Students Perception Re-Learning Challenges

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ABSTRACT

Students’ perception to learning a subject is crucial for deeper learning. Accounting is one of the scarce skills but a field which gives lucrative career options leading to higher enrollment worldwide. The same is true for Namibia as numerous studies highlight the accounting skills shortages. There is no doubt that accounting education can boost economic growth and should be seriously undertaken. Yet, accounting departments of universities in emerging economies face huge challenges in learning, teaching and student performance. Adopting a survey research design, the aim of this research is to examine the student’s perception are challenges in learning accounting in Namibian context and provide strategies for improving the learning process to ensure better performance. The findings reflect that some of the major challenges perceived include inadequate resources, textbooks, poor career guidance, etc.

KEYWORDS
Abilities, Accounts, Education, Graduate, Learning, Logic, Numerical, Skills, Standards

INTRODUCTION

Van der Merwe (2014) suggests that education has the ability to solve problems in modern society. With the rapid growth of the service economy and education being seen as service it has generated a lot of interest in the study of education as a service. From business and technological viewpoints, education which leads to knowledge is the source of sustainable and strategic competitive advantage. As the service sector of the global economy grows, the service industry will become a major component of modern countries and economies. Service orientation hence will become more prominent and increasingly evident even in developing economies (Ibrahim, Abdallahamed, & Adam, 2018).

An accounting education system comprises of the faculty, students, the course content as well as all resources needed to meet learning requirements. Darwin (2011) emphasizes that many university business courses offer Financial Accounting as one of its subject as it helps students to know how to record business transactions as well as how to interpret and analyze financial information for decision-making purposes. Therefore, there is need to be given an opportunity to practice accounting through variety of assessments such as homework, develop good study habits, continuous support

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and mentorship for students of financial accounting. Fouché (2006) cited by Fouché (2013) identifies five factors which affect accounting education. These factors are the constantly changing modern day business environment due to globalization; inadequate skills by students; need for continuous improvement due to technological advancement; need to help new generation of learners; and lecturers who resist changing and adopting new innovative ways to facilitate learning and expose students to the needs of the market place. Lectures instead of posing a big threat to the accounting vocation and chasing away potential students should see themselves as service providers and attempt to achieve the high levels of satisfaction and loyalty by delivering reliable and unique services. So, as service providers they need to design innovative services to create good experiences and attract more students to their courses (Hsieh, & Yuan, 2010).

On the other hand, in their study to assess performance of Ghanaian and Nigerian private universities, Ampornsah & Onuoha (2013) observed that private universities provide undisrupted education, enhanced and proficient management throughout the year. However, they detected that they face equally the same challenges of funding, accreditation and production of quality and ethical graduates like public universities. Further, the findings of Tailab (2013), indicate that major challenges hampering students learning are negative way of perceiving accounting courses, scarce teaching assistants, insufficient computer resources, poor relationship between students and the faculty, dormitories which are crowded, challenges with English aptitude, no link between theory and practice, shortage of appropriate textbooks and examinations, and lack of relevant textbooks and exams. Some solutions to overcome these challenges are incorporating Information Technology (IT) in the teaching of Accounting courses, upgrading textbooks and training instructors to become effective as well as offering “pre-accounting courses.” In addition, Okafor (2012), suggest that three essential skills such as “education, skills and attitudes” are necessary to prepare and produce quality graduates who can face the challenges of modern business and economic needs of the government.

**Problem Statement**

Academic performance in accounting subjects is worrisome especially at universities and this has caught the attention of academicians, researchers and policy makers (Semukono, Orobia & Arinaitwe, 2013). Numerous reports and research studies feature the accounting skills shortages in Namibia. The researcher believes that accounting education is one of the engines that can boost economic growth and thus calls for serious attention. Students need quality education in order to improve the future of themselves, country and the world at large. In addition, the Government of Namibia through the Ministry of Education has also realized that universities need to develop and train people in order to reduce the critical shortages of accountants. However, there are challenges in teaching accounting. Thus the study intends to examine the challenges in depth that might be faced in the learning of accounting and provide some strategies which could be adopted to improve the learning process and ensure students’ academic performance increases and drop outs from accounting courses are minimized.

**RESEARCH METHODOLOGY**

The overall approach that the researcher used is a survey research design. Bhattacherjee (2012), defines a survey research as “a research method involving the use of standardized questionnaires or interviews to collect data about people and their preferences, thoughts, and behaviors in a systematic manner”. Cooper & Schindler (2011, p. 364) define “population as the total collection of elements about which the researcher should make some inferences”. The population of lecturers teaching accounting modules is 17 including full time, part time lecturers and tutors and 2315 students enrolled in 2015 for the accounting courses from certificate to master’s level. Further Cooper and Schindler (2011, p.364) acknowledge that the basic idea of sampling is that by selecting some of the elements in a population, one may draw conclusions about the entire population. They further state that there are several reasons for sampling such as lower cost, greater accuracy of results, and greater speed
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