Student Motivation in First-Year Accounting Subjects

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Abstract

Students in first-year accounting subjects are completing the first subject of their accounting degree or a compulsory terminating subject for another degree. We argue that accounting major students have higher levels of the value, expectancy and affective components of motivation. A survey of 187 students enrolled in a first-year accounting subject provides evidence that accounting major students have higher intrinsic and extrinsic goal orientation and place greater value on the subject than other students, suggesting that they will have greater levels of the value component of motivation. Accounting major students also believe that they have greater control of their learning and greater belief in their ability to do well, as well as greater confidence in their skills to complete the tasks, than other students. Universities and instructors can use this evidence to improve the design of first-year accounting subjects to facilitate more effective learning by both types of students.