

An Investigation of the Learning Motivation of Student Studying Accounting Courses in China

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Abstract—Since the 1980s, concerns within the accounting profession have asked whether the accounting curriculum aligns with evolving accounting practice and the preparation of students for working in accounting field. In recent years, the accountancy profession has played a vital role in the growth of China's economy, and so identifying the motivation of college students to study accounting in China and their inclination to enter the accounting profession is paramount. This paper investigates the learning motivation of students studying accounting in China through the use of self-administered questionnaires. Non-probability sampling technique was used in this study. A total of 103 questionnaire responses were collected and underwent descriptive and correlation analysis. Findings indicated that undergraduate accounting students were mainly motivated by their concerns about their future career and qualification, altruism, enjoy social life, and self-exploration. These findings are consistent with the self-determined theory about self-identity as an accounting professional, and support the expectancy-value theory in the value of studying accounting to the career aspiration, and concurs with the achievement goal theory in achieving the professional qualifications and personal growth. Findings from this study have implications for helping students to understand their motivations to study accounting and their suitability of entering the accounting profession. Accounting professional bodies may also use the findings reported here to inform on member recruitment strategies, whilst facilitating education providers' assessment of suitability for candidates to studying accounting and the design of curriculum and teaching strategies.

Index Terms—learning motivation, accounting education, accounting profession, education delivery, accounting students

I. INTRODUCTION

Since the 1980s, the accounting profession has debated whether the accounting curriculum of higher education institutions aligns with ever-changing accounting practice and whether graduating students are prepared to work in the accounting profession [1], [2]. Reference [3] identified gaps between university curriculums of

accounting courses and the practice of accounting professions; urging for engagement of professional accountants to communicate the need for critical thinking and judgements on matters such as financial statements. To be successful in the accounting profession, an individual is thought to need excellent time management, good communication with clients and others, adaptability in responses to changing professional requirements, and be capable of proper organizing detailed information [4], [5]. Moreover, some accounting educators and academics perceive bias in university accounting programmes towards serving the needs of the accounting profession and in encouraging students to learn accounting practices [6] at the expense of fulfilling the transcendent objectives of accounting education [7]–[10] and in developing students' analytical and critical thinking abilities [11], [12]. As such, there is a clear need for universities to balance their responsibilities for the setting of accounting curriculum to meet the needs of the professional bodies and in fulfilling their engagement in research [13]. The concerns about whether the accounting curriculum could establish the skills required to become a professional accountant is important to both the accounting profession and accounting educators. However, the accounting students themselves should be considered major stakeholders in accounting education. Since motivation can be perceived as an internal and/or external stimulation driving one's desire to act [14], understanding why students are motivated to study accounting is important in creating a successful educational environment and professional sector.

The accountancy profession was introduced in China 30 years ago and has grown alongside China's economic development with the accountant playing an increasingly important role in the market economy [15]. Chinese Institute of Certified Public Accountants (CICPA) has 8,605 accounting firms as group members and the professional accountants provide services of auditing, assurance, accounting, and management and tax consultancy to more than 3,000 listed companies in China and in supervising the stock market [15]. This indicates that the accounting profession takes a vital role in the market and qualified professional accountant is still in

demand. In this connection, the provision of sufficient human resources of good quality to the accounting profession in China is of high priority. Both the professional accountancy body and the accounting education provider should have responsibility in this respect.

Motivation can be categorized into intrinsic and extrinsic motivations. Intrinsic motivation drives actions by personal interest, positive experience, and satisfaction, and in the context of learning is affected by the learner's own satisfaction, enjoyment, and pleasure of studying [16]. Extrinsic motivation, however, drives actions from external sources (not self-initiated), such as rewards or pressures derived from work and competition, and approval from others [14], [17]. Relative to intrinsic motivation, extrinsic motivation is less autonomous because it is driven by internally defined goals related to external reward or punishment [18]. Autonomous people, who are in control of their decision and take responsibility for the outcomes of their actions, are usually intrinsically motivated.

Current literature on accounting education suggested that accounting students perceive learning as achieving and mastering technique and performance [19], [20]. Moreover, students who study accounting are mainly motivated by intrinsic motivational factors such as personal development through broadening knowledge, skills, and horizons, in addition to career prospects and exposures in the accounting profession [21]-[23]. Reference [24] and [25] further suggested students studying accounting in higher education were largely motivated by extrinsic motivations of professional status and contribution, and future financial rewards and career. However, other authors found motivations of studying accounting were related to personal and self-determined personal interests in the accounting and intellectual growth [20], [26]-[29]. Taken together, the motivation of accounting students spans both intrinsic and extrinsic motivations, including personal development, intellectual growth and personal interest in accounting (intrinsic motivations), in addition to career prospects, professional aspirations, financial awards, and other achievements (extrinsic motivations).

Concerning students' learning motivations, there are differences among students studying accounting and students of other majors. Reference [30] suggested accounting undergraduates were not the same as the undergraduates in general. To compare the learning motivation of students among accounting, language and science. Accounting majors were much less concerned about their self-efficacy and control of learning, and this is evidenced by the findings of Reference [31] and [32]. The business majors were motivated by the relevance and importance of the subject matter to their future career, intellectual growth, and their academic awards [33]-[35], while accounting major concerns more on the career and professional relevance of the subject rather than their interests in it and personal growth from studying it.

There are various theories about the drives of motivation and means to achieve motivation serve as a

frame for investigating how and why learning motivation of students in studying accounting and other subjects can be enhanced:

- Self-Determination Theory (SDT) is concerned about intrinsic motivation, self-regulation, development, and well-being; and the innate drive to satisfy psychological needs of competence, autonomy, and relatedness that could enhance self-motivation [36]. Along with SDT, amotivation, external regulation, and introjected regulation are driven by non-self-determined motivation or controlled motivation; on the other hand, identified regulation, integrated regulation, and intrinsic motivation are driven by self-determined motivation [16]. Self-determined motivation relates to innate drives of interest and satisfaction, and therefore, aligns with intrinsic motivation. While applying SDT perspective to learning motivation, individuals' understanding of their academic interests and competencies are part of their self-identity [18], [37].
- Expectancy-Value Theory (EVT) suggests an individual's behavior is determined by their beliefs in the importance of the specific task they are engaged in and their expectancy for success [38]. Reference [39] proposed, when applying EVT in education setting, expectancies for success concerned an individual student's self-efficacy of own belief of their performance on the task and its associated value. Learning motivation, according to EVT, depends on a learner's positive expectancies and belief on the outcomes and values of the task to him or her [40].
- Achievement Goal Theory (AGT) seeks to explain and predict the effect on individuals' affect, cognition, and behavior in pursuing different achievement goals [41]. Through the application of AGT to learning motivation, Reference [42] proposed students' academic achievement derives from the motivation of pursuing achievement goals: role identity in terms of social and others' expectations, and academic identity in relation to personal goal and interests.

The understanding of the motivation of students studying accounting and how their motivations in this could be enhance is vital to the accounting education delivery and the supply of accounting professionals. The discussion thus far indicates the motivations of students decide to study accounting are different from those students studying business, language, and science. Personal development and aspiration, intellectual growth and personal interest in accounting are intrinsic motivations for studying accounting. On the other hand, career-orientation, academic performance, and financial and other awards are extrinsic motivations for studying accounting. Despite of the fact that there are differences in the motivations among college students of accounting

major and other majors, the motivation theories of SDT, AGT, and EVT can serve as a frame for identifying the drives of motivation of studying accounting.

With regards to the accounting education delivery, both the accounting profession and the students studying accounting in China are concerned about whether the accounting courses suit their needs to becoming a professional accountant. Therefore, it will be beneficial to establish the motivation of college students studying accounting in China. Management of universities in China can help students to decide whether they are motivated to study accounting and ready for entering the accounting profession, should they have a good understanding on the reasons of students choosing accounting as their major and their motivations of studying this subject matter. It is against this background that we are going to investigate the learning motivation of students entering higher education for studying accounting in China.

II. METHOD

One-hundred and three students from Chinese universities (59% female) responded to an online advertisement inviting them to take part in a questionnaire investigating their motivation to studying accounting. Participants spanned across years 1 (31%), 2 (31%), 3 (12%), and 4 (26%). Inclusion criteria required participants to be 18 years of age or over, proficient in reading and understanding English language, and studying accounting at the university in China. After consenting to take part, data were collected on motivation to study accounting using the 30-item University Student Motivation and Satisfaction Questionnaire Version 2 (TUSMSQ2) [43]; a five-point Likert scale ranging from 1 ('strongly disagree') 5 ('strongly agree'). This scale included items on intrinsic motivations (self-exploration and altruism) and extrinsic motivations (rejection of alternative options, career and qualifications, social enjoyment, and social pressure). The TUSMSQ2 has previously been used to measure the intrinsic and extrinsic motivational factors of students to get on higher education [44]-[47]. Moreover, TUSMSQ2 has relevance to three motivation theories of SDT, AGT, and EVT. Self-exploration and altruism motivation have relevance to SDT; while altruism, rejection of alternative options, career and qualifications, and social enjoyment motivation has relevance to EVT. In addition, career and qualifications, social enjoyment, social pressure, and self-exploration motivation are relevant to AGT.

Data on the motivation of studying accounting were collected and screened for any missing data (>5%) before being summarized using descriptive statistics (including Cronbach's Alpha to assess scale reliability) and correlation analyses were conducted.

III. RESULTS/ANALYSIS

Means and standard deviations for the six motivation variables, in addition to reliability and normality statistics, are presented in Table I. In Table II, descriptive statistics of factors affecting each motivation variable are

presented, including altruism, career and qualifications, rejection of alternative options, self-exploration, social enjoyment, and social pressure.

TABLE I. MEAN, STANDARD DEVIATION, NORMALITY, AND RELIABILITY RESULTS ON MOTIVATION

| | Mean | Standard Deviation | Variance | Skewness | Kurtosis | Cronbach's Alpha |
|----|------|--------------------|----------|----------|----------|------------------|
| AL | 3.93 | 0.50 | 0.25 | -1.33 | 6.08 | 0.88 |
| QC | 4.47 | 0.61 | 0.37 | -1.63 | 4.00 | 0.86 |
| RA | 2.96 | 0.84 | 0.71 | 0.17 | -0.71 | 0.92 |
| SE | 3.48 | 0.55 | 0.30 | -0.46 | 0.80 | 0.82 |
| SO | 3.47 | 0.51 | 0.26 | -0.43 | -0.37 | 0.85 |
| SP | 3.04 | 0.69 | 0.48 | -0.31 | -0.74 | 0.89 |

Altruism (AL), Career and Qualifications (QC), Rejection of Alternative Options (RA), Self-Exploration (SE), Social Enjoyment (SO), Social Pressure (SP)

TABLE II. DESCRIPTIVE STATISTICS ON FACTORS AFFECTING EACH MOTIVATION VARIABLES

| No. | | Variables | Mean | Std. Deviation | Skewness | Kurtosis |
|-----|----|--|------|----------------|----------|----------|
| 1 | AL | I genuinely want to help others. | 3.95 | 0.632 | -1.862 | 8.325 |
| 2 | AL | I want to contribute to society. | 3.91 | 0.579 | -1.233 | 5.879 |
| 3 | AL | I want to help solve society's problems. | 3.85 | 0.648 | -1.617 | 6.227 |
| 4 | AL | I want to improve the world situation. | 3.88 | 0.599 | -0.514 | 1.258 |
| 5 | AL | I want to be more useful to society. | 4.05 | 0.567 | -0.318 | 1.513 |
| 6 | QC | To enhance my job prospects. | 4.49 | 0.687 | -1.737 | 5.380 |
| 7 | QC | To gain valuable skills for my career. | 4.56 | 0.684 | -2.051 | 6.433 |
| 8 | QC | In order to get the qualification. | 4.50 | 0.741 | -1.859 | 4.751 |
| 9 | QC | It will help set up my future career. | 4.47 | 0.767 | -1.847 | 4.481 |
| 10 | QC | I can get a better job. | 4.37 | 0.845 | -1.292 | 1.021 |
| 11 | RA | I don't know what else to do. | 3.27 | 1.131 | 0.108 | -1.164 |
| 12 | RA | It's a better alternative than working. | 2.97 | 1.004 | 0.414 | -0.523 |
| 13 | RA | To avoid being unemployed. | 2.84 | 0.940 | 0.328 | -0.157 |
| 14 | RA | It gives me something to do. | 2.83 | 0.923 | 0.510 | -0.251 |
| 15 | RA | I don't have any better options. | 2.89 | 0.851 | 0.305 | -0.352 |
| 16 | SE | I want to explore new ideas. | 3.43 | 0.722 | -0.218 | 0.592 |
| 17 | SE | For my personal growth and development. | 3.60 | 0.745 | -0.647 | 0.877 |
| 18 | SE | To understand myself better. | 3.41 | 0.692 | -0.204 | -0.308 |
| 19 | SE | I want to challenge myself. | 3.52 | 0.712 | -0.336 | -0.157 |
| 20 | SE | I love learning. | 3.44 | 0.750 | -0.350 | -0.414 |
| 21 | SO | It's fun place to be. | 3.23 | 0.717 | -0.378 | -0.979 |
| 22 | SO | I enjoy the social life. | 3.45 | 0.653 | -0.554 | -0.375 |
| 23 | SO | I enjoy the social | 3.52 | 0.608 | -0.361 | -0.265 |

| | | | | | | |
|----|----|---|------|-------|--------|--------|
| | | environment. | | | | |
| 24 | SO | To have the social opportunities. | 3.56 | 0.667 | -0.640 | 0.075 |
| 25 | SO | It's a great place to develop friendships. | 3.58 | 0.619 | -0.954 | 0.265 |
| 26 | SP | Others expect me to get a degree. | 3.28 | 0.833 | -0.469 | -0.692 |
| 27 | SP | Other people have told me I should. | 3.15 | 0.833 | -0.177 | -1.323 |
| 28 | SP | It would disappoint other people if I didn't. | 2.95 | 0.901 | -0.150 | -0.884 |
| 29 | SP | It seems to be the recommended thing to do. | 2.97 | 0.773 | -0.080 | -0.983 |
| 30 | SP | Social expectations from those around me. | 2.87 | 0.788 | -0.016 | -0.867 |

Table I indicates the Cronbach's alpha of the six motivation variables. Cronbach's alpha is a measure of internal consistency and for testing how closely related a set of items are as a group. As for the six motivation subscales, their Cronbach's Alpha are above 0.7, ranging from 0.82 for self-exploration to 0.92 for rejection of alternative options; and this demonstrates the motivation variables possess adequate internal consistencies. Moreover, motivation of career and qualification has the highest mean (4.47). Information given in table II suggests most of the respondents consider that acquiring valuable professional skills and qualification, and career prospects are essential. The second highest mean is the motivation of altruism (3.93) and then self-exploration (3.48). Table II demonstrates that the respondents perceived their usefulness and contribution to the society are important in relation to the motivation of altruism. For the motivation of self-exploration, Table II indicates personal growth and development has the highest influence, on average, to promote self-exploration motivation.

TABLE III. PEARSON CORRELATIONS ANALYSIS RESULTS ON MOTIVATION

| | AL | QC | RA | SE | SO | SP |
|----|-------|-------|-------|------|------|----|
| AL | - | | | | | |
| QC | .46** | - | | | | |
| RA | .20* | -0.11 | - | | | |
| SE | .30** | 0.16 | 0.15 | - | | |
| SO | 0.11 | 0.12 | 0.04 | .22* | - | |
| SP | 0.16 | -0.15 | .52** | 0.07 | .24* | - |

* Correlation is significant at the 0.05 level (2-tailed).
 ** Correlation is significant at the 0.01 level (2-tailed).

Table III presents the Pearson correlations between motivation variables of altruism, career and qualifications, rejection of alternative options, self-exploration, social enjoyment, and social pressure.

As observed from Table III, certain motivation variables are positively correlated each other, including social enjoyment motivation with self-exploration motivation (.22); social pressure motivation with

rejection to alternative options (.52) and with social enjoyment motivations (.24); altruism motivation with career and qualifications (.46) and with self-exploration motivations (.30).

IV. DISCUSSION/ CONCLUSION

Key findings of the current study indicated career and qualification, altruism, and self-exploration were important motivations for students studying accounting in China. These are in line with the findings from the prior literature [23], [25] in that they suggested that students were motivated to study accounting to enhance their career prospects and to have personal growth. In addition, this finding is also consistent with the self-determined theory about self-identity [18], [37], [42] as a qualified professional accountant that could have personal growth and contributes to the society and the profession in future. Moreover, this finding supports expectancy-value theory concerning the belief in the value and outcome of the task [39] in relation to the career aspiration and qualification, and contribution to society. This finding also concurs with the achievement goal theory on achieving goals [41] of acquiring the professional qualifications and personal growth, and of achieving personal goals and social expectations [42]. The findings of the present study can therefore provide contribution to how the motivation theories of SDT, EVT, and AGT is relevant to and applicable to the learning motivation of college students choose to study accounting.

The findings of the current study indicated the intrinsic motivation of self-exploration was positively correlated with the extrinsic motivation of career and qualification. Students who would like to choose accounting as their major are those who would like to go for an accountancy professional qualification and have growth and challenges in their accounting career in future. In addition, the intrinsic motivation of altruism was positively correlated with the extrinsic motivation of social enjoyment. This indicates that who enjoy the social life and social environment are willing to help others and contributes to the society. Another finding from this study is that the extrinsic motivations of social pressure and rejection of alternative options. The college students who choose accounting as their major because they would like to meet the expectations of their parents or others surrounding them.

The results of this study neither generalize to students studying non-accounting courses nor students of universities in countries other than China due to potential variation in individual differences in personality, national culture, and/or the cultures of different areas of study. Prior studies regarding the motivation of studying accounting in higher education had been done on students of different countries and thus of different culture, such as UK [20], Spain [24], Portugal [29], Brazil [27], Malaysia [23], Indonesia [26], and Australia [22]. Referring to the previous discussion, there are differences among the learning motivation of students studying accounting with those studying language and science [30], and with those business majors [33]-[35]. In this

connection, the present study can be replicated to include students of major other than accounting as well as students of studying accounting in countries other than China. The findings from the other authors suggested personality traits can help to predict both intrinsic and extrinsic motivation relating to student learning. Conscientiousness and openness to new experience could predict intrinsic motivation, while those who were extrinsically motivated tended to have personality of extrovert, agreeable, and conscientious [48], [49]. In this connection, the current study can be extended to include how individual differences affecting the learning motivation of students studying accounting in China.

Nevertheless, the findings of this research indicate the motivation of students who would like to choose accounting as their major. In considering the major factors affecting the motivation of students choosing accounting major found in the current study, students who are not yet decided their major can think about whether his/ her motivation to study accounting aligns with these findings. Result of this study is beneficial for students to decide whether they should select accounting as their major and whether they are suitable for the accounting profession. In addition, the accounting students may have higher initiatives in promoting their learning efficacy of the subject matter, with their understanding of reasons behind their choice of studying accounting major.

This study is beneficial to the accounting professional bodies in that they can have better understanding on the information and activities that are of highest interests to those students who are studying accounting and are preparing to become a professional accountant. For example, how the career in the accountancy field can lead to personal growth, a well-recognized professional accountancy qualification, and good career prospects. The findings from this study contribute knowledge for accounting professional bodies in designing the strategies for members' recruitment, especially the student member recruitment, and designing activities that can meet the needs of the existing and potential members in terms of their growth in professional knowledge, their ability to meet the challenge facing in the professional requirements, and their capacity in enhancing career prospects.

This study establishes useful information for education provider in developing courses that are appropriate for accounting students and in recruiting students who are suitable for studying accounting. Having a better understanding about the motivations of why students choose to study accounting, according to the current study, provides contributions to the institutions in designing and developing accounting programs that will be able to stimulate the interests of students throughout their study and is relevant for their future career and qualification in the accounting profession. Moreover, with a better understanding of the learning motivations of accounting students, the findings of the present study are relevant in developing a teaching strategy that will be able to better the learning efficacy and to maintain a

higher motivation levels throughout students' learning process.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

AUTHOR CONTRIBUTIONS

Ho, M.H. conducted the research, analyzed the data and wrote the paper; Fido, D. reviewed the paper and advised on academic writing style; Simonovic B. advised on areas to be improved; all authors had approved the final version.

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