Myburgh, J.E. (2005). An empirical analysis of career choice factors that influence first-year accounting students at the University of Pretoria: a cross-racial study. *Meditari Accountancy Research, 13*(2), 35–48. https://doi.org/10.1108/10222529200500011

Obeng-Odoom, F. (2017). Teaching political economy to students of property economics: mission impossible? *International Journal of Pluralism and Economics Education, 8*(4), 359-377. https://doi.org/10.1504/IJPEE.2017.089332

Ozga, J. & Surhanandan, I. (1998). Undergraduate non-completion: developing an explanatory model. *Higher Education Quarterly, 52*(2), 316–333. https://doi.org/10.1111/1468-2273.00100

Papageorgiou, E. & Carpenter, R. (2019). Prior accounting knowledge of first-year students at two South African universities: contributing factor to academic performance or not? *South African Journal of Higher Education, 33*(6), 249-264. https://doi.org/10.20853/33-6-3032

Pargetter, R. (1995). Transition Research, Analysis and Strategy, keynote address at the Monash University Conference on the Transition from Secondary School to University, Monash University.

Paulsen, M. & Gentry, J. (1995). Motivation, learning strategies, and academic performance: a study of the college finance classroom. *Financial Practice and Education, 5*(1), 78–90.

Pintrich, P.R. (1999). The Role of Motivation in Promoting and Sustaining Self-Regulated Learning. *International Journal of Educational Research, 31*, 459–470. https://doi.org/10.1016/S0883-0355(99)00015-4

Pintrich, P.R. (2003). A Motivational Sciences Perspective on the Role of Student Motivation in Teaching and Learning Contexts. *Journal of Education Psychology, 95*(4), 667–686. https://doi.org/10.1037/0022-0663.95.4.667

Rebele, J.E. & Pierre, E.K. (2019). A commentary on learning objectives for accounting education programs: The importance of soft skills and technical knowledge. *Journal of Accounting Education, 48*, 71-79. https://doi.org/10.1016/j.jaccedu.2019.07.002

Robbins, S., Lauver, K., Le, H., Davis, D., Langley, R. & Carlstrom, A. (2004). Do psychosocial and study skill factors predict college outcomes? A meta-analysis. *Psychological Bulletin, 130*(2), 261–288. https://doi.org/10.1037/0033-2909.130.2.261

Ryan, R. M. & Deci, E. L. (2020). Intrinsic and extrinsic motivation from self-determination theory perspective: Definitions, theory, practices, and future directions. *Contemporary Educational Psychology, 61*(2020), 1–11. https://doi.org/10.1016/j.cedpsych.2020.101860

Schunk, D.H. (1991). Self-efficacy and academic motivation. *Educational Psychologist, 26*, 207–231. https://doi.org/10.1207/s15326985ep2603&4_2

Taylor, J. & Bedford, T. (2004). Staff perceptions of factors related to non-completion in higher education. *Studies in Higher Education, 29*(3), 375–394. https://doi.org/10.1080/0307507041000168263 7

Tessmer, M. & Richey, R.C. (1997). The role of contexts in learning and instructional design. *Educational Technology Research and Development, 45*(2), 85–115. https://doi.org/10.1007/BF02299526

Venter, I., Blignaut, R. & Stoltz, D. (2001). Research methodologies explored for a paradigm shift in university teaching. *South African Journal of Higher Education, 15*(2), 163–170. https://doi.org/10.4314/sajhe.v15i2.25368

Venter, A. (2020). The provision of epistemological access for successful student learning at university: Towards a readiness model for Business, Commerce and Management Sciences learners in the Further Education and Training phase. [Doctoral dissertation, University of the Western Cape].

Visser, L., Plomp, T., Amirault, R., & Kuiper, W. (2002). Motivating students at a distance: The case of an international audience. *Educational Technology Research and Development, 50*(2), 94−110. https://doi.org/10.1007/BF02504998

Williams, B., Dos Reis, K. & Yu, D. (2022). Exploring the influence of students' Matric Accounting knowledge on the successful completion of a BCom Accounting mainstream degree: A comparative study at a university in the Western Cape. *South African Journal of Higher Education, 36*(2), 280-296. https://doi.org/10.20853/36-2-4550

Zajkowski, M.E. (1997). Price and persistence in distance education, *Open Learning, 12*(1), 12–23. https://doi.org/10.1080/0268051970120103

Zeegers, P. (2004). Student learning in higher education: a path analysis of academic achievement in science. *Higher Education Research and Development, 23*(1), 35–56. https://doi.org/10.1080/0729436032000168487