

The relationships between students' empowerment, students  
performance, accounting course perceptions and classroom instruction  
in accounting

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**ABSTRACT:**

The concept of empowerment has been introduced in communication studies, however, it has not been introduced in accounting education research. The authors' purpose is to introduce the concept of empowerment in accounting education and investigate its relationship with accounting course perceptions, students' academic performance, and classroom instruction. Previous work has concluded that empowerment is primarily influenced by teacher behaviour. Whereas, the student's temperament and learning orientation has little impact on empowerment. This study administered a survey questionnaire to 162 students who were studying the first year of a business degree institution in Australia. Observations and interviews were also conducted. Data was analysed using reliability tests, factor analysis, and correlations. The results indicate that, course perceptions and classroom instructions influence student empowerment, but no correlation was found with student's academic performance.

**Keywords:** students' empowerment, accounting course perceptions, students' academic performance, and accounting education

## **INTRODUCTION**

Currently, the role of accountants has changed from being one of a technical nature to one that is more client-focussed. Change is a significant characteristic of the environment in which professional accountants work. Pressures for change come from many sources, including (a) globalization, (b) advances in technology, (c) business complexity, (d) societal changes, and (e) the expansion of stakeholder groups, including regulators and supervisory bodies and the broader community. Change requires professional accountants to maintain and develop new and/or more specialized knowledge and skills throughout their careers (Evans, Burritt & Guthrie 2010; IFAC 2009; Learning and Teaching Academic Standards Project 2010; Reckers 2006). The rapid development and ever-changing needs of the global business environment have resulted in evolutionary changes in the skills required by accountants to add value for their clients (De Lange, Jackling & Gut 2006). In times of such change and development, few would deny that the role of the traditional accountant as a mere score-keeper is no longer a viable contributor to business (Jackling & De Lange 2009). The function of accountants has transformed from being one of a technical job to one that is more client-focussed. To this end, research has begun into identifying the skills that are essential in contemporary accounting education.

Much of the earlier research into determinants of variable affecting empowerment in other areas (Frymier, Shulman & Houser 1996; Houser & Frymier 2009; Mailloux 2006; Sapon-Shevin & Schniedewind 1991; Weber, Martin & Cayanus 2005; Weber & Patterson 2000). However to the best of the researchers' knowledge there is no research conducted in accounting education to apply empowerment. While empowerment is an important factor for accounting students, since empowered students are more motivated to perform classroom

tasks, and feel more competent, find the required tasks more meaningful, and feel they have an impact on their learning process (Houser & Frymier 2009). In addition empowered students have more positive perceptions toward the course content, instructors, and perform more activities that believe reflect learning. Even though several studies have investigated the variables associated with students' performance in accounting classes (Al-Twaijry 2010; Arquero Montaña et al. 2009; Koh & Koh 1999; Lee 1999; Perera & Richardson 2010; Poropat 2009; Westerman et al. 2011; Yousef 2011). In addition many research in accounting education has been investigated that students' course perceptions toward to course (Caldwell, Weishar & Glezen 1996; Geiger & Ogilby 2000), and teaching methods (Ballantine & Larres 2007; Fortin & Legault 2010). Consequently, this research considered to investigate the relationships between empowerment, accounting course perceptions, students' academic performance, and classroom instruction.

## **1. BACKGROUND**

While technical accounting competencies remain obligatory for the professional accountant, these competencies alone are insufficient in today's workplace. Recent studies by the Australian Learning and Teaching Council (2010), De Lange, Jackling and Gut (2006), Kavanagh and Drennan (2007), Awayiga, Onumah and Tsamenyi (2010) and many others, indicate that development of students' generic skills is required for career success. Accounting practitioners are no longer merely required to undertake the necessary task of information provision such as bookkeeping and data analysis; rather, they are regarded as information facilitators. Education policy and research, and accounting education specifically, agree that there should be an emphasis on fundamental skills rather than a technical orientation in accounting education (Learning and Teaching Academic Standards

Project 2010; Accounting Education at a Crossroad (2010); De Lange, Jackling and Gut 2006; Kavanagh and Drennan 2007; Awayiga, Onumah and Tsamenyi (2010).

Some research in accounting education emphasises the importance of teaching accounting students professional accounting competencies. For example, Albrecht and Sack (2000) stress the significance of skill development throughout accounting programmes. One of the most important skills is communication skills. Communication skills are essential to the success of accountants and are seen as vitally important in satisfying the requirements of the workplace (Kavanagh et al. 2009). Communication skills are concerned with the ability to transfer and receive information easily (Andersen 1989; Awayiga, Onumah & Tsamenyi 2010; Ballantine & Larres 2009; Hancock et al. 2009). In addition, communication skills include listening effectively to gain information, understanding opposing points of view, and having the ability to present ideas orally or in writing and discuss matters with others (Fortin & Legault 2010; Hancock et al. 2009; Jones & Abraham 2008; Rebele 1985). Therefore, teaching of accounting should enable students to develop the necessary communication and business skills required in the workplace.

## **2. LITERATURE AND DEVELOPMENT OF RESEARCH QUESTION**

### **Empowerment**

Empowerment is defined in different ways in the literature. Shulman and Luechauer (1993) define empowerment as the process of enabling people to take personal responsibility and ownership of the tasks they perform. Ashcroft (1987 p.145 in Sapon-Shevin & Schniedewind 1991) defines empowerment as 'bringing into a state of belief in one's ability/capability to act with effect'. This definition stresses the individual's power to achieve his/her own goals. Frymier, Shulman, and Houser (1996) expand traditional views of

motivation to create the construct of learner empowerment that is defined as a student's feeling of competence to perform a task that is meaningful and has an impact on the situation.

Empowerment in learning has been a topic of discussion for last the two decades. Empowerment was first discussed and conceptualized in the workplace by Thomas and Velthouse (1990). Spreitzer (1995) has developed and validated a multidimensional measure of psychological empowerment in the workplace. This measure has four dimensions: meaning, competence, self-determination and impact.

Frymier, Shulman and Houser (1996); Tibbles et al (2008); Weber, Martin and Cayanus (2005); Weber and Patterson (2000) all examined the empowerment concept in the instructional context. Frymier, Shulman and Houser (1996) applied the concept of empowerment to the classroom context, and defined learner empowerment as consisting of three dimensions: meaningfulness, competence, and impact. This measure is called the Learner Empowerment Scale (LES) (Frymier, Shulman & Houser 1996). Impact refers to students' perceptions of whether or not they can make a difference in the classroom, such as influencing the instructor and other students or providing information in class discussions. Meaningfulness refers to how valuable students perceive a task according to their personal beliefs and standards. Competence means that a person feels qualified and capable of performing the necessary activities to achieve the goals (Frymier, Shulman & Houser 1996). Their results showed that the empowered learner has positive attitudes toward the course content and the instructor, and participated in more activities.

Students will be empowered and their performance enhanced when professional accounting competencies are combined in accounting education. Communication is the most common element between professional accounting competencies and empowerment. As shown in section one, communication skills are one of the most important skills required by

accountants. Communication is important in creating a shared vision for the empowerment relationship (Frymier, Shulman & Houser 1996). Feelings of empowerment are thought to be influenced by relational communication variables such as active listening, open communication, constructive feedback, trustworthiness, credibility and immediacy (Block 1987; Houser & Frymier 2009). Moreover, the feelings of empowerment are lessened when individuals lack self-confidence in their skills and feel intimidated by the task or goal (Frymier, Shulman & Houser 1996). Additionally, the ability to communicate and influence others is reflected in Frymier, Shulman and Houser's (1996) definition of impact, as the ability to make a difference. Supported by these definitions and explanations, it is proposed that students need to be empowered to have adequate skills in the contemporary business environment. Therefore, by learning communication skills, students will be empowered to accomplish the objectives in the classrooms.

Empowerment is a well-researched area in communication and nursing studies. For example, Mailloux (2006) examined the extent to which empowerment helps in acquiring professional autonomy among senior female nursing students in North-eastern Pennsylvania, USA. He suggests that the incorporation of learner empowerment models as a substantive theory in nursing education has implications for further research. He further asserts that educational systems facilitate the empowerment of students and seek to increase the students' readiness to assume more control throughout their educational experiences, thus providing a means of acquiring greater perceptions of autonomy. Miglietti (2002) stated that when students work together on a project they experience greater empowerment. Houser and Frymier (2009) examined the role of student characteristics on empowerment, along with the impact of instructor communication behaviour. The results show that student temperament and learner orientation had little impact on empowerment. Bradbury-Jones, Sambrook and Irvine (2007) explored the meaning of empowerment for nursing students in relation to their

clinical practice experiences. Their research found that nursing students experience both empowerment and disempowerment in clinical placements, centring on three issues: learning in practice, team membership and power.

### **Student Academic Performance**

Many studies have found a positive relationship between prior accounting studies experience and general academic ability on students' academic performance. For example, Keef (1992), Lane and Porch (2002), Lee (1999) Koh and Koh (1999), Byrne and Flood (2008), and Al-Twajjry (2010) all investigated variables affecting students performance. The important finding of these studies was that having prior accounting studies experience and general academic ability both have a significant impact on students' academic performance. On the other hand, Baldwin and Howe (1982) found that students who had studied accounting in high school did not achieve different academic results when studying accounting at University than those students who did not. Other studies, investigated other factors which impact on students' academic performance (Perera & Richardson 2010; Westerman et al. 2011; Yousef 2011). Arquero Montano (2009) found that experience of the subject at school, academic self-confidence and university access scores were all significantly correlated with performance. Prior studies identifying variables related to academic success in accounting education, whereas the findings are not generalised, some dominate factors have appeared.

In addition, many studies have found a positive relationship between teaching methods and students academic performance; on the other hand, other studies have found no relationships. Although, many studies have proved that cooperative learning has better outcomes in education (Johnson & Johnson 2005, 2009; Johnson, Johnson & Roseth 2010). And Miglietti (2002) found cooperative small groups enhanced student performance in the



accounting class. on the other hand, Messier (2003) found the traditional groups gained higher achievement than cooperative learning groups. Clinton and Kohlmeyer (2005) found the students performance did not improve because of group learning. Van der Laan Smith and Spindle (2007) feel that the above results may be due to prior academic achievement and group formation. Oakley et al.(2004) concluded that simply putting students in groups to work on assignment is not a sufficient condition for achieving the benefits as using cooperative learning method to have positive effects in learning outcomes. Hosal-Akman and Simga-Mugan (2010) found that, there was no significant difference in the academic performance between cooperative learning teaching method the treatment and control groups. Therefore, the research studies do not clearly determine if teaching methods have clear effects on students' performance.

### **Accounting Course Perceptions:**

The literature shows that there are numerous studies in the area of variables affecting accounting course perceptions. Forexample, Jackling and Calero (2006) found that the perception of importance of generic skills, intrinsic interest in the discipline area, and course satisfaction were significant in determining intention to pursue a career as an accountant. Caldwell, Weishar and Glezen (1996) investigate the effect of cooperative learning techniques on introductory accounting students' perceptions of accounting. Their findings suggest that cooperative learning is likely to be effective in maintaining students' positive perceptions of Accounting Principles I and students' interest in learning accounting. They also found that students in cooperative learning sections performed marginally better on a common final exam than students in the traditional lecture format sections. In the analyses of responses by Accounting Principles II students they discovered no difference in student perceptions between pre-test and post-test results. Geiger and Ogilby (2000) examined

students perceptions regarding the first accounting course and those perceptions related to selection of accounting as a major. They observed that individual instructors played a role regarding changing students' perceptions of an accounting course. Although many researches have investigated the factor affecting accounting course perceptions, some other master factors have emerged.

**Research statement:**

Prior research supports the need to investigate the relationships between course perceptions, observations of classrooms instruction, academic performance and their effect on student empowerment. Frymier, Shulman and Houser (1996) state that previous studies conclude that instructor behaviour influenced learner empowerment; and that other researchers should explore the concept of learner empowerment in the classroom by investigating other communication behaviours that empower students, along with the impact of empowerment on learning and other classroom behaviours. Weber, Martin and Cayanus (2005) call for future work by using course grades as a criterion to investigate the influence of interest on performance. Schrodt et al (2008) concluded that, the research should consider examining the relationships between observations of classrooms instruction, actual academic performances and students' empowerment. Geiger and Ogilby's (2000) work did not assess the effects of individual instructors such as teaching style on changing course perceptions. However, they evaluated the impact of individual instructor characteristics on changing students' perceptions. Al-Twaijry (2010) called for future research to investigate the possible effect of other variables on academic performance and emphasised that the effect of teaching style, course content, evaluation and examination structure, scheduling system, the absenteeism problem and students' capability are factors that should be investigated.

In order to address the gaps identified in the literature, this study will explore the concept of empowerment in accounting education. The study measures accounting students' perceptions of empowerment using the Learner Empowerment Scale (LES), to investigate and assess the influence of empowerment on accounting course perceptions, students' academic performance, and classrooms instruction.

The research question in this study is: "What is the relationship between students' perceptions of empowerment, accounting course perceptions, students' academic performance and classroom instructions in a first year accounting course". To answer this research question the study tests three hypotheses.

H1=Students' course perceptions positively predict their perceptions of empowerment and its dimensions.

H2=Students' academic performance positively predicts students' perceptions of empowerment and its dimensions.

H3= Students who work in groups in the classroom are more empowered than students who work in traditional classroom settings.

## **2. Data collection:**

A mixed method approach was used to collect the data to provide more in-depth information (Best & Kahn 2003). Furthermore using both qualitative and quantitative methods the research sought to triangulate and investigate in greater depth the relationships of accounting course perceptions, student's academic performance, and classrooms instruction and validate the research results. The various methods of data collection used added richness and allowed meaningful triangulation that strengthened the validity and credibility of findings (Berg 2007; Best & Kahn 2003; Jick 1979).

The target participants for the pilot study were students and lecturers in the business degree institution in Australia. The sample consists of the first year students enrolled in Accounting for Decision-Making (**ACC**), Introduction to Marketing (**MKT**), Government, Business and Society (**POL**), and Introduction to Corporate Finance (**FIN**) and the lecturers who taught these courses in semester 1, 2011. The total size of population were 162 students which was 66 students in ACC, 56 students in MKT, 17 students in POL, and 23 students in FIN. The participants of the study are mixed gender students aged between 18- 23 years of age and studied accounting as major. Subsequently, students have some knowledge about study accounting when they completed the survey

Quantitative data was used to measure the relationships between students' empowerment, students' perceptions of the course, their academic performance, and classroom instruction. The survey instrument comprised two scales, for empowerment the LES with 35 items and for students' perceptions of the course 10 items.

### ***Learner Empowerment Scale (LES)***

The Learner Empowerment Scale was used to measure the students' perceptions of impact, meaningfulness and competence (see Appendix C). The Learner Empowerment Scale (LES) was developed by Frymier, Shulman and Houser (1996) and comprises 35 Likert scale items. Responses to all items are made on a scale of never (0) to very Often (4). Summative scores on the LES have been found to have significant and positive relationships with measures of immediacy, relevance, self-esteem, affective learning, behavioural learning, and state motivation. All three subscales have exhibited the same pattern of results as the summative scale (Weber, Martin & Cayanus 2005; Weber & Patterson 2000). In addition, the LES and the three subscales impact, meaningfulness, and competence have achieved

adequate alphas as a measure of internal reliability (.89, 0.95, 0.94, .92 respectively) (Frymier, Shulman & Houser 1996).

### ***Students' perceptions of the accounting course***

Course perceptions were measured by using the scale, 'Students Perceptions of Accounting Course' (Geiger & Ogilby 2000). It is comprised of 10 Likert scale items. Responses to all items were made on a scale of strongly disagree (1) to strongly agree (5). The result of the findings from a study that used this scale show that both accounting major and non-accounting major groups of students had fairly positive perceptions of the introductory accounting course across a number of dimensions (Geiger & Ogilby 2000).

***Students' Academic performance:*** The measurement of academic performance is based on students' final grades in the course.

Understanding the personal experiences of the instructors and students required the use of qualitative data and its analysis. Qualitative data emphasises the processes that underlie and give meaning to the significant events (Denzin & Lincoln 1994). Using qualitative methods establishes context and examine the underlying processes that shape and partly define causal relationships by interpreting the behaviour of humans in terms of their subjective understanding (Bogdan & Biklen 2007).

Observations and interviews were conducted. The researcher observed some classes to determine which teaching methods were being applied in these classes. The aim of observing classroom instructions was to correlate the teaching method applied in these classes to the LES. Open-ended interviews and focus groups were used to understand the lecturers and students experience about students' empowerment. Time of interviews and focus groups ranged between 30 to 60 minutes. All interviews were conducted by the

researcher in order to obtain consistency in asking questions, gain similar information, and enhance reliability of interviews (Keats 1999). The researcher trained interviewers before conducting the actual interviews. The aim of the interviews and focus groups was to gain data about students' empowerment from lecturers and students. To reduce bias, questions were formatted by avoiding leading questions. Also to avoid ambiguity and ensure the questions were understandable, these questions were asked in different ways (Drever 1995; Keats 1999). In all four interviews, two with the students and two with the lecturers and one focus group with six students were conducted. The experience of students from interviews subsequently helped to explain their perspective on how empowered they felt in different classroom instructions.

In relation to confidentiality the researcher promised and ensured anonymity and confidentiality of their names. Information was used just for the research project and remained between the interviewee and interviewer (Drever 1995; Kvale & Brinkmann 2008, 2009). At the beginning, students and lecturers signed the consent forms in accordance with ethical clearance requirements.

### **3. RESULTS**

Before performing statistical analyses of the data, reliability tests were conducted on the scale. Reliability refers to the "consistency and stability of a score from a measurement scale" (Davis 2005, p. 188), and was estimated by calculating Cronbach's Alpha for the 35 statements measuring the students' perceptions of empowerment and 10 statements measuring of students' perceptions of accounting course. For the purposes of the current project, the LES achieved an alpha of 0.931 while the three subscales, impact, meaningfulness, and competence, achieved alphas' of 0.913, 0.893, and 0.827 respectively. Better reliability was achieved with minor adjustments to the scale. Item 17 was removed from the meaningfulness

subscale which then increased the Cronbach's alpha to 0.895. Items 28, 30, 33 and 34 were removed from the competence subscale which resulted in an increase of Cronbach's alpha to 0.871. The reliability for overall the scale with these items removed resulted in a small change of Cronbach's alpha to .0932. In the current investigation, the perceived accounting course perceptions questionnaire attained an alpha of 0.760 as a rating of internal reliability. However, when 3 items dropped from the scale (39, 42, and 45) Cronbach's alpha increased to 0.829. All Cronbachs' alpha were above the minimum recommended standard of 0.7 (Hair et al. 2006). Thus, there is evidence that the instruments reliability is satisfactory. These measures of reliability compare favourably with those reported by (Frymier, Shulman & Houser 1996) and therefore show consistency across studies.

Table 1: Empowerment Factor Analysis

Items		Component		
		<i>Impact</i>	<i>Meaningfulness</i>	<i>Competence</i>
<i>Impact</i>				
1	I have the power to make a difference in how things are done in my class.	<b>.659</b>	-.006	.287
2	I have a choice in the methods I can use to perform my work.	<b>.606</b>	.003	.199
3	My participation is important to the success of the class	<b>.554</b>	.111	.350
4	I have freedom to choose among options in this class.	<b>.647</b>	.196	.226
5	I can make an impact on the way things are run in my class.	<b>.736</b>	.105	.172
6	Alternative approaches to learning are encouraged in this class	<b>.502</b>	.398	.366
7	I have the opportunity to contribute to the learning of others in this class.	<b>.647</b>	.236	.215
8	I have the opportunity to make important decisions in this class.	<b>.665</b>	.104	.337
9	I cannot influence what happens in this class.	<b>.523</b>	.250	-.234
10	I have the power to create a supportive learning environment in this class.	<b>.712</b>	.101	.205
11	My contribution to this class makes no difference.	<b>.608</b>	.280	-.103
12	I can determine how tasks can be performed.	<b>.701</b>	.152	.170
13	I make a difference in the learning that goes on in this class.	<b>.759</b>	.024	.202
14	I have no freedom to choose in this class.	<b>.579</b>	.307	-.239
15	I can influence the instructor.	<b>.567</b>	-.041	.068
<i>Meaningfulness</i>				
16	I feel appreciated in this class	.474	<b>.544</b>	.245
18	I look forward to going to my class.	.017	<b>.666</b>	.360
19	This class is exciting.	.127	<b>.674</b>	.359
20	This class is boring.	.114	<b>.715</b>	.118
21	This class is interesting.	.120	<b>.706</b>	.366
22	The tasks required in my class are valuable to me.	.132	<b>.782</b>	.209
23	The information in this class is useful.	.132	<b>.807</b>	.213
24	This course will help me to achieve my future goals.	.144	<b>.597</b>	.197
25	The tasks required in my class are a waste of my time.	.169	<b>.742</b>	-.044
26	This class is not important to me.	.031	<b>.688</b>	-.082
<i>Competence</i>				
27	I feel confident that I can adequately perform my duties.	.231	.194	<b>.767</b>
29	I possess the necessary skills to perform successfully in class.	.246	.278	<b>.619</b>
31	I believe that I am capable of achieving my goals in this class.	.220	.274	<b>.759</b>
32	I have faith in my ability to do well in this class.	.156	.280	<b>.729</b>
35	I feel very competent in this course.	.207	.095	<b>.661</b>



Factor analysis was performed on the learner empowerment items using varimax rotation. Scree indicated that the three factors had eigenvalues  $> 1.00$ . The three factor solution was determined to be the most appropriate structure. The first factor accounted for 35% of the variance with 16 items loading on it (impact). Nine items loaded on the meaningfulness and accounted for 12% of the variance. The third factor competence accounted for 7% of the variance with five items (see Table 1). Items were retained that loaded meaningfully on each empowerment dimension (factor loading  $> 0.5$ ). The results from reliability tests and factor analysing tests show 30 items will be use for empowerment and 7 items for course perceptions when we do the further test.

Hypothesis 1 asserted that there would be a significant and positive relationship between summative scores on the LES, the sub-scales of the LES, and the course perceptions. Results using Pearson Correlation analysis support this hypothesis (see Table 2). The course perceptions achieved significant and positive correlation's with the LES summative scores { $r=.651$ ,  $p<.01$ ), impact ( $r=.378$ ,  $p<.01$ ), meaningfulness ( $r=.818$ ,  $p<.01$ ), and competence ( $r=.504$ ,  $p<.01$ ) (see Table 2). The three dimensions of empowerment were positively correlated with course perceptions. Meaningfulness had the highest correlation with course perceptions see Table 2. In factor analysis also course perception items were loading heavily in meaningfulness. Therefore, meaningfulness and course perception measure similar value system. Consequently we can use the meaningfulness to measure course perceptions rather than assessing both as different variables. These results indicate that learner empowerment influences accounting course perceptions. When students feel empowered they have positive perceptions of the course.

(Table 2) shows the correlations between students' perceptions of empowerment, perceptions of the course, and students academic performance.

	Empowerment	Impact	Meaningfulness	Competence	Course perceptions	Grades
Empowerment	1	.905**	.752**	.708**	.651**	.057
Impact	.905**	1	.442**	.506**	.378**	.071
meaning	.752**	.442**	1	.479**	.818**	.012
competence	.708**	.506**	.479**	1	.504**	.046
Course's perceptions	.651**	.378**	.818**	.504**	1	-.001
Grades	.057	.071	.012	.046	-.001	1

\*\* Correlation is significant at the 0.01 level (1-tailed).

Hypothesis 2 asserted that there would be a significant and positive relationship between summative scores on the LES, the sub-scales of the LES, and the Students Academic Performance. Results using Pearson Correlation analysis do not support this hypothesis. The Students Academic Performance did not achieve significant and positive correlations with the LES summative scores { $r=.057$ ,  $p<.01$ }, impact ( $r=.071$ ,  $p<.01$ ), meaningfulness ( $r=.012$ ,  $p<.01$ ), and competence ( $r=.046$ ,  $p<.01$ ) (see Table 3). There is no correlations between students' perceptions of empowerment and final grades. This result can attribute to there are some students are not empowered and have lack confidence in their skills, but they are doing very well in exam's paper. However there are some students very confident in class and empowered but they fear exams.

Given this procedure, we would expect the items from the LES to behave in a similar fashion as in the past. Similarly, we would expect that the items that loaded on what Frymier,

Shulman and House (1996) named the impact, meaningfulness and competence dimensions to do the same in this investigation. The result of the factor analysis, using a varimax rotation, was a three-factor solution. All three of the LES sub-scales factored out separately. The only item from the LES that failed to load on the appropriate factors based upon the Frymier {, 1996 #662}, Shulman and House (1996)16 (I feel appreciated in school). The most of the items from the course perceptions loaded on the same factor as the meaningfulness dimension of the LES (see Table 3).

**Table 3 shows factor analysing for empowerment and course perceptions**

Items	Component			
	Meaningfulness	Impact	Competence	
<b>Impact</b>				
1	I have the power to make a difference in how things are done in my class.	.009	<b>.676</b>	.225
2	I have a choice in the methods I can use to perform my work.	.009	<b>.581</b>	.243
3	My participation is important to the success of the class	.097	<b>.585</b>	.318
4	I have freedom to choose among options in this class.	.175	<b>.655</b>	.218
5	I can make an impact on the way things are run in my class.	.115	<b>.757</b>	.070
6	Alternative approaches to learning are encouraged in this class	.377	<b>.557</b>	.270
7	I have the opportunity to contribute to the learning of others in this class.	.240	<b>.649</b>	.189
8	I have the opportunity to make important decisions in this class.	.106	<b>.705</b>	.253
9	I cannot influence what happens in this class.	.212	<b>.524</b>	-.301
10	I have the power to create a supportive learning environment in this class.	.092	<b>.709</b>	.197
11	My contribution to this class makes no difference.	.238	<b>.609</b>	-.141
12	I can determine how tasks can be performed.	.116	<b>.715</b>	.135
13	I make a difference in the learning that goes on in this class.	.055	<b>.746</b>	.168
14	I have no freedom to choose in this class.	.254	<b>.570</b>	-.266
15	I can influence the instructor.	-.002	<b>.559</b>	.015
<b>Meaningfulness</b>				
16	I feel appreciated in this class	<b>.525</b>	.514	.185
18	I look forward to going to my class.	<b>.679</b>	.076	.294
19	This class is exciting.	<b>.744</b>	.178	.258
20	This class is boring.	<b>.803</b>	.158	-.017
21	This class is interesting.	<b>.723</b>	.181	.292
22	The tasks required in my class are valuable to me.	<b>.736</b>	.164	.227
23	The information in this class is useful.	<b>.764</b>	.174	.204
24	This course will help me to achieve my future goals.	<b>.563</b>	.140	.272

25	The tasks required in my class are a waste of my time.	<b>.702</b>	.179	-.041
26	This class is not important to me.	<b>.622</b>	.021	-.007
Competence				
27	I feel confident that I can adequately perform my duties.	.183	.312	<b>.702</b>
29	I possess the necessary skills to perform successfully in class.	.272	.333	<b>.527</b>
31	I believe that I am capable of achieving my goals in this class.	.237	.305	<b>.724</b>
32	I have faith in my ability to do well in this class.	.262	.243	<b>.675</b>
35	I feel very competent in this course.	.084	.291	<b>.588</b>
40	I am highly motivated to do well in this course.	<b>.489</b>	.072	<b>.481</b>
41	I am looking forward to this course.	<b>.744</b>	.178	.258
43	This course will be boring.	<b>-.803</b>	-.158	.017
44	I expect to learn a lot in this class.	<b>.574</b>	.154	.286
46	This course will help me to do well in my future business studies in the program.	<b>.489</b>	-.003	.375
47	This course will help me do well in my career.	<b>.467</b>	-.091	.435
48	Doing well in this course would be personally rewarding.	.299	-.044	<b>.616</b>

Hypothesis 3 asserted that students work in groups in classroom are more empowered than students work in traditional classroom. The study found that students who worked in groups in the their classroom (GC) had statistically significant higher perceptions of the impact than students who worked in traditional classes (TC). The mean and SD<sup>1</sup> of the impact sub-scale was (36.8±9.2) which shows higher mean values as compared to students involved in traditional classes (TC) which were (33.2 ± 11.6) (df =156), p= 0.036. The classroom instruction had influences on students' perceptions of empowerment and impact

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<sup>1</sup> Note: SD: Standard Deviation

sub-scale. The empowerment scale contain significant difference at 0.10 level and impact sub-scale contain significant difference at 0.05 level. Nevertheless, the other empowerment dimensions (meaningfulness and competence) did not have any affect between traditional and group classes. (see Tables 4 and 5).

Table 4: The means and SD for both groups

	groups	N	Mean	SD.	SD. Error
					Mean
Empowerment	TC <sup>2</sup>	81	71.59	16.872	1.875
	GC	76	76.20	16.300	1.870
Impact	TC	81	33.21	11.643	1.294
	GC	77	36.75	9.211	1.050
Meaningfulness	TC	83	25.25	5.793	.636
	GC	76	26.29	6.314	.724
competence	TC	81	13.27	3.294	.366
	GC	75	13.56	3.390	.391
Course perceptions	TC	82	26.41	4.428	.489
	GC	76	27.24	4.610	.529

Table 5: t-test on the perceptions of empowerment, its dimensions, and course perceptions between groups

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	SD. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Empowerment	Equal variances assumed	.105	.746	-1.737	155	.084	-4.605	2.651	-9.841	.631
	Equal variances not assumed			-1.739	154.86	.084	-4.605	2.648	-9.835	.625
Impact	Equal variances assumed	1.921	.168	-2.114	156	.036	-3.543	1.676	-6.854	-.233
	Equal variances not assumed			-2.127	151.08	.035	-3.543	1.666	-6.835	-.252
meaningfulness	Equal variances assumed	.318	.573	-1.080	157	.282	-1.036	.960	-2.933	.860
	Equal variances not assumed			-1.075	152.37	.284	-1.036	.964	-2.940	.868
competence	Equal variances assumed	.115	.735	-.539	154	.591	-.288	.535	-1.346	.769
	Equal variances not assumed			-.538	152.28	.591	-.288	.536	-1.347	.770
Course	Equal variances assumed	.062	.803	-1.143	156	.255	-.822	.719	-2.243	.598
	Equal variances not assumed			-1.142	153.90	.255	-.822	.720	-2.245	.601

<sup>2</sup> Note: TC: traditional classes. GC: classes worked in groups.

Qualitative data was collected to further explain the quantitative finding. Notes from the observation undertaken by the researchers in classrooms revealed students who worked in groups had more empowerment than those who worked independently during class. 'Non group' classes were very traditional, students stayed in rows and the lecturers stood in front of the class near the board and explained. Some volunteers participated with the lecturers. In these classes, the teacher was the primary source of knowledge. However, classes, which include groups, the students, were active and participated with the lecturers. In these classes, the teacher is guiding the students to answer the problem raised, and teachers are giving individual feedback to promote understanding. The safety of the group gave students some confidence in the class and interaction and good relationships with lecturer. Therefore, they communicated with peers to clarify difficult issues. These groups help to improve communication skills, 'listening and speaking'. In turn, improving communication skills and having confidence means students are empowered. However, the interview with traditional lecturer revealed that allowing students to participate in class is time consuming. And the interview with lecturer and students explained that even students have impact in the learning and they have confidence to participate in the class, but they do not have enough competence. The following two comments from a lecturer and a student share the idea:

*Lecturer reported: (it seemed that they were participating but actually, they were not contributing to resolving the problem, just chatting).*

*Student reported: (they are only talking outside of the content).*

The findings of the qualitative data support the results from quantitative data analysis. The quantitative data shows that students who are taught in groups have higher perceptions of the impact on learning than students in traditional classes. Similarly in qualitative findings the students in groups felt confident and talked freely which illustrated that they were

empowered and not intimidated to express their views where as the students in traditional teaching environment were less empowered as they did not have the confidence to start and participate in a discussion in the classroom.

## **DISCUSSION**

The goal of the present research was to gain a clearer understanding of the relationship between learner empowerment, accounting course perceptions, students' academic performance and classroom instructions. Based on the conceptualizations of learner empowerment by Frymier, Shulman and House (1996) and situational interest researchers in the field of accounting education, three hypotheses were formulated.

Hypothesis 1 proposed strong and positive relationships between the LES, its subscales, and the course perceptions. This hypothesis is supported in two ways. The first support came from the strong-positive correlation's achieved between the course perceptions and the LES (.651), and its subscales (impact=.378 meaningfulness=.818, and competence=.504). The second method for testing the relationship between learner empowerment and course perceptions was through the use of factor analysis. The result of an exploratory factor analysis, in which the items from both scales were entered, was a three factor solution. The thirty of the LES items factored appropriately, and the items from the course perceptions loaded on the same factor as those from the meaningfulness subscale of the empowerment scale. The result of this factor analysis, along with the strong correlation achieved between the course perceptions and the LES, lend support to the assertion that the LES is a reliable measure of course perceptions. Additionally, it appears that the items from the course perceptions were all tapping into the same dimension of meaningfulness. This is consistent with previous research which has shown that course perceptions have been shown to have strong relationships with empowerment.



Hypothesis 2 proposed strong and positive relationships between the LES, its subscales, and the students' academic performance and was not supported. The result came from the correlation's achieved between the students' academic performance and the LES (.057), and its subscales (impact=.071 meaningfulness=.012, and competence=.046)

Hypothesis 3 proposed that students who work in groups in the classroom are more empowered than students who work in traditional classroom settings. This is supported by both the qualitative and quantitative data. The quantitative data shows that there is a relationship between the type of classroom setting the student is in and the overall level of empowerment they feel ( $p=0.1$ ). The relationship seems to come from the degree of impact that the student perceives they have on the class discussion, as the impact dimension of the scale showed was significantly related to which classroom setting the student was in ( $p = 0.05$ ). There was no similar significance with the other two dimensions of meaningfulness and competency. Qualitative data and observations from the researcher's notes show that students perceivably have an impact when they participate collaboratively in groups in classroom activities more so than in traditional classrooms where students work individually. However, their teacher and some classmates reported that these students are not necessarily competent, they just enjoy the experience and opportunity to talk and discuss concepts.

### **Conclusion:**

This study represents an initial attempt to introduce empowerment to the accounting education, and empirically investigate the relationships between students' perceptions of empowerment with perceptions of the accounting course, student's academic performance, and classroom instructions. This study requires additional replication work to collaborate the findings. Stout and Rebele (1996) point out that without appropriate replication, generalizing beyond the immediate study may be premature and inappropriate. Accordingly, while we

included student and faculty members involved with first year at medium-sized business institution, our use of only the university environment should be recognized as a limitation of the study.

Finally, this study did not attempt to systematically vary the style or format of classroom presentation that students were exposed to in the introductory course. Nor did it assess individual instructors along any psychological or personal characteristic or dimension (i.e. cognitive or teaching style). Varying teaching methods between the "traditional" lecture/discussion format and other formats, such as case-based teaching, cooperative learning, and using multimedia as a presentation mode, would assist in the evaluation of student perceptions of the introductory course and the feeling of empowerment. Likewise, evaluating the impact of individual instructor characteristics on changing student perceptions and students empowerment appears to be warranted based on the findings.

## Section 1: Learner Empowerment Scale (LES)

**Instruction:** Please read each statement then check the response that best shows your feeling and experience toward tutorials through marketing course. Circle the number that best represents your opinion – 0 indicates, “Never happen at All”, 1 “rarely, 2 “sometimes”, 3 “often” and 4 indicates “happen very often”.

No		Never	Rarely	Sometimes	Often	Very Often
1	I have the power to make a difference in how things are done in my class.	0	1	2	3	4
2	I have a choice in the methods I can use to perform my work.	0	1	2	3	4
3	My participation is important to the success of the class	0	1	2	3	4
4	I have freedom to choose among options in this class.	0	1	2	3	4
5	I can make an impact on the way things are run in my class	0	1	2	3	4
6	Alternative approaches to learning are encouraged in this class	0	1	2	3	4
7	I have the opportunity to contribute to the learning of others in this class.	0	1	2	3	4
8	I have the opportunity to make important decisions in this class	0	1	2	3	4
9	I cannot influence what happens in this cal	0	1	2	3	4
10	I have the power to create a supportive learning environment in this class.	0	1	2	3	4
11	My contribution to this class makes no difference	0	1	2	3	4
12	I can determine how tasks can be performed.	0	1	2	3	4
13	I make a difference in the learning that goes on in this class.	0	1	2	3	4
14	I have no freedom to choose in this class	0	1	2	3	4
15	I can influence the instructor.	0	1	2	3	4
16	I feel appreciated in this class	0	1	2	3	4
17	The tasks required in my class are personally meaningful.	0	1	2	3	4
18	I look forward to going to my class.	0	1	2	3	4
19	This class is exciting	0	1	2	3	4
20	This class is boring.	0	1	2	3	4
21	This class is interesting.	0	1	2	3	4
22	The tasks required in my class are valuable to me.	0	1	2	3	4
23	The information in this class is useful.	0	1	2	3	4
24	This course will help me to achieve my future goals.	0	1	2	3	4
25	The tasks required in my class are a waste of my time.	0	1	2	3	4
26	This class is not important to me.	0	1	2	3	4
27	I feel confident that I can adequately perform my duties.	0	1	2	3	4
28	I feel intimidated by what is required of me in my class.	0	1	2	3	4
29	I possess the necessary skills to perform successfully in class.	0	1	2	3	4
30	I feel unable to do the work in this class.	0	1	2	3	4
31	I believe that I am capable of achieving my goals in this class.	0	1	2	3	4
32	I have faith in my ability to do well in this class.	0	1	2	3	4
33	I have studied before to succeed in this class	0	1	2	3	4
34	I lack confidence in my ability to perform the tasks in this class.	0	1	2	3	4

35	I feel very competent in this course.	0	1	2	3	4
36	I feel comfortable challenging with my lectures in the class	0	1	2	3	4
37	I feel comfortable challenging with my peers in the class	0	1	2	3	4
38	I feel comfortable answering questions in the class	0	1	2	3	4

**Section 2 perceptions of the course**

Please read each statement then check the response that best shows your feeling toward these course MKT1000''  
1 indicates, "Strongly disagree", 2 "Disagree", 3 "neutrally", 4 "agree" indicates "Strongly agree"

No		Strongly disagree	Disagree	neutrally	Agree	Strongly agree
39	I expect to spend more time on this course than my other courses.	1	2	3	4	5
40	I am highly motivated to do well in this course.	1	2	3	4	5
41	I am looking forward to this course	1	2	3	4	5
42	This course will be difficult	1	2	3	4	5
43	This course will be boring.	1	2	3	4	5
44	I expect to learn a lot in this class	1	2	3	4	5
45	The instructor will affect my opinion of the usefulness of this course	1	2	3	4	5
46	This course will help me to do well in my future business studies in the program.	1	2	3	4	5
47	This course will help me do well in my career.	1	2	3	4	5
48	Doing well in this course would be personally rewarding.	1	2	3	4	5
49	What is your expected grade in the course	F	C	B	A	HD

**Section 3 Demographics**

50. Gender:      1  M ale                      2  Fem ale
51. Age:            1  18– 20                      2  21– 22                      3  23 and older
52. Grade point average:    1  50-65%                      2  65-75%                      3  75-85%    4  85% and higher
53. Major:            1  A ccounting    2  A dm inistration    3  E conom y    4  M arketing    5  Leadership    6  others

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