Factors Affecting the Performances in Accountancy in BHSEC 2021

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Abstract

The current study was designed to examine the underlying causes behind low performance in accountancy in BHSEC 2021 by covering the perception of teachers and students. The sample size of 273 students (137 girls and 136 boys) from different schools and 68 teachers (16 females and 52 males) were chosen by using a simple random sampling method. Data were collected using a structured questionnaire in the google form. The data collected was tabulated and results were interpreted through mean values, frequencies, standard deviations and percentages. The study revealed different question patterns and more of competency-based question (CBQ) as the major cause of low achievement in accountancy by the perception of students and teachers. This study revealed that Bhutan Council for School Assessment and Examination (BCSEA) and Department of Curriculum and Professional Development (DCPD) have not oriented teachers on change of question pattern.

Keywords: Accountancy, Performance, Teacher Experiences, Examination, New School Curriculum.

Introduction

Accountancy, as a subject, was introduced into Bhutanese education in 1978 which was affiliated to Indian School Certificate (ISC), Board of Delhi University (DCPD, 2022). Bhutan Council for School Examinations and Assessment (BCSEA) took over assessment when the subject was introduced in the higher secondary schools in the country, however, the curriculum materials remained the same till the reform was initiated in 2016 in line with the Bhutanese Accounting Standards (BAS). Accordingly, the curriculum reform for Accountancy subject was initiated in 2016 with the development of a curriculum framework for the subject.

Accounting plays a crucial role in capturing and quantifying financial transactions within a business, converting this information into meaningful reports, and presenting it to decision-makers. Its significance extends beyond specific professions, as it is a subject that is relevant to individuals in various fields. Accounting is widely recognized as an essential component of our lives, aiding our comprehension of the world and our own endeavours. Unfortunately, students' performance in the subject has not been encouraging, especially at the Bhutan Higher Secondary Education Certificate (BHSEC) 2021.

Several factors such as students' learning styles and teachers teaching styles (Alfordy and Othman (2021); learning abilities, gender and race (Hanson, 2000); and family income levels, and students and teachers attendance (Bang, 2020). Moreover, students' language competence in English and classroom participation is found to be significant for students' performance in subjects like Accountancy (Harb & El-Shaarawi, 2009).

The Pupil Performance Report (PPR) from the BCSEA showed a drastic decline in the performance rate of students in Accountancy subject in BHSEC from 94% to 39% in 2021 as compared to 2020. In other words, more than 61% of the students failed in the Accountancy subject in BHSEC in 2021 which has prompted the current study. It was observed from the literature that students' academic performance is determined by a number of complexity of factors. The study tries to recognize causes of low performances in Accountancy subject from the teachers and the students' perspective and consequently, avoid failure in Accountancy subject.

Since the performance of the students in Accountancy were comparatively similar in the past, the need to study the performances of students in Accountancy subject was not felt. However, conducting this study is expected to provide convincing evidence for improvement in the performances of students in Accountancy.

Literature Review

The quality of an educational institution is often reflected in the academic performance of its students (Nabilah et al., 2014). However, there are noticeable differences in the performance of students across different disciplines, despite having access to the same facilities, teachers, and curriculum. Several research studies have been conducted to examine and understand the various factors that influence academic achievement at different levels of education (Browny & Sunniya, 2002; Nabilah et al., 2014; Vundla, 2012). These studies aim to identify and analyze the numerous variables that contribute to variations in students' scores.

Various factors have been identified as contributing to poor academic performance, including changes in schools, family disruptions, teacher absences, health issues affecting both parents and students, and learning disabilities caused by visual or hearing impairments. These factors were highlighted in the study conducted by Browny and Sunniya (2002). Additionally, other studies (Mbugua et al., 2012; Vundla, 2012) have identified factors such as a lack of trained teachers, inadequate teaching facilities like laboratories and libraries, insufficient funds for necessary equipment, limited teaching and learning resources, overcrowded classrooms, demotivated teachers, ineffective supervision, interference by the civil service in the school system, frequent teacher and principal transfers, and automatic promotion of students.

Furthermore, poor academic performance has been linked to improper teaching methods, negative teacher behavior, inadequate subject knowledge, and student fear of particular subjects. These factors were highlighted in studies conducted by Enu, Agyman, and Nkum (2015), Igwe and Ikatule (2011), Tshabalala and Ncube (2013), and Ezeagba (2014).

The field of accounting encompasses financial accounting, managerial accounting, and auditing (Hendriks & Dunn, 2021). It is widely recognized as a particularly demanding subject within business programs, often characterized by low pass rates and high failure rates (Velasco, 2019). The poor performance of accounting learners can be attributed to various factors.Hendriks and Dunn (2021) asserted that the socio-economic environment, school culture and management, qualification of educators, curriculum coverage and absenteeism, lack of resources, problems understanding medium of instruction, parental involvement and the learners themselves are some of the factors affecting the performances of the students.

Furthermore, the poor performance of students in accounting can be attributed to factors such as students' negative attitudes towards the subject, their academic aptitude, and their past and present academic performances. Insufficient effort and

lack of motivation on the part of students also contribute to low performance in accounting (Atieh, 2013).

Additionally, the qualifications and experience of teachers play a significant role in students' academic performance in accounting (Omotayo, 2014; Okon, 2002). Scholars and researchers have highlighted numerous factors that contribute to high failure rates in accounting, which can be broadly categorized as student-related factors and teacher-related factors (Velasco, 2019). The personal responsibilities of learners and the expectations placed on them by tutors also have a significant impact on student performance in accounting (Atieh, 2013; Omotayo, 2014; Okon, 2002; Velasco, 2019). The performance of learners depends on their readiness and commitment. Effective learning can only take place if the learners maintain motivated and undisrupted learning (Hendriks & Dunn, 2021). Moreover, poor effort-reward system, lack of student's motivation to learn and poor studying habits of students are the reasons for poor performance in Accountancy (Atieh, 2013).

Therefore, this paper has aimed to examine the main cause of high failure rate in Accountancy in BHSEC examination for class XII in Bhutan.

Methodology

This study was conducted through quantitative approach. The study explains phenomena with the use of quantitative data that are analyzed using mathematical statistics as explained by Creswell (1994). Moreover, Cohen's (1980) definition of quantitative research has mainly considered empirical methods and empirical statements. Thus, quantitative method was very much relevant and appropriate for this study.

Design: Quantitative survey questionnaire was employed to study the reasons for underperformance in Accountancy in BHSEC 2021. Survey questionnaire is considered as a classical approach of collecting data (Dalati & Gomez, 2018). The authors mentioned five advantages: low cost, reduction in biasing error, greater anonymity, considered response and consultation, and accessibility.

Sampling: Purposive sampling was used to select 68 accounting teachers and 273 students as samples for the study. This particular sampling technique is employed because it involves a purposeful selection of participants based on specific qualities that are relevant to the study's objectives. It is a non-random sampling method deliberately chosen to ensure alignment between the participants' characteristics and the research's purpose (Etikan, Musa & Alkassim, 2016).

Participants: Out of 73 schools that provide Commerce Stream for class XII (BCSEA), 68 teachers (52 males and 16 females) teaching Accountancy participated in a quantitative survey. The teachers' turnover for the survey was 93.15%. Moreover, 273 students (136 boys and 137 girls) responded to the survey questions. Every teacher from each school randomly selected four students who appeared the exam in 2021. The response rate for students was 100%. This could be because they were directly selected by their teacher. However, one of the teachers selected one extra which resulted with 273 students.

Data collection: The questionnaire was designed adopting key questions and themes from research tools available online. The survey questionnaire was prepared in the google form and sent to teachers who have taught class XII Accountancy in 2021 and to the commerce students who have appeared for BHSEC in 2021. The students were contacted by the respective teachers and randomly selected from the groups that they have created using Telegram, one of the widely used social media in the school. The questionnaire contained both closed and open-ended questions to allow respondents to share the response in detail.

Analysis: The descriptive analysis of the data collected through survey was administered using MS Excel Worksheet. The percentage, frequency and mean were computed to examine Bhutanese teachers' engagement with and in educational research. Descriptive statistics serve the purpose of organizing and summarizing data in a structured manner, providing a description of the relationship between variables within a sample or population (Kaur, Stoltzfus &Yellapu, 2018). In educational research, frequencies are employed to analyze the demographic information of respondents and sources of data.

Ethical consideration: The approval for permission to conduct a survey with the teachers and students were sought from the school principals. The consent to participate for this survey was sought from the individual teachers and the student before a survey was done. The researcher ensured that confidentiality was maintained and the data collected was used only for the purpose of this study.

Findings

1. Demographic Information:

a. Qualification: Out of 68 respondents (teachers), 79.4 % (n=54) have a degree certificate while 20.6% (n=14) have completed a Master degree. On the other hand, 86.7% (n=59) respondents have been trained at Samtse College of Education while 13.3 % (n=9) of them who are from the private schools have not been trained in teaching.

b. Teaching experiences: Table 1 shows the teaching experiences in teaching accountancy. 13% (n=9) teachers had been teaching accountancy subject for less than 3 years, 19% (n=13) had been teaching for 3-5 years, 47% (n=32) maximum number of teachers had been teaching for 5-10 years and 21% (n=14) of the teachers had been teaching for more than the 10 years. The detailed information is given in table 1.

Table 1

Teaching experiences

Teaching Experiences in Accountancy	No. of teachers	Percentage
Less than 3 years	9	13%
3-5 years	13	19%
5-10 years	32	47%
Above 10 years	14	21%
	68	100%

Source: Primary data

2. Relationship between number of years in services and students' performances

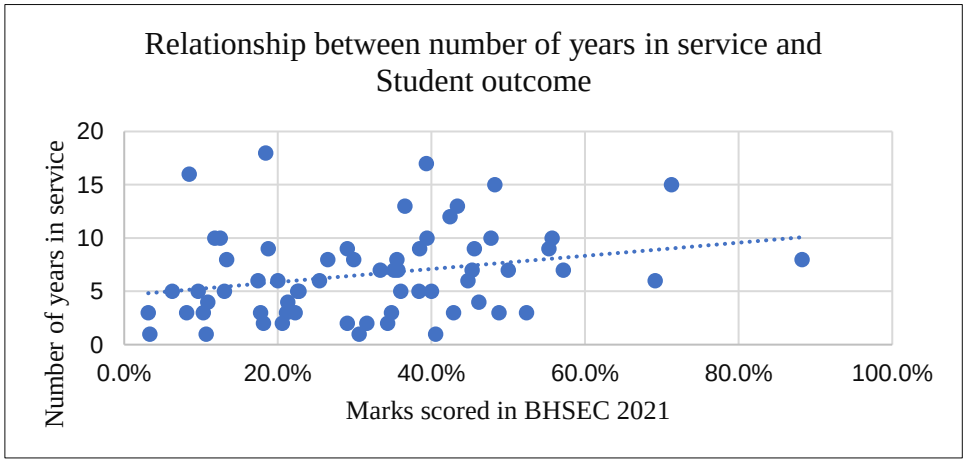

Figure 1: Correlation between teaching experiences and students' performances

Figure 1 represents the correlation between number of years in services and the marks scored by students in BHSEC 2021. The weak positive correlation (r= 0.262146) was observed between the teachers' teaching experiences and student performances. The number of years in the teaching service of the teachers have no significant influence on the overall performance of students in accountancy.

3. Orientation of New Normal Curriculum (NNC)

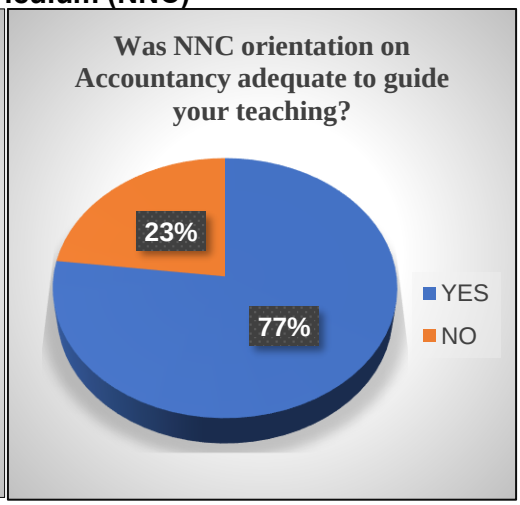

Figure 2: Orientation on accountancy Figure 3: Adequacy of Orientation

Figure 2 represents number of teachers who have received orientation on NNC of accountancy. Only 38% (n=26) of teachers teaching accountancy subject in 2021 received orientation on NNC while the majority of teachers 62% (n=42) have not received orientation on NNC.

Figure 3 represents the adequacy of orientation on NNC by Department of Curriculum and Professional Development (DCPD). 77% (n=53) of teachers who have received NNC orientation have found it adequate to guide their teaching while 23% (n=15) of the teachers didn't find it adequate to guide their teaching.

4. Relevancy of Accountancy subject

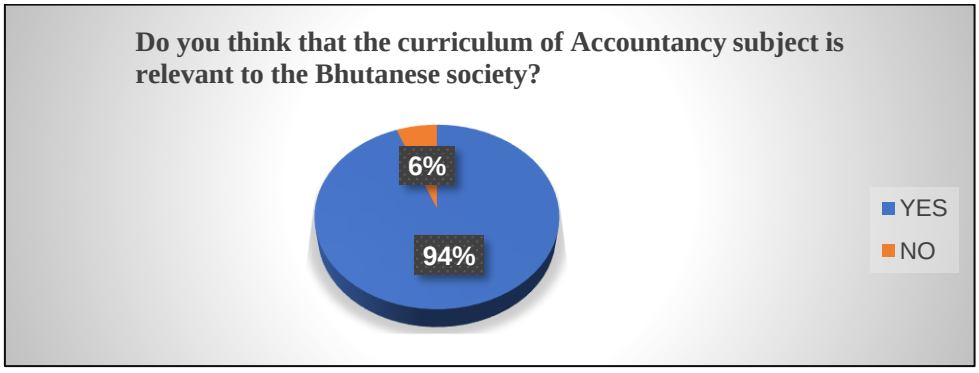

Figure 4: Relevancy of Accountancy

Figure 4 shows the participants responses on relevancy of accountancy subject to the Bhutanese society. 94% (n=64) of teachers found accountancy subject relevant to the Bhutanese society and 6% (n=4) of teachers found revised accountancy subject irrelevant to the Bhutanese society.

5. Participation in Curriculum Workshop

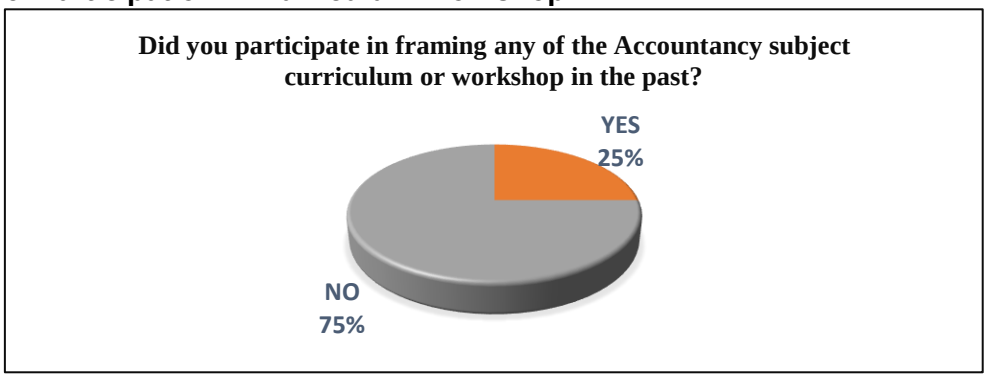

Figure 5: Participation in curriculum workshop

Figure 5 represents number of teachers involved in curriculum workshop by DCPD. 75% (n=51) of the accountancy teachers have not participated in any of the accountancy curriculum workshops while 25% (n=17) of accountancy teachers have participated in curriculum workshops conducted by the Department of curriculum and Professional Development.

6. Participation in BCSEA workshop

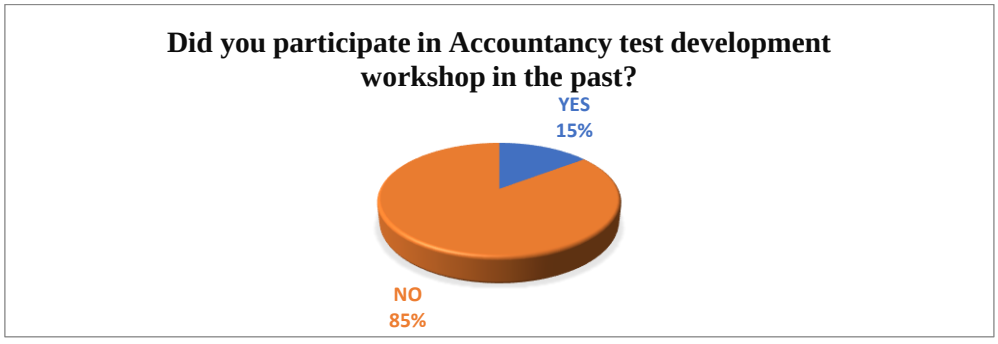

Figure 6: Participation in Test Development

Figure 6 represents the number of teachers involved in test development workshop by BCSEA. There are 15% (n=10) of the teachers who have participated

in the accountancy test development workshop while 85% (n=58) of the teachers have not been involved in the test development workshop.

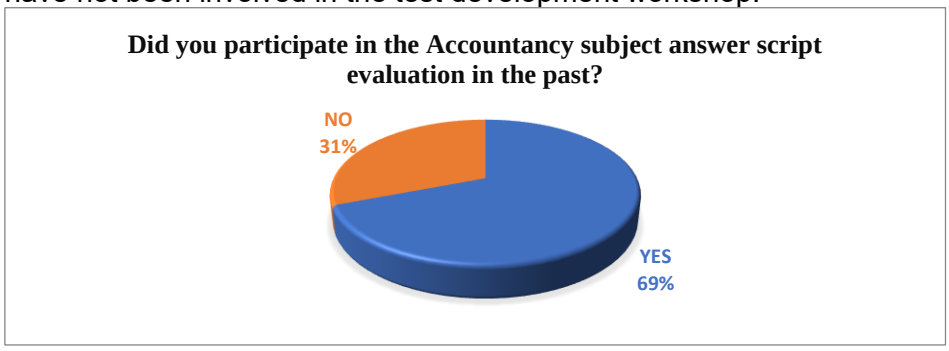

Figure 7: Participation in Evaluation

Figure 7 represents the number of teachers involved in answer script evaluation by BCSEA. 69% (n=47) of the teachers have participated in accountancy subject answer script evaluation while 31% (n=21) of the teachers have still not availed the opportunity.

7. Relationship between teachers' participation in BCSEA workshop and students' performance

Figure 8 represents the relationship between fail % of students taught by teachers who attended and not attended test development workshop by BCSEA. The performance of the students taught by teachers who attended the test development workshop outperformed the performances of students taught by the teachers who did not attend the test development workshop.

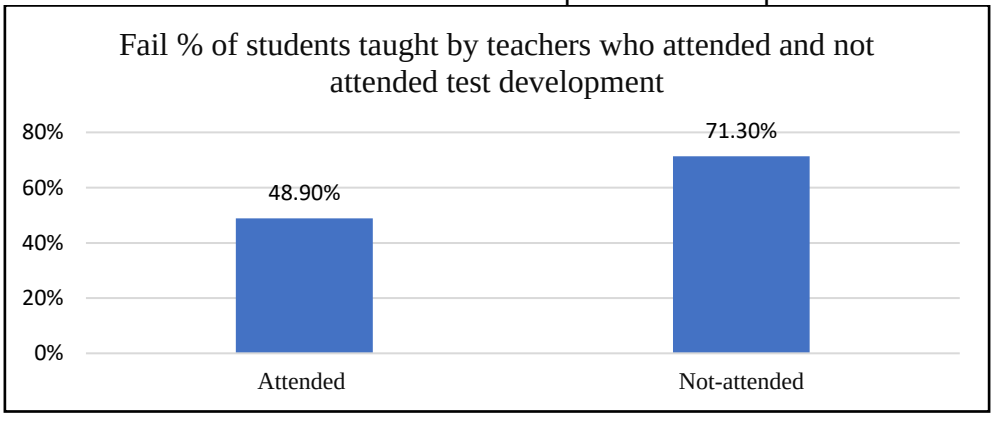

Figure 8: Relationship between teachers' participation in BCSEA workshop and students' performances

It was learnt that 48.9% of the students taught by teachers who participated in the test development workshop and 71.3% of the students taught by the teachers who did not participate in test development workshop failed in exam.

8. Commerce students' performances in Accountancy subject in BHSEC

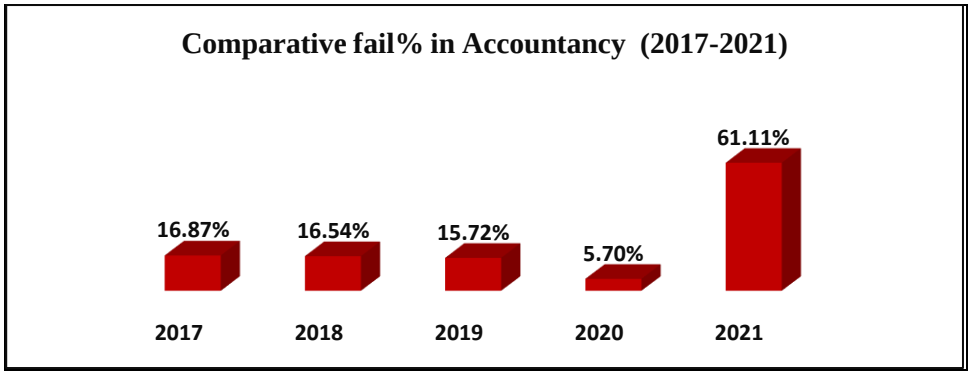

Figure 9: Comparative fail% in accountancy

Figure 9 shows failed% of students in last five years. In the 2021 academic year, only 39% (n=1919) of 4,934 class XII students who appeared for the Accountancy exam passed. In other words, 61% (n= 3015) of class XII students failed in the Accountancy subject which is the highest percentage of failure so far which has prompted to find out the causes of high percentage of failure. In the last five years, fail percentage in 2020 was lowest at 5.7% while it has remained stable at 15-16% in 2017-2019.

9. School-wise fail percentage in Accountancy in 2021

There are more than 50% of students who have failed in accountancy in 62 schools which offered accountancy subject and it is alarming to notice that the schools with fewer students have more than 90% students failed in accountancy. It is observed that 47% (n=34) schools have students fail percent above 70% in Accountancy subject (see annexure 1).

10. Likeness of Accountancy

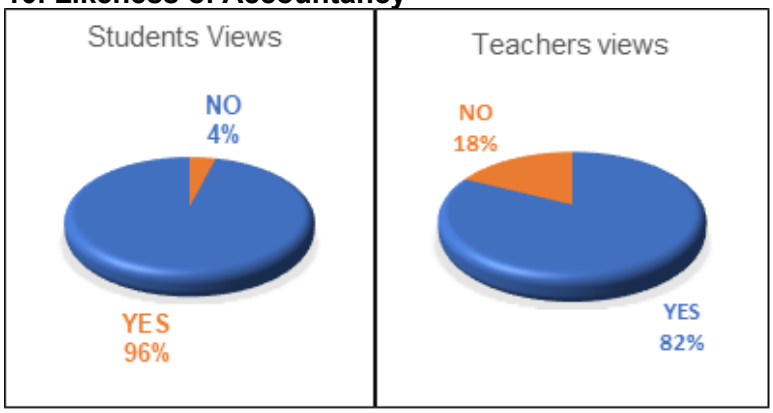

Figure 10: Students and teachers views on accountancy

Figure 10 represents students and teachers views on how many percentages of students like accountancy. 96% (n=4737) of the class XII students indicated that they liked Accountancy and 4% (n=197) disliked the subject. While teachers indicated that 82% (n=4046) of the students liked and 18% (n=888) disliked Accountancy.

11. Why don't students like Accountancy?

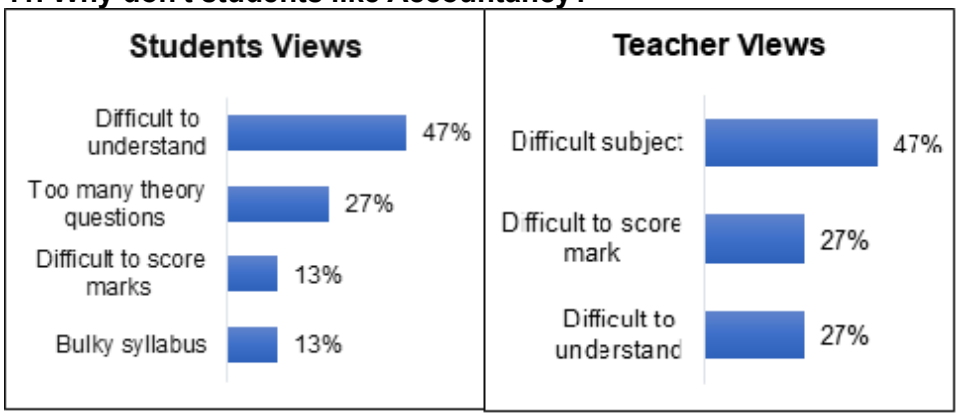

Figure 11: Why students don't like accountancy

Figure 11 represents students and teachers views on why students don't like accountancy. Students dislike Accountancy as it is found to be difficult to understand (47%), too many theory questions (27%), difficult to score marks (13%) and bulky syllabus (13%) while teachers mentioned that students dislike

Accountancy as it is considered difficult subject (47%), difficult to score mark (27%) and difficult to understand (27%).

12. Student's perspective in not scoring expected marks in accountancy subject examination 2021

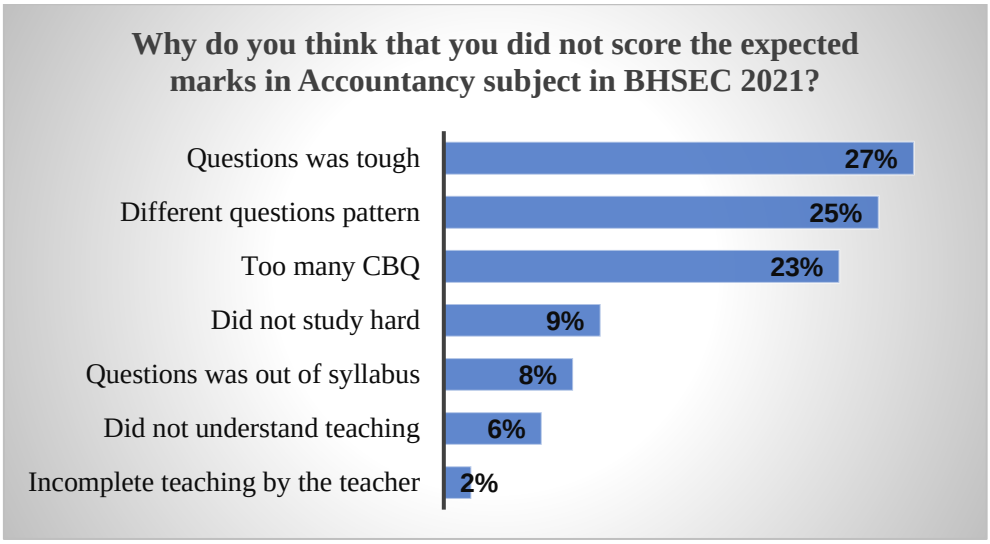

Figure 12: Reasons for not scoring expected marks

Figure 12 shows the reasons provided by the students for not scoring expected marks in accountancy exam. The students indicated various perspectives on why they were not able to score expected marks in Accountancy. The majority of the students 27% (n=1332) mentioned that it was due to tough questions, 25% (n=1234) said it is due to different question pattern, 23% (n=1134) attributed to too many CBQ, 9% (n=444) said it is because of the students not studying hard, 8% (n=395) said it was because the questions were out of syllabus, 6% (n=296) did not understanding teaching and incomplete teaching by the teacher 2% (n=98) for poor performances in Accountancy.

13. Remedial class to weaker students

Figure 13 represents remedial measure taken up by teachers to help students in accountancy. There are 87% (n=4293) of the students who responded that their Accountancy teacher conducted remedial measures to help them in Accountancy. However, 13% (n=641) of the students responded that their Accountancy teacher did not conduct any remedial measure to help in the subject.

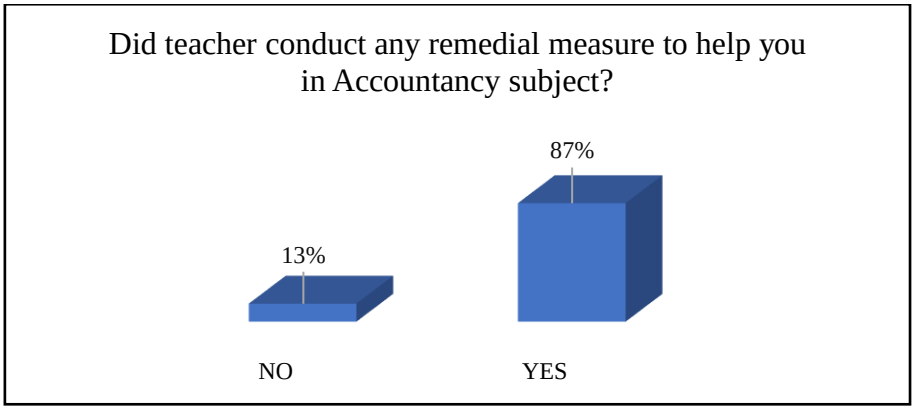

Figure 13: Remedial measure

14. Teachers' view on why students performed poorly in Accountancy in the 2021 examination.

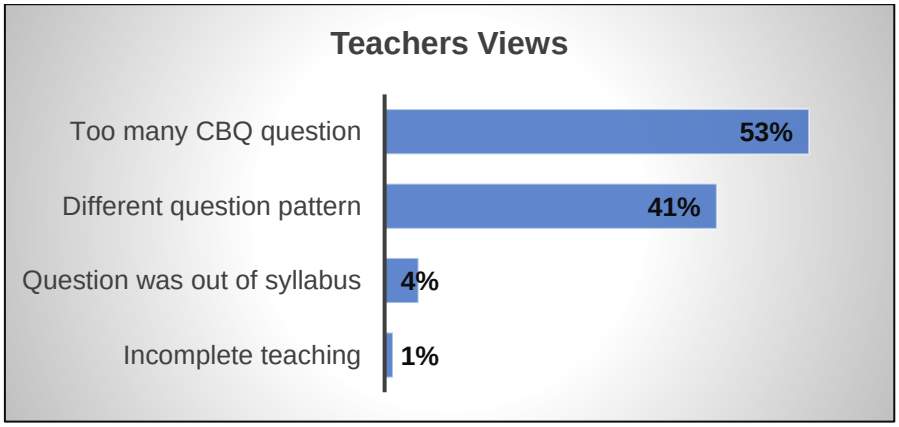

Figure 14: Teachers views on students performing poorly in accountancy

Figure 14 represents reasons provided by the teachers on poor performances in accountancy by the students. Teachers indicated various reasons for the students' poor performance in Accountancy in 2021 such as too many CBQ questions (53%), different question pattern (41%), question out of syllabus (4%) and incomplete teaching (1%).

Discussion

This study found that the BHSEC 2021 recorded the lowest performances in Accountancy with 61% (n=3010) of class XII failing the exam. It was observed that there were five schools in which 90% of the students have failed in Accountancy. Therefore, this paper examined the factors which caused a high number of failures in Accountancy in BHSEC 2021 in Bhutan.

The performance of learners depends on their readiness and commitment. According to Hendriks and Dunn (2021), effective learning happens only when the learners are motivated and undisrupted learning continues. Similarly, the study concluded that students disliked Accountancy as they find it difficult to understand, the question paper contains too many theory questions and bulky syllabus. This finding is concurrent to Velasco (2019) who proclaimed that since the accounting subject is procedural in approach and topics are sequential in nature, students cannot catch up if the basic skills are not developed. The study concluded that the teachers' preparedness and teachers' participation in test development have contributed to the poor performance in Accountancy in BHSEC 2021.

It was observed that 75% of the teachers have not participated in any of the Accountancy curriculum workshops and only 15% of teachers have participated in Accountancy test development workshops. The performance of students taught by teachers who attended the test development workshop outperformed the performance of students taught by the teachers who did not attend the test development workshop which indicates that every teacher should be cognizant on the change of curriculum and question patterns. Moreover, teachers should be oriented or involved in the test development process by the BCSEA. However, teachers' teaching experiences of the subject was negatively correlated to the performances of the students. The majority of the student respondents also reported that they couldn't score the expected marks in Accountancy since questions were tough and students found the question pattern different than the patterns they were taught in the school.

Moreover, the students reported that the main challenge in learning Accountancy is in memorizing Bhutan Accounting Standard (BAS), rules/concepts and understanding accounting terminologies. The paper also uncovered the existence of the gap between the curriculum and assessment. The teachers claimed that there were many Competency-based questions (CBQ) and the question patterns were different from the past years. This finding indicate that students used inappropriate learning approach because Bryne, Flood and Willis (2002) mentioned that deep and strategic learning methods improve accounting marks. Moreover, Davidson (2002) found that accounting performance is affected by deep-study approach when questions become complicated.

Teachers reported that the poor performance of students in Accountancy subject was due to inclusion of some of the questions in BHSEC which was completely out of the syllabus. Based on the students' failure to grasp CBQ which mostly consist of case study, the teachers' attribution of failure to students' skills and capabilities is affirmed. The Bhutanese students are challenged on theoretical questions like case study which may be caused by poor understanding and comprehension in English. However, there is mix reaction for the requirement of competence in English. For instance, Aidoo-Buameh and Ayagre (2013) argues that accounting subject is predominantly concerned with calculations rather than comprehension and posits that students can still perform better without a good score in English. On the contrary, Harb and El-Shaarawi (2009) mentioned that students' language competence in English and classroom participation is found to be significant for students' performance in subjects like Accountancy (Harb & El-Shaarawi, 2009). However, there is no specific statistical evidence from this study to support this. Thus, a need for a more comprehensive study is highly evident.

Conclusion and Recommendation

The findings from the study indicated that the change in question pattern and too many CBQ has affected the students' academic performance in accounting. There were only a few teachers engaged in the BCSEA test development workshop who were aware of the change in question pattern while many teachers kept on referring to past question papers which mostly consist of practical questions. Therefore, it has appeared imperative to include more teachers in the process of curriculum reforms and test developments. Moreover, the concerned agencies like BCSEA and DCPD should provide equal opportunities to schools based on region and revisit the existing criteria. Moreover, BCSEA needs to orient all accountancy teachers whenever question patterns are changed and bridge the gap between what students are taught (curriculum) in the classroom and what they are assessed for (questions in exams).

According to Velasco (2019), accounting is inherently a challenging subject, and it is highly advisable for teachers to focus on reinforcing fundamental skills-building strategies to enhance students' comprehension of the subject. Moreover, teachers should focus on CBQ and gear towards teaching competency-based curriculum instead of letting students memorize theories and making students learn through traditional drill and practice methods.

The more detailed study is recommended to analyze both the demographic profile of the students and their performance in accounting to determine its correlation. This study is a prelude to a higher analysis and focused only on the response received from the teachers and students of academic year 2021. A large-scale study can be conducted in order to validate the present study.

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Annexure 1: School Wise Fail Percentage in Accountancy 2021

School Wise Fail Percentage in Accountancy 2021				
Sl	Dzongkhag / Thromde	School	Total Std	FAIL%
1	Zhemgang	Zhemgang CS	32	96.9%
2	Wangdue Phodrang	Samtengang CS	30	96.7%
3	Lhuntse	Tangmachu CS	32	93.8%
4	Samtse	Samtse HSS	37	91.9%
5	Thimphu Thromde	Pelkhil School	130	91.5%
6	Paro	Yoezerling HSS	52	90.4%
7	Sarpang	Sarpang CS	68	89.7%
8	Dagana	Daga CS	75	89.3%
9	Trashigang	Trashitse HSS	46	89.1%
10	Samdrup Jongkhar Thromde	Dungsam Academy	34	88.2%
11	Thimphu Thromde	Kelki HSS	152	87.5%
12	Sarpang	Pelrithang HSS	23	87.0%
13	Trashigang	Bartsham CS	46	87.0%
14	Gelephu Thromde	Gelephu HSS	105	86.7%
15	Phuntsholing Thromde	Norbu Academy	47	83.0%
16	Trashigang	Jampeling CS	46	82.6%
17	Pemagatshel	Yelchen CS	62	82.3%
18	Bumthang	Jakar HSS	105	81.9%
19	Tsirang	Mendregang CS	38	81.6%
20	Paro	Shari HSS	48	81.3%
21	Samtse	Tendruk CS	41	80.5%
22	Mongar	Yadi CS	25	80.0%
23	Chukha	Gedu HSS	34	79.4%
24	Dagana	Gesarling CS	71	78.9%
25	Paro	Rigzom Academy	47	78.7%
26	Lhuntse	Lhuentse HSS	36	77.8%
27	Wangdue Phodrang	Gaselo CS	62	77.4%
28	Pemagatshel	Nganglam CS	66	77.3%
29	Thimphu	Wangbama CS	63	74.6%

30	Trashiyangtse	Tsenkharla CS	35	74.3%
31	Samdrup Jongkhar	Karmaling HSS	34	73.5%
32	Thimphu Thromde	Babesa HSS	35	71.4%
33	Trashiyangtse	Bayling CS	31	71.0%
34	Trongsa	Tshangkha CS	31	71.0%
35	Phuntsholing Thromde	Phuentsholing HSS	87	70.1%
36	Mongar	Sherub Reldri HSS	53	69.8%
37	Dagana	Drukjegang CS	36	69.4%
38	Mongar	Kidheykhar CS	19	68.4%
39	Zhemgang	Sonamthang CS	33	66.7%
40	Sarpang	Norbuling CS	35	65.7%
41	Bumthang	Sonam Kuenphen HSS	23	65.2%
42	Wangdue Phodrang	Bajothang HSS	37	64.9%
43	Punakha	Dashiding HSS	31	64.5%
44	Paro	Drukgyel CS	73	64.4%
45	Mongar	Drametse CS	25	64.0%
46	Thimphu Thromde	Rinchen HSS	52	63.5%
47	Chukha	Chukha CS	73	61.6%
48	Paro	Shaba HSS	26	61.5%
49	Thimphu Thromde	Nima HSS	122	60.7%
50	Samdrup Jongkhar	Minjiwoong CS	33	60.6%
51	Gasa	Bjishong CS	45	60.0%
52	Samtse	Dorokha CS	37	59.5%
53	Thimphu Thromde	Yangchenphug HSS	184	57.6%
54	Thimphu Thromde	Druk School	7	57.1%
55	Thimphu Thromde	Motithang HSS	189	56.6%
56	Samdrup Jongkhar	Orong CS	76	55.3%
57	Chukha	Pakshikha CS	53	54.7%
58	Tsirang	Damphu CS	79	54.4%
59	Paro	Utpal Academy	78	53.8%
60	Gelephu Thromde	Kuendrup HSS	67	52.2%
61	Phuntsholing Thromde	Yonten Kuenjung Academy	143	51.7%

62	Haa	Gongzim Ugyen Dorji CS	41	51.2%
63	Punakha	Punakha CS	72	50.0%
64	Mongar	Gyalpoizhing HSS	21	47.6%
65	Thimphu Thromde	Dechhenchoeling HSS	38	44.7%
66	Gelephu Thromde	Losel Gyatsho Academy	176	44.3%
67	Haa	Jampel HSS	143	44.1%
68	Trashigang	Rangjung CS	35	42.9%
69	Thimphu	Desi High School	463	30.9%
70	Mongar	Mongar HSS	73	28.8%
71	Punakha	Ugyen Academy	160	13.1%
72	Paro	Karma Academy	143	12.6%
73	Pemagatshel	Nangkor CS	34	11.8%