

# Factors Associated with Failure in Accounting: A Case Study of the Omani Students

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## Abstract

Anywhere in the world, accounting is highly regarded as one of the most challenging subjects in business programs. This is usually associated with a high failure rate; a pressing issue that deserves an intervention. This paper analyzed the factors associated with failure in accounting as experienced by a college in the Sultanate of Oman in two-folds: teachers' and students' perspectives. The sequential explanatory mixed method of research was utilized through the quantitative survey and focus group discussion (FGD) supplemented by an interview. Based on the students' assessment of the challenges and study habits, the teachers' attribution of failure to students' skills and capabilities is affirmed. It is very much recommended that teachers go back to the basic reinforcement of skills-building strategies to help the students pass the module. Since this is a prelude to a higher analysis, further studies of the same nature are highly encouraged.

**Keywords:** factors for failure, accounting, failure in accounting, case study of Omani students

## 1. Introduction

Anywhere in the world, accounting is highly regarded as one of the most challenging subjects in business programs. This is usually associated with low passing and high failure rates. Various studies around the world proved this phenomenon: 42% failure in cost accounting in one university in Brazil from 2008 until 2013 (Borges, Santos, Abbas, Marques & Tonin, 2014); repeating students in financial accounting and management accounting in South Africa (Fakoya, 2014); low academic performance in the introductory accounting in Puerto Rico (Principe, 2005); 74.2% failure in cost accounting in one of the colleges in Kuwait (Alanzi, 2015); and poor performance of non-accounting students in financial accounting in a university in Malaysia (Muda, Hussin, Johari, Sapari & Jamil, 2012). Taking this generally within the bounds of global standard, accounting seems feared among business subjects. Taking this otherwise, failure rate indicates an underlying concern for both the teachers and students.

Academicians and researchers alike pinpoint numerous factors that lead to high failure in accounting. It can be summed up to student-associated factors and teacher factors. For Gracia & Jenkins (2002), these factors mainly focus on the personal responsibility of the learners and the role of tutors and their expectations. On the students' viewpoint, failure can be associated with three major personal aspects: background knowledge, challenges faced in learning the subject and study habits. Currently, the new secondary curriculum offers basic accounting that equips students entering collegiate business programs with a basic understanding of the concepts and conventions. However, the failure rate in tertiary accounting is still on the rise. Srdar (2007) believes that there is a gap between learning and practice. Meanwhile, Borges, Santos, Abbas, Marques & Tonin (2014) firmly associate this with commitment and procrastination of students.

The case of Arab students slightly differs in some aspects. Researchers identified two main pressures in teaching accounting to Arab students: English and educational culture. This is affirmed by Andrade (2006) who noted that academic achievement is primarily attributed to English proficiency and culture. The use of English as a medium of instruction raises major challenges as lexical knowledge insufficiency (Al-Sohbani & Muthanna, 2013), difficulty in spelling (Bowen, 2011) and lack of background knowledge (Elttayef & Hussein, 2017). In the study conducted by Almajed & Hamdan (2015) to measure the effect of studying in Arabic and English languages, the accounting students understand better in their native language than English. Furthermore, academic performance is highly influenced by English language proficiency.

The same scenario exists in one college in Oman offering an introductory course in accounting for students specializing in Business Management, Marketing and Economics. This particular module has two assessments: midterm and final examinations that contain both theoretical and mathematical concepts. The scope of the module pertains to basic accounting concepts and basic managerial accounting concepts. At the end of the second semester of the academic year 2017 – 2018, the module outcome posted a pass rate of 50%, enough to be branded as ‘toughest’ due to its percentage of failure every semester. Relevant to this is the rising number of repeaters for second and third attempts and the students exiting programs due to failures. It has raised major concerns for both the teachers and external examiner as to intervention plans to address the issue. This shared module is common and compulsory to all business students in various specializations.

This paper is a prelude to a higher analysis of the most appropriate methodology to address the issue of high failure in accounting subjects. The major objective of this study is to analyze the main cause of high failure in two-folds: teachers’ and students’ perspectives. Through the mixed method of research, the students’ assessment used quantitative design while the teachers’ assessment of the issue was initialized through the focus group discussion (FGD). Both of these groups of respondents were supplemented with a focused interview on the topic.

## 2. Related Studies

This portion highlights previous studies focused on the identification of probable factors associated with failure in accounting whether for specialist or non-specialist.

### 2.1 Factors Affecting Academic Performance

The nature of accounting is both analytical and mathematical. It involves a deeper analysis to formulate the necessary calculations. Many of the students struggle with mathematical parts. Garkaz, Banimah & Esmaeili (2011) focused on the academic performance of students at universities in Iran. The type of diploma emerged as one of the influencers as students with mathematics diploma have higher achievements than those with a non-mathematics diploma. Similar results coincide with the study of Shaban (2015) who found that there is a relationship between grades in the mathematics subjects and the performance of the accounting students in Jordan. The statistical analysis proved that grades in mathematics subjects have a significant positive impact on the academic performance of accounting students.

Many researchers also argue on the value of previous knowledge in the study of accounting. Many studies focused on the introduction of basic accounting in senior high school. Over a period of five years, Papageorgiou (2017) explored the accounting students’ academic performance in a South African university to determine the impact of pre-university knowledge on academic performance. It was confirmed that students with Accounting during their Grade 12 displayed higher academic performance in Accounting 1. Marinaccio (2017) also examined high school accounting and proved that there is a significant positive relationship between performance in managerial accounting and high school accounting. Moreover, the study of Onay & Benligiray (2018) also proved that high school education influenced the success of the students in the accounting courses. Meanwhile, Arquero, Byrne, Flood & Gonzales (2009) underscored that the experience of accounting in high school prepared students in their first accounting module. Alanzi (2015) concluded that previous knowledge in accounting motivates students to perform better and improves their self-confidence.

With the structure of accounting topics being sequential and procedural, attendance and commitment to classes, in one way or another, help students close the loop in the series of topics. This is proven by several students who attribute accounting success to being able to attend classes. Duve (2016) studied the academic performance of non-accounting students in Great Zimbabwe University because of poor performance, the number of repeaters and few withdrawals in financial accounting. The results revealed preparedness and attendance to be significant and positively related to their performance. Moreover, Alanzi (2015) showed that in cost accounting in Kuwait, attendance is likewise a major influencer on students’ performance. Aside from attending lectures to improve performance, Jameel & Hamdan (2015) added that students in the accounting course at Ahlia University consider the role of teachers in motivating students to attend classes and imposing strict attendance policy.

The other factors affecting student performance include age and nationality (Mutairi, 2011), prior educational success (Nayebzadeh, Aldin, & Heirany, 2011), English grades, use of internet in independent learning and good family support (Sebrina, Serly & Taqwa, 2018). It is interesting to note that in the study by Mutairi (2011) in Kuwait, international students perform better than local students. Moreover, the grades of the students in their high school are important parameters to scale their abilities to pass the accounting modules in their higher education. The study of Sebrina, Serly & Taqwa (2018) particularly emphasized English grades that determine students’ success in

accounting. Relevant to this is the proper utilization of independent learning hours with access to the internet and the support from the family.

With particular emphasis on the students at risk of failure in accounting, De Villiers & Farrington (2017) predicted that the accounting at the school level, attendance and knowledge of English were the most important factors. Meanwhile, Ozpeynirci, Yucenur, Duman & Apak (2013) add inappropriate teaching, understanding the course contents and learning techniques. The teaching and learning process should be within the level of the students which makes them feel motivated. This also connotes the proper teaching methodology that addresses the students learning style. The teaching and learning techniques allow teachers and students to interact and understand one another.

### *2.2 Study Habits and Learning Approaches*

The study habits of the Omani students were the main focus of the study of Puma-at & Hamed (2016). It determined that business students in Gulf College frequently study at home, prepare their assignments, prioritize their college works, study before the examination day, spend more time studying, and do advance readings. However, these habits are summed up to a surface approach that contradicts the study underscored by Byrne, Finlayson, Flood, Lyon & Willis (2010) which required students in accounting to have a strategic approach to learning. As accounting requires analytical and mathematical skills, students must adjust their learning habits. There is a significant positive relationship between learning approach and academic performance (Ismail, 2009). Aside from the learning approaches, Panucci-Filho, Clemente, Souza & dos Santos (2013) categorized accounting students in Parana Federal University according to 'ascension group' composed of upwardly mobile students from lower social strata and 'maintenance group' from higher social strata. The study posited that these two groups have different perceived difficulties.

There are study habits that contribute to the failure in accounting. Borges, Santos, Abbas, Marques & Tonin (2014) used the theory of procrastination that identified failure due to anxiety variable and absence. In addition, Muda, Hussin, Johari, Sapari & Jamil (2013) identified not giving attention to lecturers, no adequate time to study and no adequate tutorials as the study habits that contributed to the failure in accounting examinations. These findings were supported by Mercado et al. (2016) that determined taking down notes, outlining and practice of problem-solving skills as the common habits students failed to do in class. However, the study of Yu (2011) argued that the amount of study time, attendance in review classes and study habits have no significant effect on the academic performance in accounting.

Teaching and learning is the basic foundation for students' success in any course. Haslam, Riley, Theodosopoulos & Tsitsianis (2014) rated the teaching competence as the most important for the non-specialist accounting students. There are so many recommended teaching strategies and approaches in accounting to enable students to learn more. Dimitrios, Labros, Nikolaos, Maria, & Athanasios (2013) suggested the use of personalized teacher-centered methods and the traditional methods of lecture and discussion. Additionally, Hall, Ramsay & Raven (2004) reported on the use of group learning activities in accounting class. Meanwhile, Bawaneh (2011) focused on the blended learning approach in teaching accounting because there is a positive association between the number of online files viewed by students, the number of online discussions and their performance. Dangi, Adnan & Rashid (2017) evaluated the application of the Accounting Royale Balls Game (AccRoBa) game approach in teaching accounting courses to non-accounting students which are focused on the elements of revenue and expenses and the journal entry. The students found that the game helps them easily evaluate and classify assets, liabilities, revenue and expenses. This also encourages peer teaching and learning.

### *2.3 Challenges Faced*

Most of the researchers identified English language proficiency as one cause in the learning difficulty. The study of Rivero-Menendez, Urquia-Grande, Lopez-Sanchez & Camacho-Minano (2018) showed that students who study in English were more confident in the comprehension of accounting concepts and difficult accounting issues. On barriers to communication, Joyce, Hassall, Arquero-Montano & Donosoanes (2006) affirmed that accounting students exhibited a high level of communication apprehension whereas business students have math anxiety.

The challenges in the accounting course are not purely on the struggles of the students. There are other factors worth considering. In Libya, the main obstacles in the study of college accounting include lack of teaching assistants, lack of interaction between students and teachers, the gap between theory and applications and irrelevant exams and books (Tailab, 2013). In South Africa, teachers' qualifications and books are the primary issues (Modise, 2016). In Brazil, lack of students' motivation, heterogeneous classes, the load of administrative work, large class size and insufficient time are the primary problems faced by accounting teachers (Araujo, Lima, Oliveira & Miranda, 2015).

### 3. Methodology

The sequential explanatory mixed method was utilized in this study. In this design, the quantitative survey was accomplished first and further analyzed through the qualitative method. Through the theories of learning and results from the previous studies, the author developed a survey questionnaire divided into four parts: background knowledge in accounting, challenges encountered in the study of accounting, study habits and the learning approach. The tool is in a checklist form where student-respondents can choose multiple options. The self-made questionnaire was presented to three experts composed of 1 research expert and 2 lecturers of accounting for content checking. For easy comprehension, the questionnaire was written in English with Arabic translation. The pilot testing was conducted to 20 students taking Financial Accounting. After this, some adjustments to the options and translations were made. The second phase was in the form of FGD which determined the causes of failure in accounting and the intervention plan of the teachers.

There were two sets of respondents in this study: teachers and students. There were a total of 411 students enrolled in the accounting module during the first semester and 352 during the second semester of the AY 2017 – 2018. The total student-respondents of 300 were divided into 150 students per semester. The sample size comprised 36.49% and 42.61% of the total population for the two semesters, respectively. Quota sampling was carried out during the actual conduct of the survey. Meanwhile, there were 14 teacher-respondents in the FGD. A supplementary interview was also conducted after the completion of both the first and second phases of the mixed method. Participants in the interview were 3 teachers and 5 students. The interview was conducted for validation of the consistency in the responses of teachers and students.

The primary data gathering was in three different phases. The first phase comprised the survey conducted during the first and second semesters of the AY 2017 – 2018. The first batch of the student-respondents was surveyed personally by the author during the month of December 2017 while the second batch during May 2018. The survey was conducted after the completion of the mid-term test to ensure a complete view of the module assessment. The second phase was the FGD which served as an end-semester activity of the faculty to review the external examiners' reports and prepare an action plan for the areas of improvement. The group discussion was conducted on October 2018. All the accounting teachers convened and discussed the major causes of failure and agreed on the intervention plan. Lastly, the interview was conducted in December 2018. The author personally chose willing students and teachers to be part of the short interview.

The data gathered were tallied and calculated statistically. The results of the survey were tallied and tabulated into percentages and rankings. The data gathered for two semesters were not treated separately. Meanwhile, the outcome of the FGD was recorded and summarized by the group leader. The final report in a tabular format was presented to the team members for verification and confirmation. Lastly, the results of the interview were analyzed using the Collective Subject Discourse (CSD). The data were analyzed using the framework devised by Lefevre & Lefevre (2005). The CSD was constructed using the methodological figures key expressions, central ideas and anchorage. The transcription of the answers in the interview is presented in a table.

### 4. Limitations of the Study

This study is limited to the assessment of the main factors causing the high failure rate in the accounting module for non-specialist students. The teachers' identification of the factors was based on the FGD while students' quantitative assessment focused on their background knowledge, challenges faced, study habits and learning approach. It used only a representative size of 300 students for two semesters selected through quota sampling. There was no reference to academic performance and demographics in the selection of student-respondents. There was no intervention done in between the two semesters. The outcomes of the FGD and survey are purely based on the respondents' assessment of the issue.

### 5. Results

The data presented herein are arranged according to the research strategies: survey, FGD and interview.

### 5.1 Results of the Personal Assessment of the Student-Respondents

Table 1. Students' assessment of their background knowledge of accounting

<i>Background knowledge</i>	<i>Percentage</i>	<i>Rank</i>
Studied accounting in high school	63.00	1
Do not have any background knowledge of accounting	32.00	2
Family members teach accounting	31.33	3
Previous readings about accounting	29.33	4
Seminars and training in accounting	19.67	5
Studied accounting from other colleges	18.00	6
Work in the accounting department	7.00	7

The majority (63%) of the student-respondents admitted that they studied accounting in their senior high school while 18% studied the subject from other colleges. This is in contrast to only 32% of the students without any background knowledge of accounting. Some of the students learnt accounting from family members who teach them (31.33%), readings (29.33%) and seminars and training (19.67%). Of the students surveyed, only 7% works in the accounting department.

Taking the different studies that depicted on the importance of the previous knowledge in the study of accounting (Papageorgiou, 2017; Al-Mutairi, 2011; Alanzi, 2015; Marinaccio, 2017; Nayebzadeh, Aldin, & Heirany, 2011; Arquero, Byrne, Flood & Gonzales, 2009), the results of the current study show that students have sufficient background of the subject. Thus, it may not be a factor for failure. However, academic success in the previous accounting class may matter in this regard.

Table 2. Students' assessment of the challenges faced in their accounting class

<i>Challenges</i>	<i>Percentage</i>	<i>Rank</i>
Tests are too difficult	51.67	1
Cannot memorize so many accounting rules/concepts	48.33	2
Cannot understand many accounting terminologies	46.00	3
Class is too big for learning	36.33	4
Don't have time to study	32.00	5
Difficult to balance work, studies and family	30.67	6
Calculations are very difficult	26.00	7.5
Cannot comprehend the explanation of the teacher	26.00	7.5
Teacher does not give enough practice	25.33	9
Teacher does not support the academic needs of the students	22.33	10
Do not have good set of groupmates for extra help	17.33	11
Do not have good learning relations with classmates	16.67	12
Class timing is not suitable	14.67	13

The majority of the students said that their main challenge is the difficult assessments in the module with 51.67%. The difficulty is attributed to other challenges which are difficulty in memorizing accounting rules/concepts (48.33%) and difficulty in understanding accounting terminologies (46%). The major challenges identified are mainly focused on students' skills and capabilities. However, the students also identified the class size as a challenge for learning with 36.33%.

Some of the challenges identified pertain to the students' circumstances such as having no time to study (32%) and balancing work, studies and family (30.67%). Challenges that relate to the teacher-factors are perceived by less number of students. Meanwhile, only a few identified a challenge with their classmates as well as the class timing. The challenges faced by the students are similar to the factors identified by the previous studies including

irrelevant exams (Tailab, 2013) and large class sizes (Araujo, Lima, Oliveira & Miranda, 2015). The personal struggles of the students in the study of accounting were not related to any cited studies herein. However, these are relevant to the student characteristics as factors on failure which include academic aptitude (Yu, 2011) and good practices in class (Mercado et al, 2016).

The current study indicates major challenges related to students' capabilities and personal circumstances. The majority of the students admitted the weakness of understanding the basic terminologies in accounting. This also highlighted two noted factors of failure which are English comprehension (Rivero-Menendez, Urquia-Grandeb, Lopez-Sanchez & Camacho-Minanoa, 2018; Tailab, 2013; Joyce, Hassall, Arquero-Montano & Donosoanes, 2006) and mathematical aptitude (Garkaz, Banimah & Esmaeili, 2011; Shaban, 2015).

Table 3. Students' assessment of their study habits in accounting

<i>Study habits</i>	<i>Percentage</i>	<i>Rank</i>
Consult classmates whenever important topics are missed	68.00	1
Rely on himself to pass the tests	67.00	2
Attend class regularly	65.00	3
Always do whatever the teacher gives in class	63.00	4
Always consult teacher for extra help	59.33	5.5
Put studies on top of priorities	59.33	5.5
Always write notes in class to review at home	58.67	7.5
Prepare for tests ahead of time	58.67	7.5
Actively listen and participate in class discussions	56.67	9
Organize all lessons and notes	49.00	10
Always study the previous lessons at home	48.33	11.5
Understand the learning style and make use of it	48.33	11.5
Study alone in a quiet room	46.33	13
Study only the previous lessons during free time	40.67	14
Study only whenever there is time	37.00	15
Study with classmates after class	32.00	16
Study only during tests	25.00	17
Read and study the next lessons before coming to class	21.67	18
Procrastinate at times	16.00	19

The student-respondents were very positive about their study habits in accounting. More than half of the student-respondents displayed promising attitude towards their study as reflected by 68% who consult classmates whenever important topics are missed, 67% who rely on themselves to pass the tests, 65% who attend class regularly and 63% who do all class activities given by the teacher. It is interesting to note that only 16% of the students procrastinate at times.

These were the same study habits enumerated by Puma-at & Hamed (2016). However, these qualify as the surface approach, not a deep approach as pointed out by Byrne, Finlayson, Flood, Lyon & Willis (2010) and Ismail (2009). This learning approach is insufficient to comprehend the depth of the accounting concepts as well as the critical analysis and calculations. Interestingly, the students care to ask their classmates during their absence but only 32% study with them after class. Furthermore, the manifestations are enough tools to pass the assessments. However, the failure rate refutes this. It can be inferred that the high percentages mostly pertain to the in-class activities. The independent learning hours are not utilized effectively as exhibited by a low percentage of studying the previous lessons at home (48.33%), study after class (32%) and read and study the next lessons before coming to class (21.67%). This is also supplemented by studying only the previous lessons during free time (40.67%) and studying only whenever there is time (37%).

Table 4. Students' assessment of their most effective learning approach in accounting

<i>Learning approach</i>	<i>Percentage</i>	<i>Rank</i>
Lecture/Discussion	65.67	1
Practice tests/Quizzes	54.00	2
Pair activities	51.67	3
Small group discussion	51.00	4
One to one instruction	39.00	5
Peer discussion	30.67	6
Individual presentation	30.00	7
Case analysis	25.33	8
Roleplaying	23.00	9
Board works	19.00	10

The majority of the students at 65.67% still prefer the traditional lecture/discussion approach to learning. This is seconded by practice tests/quizzes with 54%. The results also show that students learn more with their peers as reflected in pair activities (51.67%) and small group discussions (51%). The least number of students (19%) believe that board works help them understand the subject.

This is synonymous with the study of Dimitrios, Labros, Nikolaos, Maria, & Athanasios (2013) on the use of lecture and discussion and Hall, Ramsay & Raven (2004) on the use of group learning activities. This also means that the teaching competence is vital for the effective delivery of the lessons as determined by Haslam, Riley, Theodosopoulos & Tsitsianis (2014). The learning approach manifested by the students geared towards the practical application of the theories discussed. Although they chose lecture and discussion, they still opt for interactive sessions where they can practice and work with the other students.

### 5.2 Results of the Focus Group Discussion

Table 5. Teachers' statistical analysis of the failure in accounting

<i>% of failure in the assessments</i>	<i>32% failed in the mid-term test</i> <i>43% failed in the final examination</i>
% failure per class	High failure in two batches of students: 67% and 61% of the entire classes
Re-sit students	23% of the students need to re-sit either mid-term/final or both. Of the total re-sit students, 63% failed again.
Class size	More than 50 students per class

The end of the second-semester statistics proved a high percentage of failure accounted for 32% in the mid-term test and 43% in the final examination. The further scrutiny of the different classes disclosed that there are two batches with 67% and 61% of failure. The majority of the students in these classes registered late while others are repeaters. The students who repeat the module either re-sit midterm/final exams or both. Of the total number of students registered in the module, 23% are classified as re-sit. After the two assessments, 63% of the re-sit students failed again in the module. The average class size for this module is 50 students.

The module outcome is within the range as experienced by different colleges and universities around the world. It is above the 42% failure in Brazil (Borges, Santos, Abbas, Marques & Tonin, 2014) but below the 74.2% failure in Kuwait (Alanzi, 2015). It is, however, reflected in the results two possible factors: structure of the assessment and teaching methodology. The high percentage of failure in both tests suggests something on its structure. Meanwhile, the two batches with mostly late registrants and re-sit students must have been imposed a strategy not suited for a time-constrained approach. As experienced by colleges and universities, the challenge is to identify the factors associated with high failure as the basis for an intervention plan.

Table 6. Teachers' analysis of the causes of failure and the agreed interventions

Causes of Failure	Lack of prior knowledge in accounting Poor attendance Heterogeneous set of students in the class Large number of students per class Late registration
Intervention	Strict attendance policy More in-class activities and quizzes Roleplay activities Special classes for students at risk of failure Restructuring of exam assessments

After the long deliberation on the causes of failure in accounting, the teachers pinpointed five major factors including lack of prior knowledge in accounting, poor attendance, heterogeneous set of students in the class, a large number of students per class and late registration of students. The teachers claim that students fail because they cannot comprehend the accounting concepts and terminologies. Their lack of basic understanding of accounting terms hinders them from catching up with the class discussion. On the issue on attendance, teachers argued that accounting is designed as a procedural approach, students' commitment to the class sessions is very much necessary. It was further deliberated that the heterogeneous set of students in one class is disadvantageous in implementing teaching strategies. The mixture of re-sit and regular students divides the focus of the teacher on extra pastoral support. This is even jeopardized by a large number of students in the class. It was debated that 50 students are not ideal for a module with a high failure rate. Lastly, it was identified that the batch with high failure is due to the late registration of the students.

These outcomes are synonymous with the study of Araujo, Lima, Oliveira & Miranda (2015). The same issues faced by the teachers on students' motivation, heterogeneous classes and large class size. It can be gleaned that the factors identified in the focus group are controlled and uncontrolled. While there is no regression of the uncontrolled (prior knowledge in accounting, late registration), they can impose actions on the controlled (attendance, number and set of students per class) factors.

With regards to the action to be taken, the members of the focused group agreed on strict attendance policy, more in-class activities and quizzes, role-play activities, special classes for students at risk of failure and restructuring of exam assessments. The teachers argued that the trend will continue to increase if the issue of attendance will not be solved. Unless the students attend their classes, all other intervention plans such as more activities and quizzes will not work. They also set a schedule for extra classes for students at risk of failure. The pattern and style of the examinations are revisited for the necessary amendments.

### 5.3 Results of the Interview

The result of the supplementary interview is shown in the foregoing tables. The CSD was constructed based on the suggestions of Lefevre & Lefevre (2005). The key expressions, central ideals and anchorage were identified. All the answers from the two sets of respondents were transcribed. The ideas are highlighted based on the analysis.

Table 7 pertains to the discourse of the students on the following questions:

1. Do you have previous knowledge of accounting?
2. What are the challenges you faced when you are studying accounting?
3. What study habits you think helped you best in accounting?
4. Why do you think many students fail in the accounting module?



Table 7. Students' Collective Subject Discourse

<ol style="list-style-type: none"> <li>1. I <b>have background knowledge</b> of accounting.</li> <li>2. How to pass the test.</li> <li>3. I usually focus on <b>answering the difficult questions</b> and I <b>practice more at home</b>.</li> <li>4. I believe that students fail the module because they <b>do not practice at home</b> and they are <b>not interested</b> in the module.</li> </ol>
<ol style="list-style-type: none"> <li>1. I am <b>currently working in the bank</b> so I understand the basics of accounting.</li> <li>2. The challenge for me is to balance my time between work and study.</li> <li>3. Because of my work, I was able to understand the accounting process easily. I already know what is asset and liability.</li> <li>4. I guess the <b>subject is tough</b> and students <b>don't have enough knowledge</b> so they fail.</li> </ol>
<ol style="list-style-type: none"> <li>1. I <b>studied accounting</b> in my school as we took commerce in Grade 12.</li> <li>2. When I studied accounting, <b>calculation is difficult</b> especially finding the profit or loss for business.</li> <li>3. I always <b>practice calculations at home, discuss doubts with lecturers</b> and try questions on my own.</li> <li>4. Students fail because they <b>lack practice at home</b> and <b>not keeping up with classes</b>.</li> </ol>
<ol style="list-style-type: none"> <li>1. I <b>did not study accounting</b> before.</li> <li>2. It is <b>difficult to understand the different terms</b> used in accounting. There are so <b>many rules I need to memorize</b>.</li> <li>3. I <b>practice the questions</b> given by my teacher. I <b>ask my classmates for help</b>.</li> <li>4. Students fail because the <b>exam is very difficult</b>.</li> </ol>
<ol style="list-style-type: none"> <li>1. I <b>studied accounting</b> in Grade 12.</li> <li>2. I <b>hate numbers</b>. I <b>do not like long calculations</b>. This <b>subject is very tough</b>.</li> <li>3. I <b>practice all the questions</b>. I <b>attend class</b>.</li> <li>4. Students fail because the <b>exam is difficult</b>. This is <b>too much to study</b>.</li> </ol>

The results of the discourse clearly emphasize the factors that students think affect their academic performance in accounting. Students perceived the module as difficult that they need more practice to pass the assessments. The prior knowledge of accounting does not change the students' perception of the module's level of difficulty. Although the students showed good study habits, they mentioned the need for more practice and attendance in class.

Table 8 refers to the teachers' discourse on the following questions:

1. Do you feel your students have previous knowledge of accounting?
2. What are the challenges you faced when you are teaching accounting?
3. What are the teaching methodologies you use in teaching accounting?
4. Why do you think many students fail in the accounting module?

Table 8. Teachers' Collective Subject Discourse

<ol style="list-style-type: none"> <li>1. Students have <i>no or very little previous knowledge</i> of accounting.</li> <li>2. The challenges I faced in class include <i>absenteeism</i>, the <i>weak calculating ability of students</i>, and <i>weak in English</i> to understand the lecture.</li> <li>3. I <i>contact students, send them e-mails, give practice on calculation</i> and <i>use very simple English in lectures</i>. I <i>give individual attention</i> to students.</li> <li>4. Students fail because of a <i>lack of interest, weak English vocabulary, weak calculations, absenteeism</i> and <i>no previous knowledge</i> about the subject.</li> </ol>
<ol style="list-style-type: none"> <li>1. This module is taken by students who <i>do not have any base of accounting</i>.</li> <li>2. The majority of the students <i>do not like numbers, no basic knowledge about accounting terminologies, poor in the calculation, irregular attendance, lack of self-motivation</i> and a <i>large number of students in one class</i>.</li> <li>3. I do <i>lecture and discussion, quizzes, group work</i> and <i>question and answer session</i>.</li> <li>4. Most of the students fail because they have <i>no basic knowledge about accounting, lack of attendance/irregular attendance, lack proper preparation for the exam, lack calculation skill</i>, at times <i>language problem</i> and <i>cultural issues</i> where students hesitate to work in groups.</li> </ol>
<ol style="list-style-type: none"> <li>1. Majority of the students <i>lack previous knowledge on accounting</i>; very few students have some knowledge and comfortable with some accounting terminologies that they <i>gained through their work experience</i>.</li> <li>2. The challenges we face in teaching this module include <i>large class size, class with large group of slow learners, lack of basic knowledge on accounting, very poor understanding on the teaching concepts</i>, and <i>inadequate college policies</i>.</li> <li>3. What I do in class include <i>group good students with the slow learners, explain the topic with some simple examples, lecture and demonstration method</i> and <i>use technology</i> in delivery of the lesson.</li> <li>4. I believe students fail because they <i>lack previous knowledge, lack commitment on studies and college policies, insufficient use of independent learning hours</i> and <i>irregular attendance</i> in the classes.</li> </ol>

The teachers identified students' capabilities, skills and attitudes as the primary reason for their failure. The discourse accounts for the previous knowledge of accounting, attendance and difficulty in the English language as the primary factors associated with failure. It can be inferred that the challenges teachers are facing remain the same as the students' reasons for failure. Although the teaching methodologies are in place, they perceived that students do not completely comprehend what they intend to teach them.

## 6. Discussion

The factors associated with failure in accounting are perceived by both the teachers and students differently. The students' attribution of failure to difficult assessments was due to their inability to memorize rules/concepts and comprehend terminologies in accounting. Although the students have a positive outlook and good study habits, personal circumstances such as time management hinder their ability to utilize independent learning hours. The students' surface approach to learning and the traditional learning approach are insufficient to pass the module due to their weak English and Mathematics skills. The students' prior knowledge of accounting cannot be attributed to either failure or success in the collegiate introductory accounting course.

There was a contradiction in the attribution of the teachers to lack of prior knowledge in accounting as the primary cause of students' failure. Although various studies (Papageorgiou, 2017; Al-Mutairi, 2011; Alanzi, 2015; Marinaccio, 2017; Nayebzadeh, Aldin, & Heirany, 2011; Arquero, Byrne, Flood & Gonzales, 2009) conducted around the world proved the importance of prior knowledge, the current study found it not significant to either success or failure of the student in accounting subject. There was no strong reference for failure to teacher-factors such as qualifications and inappropriate teaching methodology. The personal struggles of the accounting teachers still pertain to the students' weak skills. The claim is strongly anchored on the previously conducted studies identifying English (Rivero-Menendez, Urquia-Grandeb, Lopez-Sanchez & Camacho-Minanoa, 2018; Tailab, 2013; Joyce, Hassall, Arquero-Montano & Donosoanes, 2006) and Mathematics (Garkaz, Banimah & Esmaeili, 2011; Shaban, 2015) to have significant effects on the academic performance in accounting subject. Although the methodologies and interventions are in place, the teachers need to be sensitive to the level and nature of their students. There should be some actions to be taken to address the weak skills of the students.

The worldwide phenomenon on accounting failure is getting the attention of both students and teachers in most colleges and universities. The results of the current study affirm this worldwide trend within the Arab context. Although results were aligned with the previous studies conducted in various settings, it is, within the bounds of this study, clear that education culture differs. The extreme use of Arabic than the English language in most daily conversations makes the Omani students unique in most cases. However, the citations of relevant studies conducted within the same Arab perspective (Garkaz, Banimah & Esmaeili, 2011; Shaban, 2015; Alanzi, 2015; Jameel & Hamdan, 2015; Mutairi, 2011; Nayebzadeh, Aldin, & Heirany, 2011; Sebrina, Serly & Taqwa, 2018; Ozpeynirci, Yucenur, Duman & Apak, 2013; Tailab, 2013) suggest similarities on communication barriers to learning. This mainly highlights not only the factors associated with failure but education culture that needs closer scrutiny. Taking differences and similarities of educational systems and the nature of students around the world, this study asserts that failure in accounting is a global trend that deserves closer attention.

The study acknowledges the statistical and institutional setting limits. There was no further statistical analysis on the results of the survey as well as a test of relationship with other socio-demographic variables of the respondents. The study is also limited to one higher education institution which cannot generalize that the same scenario exists in other colleges and universities in Oman. Within the bounds of the study limits, the study outcomes still provide a clear description of an issue or a potential issue that suggests a check on the teaching and learning as well as course curriculum. The same problem exists in either accounting or non-accounting students who experience similar skills deficiency necessary for academic success for most, if not all, subjects in higher education. The outcomes also suggest a deeper analysis of the issue through a focused study on the socio-demographic profile of students and educational culture.

## **7. Conclusion and Recommendation**

This paper analyzed the factors associated with failure in accounting as experienced by a college in the Sultanate of Oman in two-folds: teachers' and students' perspectives. The mixed method of research was utilized through the focus group discussion (FGD), quantitative survey and interview. Data were tallied and presented in a tabular form. The quantitative data were measured using percentage and ranking while the interview adopted the Course Subject Discourse as discussed by Lefevre & Lefevre (2005).

More than half of the student-respondents studied accounting in their senior high while some from other colleges. Although the students showed positive study habits, their main challenge is the tough examination which accounted for the difficulty in memorizing accounting rules/concepts and understanding accounting terminologies. They preferred the traditional lecture/discussion methodology and they learn better with practice tests, pair activities and small group discussion. On the other hand, the results of the teachers' FGD identified lack of prior knowledge, poor attendance, heterogeneous set of students, a large number of students per class and late registration as the primary factors for high failure rate. These were affirmed during the interview wherein respondents added students' capabilities and skills, particularly in the English language.

Closer scrutiny of the data summed up to a necessity for a further study. The contradicting perspectives of the teachers and students on background knowledge proved the disassociation of the same to the factors for failure. Based on the students' assessment of the challenges and study habits, the teachers' attribution of failure to students' skills and capabilities is affirmed. The Omani students are highly challenged on the accounting terms and concepts caused by poor English comprehension. However, there is no specific statistical evidence from this study to support this. Thus, a need for a more comprehensive study is highly evident.

It is very much recommended that teachers go back to the basic reinforcement of skills-building strategies to help the students pass the module. Although the highly beneficial interventions are in place, the failure rate will remain on the rise if the students still face the dilemma of poor skills both in theory (English) and calculation (Mathematics). Since the accounting module is procedural in approach and topics are sequential in nature, students cannot catch up if the basic skills are not developed. The college may opt to offer a preparatory course or implement support service programs to keep the students at pace with the class delivery. Meanwhile, the class should focus more on skills-building activities than the discussion of theories. Moreover, there should be more activities beyond class so that students utilize independent learning hours.

The researcher suggests that a more detailed study be conducted to analyze both the demographic profile of the students and their performance in high school accounting to determine its correlation. Since this study is a prelude to a higher analysis, perhaps a comparative analysis of the low and high performers in the accounting module is also conducted to support the assumptions made. It is indeed an intention to entice further studies on the same nature.

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