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RESEARCH ARTICLE

STUDENTS' PERCEPTIONS OF TEACHING STRATEGIES AND INSTRUCTOR CHARACTERISTICS EFFECTIVE FOR TEACHING ACCOUNTING

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ABSTRACT

This study examined teaching strategies and instructor characteristics perceived by students to be effective in teaching accounting. A descriptive survey design was employed and the sample consisted of accounting students in Prince Sattam bin Abdulaziz University. The average mean score and multiple regression were used for data analysis. The findings showed that student-centered learning, professional knowledge, technical skills, and attitude were perceived to be effective in accounting teaching. These were significantly and positively correlated with effective teaching. This study contributes to the understanding of students' perceptions of effective teaching methods and instructor characteristics for accounting learning.

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INTRODUCTION

Economic growth and increased economic activity are associated with higher demand for competent accounting professionals (Velayutham & Al-Segini, 2008; Mihret, Alshareef, & Bazhair, 2017). This is particularly common in many developing countries around the world, including the Kingdom of Saudi Arabia (KSA). As the largest of the Gulf Cooperation Council (GCC) countries, KSA started experiencing increased foreign direct investments and number of corporations in the 1970s and 1980s. This resulted in increased demand for accountants at a time the country was already experiencing shortage of these professionals with only 71 professional accountants licensed by 1980 (Mihret, Alshareef, & Bazhair, 2017). Of these, only a few (27, 38%) were Saudis with the rest being foreigners resulting in overreliance on expatriates. This new set of challenge led KSA to embark on a journey to train more Saudis in accounting and the efforts seemed to pay off over time. For example, the number of Saudi accountants had increased to 109 of the total 158 licensed accountants in 1985 and to 190 Saudis out of 251 licensed accountants in 1989. The introduction of accounting education and training in institutions of higher learning in KSA was part of the efforts to increase the number of qualified and competent accountants to help run the country's developing economy.

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According to Asonitou (2015), accounting education and training plays a critical role in the professional development and improvement of skills of accountants. Braun and Sellers (2012) similarly acknowledged the significant role played by accounting educators in these processes, which include but not limited to imparting students with the necessary accounting knowledge and skills, communication skills, positive work ethics, and appropriate professional behavior. Due to the critical role of accounting education and educators in developing competent accountants, this study aimed to examine teaching methods and teacher attributes considered to be effective in accounting learning and understanding from the students' perspective. Specifically, this study focused on students' perceptions of two important factors: teaching methods and educator characteristics that affect their learning of accounting subject effectively at Prince Sattam bin Abdulaziz University (PSAU). Therefore, this study attempts to address the following two research questions:

- What teaching strategies are perceived to be effective for learning of accounting by students in PSAU?
- What educator characteristics are perceived to be effective for learning of accounting by students in PSAU?

PSAU, formerly known as Salman bin Abdul Aziz University/Al Kharj University, is one of the institutions that have played a key role in promoting accounting profession in KSA.

The University has been running an accounting program since its formation in 2008 and it aims to develop dynamic, high-quality, and competent accounting professionals to help in meeting the Saudi and international labor market requirements through teaching, research and community partnerships, and also maintaining a good reputation of the department in the society. In order to ensure quality standards of its programs in terms of course structure, curriculum and duration, the University through its Accounting Department in School of Business is associated with various professional bodies including Saudi Organization for Certified Public Accountants (SOCPA) and the Institute of Internal Auditors Saudi Arabia (IIA). Despite PSAU and other institutions contributing to the growing demand of qualified accountants through provision of accounting education, there has been a sharp focus in accounting training offered in these institutions with increasing evidence of huge gap between accounting education and accounting practice (Fatima, Ahmad, Nor, & Megat, 2007; Srdar, 2017; Mallak & Ali, 2018). According to Mallak and Ali (2018), there is a mismatch between accounting practice and accounting education evidenced by high number of accounting graduates lacking critical skills, such as intellectual, personal, interpersonal, and communication skills as well as organizational, business management, and ethics. Furthermore, graduates' level of competence has been reported to be lower than the expected by the students, graduates, educators and employers. This expectation-performance gap in the skills of graduates and needs of employers suggests that the accounting education is not producing graduates with the competencies needed at workplaces that adversely affect economic development in KSA and beyond its borders. Just like other countries, Saudi Arabia also has a low employability of accounting students despite Senan (2019) finding that most students, faculty and accounting practitioners had a feeling that accounting education was capable of meeting the unique requirements of Saudi labor market. These shortcomings are compounded by the fact that accounting is a complex system with various components, including education, profession, enterprise, government and national accounting (Al-Rehaily, 1992).

In order to address these challenges, there is a need to impart the learners with the appropriate skills necessary for accomplishing the actual work. Therefore, the findings of this study are hoped to help the stakeholders in accounting education, including the lecturers, accounting departments, and academic researchers to better understand the needs of students and improve learning process. The study will also identify the appropriate teaching methods and teacher attributes for effective teaching of accounting thus informing the training of accounting educators. Lastly, due to the dearth in published literature in this area, this study makes significant contributions to the existing literature on students' perceptions of effective teaching methods and instructor characteristics for accounting learning in KSA and other similar settings.

Research objectives

To answer the above research questions, this study aims to achieve the following objectives:

- To identify the effect of teaching methods on effective learning and understanding of accounting subject by students.
- To identify the effect of educator characteristics on effective learning and understanding of accounting subject by students.
- To provide insights into teaching strategies and educator characteristics effective in improving learning and understanding process in accounting students.

Literature Review and Hypotheses

Teaching Methods: In addition to teacher characteristics, teaching strategy is a critical factor that affect student's learning process. Jalbani (2014) noted that a teaching strategy affects delivery of course contents to students; thus, significantly impacting their academic performance and learning outcomes. By definition, teaching strategy could be defined as an efficient way in which a teacher helps students to acquire knowledge and develop intellectual capacities, abilities, skills, feelings and emotions (Oprea, 2007). In this way, it is a mix of complex methods, techniques, means, and ways of organizing teaching activities that complement each other to achieve a desired learning outcome.

Effective teaching strategies have been reported to be important in the study and teaching of complex subjects, such as accounting which is a widely accepted concept due to its relevance in social and economic spheres (Al-Rehaily, 1992). Although there are several teaching methods, they can be categorized into two main groups, namely teacher-centered and student-centered. The teacher-centered method is a traditional form of teaching that involves transmission of knowledge and information through usual form of lectures and discussions. According to Sava (2016), it is the mostly used approach to teaching many subjects, including accounting. Emaliana (2017) also observed that in this method, the teacher is in charge of the learning process with all the students' focus placed on him as he does all the talking and the latter listen. As such, it is a passive learning that mainly focuses on what should be taught or delivered to students by the teacher.

Conversely, student-centered method is active learning approach that allows students to participate in the learning process by sharing their thoughts, collaborating with the teacher and each other, and participating in making critical classroom decisions (Emaliana, 2017). This provides opportunities for students to listen, talk, read, write, and reflect on the contents, ideas, issues, and concerns of the taught subject. Thus, student-oriented approach tends to improve the self-confidence and critical thinking of the students to fully understand the terminology and fundamentals of accounting (Sava, 2016). Furthermore, Jalbani (2014) posited that student-centered is an effective and part of quality teaching that supports student learning by focusing on the needs, abilities and interests of the students. Several teaching strategies that promote active learning have been reported to be effective in the study and teaching of accounting. The use of interactive methods, such as "The six thinking hats" of Edward de Bono (De Bono, 2017) and cube method (Cowan & Cowan, 1980) is part of active learning that focuses on what the student should be able to do. According to Sava (2016), these are modern and alternative ways of stimulating and improving teaching and learning of the accounting process by favoring the interchange of ideas, experiences and knowledge. Thus, interactive methods are associated with several benefits that include but not limited to creating habits by facilitating learning at one's own pace and stimulating cooperation rather than competition.

They are also attractive and can be approached from the point of view of different learning styles.

While examining the students' perceptions of effective teaching methods in two universities in Malaysia, Fatima et al. (2007) identified that students perceived student-centered approach as the most effective teaching method. This included using real world examples, visual aids for teaching, films/videotapes, texts, instructor experiences and observations, out of class case studies, and outside group assignments as well as having students listen passively and participate in conducting class lectures. A study in the United States by Nichols (2018) also showed that the teaching methodology involving a classroom debate, written individual assignments, and team presentations was effective in improving student's success in terms of creativity, persuasion, oral communication, and marketing skills. The American Institute of Certified Public Accountants (AICPA) also listed enhanced (modified) lecture, questioning and discussion, problem-based learning (cases), group learning and fieldwork-service learning as teaching strategies and techniques that may be used to teach technical content in accounting courses and addressing core competencies or their elements.

Although the shift from teacher-centered to student-centered learning has been perceived as an effective way of teaching accounting subject, some studies have not found significant differences in the impacts on students' academic performance between these two methods. For instance, Hosal-Akman and Simga-Mugan (2010) found that there were no significant differences in performance of students in a Turkish University who received student-centered learning and teacher-centered learning approach of financial accounting and managerial accounting courses. Student –centered approach involved students solving assigned problems or cases in groups in class while teacher-centered approach involved the teacher lecturing and solving the problems and cases.

Instructor Characteristics

Instructor's characteristics also appear to play a critical role in students' learning to ensure better outcomes. Ko, Sammons, and Bakkum (2016) noted that effective teachers are educators who match their professional knowledge, experience and pedagogical skills with teaching practices to benefit their students. Previous studies have identified that students perceive instructor's knowledge as an important instructor's characteristic for effective learning (Fatima et al., 2007; Ismail, Jamaludin, Zakaria & Nawi, 2017). These attributes are in line with the five variables of teacher effectiveness postulated by Rosenshine and Furst (1971), including variability, clarity, task-oriented, enthusiasm, and student's opportunity to learn criterion material. Jalbani (2014) also argued that an effective teacher is one who has the passion and understanding of the needs and interests of their students. Similarly, Ismail et al. (2017) identified that teacher's ability to simplify complex concepts to improve students' understanding was perceived as the most important character for effective teaching or high teaching quality. Teacher characteristics associated with effective teaching have also been found to be positively related with students' performance in accounting subjects. In Nigeria, Omotayo (2014) found a positive relationship between two teacher characteristics: qualification and years of experience of the teacher and performance level of the students in Financial Accounting in senior secondary school. Yeboah-Appiagyei,

Joseph, and Fentim (2014) also found that professional qualifications of accounting teachers had impact on performance of financial accounting students. Specifically, students taught by professional financial accounting teachers demonstrated better academic performance in financial accounting. Similarly, De Paola (2009) noted that teacher quality in terms of experience and research productivity had a significant influence on students' performance in Business and Economics in an Italian University. It is important to note that more qualities have been identified to contribute to personal and professional development of both teachers and students. These qualities not only enable students to learn, understand and achieve good performance but also enable teachers to achieve educational objectives. Nevertheless, these perceptions are influenced by some factors such as gender, ethnic origin and prior academic performance that must be taken into consideration when interpreting the findings of various studies (Fatima et al., 2007).

Theoretical framework: Based on the literature review, this research was based on a modified theoretical framework derived from Bastick's (1999) Three Ability Framework (3AF) and Tootoonchi, Lyons, and Hagen's (2002) effective teaching methods and instructor characteristics to achieve the study objectives. Specifically, this framework helped the researcher to analyze and classify the students' perceptions of teaching methods and lecturer characteristics constituting effective teaching. The proposed framework is presented in Figure 1. From the theoretical framework, teaching methods and lecturer characteristics are the independent variables while effective teaching constitutes the dependent variable. The teaching methods were examined whether they were more teacher-centered or student-centered while instructor characteristics were examined in terms of professional knowledge, technical skills, and attitude. On the other hand, the dependent variable was effective teaching attributed to both the teaching methodologies and instructor characteristics.

Hypotheses

To examine the relationships between students' perceptions of teaching strategies and instructors' characteristics, and effective learning, the following hypotheses were proposed in line with the study objectives:

- H1:** There is a significant relationship between teacher-centered learning and effective teaching.
- H2:** There is a significant relationship between student-centered learning and effective teaching.
- H3:** There is a significant relationship between professional knowledge of the teacher and effective teaching.
- H4:** There is a significant relationship between technical skills of the teacher and effective teaching.
- H5:** There is a significant relationship between attitude of the teacher and effective teaching.

RESEARCH METHODOLOGY

This study employed the cross-sectional, descriptive design. The target participants included all accounting students of PSAU. Data was collected using adapted questionnaire from a study by Tootoonchi, Lyons, and Hagen's (2002) examining perceived effective teaching methods and instructor characteristics by MBA students in a North Carolina University in the U.S. Additional items were added to the

original questionnaire to cover a wider range of teaching methods and instructor characteristics based on the findings of literature review. Some of these included pedagogical skills, presentation skills, and ability to provide guidance and advice to students. As such, the final questionnaire had four sections with a total of 20 items: four items for demographic characteristics of the participants, six items for teaching strategies, six items for instructor characteristics and four items for effective teaching. The responses were on a 5-point Likert scale ranging from 1= Strongly Disagree to 5 = Strongly Agree. Before distributing the questionnaires, a pilot study was conducted among 28 students comprising seven in each year of study to verify the tool's validity and reliability. The measures were found to be highly reliable and valid with a good internal consistency demonstrated by Cronbach's alpha of 0.828 and 0.795 for effective teaching methods and instructor characteristics respectively. As such, the researcher proceeded with the distribution of the questionnaire to the participants during the normal class session. Prior permission was obtained from the lecturer at the time of data collection who also helped with coordinating the process.

The researcher provided a brief explanation to the respondents about the purpose of the study and to ensure that they were able to answer the questions correctly. The students were also given opportunity to clarify any issue they did not understand. A total of 151 questionnaires were distributed and the students completed the questionnaires in 15 – 20 minutes. Out of this, 143 qualified to be included for analysis. The questionnaires were analyzed using Statistical Packages for Social Sciences (SPSS) with average mean score used to analyze responses and multiple regression analysis used to test the proposed hypotheses to ascertain the relationship between the variables. Ethical approval was obtained from the School of Business.

RESULTS AND DISCUSSION

Demographic characteristics: From the analysis, most of the respondents were males comprising more than 50%. These findings suggest that more males prefer accounting subject than female students which could be attributed to the technical nature of the course. First year students also formed the most respondents followed by second, third and fourth years respectively. The highest and least number of students in first and fourth year respectively could be due to student attrition over the course of study. In terms of academic performance, more than half (51.05%) of the respondents had a GPA score of between 2.00 and 2.49, which is 60% - 69% suggesting above average performance. The reason for undertaking accounting course varied among the respondents with most citing career prospects. These demographic characteristics of the respondents are presented in Table 1.

Students' perceptions of teaching methods, instructor characteristics and effective teaching: The aim of this study was to evaluate perceptions of accounting students in PSAU towards teaching strategies and instructors deemed to be suitable for effective teaching of accounting subject. On an average scale of 1 to 5, the participants' responses on perceptions of teaching methods (teacher-centered teaching and student-centered teaching), instructor characteristics (professional knowledge, technical skills and attitude), and effective teaching had high mean scores of greater than 3.000 as shown in Table 2. These findings suggest that the students were generally satisfied with all the factors contributing to

their learning of accounting. Of the teaching methods, student-centered approach had a higher mean score (3.768) than teacher-centered learning (3.257) suggesting that students favored teaching methods that promote active learning as opposed to passive one. This finding is consistent with those of previous studies suggesting that students need to be active in class for effective teaching (Jaijairam, 2012; Park, Paik, & Koo, 2019). However, the high agreement levels with both the teacher-centered and student-centered learning suggest that the students are not bothered or not knowledgeable about the learning methods used by the teacher provided they understand the learning concepts. On the other hand, attitude was the most perceived attribute of instructor characteristics with a mean score of 3.992 required for effective learning. Attitude of the teacher appears to play a critical role in effective teaching and subsequent student learning whereby instructors with more positive attitude having greater positive impacts on their students learning process. This was followed by professional knowledge and finally technical skills. The high scores show that accounting instructors at PSAU possess attribute that allow them to deliver an effective teaching. Specifically, the knowledgeable lecturers could provide much information to students that improve their learning process. Technical skills could help to improve learning by solving technical problems that make the students feel more comfortable and develop interest in the accounting subject. These attributes have also been perceived by students to be effective in accounting teaching in previous studies (Helterbran, 2008; Alfraih & Alanezi, 2016; Ismail et al., 2017). Moreover, the high agreement with effective teaching variables suggests that the respondents agreed that lecturers use all the proper methods in lecturing accounting. However, it is important to note that instructor's characteristics were ranked higher than teaching methods as a measure of effective teaching. This highlights the critical role played by teacher attributes in teaching accounting.

Relationships between the teaching methods, instructor characteristics and effective teaching: Using a regression model of six variables, the R squared (R^2) ranged from 14.8% to 67% (see Table 3). All independent variables were significant at 1% and had a positive effect on effective teaching as perceived by accounting students and demonstrated by models 1 to 5. Attitude had the highest significant positive relationships with effective teaching as explained by model 4 with $R^2 = 57.2$ and $\beta = 0.781$. The next variable was student-centered learning explaining about 40.1% of the effective teaching variance ($R^2 = 40.1$ and $\beta = 0.766$) in model 2. This was followed by professional knowledge in model 3 ($R^2 = 38.0$ and $\beta = 0.608$) and teacher-centered learning approach in model 1 ($R^2 = 33.4$ and $\beta = 0.617$). Lastly, technical skills explained about 14.8% of effective teaching variance ($R^2 = 14.8$ and $\beta = 0.316$) in model 5. Although model 6 shows that there is a relationship between effective teaching and all the independent variables, only four, including student-centered learning approach, professional knowledge, attitude and technical skills had a significant relationship with effective teaching. The results show that the teaching strategy of student-centered learning and teacher characteristics (professional knowledge, technical skills and attitude) have a significant and positive correlation with effective teaching. As argued by Sava (2016), these are both personal and organizational oriented factors that can influence teaching by promoting creativity and

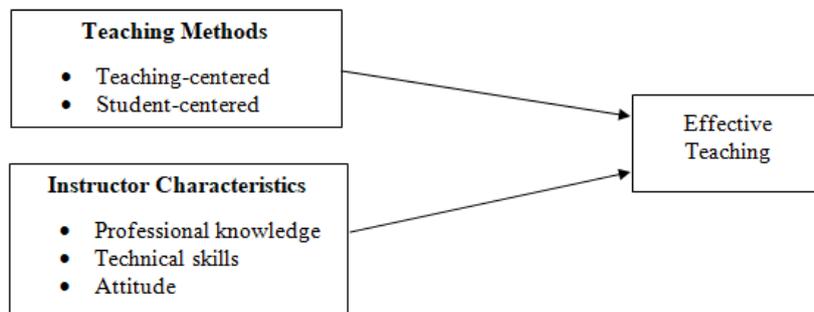


Figure 1: Theoretical Framework (Bastick, 1999; Tootoonchi, Lyons, & Hagen, 2002)

Table 1: Demographic characteristics of the respondents

Demographic characteristics of the participants		Frequency(N)	Percentage(%)
Gender	Female	65	45.45
	Male	78	54.55
Year of Study	1 st Year	41	28.67
	2 nd Year	34	23.78
	3 rd Year	38	26.57
	4 th Year	30	20.98
Current GPA	<1 (<60%)	19	13.29
	2.00–2.49 (60%–69%)	73	51.05
	3.00–3.49 (70%–79%)	48	33.57
	4.00–4.49 (80%–89%)	3	2.09
	4.75–5.00 (90%–100%)	0	0
Reason for Studying Accounting	Career Prospects	64	44.76
	Self Interest	50	34.97
	Family's Influence	14	9.79
	Friend's Influence	9	6.29
	Others	6	4.20

Table 2: Mean of responses

Variable	Mean	Standard Deviation	Agree/Strongly Agree
Teacher-centered learning	3.257	0.391	63.02%
Student-centered learning	3.768	0.443	69.18%
Professional knowledge	3.854	0.459	71.27%
Technical skills	3.817	0.454	71.68%
Attitude	3.992	0.468	77.05%
Effective Teaching	3.510	0.427	66.20%

Table 3. Multiple regression analysis results

Model	Constant		Coefficient Correlation					R ²
	A	$\beta_1 X_1$	$\beta_2 X_2$	$\beta_3 X_3$	$\beta_4 X_4$	$\beta_5 X_5$		
Model 1	1.184 (0.001)	0.617 (0.000)*	-	-	-	-	0.334	
Model 2	1.018 (0.001)	-	0.766 (0.000)*	-	-	-	0.401	
Model 3	1.355 (0.000)	-	-	0.608 (0.000)*	-	-	0.380	
Model 4	0.813 (0.001)	-	-	-	0.781 (0.000)*	-	0.572	
Model 5	2.681 (0.000)	-	-	-	-	0.316 (0.000)*	0.148	
Model 6	0.347 (0.208)	0.024 (0.791)	0.375 (0.002)*	0.218 (0.014)*	0.168 (0.021)*	0.321 (0.000)*	0.670	

innovative thinking that is required in accounting education and profession to make it more competitive.

Summary and Conclusion

This study demonstrated that teaching strategy and teacher's characteristics play a vital role in student learning of accounting course. Whereas effective teaching strategy helps to meet the needs of the students, instructors' characteristics could provide the much highly needed impetus required to deliver the course contents.

Therefore, this study shows that accounting teaching should move from the traditional teacher-centered method involving class lectures and other activities all spearheaded by the teacher to student-centered learning that is more active and involves students taking charge of the learning process through debate and decision-making. This approach not only increases students' interest in learning but also promote their development of decision-making, problem-solving and higher-order thinking skills. Although this study highlights very important findings of this study, they should be interpreted in light of these two limitations. First, it involved few participants

from a single university that makes generalization of the findings difficult. Lastly, the findings were based on perceptions that could be affected by several factors, such as societal and demographic factors, students' learning style, and lack of ability and motivation yet these were not investigated. In view of these limitations, future studies should include a larger population of accounting students from many public universities in Saudi Arabia to give an absolute impacts of teaching effectiveness and instructor characteristics on effective teaching. The influence of external factors should also be addressed to determine the actual relationship between the variables.

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