Motivations, expectations and preparedness for higher education: A study of accounting
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# Motivations, expectations and preparedness for university: A study of accounting students in Ireland, the UK, Spain and Greece.

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## Abstract

*While evaluating the appropriateness of accounting education within universities has occupied researchers for many years, the harmonisation of the tertiary education process across Europe, through the Bologna Declaration, generates the need for comparative studies. This paper measures the motives, expectations and preparedness of students commencing the study of accounting at universities in four European countries. The findings reveal that while all students are motivated to progress to higher education for career-oriented reasons and to seek intellectual growth, considerable variation is evident between the students in the four settings with regard to motives, confidence, perceptions of preparedness for university and expectations concerning study effort. All of these factors may impact on students' achievement of the common learning outcomes espoused by the Bologna process. There is a need for further research to enrich our understanding of educational processes across Europe and to consider the impact of harmonisation activities on students' learning.*

## Introduction

Evaluating the appropriateness and suitability of accounting education within universities is a recurring research theme. Since the 1980s, the accounting profession has questioned the relevance of university accounting education and has criticised education programmes for failing to keep pace with the changes in accounting practice and for not adequately preparing students to meet the challenges of the professional workplace (e.g. AAA, 1986; Albrecht and Sack, 2000). On the other hand, critical researchers commonly consider that university accounting programmes spend too much time dancing to the tune of the accounting profession and have prioritised vocational training at the expense of providing a transcendent educational experience (Tinker and Koutsoumadi, 1997; Gray and Collison, 2002). Indeed, many critical researchers contend that traditional accounting education develops "a narrow, functionalist view of the discipline" (Boyce, 2004, p.569) and fails to nurture "well-developed, independent, critical thinkers" (Gray and Collison 2002, p.819).

While there have been efforts made to enhance many university accounting programmes for the purposes of relevance to professional accounting practice and/or to provide a more critical, enlightened curriculum, the landscape within which accounting education must change continues to shift, with 'harmonisation' providing

a new outlook. Clearly, the issue of harmonisation in accounting is not a new debate but typically it has related to the congruence of accounting and auditing practice in the light of the globalisation of organisational activity. However, accounting education in Europe is currently encountering two harmonising forces. The first is the issuance of education standards by IFAC's International Accounting Education Standards Board which aim to "achieve quality and consistency in global accounting education" and to provide a "benchmark for the development of professional accountants and auditors" (Needles, 2008, p.569). While these standards apply to member bodies of IFAC as opposed to universities, they will impact on universities in those countries where professional examination exemptions are awarded to university graduates by the various local professional accountancy bodies. Perhaps, looming larger on the harmonisation horizon for universities in Europe is the implementation of the Bologna Declaration, which seeks to establish a European Higher Education Area (EHEA) by 2010 (Gonzalez, Arquero and Hassall, 2009). This Bologna process seeks to align the tertiary education systems across European Union member countries, which will not only enhance comparability of programmes and qualifications, thereby facilitating student and staff mobility, but it will also seek to improve the efficiency and accountability of the higher education systems (Kim, 2009). Clearly, the degree of change required by individual universities will be influenced by the variation which exists between current systems and the desired Bologna system. The requirement to introduce a two cycle structure for bachelor and master programmes will cause considerable change for universities in countries who typically had long cycle programmes (Spain, Germany, Denmark etc), but universities in all countries are likely to be affected by the setting of common learning outcomes for award types. Thus, many accounting educators in universities throughout Europe find themselves challenged by issues of purpose (vocational versus transcendent objectives) and matters of process (structures, timeframes and outcomes).

It is in this context that this study sets about conducting a comparative examination of the motives, expectations and preparedness for university of accounting students in four EU countries, namely Ireland, the UK, Spain and Greece. Specifically, it examines students' motives for progressing to university, their expectations for their university studies and their perceptions regarding their preparedness for higher education learning. By examining these issues this study will determine if there is similarity or difference between students in the four countries at commencement of their university studies, thereby identifying opportunities for or challenges to the harmonisation process. Furthermore, an investigation into students' motives for going to university might uncover whether these students are attracted to the study of accounting for career-related outcomes or for intellectual development, which in turn, may offer a contribution to the debate regarding the vocational versus transcendent objectives of accounting education in universities.

The remainder of the paper is structured as follows. The next section explores the literature concerning motives, expectations and preparedness for university. The following section outlines details concerning data collection. The results of the study are then presented and discussed before the paper concludes by summarising the research and outlining the limitations of the study.

## Literature review

*Motives for entering university*

Prior research has identified a range of motives or reasons why students choose to progress to university. In an early study, Houle (1961) classified these reasons to reflect three distinct motivational orientations: *learning orientation, goal orientation and activity orientation*. The study characterised students with *a learning orientation* as progressing to university because of a true enjoyment of learning and a sheer desire to learn more and experience intellectual growth. Those students with a *goal orientation* enter university because they see education as enabling them to achieve a specific vocational outcome, such as accessing a particular type of career. The *activity orientation* category reflects students whose motives for choosing to attend university are centred on a desire to meet new people and enjoy new extra-curricular activities and/or a desire to avoid other situations, such as joining the workforce. Clark and Trow (1966) similarly found that students described three types of motives for choosing to enter higher education, which align with Houle's categories, but they used the labels of *academic, vocational and collegiate* motives. More recently, in reporting similar findings, Bolger and Somech (2002) utilise the terms *scholastic, vocational and collegiate* to reflect the variation in the three primary motives for students to progress to university.

Students' motives for entering university are important because they are often indicative of the motivation they will have towards their learning. Students' motives towards learning in higher education are commonly described as being intrinsic or extrinsic in orientation (Stage and Williams, 1990; Pintrich et al., 1993). Intrinsic motivation for learning is aligned to academic/scholastic motives for entering university, in that students with such motivation typically engage in learning out of interest, enjoyment or curiosity and are focused on achieving intellectual development and their personal goals (Lepper, 1988, Paulsen and Gentry, 1995). Students with extrinsic motivation towards learning simply want to achieve an external goal, such as the attainment of a reward or the avoidance of a punishment (Dev, 1997; Donald, 1999). In many ways, extrinsic motivation towards learning is congruent with both the vocational and collegiate reasons for entering higher education.

*Expectations of university and the level of study effort required*

Often students' motives for progressing to university are closely connected to their expectations of the benefits/outcomes of higher education. In any context, expectations reflect an individual's anticipation of future events and conditions (Kuh, 1999). In entering university, students have varied expectations regarding the outcomes of the process and these expectations are shaped by each student's prior experiences of education, his/her academic self-concept, promotional material regarding the university and exposure to current students or graduates (Bennett et al, 2007). Furthermore, students' expectations of university often influence their choice of academic discipline as they typically seek to align their degree programme with their perceived abilities, interests and personality (Pike, 2006).

In the same way that motives for entering university are worthy of study because of the indications they provide regarding motivations for learning, students' expectations of university can also impact on the learning process and their success and satisfaction within higher education. Indeed, prior research clearly reports that when students' expectations are not met, they become dissatisfied and can change their programme of study or may ultimately withdraw from higher education (Baker et al., 1985; Braxton et al., 1995; Bennett et al., 2007).

Just as students expectations of the outcomes of higher education may be different to educator's objectives and expectations, considerable variation may exist between the study time recommended by educators and students' expectations regarding the study time and effort required (Byrne and Flood, 2005 and 2007; Taylor and Mander, 2007). McInnis (2003) contends that, increasingly, students expect their studies (lectures, assessment activities etc) to fit around other aspects of their lives rather than vice versa. Prior research has shown that students who are less committed to their studies perform less well academically than other students and also are more likely to disengage from their learning and withdraw from higher education (Martinez, 2001; Bennett, 2003: Mackinen et al., 2004). Furthermore, many 'full-time' students are now engaged in part-time paid employment, which affects their attendance and engagement in learning activities and, in many instances, may also affect their academic performance (Ford and Bosworth, 1995; Kirby and McElroy, 2003). Bennett and Barkensjo (2005) report that, on average, high achieving students worked fewer hours in paid employment and commit nearly twice as many hours to private study compared to low achieving students.

*Preparedness for university*

Students' perceptions of their preparedness for university have been identified as significant in influencing their successful transition to the university learning environment (Ozga and Surhanandan, 1998; Haggis and Pouget, 2002). Unfortunately, many students encounter difficulties because they lack an understanding of what learning in higher education entails (Gamache, 2002). They enter university with epistemological beliefs that stem from their previous school learning experiences, where learning was often associated with the passive absorption of external knowledge (Cook and Leckey, 1999; Gamache, 2002). However, universities aspires to require learning of a higher cognitive order, including the development of critical thinking and the ability to integrate and apply knowledge in different contexts (Wingate, 2007). While, these goals of learning in university have remained relatively constant over the years (Ramsden, 2003) most of today's students need help to achieve them and to develop an understanding of the conventions of constructing knowledge within their discipline of study (Lea and Street, 1998).

**Research Method**

*Data Collection*

As stated previously, the objective of this study is to measure and compare the motives, expectations and preparedness of accounting students entering university in Ireland, the UK, Spain and Greece. The four countries were chosen because the higher education systems in these countries represent some of the variation that exists historically across Europe. Furthermore, the researchers involved have met at conferences many times and have had anecdotal discussions concerning their students, it was felt that to enhance our debates regarding similarities and differences and the moves towards harmonisation, we needed to gather empirical evidence.

The data for this study was collected using a questionnaire previously designed for use in an Irish project (Byrne and Flood, 2005). The first section of the questionnaire gathered background information on the amount of time that students expect to devote each week to private study and part-time work. The next section of the questionnaire collected data on motives, expectations and preparedness for university, with students responding to the various items using a five-point Likert scale.

The questionnaire was distributed to first-year students commencing the study of accounting at a university in each of the four countries[1]. The data was gathered before the commencement of any formal lectures/educational activities thereby ensuring that students' responses were not influenced by their experiences of university. The objectives of the study were explained to students and they were reassured that their individual responses would be confidential and that the results would be reported in aggregate form only. Table 1 presents a breakdown of the sample, population and response rate by research site. In summary, out of a population of X across the four sites, 558 students completed the questionnaire, (53.6% of the sample were male and 46.4% were female), giving a response rate of X%.

<center>Insert Table 1 here</center>

*Factor Analysis and Reliability Analysis*

Given the large number of variables measuring motives, expectations and preparedness for university, the possibility of subjecting these variables to factor analysis was immediately explored. The correlation matrix of the variables showed that a considerable number of the correlations exceeded 0.3 and both Bartlett's test of sphericity ($p = 0.000$) and the Kaiser Meyer Olkin measure of sampling adequacy (0.898) indicated that the data were suitable for factor analysis. Furthermore, the size of the sample in this study exceeds the number of cases recommended by several researchers (Guilford, 1956; Gorsuch, 1983; MacCallum *et al*., 1999) and the case to

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[1] In the Irish and UK universities, the students were commencing a specialised degree in accounting, whereas in the universities in Spain and Greece, the students were commencing the study of accounting within a generalist business degree and can specialise in accounting during the later years of the degree programme.

variable ratio is higher than 10:1 suggested by Nunnally (1978, p. 276). In light of the foregoing, the data were considered suitable for factor analysis.

Exploratory factor analysis was carried out using principle axis factoring. Given the anticipated correlation between the factors, a promax rotation was considered most appropriate (Cattell, 1978; Fabrigar *et al.*, 1999). A combination of the scree test and the eigenvalue greater than one rule was used to determine the number of factors to be extracted. This yielded a nine factor solution. Only loadings in excess of 0.32 were requested to be shown, as Tabachnick and Fidell (2001) recommend this cut-off for the minimum loading of an item, as this equates to approximately 10% overlapping variance with other items in the factor. In this study 43 of 45 variables measuring motives, expectations and preparedness loaded at 0.32 or higher. The two items that failed to load were: *This degree will help me develop knowledge and skills which will be useful in my life after university (m1t)* and *being able to evaluate your own progress (p3k)*. However, another two items cross loaded at similar values (<0.40) on more than one factor. Costello and Osborne (2005) recommend dropping cross loading items where there are several adequate to strong loading items on each of the factors which includes the cross loading items. As this was the case for both cross loading items, the items were removed from the analysis. The items removed were: *I want to develop my mind and intellectual abilities (m1b)* and *I want to become a better educated person (m1q)*. Table 2 presents the final pattern factor matrix.

*Insert Table 2 here*

The nine factors identified in the analysis account for 57.42% of the variance. The first factor is dominated by statements which capture the extent to which students' believe their prior educational experiences prepare them for the more independent learning environment of university. Accordingly, this factor is labelled *independent learning*. The second factor relates to students' expectations or confidence concerning their academic ability and is described as *academic confidence*. The third factor, labelled *intellectual growth* measures students' expectations as to how well they feel their time in university will help them develop intellectually and acquire new knowledge and skills. The fourth factor is concerned with students' motives for coming to university and as it captures career-focused goals, it is called *career focus*. Statements reflecting the chance to develop as a person dominate factor five, hence this factor is titled *self development*. The sixth factor is referred to as *social opportunities* as it comprises statements which reflect students' belief that university will provide them with the opportunities to meet you people and engage in social and sporting activities. The seventh factor is concerned with preparedness for university. It measure students' views as to whether their prior education has equipped them with the skills needed to: work in groups; use a computer; write assignments; participate in class and ask for help. This factor is labelled *skills confidence*. The eighth factor encompasses motive items which relate to societal expectations towards going to university, as is clearly seen by the types of items loading on the factor as shown in Table 2. Thus, the eighth factor is named *social norm*. The ninth factor captures another type of motive for progressing to university as it encompasses an emphasis on

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acquiring a degree. Consequently, it is labelled *qualification focus*, though it must also be recognised that an item concerning progression to university for the purposes of acquiring more time to decide on one's future also loads on this factor.

Four of the above factors (*career focus*, *self development*, *social norm*, and *qualification focus*) pertain to students' motives in deciding to enter university, two factors (*academic confidence*, *intellectual growth*) are concerned with their expectations, two factors (*independent learning*, *skills confidence*) relate to their preparedness for university and one factor (*social opportunities*) is a mixture of expectations and motives. In summary, the factor analysis has provided a satisfactory and meaningful reduction of the data gathered in this study and so the analysis reported hereafter focuses on the factor scores.

**Results**

The score for each student on each factor was derived by summing the individual student's responses to the statements within each factor. As there was variation in the number of statements in each factor, the summed score was dividing by the number of statements within the factor to standardise the scores. This resulted in a maximum score of 5 and a minimum score of 1 for each factor. Table 3 shows the mean scores for each factor and the mean scores for the time students expect to commit to private study and to part-time work.

*Insert Table 3 here*

An examination of the above table reveals that, for the full sample, intellectual growth, career focus and self-development are the most highly rated factors. This indicates that students are motivated to come to university in order to enhance their career prospects and to develop personally and that they expect that their time in higher education will help them grow intellectually. Interestingly, the opportunities for intellectual growth and career focus are the two top-rated factors with the students in each country. In the case of the UK, Irish and Greek[2] students other factors are highly scored, albeit at a lower level. The UK and Irish students consider that they are well prepared for the independent learning environment of university and are also attracted to university by the expectation of good social and sporting opportunities. Additionally, the UK students are confident that they have the skills needed to succeed in their studies, while the Irish and Greek students rate the factor relating to academic qualification as an important motive in their decision to enter university.

Table 3 also shows that, on average, students expect to spend just over 15 hours per week on private study and over 8.5 hours per week in part-time work. Students' low expectation of the time they will attribute to private study is worrying, as it is below the expectation of their programmes and is likely to impact on their ability to do well

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[2] The description of students as Irish, UK, Spanish and Greek is simply based on their location of study; it does not refer to nationality or ethnicity.

in their new learning environment. Prior research has shown that good study habits are associated with academic success (Bennett and Barkensjo, 2005).

One-way ANOVA tests were carried out to identify significant differences in both the factors scores across the groups and in students' expectations concerning private study and part-time work. The results are presented in Table 4. Highly significant differences are evident across the groups on all of the items tested. To determine the direction and location of these differences Scheffe's post hoc tests were performed and the findings are presented in Table 5.


Insert Table 4 here


Insert Table 5 here

*Differences in motives*

While the students in all four settings rank *career focus* as either their first or second reason for entering university, the scores awarded by the UK and Irish students are significantly higher than the scores of the Spanish and Greek students. Interestingly, this is the only motive which received a score of 4 or higher by the Spanish students. In contrast, both the UK and Irish students also regard the opportunities for self development and new social encounters as important considerations in their decision to pursue a university degree and their scores on these factors are significantly higher than the scores of the Spanish and Greek students. In fact, the Irish students' scores for self development are also significantly higher than the UK students' scores. Additionally, the Irish and Greek students consider academic qualifications as an important factor in choosing to progress to university, with the Greek students having a significantly higher score on this factor than any other group.

*Differences in expectations*

All of the students expect that their time at university will help them develop intellectually. While, there are no significant differences in the expectations of the UK and Irish students on this factor, both these groups have significantly higher expectations than the Spanish or Greek students. In fact, the Spanish students have significantly lower expectations than any other group of students.

Surprisingly, none of the students indicate that they expect to perform well academically. All of the students' scores on the academic confidence scale were significantly below 4 (where 4 = confident). However, the UK and Irish students' have significantly higher scores than the Spanish and Greek students. The scores of the Greek students at 3.14 suggest that they are unsure of their academic ability, while the scores of the Spanish students at 2.77 indicate that these students are the least confident group.

Tables 5 also reveals that UK students expect to spend significantly more time on private study than the students from the other three countries. On average, UK students anticipate devoting over 22 hours per week to independent study. In contrast, the Spanish, Irish and Greek students intend spending approximately 13 hours, 11 hours and 8 hours per week respectively on private study. This finding clearly illustrates that students in Ireland, Spain and Greece are seriously underestimating the work effort required for their course of study, as their respective programmes of study indicate a minimum recommended study time of in excess of 20 hours per week.

*Differences in preparedness*

As observed earlier, both the UK and Irish students believe that their school education has prepared them well for the more independent learning environment of university and there is a highly significant difference between their scores on this factor and the scores of the Spanish and Greek students. Further, the UK students are the only group who believe that their prior educational experiences developed their skills confidence and their score on this factor is significantly higher than the scores of the Irish, Spanish and Greek students.

**Implications and limitations**

The results show that, although located in different countries, a vocational motive and an expectation of intellectual growth are significant factors on entering university for all four groups of students. For the UK and Spanish students, career focus is the number one factor with intellectual growth ranked second, but the ranking of the two factors is reversed for the Irish and Greek students. Clearly, the students envisage that their degree programme will enhance their career prospects, in terms of acquiring their jobs of choice and improving their earning power, but they also expect that intellectual growth will occur during their time at university. The dominance of these two factors for all groups of students is interesting in light of the debate about the role of accounting education in universities. As already referred to in the introduction section of the paper, accounting academics are constantly challenged by the tension within the curriculum between technical, professional material and the more thought-provoking, critical material. Boyce (2004) argues that while there has been much talk of changes in accounting education there has in fact been little substantive change and the assumption largely remains that "university education has no obligations beyond preparation for working life" (p.569). The results of this study indicate that students at the beginning of their studies, while clearly career-focused also expect to encounter intellectual growth. This would appear to provide support for educators to embrace a wider curriculum which will offer intellectual stimulation[3], though as McPhail (2001) reminds us, limited critical analysis has yet taken place to appropriately outline the form that a more critical education might take. Nonetheless, the strong desire for self-development, particularly among the UK and Irish students, may also support some consideration of changing the form and content of traditional programmes. However,

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[3] It must be mentioned that the researchers are not suggesting that educators should only provide the type of education students seek, rather we simply contend that students' openness to change is a potentially useful facilitator to the successful introduction of programme changes.

it must be noted that it maybe naïve to consider eliminating professional material from accounting programmes at university, as all four groups of students in this study are career-focused. If the degree programmes were redesigned and ultimately were to be perceived differently by professional accounting bodies or employers, students' openness to a curriculum aimed at intellectual growth is likely to change. Indeed, unsatisfied expectations could result in students changing their programmes of study or leaving university altogether (Baxter and Hatt, 2000; Bennett, 2003). A further consideration in interpreting the potential openness of the students in this study towards a more intellectually challenging degree programme is the amount of time that students indicate they will contribute to private study. The average expectation of private study across the sample is 15 hours per week, but when reviewed on a group by group basis there is considerable variation, with the UK students reporting the expectation of over 22 hours of private study per week compared to the Greek students who envisage just 8 hours per week. Thus, the students expect to experience intellectual growth, but many of them don't envisage spending large amounts of private time on its pursuit, they simply expect it to happen. The low levels of commitment to personal study may call into question students' understanding of intellectual growth/stimulation, the nature of learning and the importance of engagement in the learning process. There is a clear need to research this issue further, to examine what students' interpret by the term 'intellectual growth' and to investigate their perceptions of their role in the learning process. Making changes to degree programmes which are not founded on appropriate research could be worse than useless (Ramsden, 1985). It will also be essential to ensure that students develop realistic expectations regarding the study effort required to achieve the learning outcomes of their programmes as prior research contends that lower levels of student commitment are related to poorer academic performance (Martinez, 2001; Bennett, 2003; Mackinen et al., 2004).

In terms of other motives and expectations, the Greek students convey a higher level of credentialism that the other students, with the attainment of an academic degree representing a very important motive for them in attending university (even though they plan to devote the least amount of time to private study), whereas the social opportunities offered by university attendance are significantly higher for the Irish students. The reasons for these variations may merit investigation in future studies.

While the students in all four settings are somewhat lacking in academic confidence, the UK and Irish students score significantly higher regarding preparedness for independent learning in university than the Spanish and Greek students and the UK students are significantly more confident concerning their skills competence than the students in any of the other three groups. Indeed, in examining the factors related to confidence, what is perhaps most telling is the lack of confidence reported by the Spanish students. They are lacking academic confidence and also report the lowest levels of confidence in their skills and their sense of preparation for independent learning. Further research examining the links between the school and university systems in the four countries is needed to understand the variation in students' perceptions of preparedness. Furthermore, understanding more about the form and nature of various activities within the school systems in the various countries may

provide some insight into preparedness/lack of preparedness and might contribute to the design of initiatives to enhance student confidence in the future.

The variation, in motives, expectations and preparedness across the four groups is interesting in light of the various harmonisation processes impacting on accounting education within universities. In Europe, under the Bologna process, students on programmes of a similar type (e.g. undergraduate bachelor degree) across universities will be required to achieve similar levels of learning outcomes. However, our study has shown that accounting students entering university have different levels of confidence regarding their abilities to cope with the demands of the university environment and they also have different intentions regarding the time they will devote to private study. It will be very important that, as educators strive to comply with the harmonisation process, that they do not lose sight of the particular needs and issues associated with their own students in a particular setting. It is all very well seeking greater harmonisation of education processes in order to facilitate student and staff mobility across Europe, but if, for example, the Spanish students in this study will stay in their home university throughout their undergraduate study, the degree programme at the university in question will need to address students' lack of confidence in their skills and abilities as a priority as opposed to focusing on the needs of occasional students transferring into the university for a period of time. In other words, educators within the university system across Europe need to recognise that while we might all be striving to achieve common learning outcomes, the nature and form of degree programmes in different countries may need to vary considerably to cope with the variation in students' motives, expectations, preparedness and capabilities on entering university. Ultimately, it may not be feasible or desirable to attain full harmonisation of the third level system unless the primary and secondary education systems across Europe are also harmonised. However, a key message arising from this study is that before considering the extent of harmonisation that might be practical, we need, as suggested by Humphrey's (2005), to sensitise ourselves to, and reflect on, different educational contexts and how things are done in different countries.

This study was exploratory in nature. The data was gathered from students at just four universities in Europe, which clearly impacts on the generalisability of the findings. It is acknowledged too that the students sampled in each setting may not be representative of university students in that country. There would be obvious merit in extending this study to a wider set of students. Furthermore, there would be considerable merit in extend the study to gather some qualitative data to enrich the findings of the study.

**Conclusion**

In light of the ongoing harmonisation of tertiary education in Europe, this study set out to examine the motivations, expectations and preparedness of students commencing the study of accounting at four universities in the UK, Ireland, Spain and Greece. While some similarities were identified, the findings reveal some considerable differences between the groups concerning motives, confidence,

perceptions of preparedness for university and expectations concerning study effort. All of these factors will influence students' motivation for, and engagement in, the learning process during their degree studies and will consequently impact on the achievement on learning outcomes. As we move towards common degree level learning outcomes across Europe under the Bologna process, and with pressure to enhance similarity of structures and procedures to enable staff and student mobility, the challenge for educators is how to best facilitate students who commence university with such varied motives, expectations and preparedness to achieve the emerging common learning outcomes.

There is a clear need for all of us to gain a better understanding of educational processes and practices across countries in Europe and to consider the impact of harmonisation activities on students' learning experiences. Within accounting education in universities, the challenges of harmonisation must also be considered in light of the debate concerning the professional versus critical curriculum. While this study has provided some initial insight into students' motives and other factors which influence student learning in accounting, ongoing, multi-dimensional research will be needed to inform and shape accounting education within European universities in the years ahead.

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**Table 1. Sample and response rates**

|  | Total | UK | Ireland | Spain | Greece |
|---|---|---|---|---|---|
|  |  |  |  |  |  |
| **Male** | 299 | 125 | 60 | 60 | 54 |
| **Female** | 259 | 62 | 55 | 83 | 59 |
| **Total sample** | **558** | **187** | **115** | **143** | **113** |
|  |  |  |  |  |  |
| **Population** |  |  |  |  |  |
|  |  |  |  |  |  |
| **Response rate** |  |  |  |  |  |

## Table 2. Factor Loadings

| | Factor | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| **Independent Learner (α = .85)** | | | | | | | | | |
| p3c Initiate own study activities | .873 | | | | | | | | |
| p3d Plan your study in a time effective way | .721 | | | | | | | | |
| p3b Work independently | .719 | | | | | | | | |
| p3e Take responsibility for own learning | .694 | | | | | | | | |
| p3l organise own life generally | .550 | | | | | | | | |
| p3a Know what is expected academically | .424 | | | | | | | | |
| **Academic Confidence (α = .85)** | | | | | | | | | |
| e6c Ability to perform above average | | .853 | | | | | | | |
| e6b Ability to pass all exams on first attempt | | .847 | | | | | | | |
| e6d Achieve results in the top 10% | | .738 | | | | | | | |
| e6a Ability to handle the course material | | .631 | | | | | | | |
| **Intellectual Growth (α = .73)** | | | | | | | | | |
| e5d Experience intellectual growth & stimulation | | | .705 | | | | | | |
| e5g Learn about new ideas | | | .587 | | | | | | |
| e5e Broaden my horizons | | | .576 | | | | | | |
| e5a Develop new skills | | | .482 | | | | | | |
| **Career Focus (α = .70)** | | | | | | | | | |
| m10 Degree will enable me to get my job | | | | .811 | | | | | |
| m1f Degree will increase my earning power | | | | .582 | | | | | |
| m1s Meet the requirements for my career | | | | .574 | | | | | |
| m1e To study accounting in an in-depth way | | | | .496 | | | | | |
| m1j Degree will open up new opportunities | | | | .444 | | | | | |
| **Self Development (α = .75)** | | | | | | | | | |
| m1l Improve my self belief & self confidence | | | | | .779 | | | | |
| m1m Develop a better understanding of myself | | | | | .747 | | | | |
| m1d Prove to myself that I can be successful | | | | | .480 | | | | |
| e5b Increase my self-esteem & self confidence | | | | | .436 | | | | |
| m1h Chance to broaden my horizons | | | | | .338 | | | | |
| **Social Opportunities (α = .73)** | | | | | | | | | |
| e5c To have a good time | | | | | | .637 | | | |
| e5f To meet new people | | | | | | .619 | | | |
| m1i Opportunities for an active social life | | | | | | .556 | | | |
| m1p Chance to meet new people | | | | | | .532 | | | |
| m1a Opportunity for sports and social activities | | | | | | .471 | | | |
| **Skills Confidence (α = .78)** | | | | | | | | | |
| p3h Comfortable working in groups | | | | | | | .830 | | |
| p3g Confident in my ability to use a computer | | | | | | | .585 | | |
| p3i Confident in my ability to write assignments | | | | | | | .558 | | |
| p3j Being willing to participate in class | | | | | | | .556 | | |
| p3f Being willing to ask for help | | | | | | | .357 | | |
| **Social Norm (α = .65)** | | | | | | | | | |
| m1r Others expected me to go to university | | | | | | | | .689 | |
| m1n Going to college was the natural thing to do | | | | | | | | .525 | |
| m1c I didn't know what else to do | | | | | | | | .467 | |
| m1g All my friends are going to university | | | | | | | | .436 | |
| **Academic Qualification (α = .52)** | | | | | | | | | |
| m1v I have more time to decide what I want to do | | | | | | | | | .619 |
| m1u I really want to get a university degree | | | | | | | | | .441 |
| m1k I am interested in postgraduate studies | | | | | | | | | .369 |

Note: Factor loadings below .32 have been suppressed.

## Table 3: Mean Scores

| | Total | UK | Ireland | Spain | Greece |
|---|---|---|---|---|---|
| Independent learner (p) | 3.68 | **3.93** | **3.93** | 3.27 | 3.52 |
| Academic confidence (e) | 3.37 | 3.74 | 3.73 | 2.77 | 3.14 |
| Intellectual growth (e) | **4.34** | **4.48** | **4.54** | **4.05** | **4.29** |
| Career focus (m) | **4.33** | **4.53** | **4.42** | **4.14** | **4.17** |
| Self development (m) | **3.97** | **4.24** | **4.13** | 3.56 | 3.84 |
| Social opportunities (m/e) | 3.89 | **3.94** | **4.39** | 3.51 | 3.76 |
| Skills confidence (p) | 3.78 | **4.22** | 3.78 | 3.31 | 3.65 |
| Social norm (m) | 2.76 | 2.77 | 3.17 | 2.77 | 2.30 |
| Academic qualification (m) | 3.65 | 3.62 | **3.90** | 3.06 | **4.20** |
| Study hours | 15.07 | 22.61 | 11.29 | 13.10 | 8.11 |
| Part-time work hour | 8.34 | 8.50 | 8.09 | 5.25 | 12.61 |

Notes:
Scores which are higher than 4 or not significantly different from 4, suggesting strong agreement with the factor, are in bold
P =
E =
M =

19

**Table 4: ANOVA Results for the nine factors**

|  | Parametric ANOVA | | Non-parametric ANOVA (Kruskal-Wallis) | |
|  | | | $\chi^2_2$ | Asymp. |
|  | *F* | Sig. | | Sig. |
|---|---|---|---|---|
| Independent learner | 35.75 | .000 | 83.43 | .000 |
| Academic confidence | 83.46 | .000 | 179.58 | .000 |
| Intellectual growth | 29.53 | .000 | 70.70 | .000 |
| Career focus | 19.13 | .000 | 43.87 | .000 |
| Self development | 35.35 | .000 | 79.36 | .000 |
| Social opportunities | 50.65 | .000 | 127.17 | .000 |
| Skills confidence | 53.59 | .000 | 135.82 | .000 |
| Social norm | 22.78 | .000 | 63.80 | .000 |
| Academic qualification | 72.54 | .000 | 153.95 | .000 |
| Study hours | 87.22 | .000 | 171.54 | .000 |
| Part-time work hour | 10.77 | .000 | 40.88 | .000 |

**Table 5: Post Hoc Results**

| | Ireland vs UK | | Ireland vs Spain | | Ireland vs Greece | | UK vs Spain | | UK vs Greece | | Spain vs Greece | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Mean Diff. | Sig | Mean Diff. | Sig | Mean Diff. | Sig | Mean Diff. | Sig | Mean Diff. | Sig | Mean Diff. | Sig |
| Independent learner | -.005 | 1.000 | .654 | .000 | .408 | .000 | .659 | .000 | .413 | .000 | -.247 | .034 |
| Academic confidence | -.013 | .998 | .955 | .000 | .588 | .000 | .969 | .000 | .601 | .000 | -.368 | .000 |
| Intellectual growth | .062 | .752 | .488 | .000 | .248 | .002 | .426 | .000 | .186 | .016 | -.240 | .002 |
| Career focus | -.112 | .370 | .279 | .001 | .246 | .008 | .391 | .000 | .358 | .000 | -.033 | .972 |
| Self development | -.107 | .561 | .571 | .000 | .292 | .008 | .678 | .000 | .399 | .000 | -.279 | .008 |
| Social opportunities | .442 | .000 | .873 | .000 | .651 | .000 | .431 | .000 | .209 | .034 | -.222 | .033 |
| Skills confidence | -.437 | .000 | .469 | .000 | .137 | .482 | .906 | .000 | .574 | .000 | -.332 | .001 |
| Social norm | .406 | .000 | .403 | .001 | .874 | .000 | -.002 | 1.000 | .469 | .000 | .471 | .000 |
| Academic qualification | .277 | .005 | .840 | .000 | -.302 | .007 | .563 | .000 | -.579 | .000 | -1.142 | .000 |
| Study hours | -11.316 | .000 | -1.811 | .435 | 3.180 | .052 | 9.505 | .000 | 14.496 | .000 | 4.991 | .000 |
| Part-time work hour | -.413 | .968 | 2.840 | .187 | -4.523 | .016 | 3.254 | .035 | -4.113 | .011 | -7.367 | ..000 |