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Chapter I

A Framework for Studying Dropout in Introductory Accounting Courses

This study analyzes the relationship between socio-economic status, high school academic performance, educational expectations, student-faculty interaction and dropout from Introductory Accounting courses.

Introductory Accounting courses have a high dropout rate in comparison to most other subjects at the post-secondary level. For example, 34% of students at Vanier College have dropped out of Introductory Accounting courses over the past two years. (Vanier College Records).

Definition of Dropout

When considering dropouts one may distinguish between dropouts due to academic failure and dropouts[1] due to voluntary withdrawal motivated by other considerations. Dropouts for purposes of this study are students who fail to satisfactorily complete required performance measurement tasks during a given course.

Literature Review

The general theoretical considerations for this study are drawn from the literature on dropouts from higher education which considers the impact of student's background characteristics and student-faculty interaction on student academic performance (Tinto, 1975). Because past research on dropouts has indicated that an individual's character-

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[1] The words dropout, withdrawal and attrition are often used synonomously. As prior research uses dropout most frequently, I have chosen to use it for this study.

istics relating to family, himself and his educational experiences prior to entering college are strongly related to dropping out of college, this study will attempt to examine the role played by these factors in dropout from Introductory Accounting courses. (Tinto, 1975).

Research has shown that family background is related to dropping out of college and that there is a positive relationship between low socio-economic status (SES) and college dropout. Low SES students are far more likely to dropout out than high SES students (Astin, 1964; Eckland, 1964; Panos and Astin, 1968; Sewell and Shah, 1967). Even when intelligence is taken into account, students from lower SES families show higher dropout rates than do children of higher SES families. (Sewell and Shah, 1967). A purpose of this study, then, is to consider whether this same relationship holds true in Introductory Accounting courses.

Individual characteristics, i.e. the student's own ability, are also important in determining a student's educational performance at the college level (Sewell & Shah, 1967; Wegner & Sewell, 1970; Wegner, 1967). For example, ability, as measured by the Henmon Nelson Test of Mental Maturity was found by Sewell and Shah (1967) to be nearly twice as important as the SES of the family when accounting for dropouts from college. Most research has also shown that the demonstration of ability through grade performance in high school is related to persistence in college. (Blanchfield, 1971; Chase, 1970; Coker, 1968; Jaffe and Adams, 1970; Lavin, 1965; Panos and Astin, 1968; Taylor and Hanson, 1970). Further, past grade performance in high school has been

shown to be a better predictor of success in college than has standardized testing, no doubt because it indicates an individual's ability to achieve within an educational setting (Astin, 1972). This study examines the relationship between high school academic performance and dropouts from Introductory Accounting courses to see if this relationship exists at the course level.

Recent studies on dropout have also shown a relationship between sex and dropout, with a higher proportion of men finishing college degree programs than women (Astin, 1972; Cope, 1971; Spady, 1970). However, among dropouts, a greater proportion of women tend to be voluntary withdrawals than academic failures (Spady, 1971). This study seeks to determine whether sex is a significant predictor of dropout from Introductory Accounting courses.

Research has indicated that student educational expectations are also important predictors of college success. Whether measured in terms of educational expectations, or in terms of career expectations, it has been shown that the higher the individuals' educational expectations or career expectations were, the more likely it was that the student would complete college successfully (Astin, 1964; Bucklin & Bucklin, 1970; Coker, 1968; Krebs, 1971; Medsker & Trent, 1968; Spaeth, 1970; Weigand, 1953). It was found by Sewall and Shah (1967) for example, that after family social status and ability were taken into account, the level of educational expectations was by far the strongest influence upon college competition. Similarly Spaeth (1970) found that the single most important predictor of actual attainment,

after ability, was the individual's expectation of his future occupational status.

Other studies have shown more specifically the relationship between educational expectations and college persistence. Hackman and Dysinger (1970) for example, found they could distinguish those who would stay in college from voluntary withdrawals, transfers and academic dismissals in terms of degree of commitment of students to the goal of college completion.

Generally, the research suggests that educational expectation ranks after prior educational experience and family background as a predictor of dropout. This may be explained in part by the fact that a student goal expectation will in itself be a reflection of the interaction between the student, his family and his prior experiences in school. (Sewell & Shah, 1968; Williams, 1972). This study examines whether student's educational expectations are related to dropout from Introductory Accounting courses.

It is not however the outcome of the individual characteristics, experiences and commitment that totally accounts for a student's probabiblity of achieving success at college. Past research has shown that the process of interaction between the student and his peers and the student and faculty also has a bearing on the student's performance in college. The experiences of the student within the college have a bearing on his integration within the system and his commitment may be reevaluated or modified as a result of interaction (Tinto, 1975).

The educational impact of the college is largely determined by the character and integrity of its goals and the consensus they elicit (Hochbaum, 1968). Research conducted by Weidman (1974) focused on the effects of academic departments on changes in udergraduates' occupational values. He hypothesized that students' values would be most likely to change if there was a high degree of interaction among faculty and students within departments. Weidman found that "departmental faculty contact is more consistently influential than peer ties," and that students' occupational values are particularly influenced by "norms based on departmental members' aggregated conceptions of the most desirable general goals for undergraduate education" (Weidman, 1974).

Chickering has also emphasized the impact in frequent student-faculty interaction, and asserts that when "student-faculty interaction is frequent and friendly and when it occurs in diverse situations calling for varied roles, development of intellectual competence, autonomy, and purpose are fostered" (Chickering, 1969). This study considers the relationship between the degree of student-peer interaction and student-faculty interaction and dropout.

In summary, past research has shown that student socio-economic status, sex, educational expectations, and student-faculty interaction are related to dropout at the college level. This study will assess whether these variables can also be used to predict dropout at the course level.

Chapter II

Research Design

This study is an analysis of data from a survey of students enrolled in three Introductory Accounting courses at the College level. The sources of data for the research are:

1. Respondents' answers to questionnaires distributed to all students enrolled in three Introductory Accounting courses during the winter semester of the 1975-1976 Academic year. The questionnaire items were drawn from two surveys of undergraduates (Astin, et. al., 1967 and Trow, et. al., 1972).

2. College records.

Ninety-three questionnaires were distributed to students and eighty-four useable questionnaires were returned, a response rate of 90.3 per cent.

The study investigated the nature of the relationship between the independent variables:

(a) Socio-economic status

(b) High school final year grade average

(c) Sex

(d) Educational expectations

(e) Interaction between Accouating students

(f) Interaction between Accounting students and Accounting faculty

and the dependent variable: Dropout from Introductory Accounting courses. The purpose of this investigation was to determine the appropriateness of using these variables in estimating the probability of dropout. To this end, two types of variables were examined: 1) Variables which are descriptors of the student population; socio-economic status, academic performance in high school, sex, and educational expectations, and 2) interactive variables which are theorized to be responsible for a student's direction in college; interaction with other students and interaction with faculty. The following research hypotheses were developed to provide focus to this study:

H. 1: There is a positive correlation between a low socio-economic status background and dropout from Introductory Accounting courses.

H. 2: There is a positive correlation between sex and drop-out from Introductory Accounting courses. Specifically, women will drop out in a higher proportion than men.

H. 3: There is a positive correlation between a low level of achievement in high school and dropout from Introductory Accounting courses.

H. 4: There is a positive correlation between a student's educational expectation and dropout from Introductory Accounting courses. Specifically, students with low

educational expectations will drop out at a greater rate than students with high educational expectations.

H. 5: There is a positive correlation between interaction with Accounting students and dropout from Introductory Accounting courses. Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.

H. 6: There is a positive correlation between interaction with Accounting faculty and dropout from Introductory Accounting courses. Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.

Socio Economic Status (SES)

The term SES is used here to indicate the extent to which a family possesses characteristics that are preferred in modern North America, such as income, occupation and education. This scale will be based however, on only one item which relates to parental occupation. I have elected to omit items on parental income and educational level for two reasons. First, a number of recent studies indicate that questionnaire items relating to parental income have a low level of reliability. Second, Davis found that "any two of the variables contributed independently toward predicting the third." (Davis, 1965).

Following Davis, I have dichotomized SES into these divisions:

	HIGH SES	LOW SES
FATHERS' OCCUPATION	professional	skilled laborer
	manager	semi-skilled laborer
	proprietor	service
	sales	unskilled laborer
	clerical	farm worker

Previous Academic Performance

Student records were examined in order to accurately document grade point averages that students achieved in final year high school. Students with a grade point average above 70% were classified as "high" in high school performance and students with a grade point average below this were regarded as "low".

Educational Expectations

An educational expectations typology developed by Weidman (1974) was used to measure the educational orientations of Introductory Accounting students. The scales are developed from a set of items with the instructions "People want different things from college. Please indicate how important it is for you to get each of the following by circling the appropriate alternative". The alternatives and their scores are: "Essential" (4), "Fairly Important" (3), "Fairly Unimportant" (2), "Unimportant" (1). The Academic Expectations Scale is comprised of two items: "A well rounded general education" and "a chance to encounter new ideas". The Interpersonal Expectations Scale is comprised of four items: "Learning to get along with people", "Help

in formulating the values and goals of my life". The Instrumental Expectations Scale is comprised of two items: "Training and skills for an occupation" and "A detailed grasp of a special field". (See Appendix: Questionnaire)

Student-Faculty Interaction

Two measures of interaction were used: A scale of student interaction and a scale of student-faculty interaction. A scale of student interaction with Accounting faculty is derived from a set of four items prefaced with the question "Is there any Accounting faculty person with whom you do any of the following? Please circle your response." The items are: "Often discuss Accounting", "Often discuss other topics of intellectual interest", "Sometimes engage in social conversation", and "Ever talk about personal matters". The scale of student interaction with other Accounting students used the same items as above, prefaced with the question: "Are there any Accounting students with whom you do of the following?"

There are other variables which no doubt have a bearing on drop-out in Introductory Accounting courses. However, this study limits itself to background characteristics and student-faculty interaction. (Question items comprising specific variables are included in the appendix.)

With regard to comparability of Individual Introductory Accounting courses research indicates that the perception of the objectives of (the) courses is practically the same for Accounting practitioners and

Accounting educators. (Solomon, 1974)

While the objectives of Accounting courses may be viewed similarly by teachers, the individual teacher is an important factor in determining what the nature of the course experience will be for the students. For example, although the individual teacher can be a variable affecting dropout, this study did not examine classroom behaviors of the teacher.

The relationships between dropout and socio economic status, high school academic performance, sex, educational expectations, interaction between Accounting students and interaction between Accounting faculty and Accounting students were examined using cross tabular analysis.

The following chapter presents descriptive data on the Introductory Accounting students in the sample for this study.

Chapter III

Introductory Accounting Students: A Descriptive Profile

This chapter presents descriptive data on the Introductory Accounting students in the Sample for this study. The students were enrolled in Accounting I during the Winter semester of the 1975-1976 academic year at Vanier College (Snowdon Campus) in Montreal.

Background Characteristics

The sample upon which the study was based was 70% male and 30% female (Table I). The proportion is reflective of the classes from which the sample was taken. Approximately 59% of the respondents came from low SES families (Table II). These findings are similar to those reported nationally by Davis (1965) and by Astin (1972).

Approximately 31% of the respondents had a low High School grade point average (Table III).

TABLE I

SEX OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

	Male	Female	Total
percentage	70.2	29.8	100
frequency	(59)	(25)	(84)

TABLE II

SOCIO ECONOMIC STATUS OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

	Low SES	High SES	Total
percentage	58.5	41.5	100
frequency	(48)	(34)	(82)

TABLE III

PREVIOUS ACADEMIC RECORD OF STUDENTS IN THE SAMPLE

(High School Grade Point Average)

(frequencies and percentages)

	Low	High	Total
percentage	31.0	69.0	100
frequency	(26)	(58)	(84)

Summary

Descriptive data on the study sample were presented in this chapter. The study found 70% of respondents to be male and 59% of respondents came from a low SES family background. These findings were consistent with previous research at the college level.

Thirty-one percent of the respondents had a low high school grade point average.

The following chapter examines background characteristics and student-peer and student-faculty interaction and their usefulness in predicting dropout.

Chapter IV

Predictors of Dropout:

Background and Interactive Variables

This chapter focuses on the usefulness of the students' background characteristics, along with student-peer and student-faculty interaction measures, as predictors of dropout.

Socio Economic Status

Previous research in higher education has shown that students from Low SES families drop out at a greater rate than do students from High SES families and Table IV confirms these findings. The Low SES students in the sample dropped out at almost twice the rate of High SES students, although the results were not statistically significant.

SEX

Table V shows the pass and dropout percentages for males and females. Contrary to previous research, in the sample, female students were more likely to complete the Introductory Accounting courses than the males, although the results were not statistically significant. While a number of factors may contribute to this phenomenon, it seems most likely that it is due to the fact that a greater degree of self-selection takes place among women who are considering careers in accounting than occurs among men.

Previous Academic Performance

Previous research on the relationship between academic performance in high school and success in college has shown that this measure is approximately twice as important as the social status of the family when accounting for dropouts at the college level. (Sewell and Shah, 1967). These

findings are further confirmed by this study (Table VI). High school grades are indeed very highly related to drop out rate from Introductory Accounting courses. Thus 73.1% of students with low high school grade point averages dropped out as compared to only 12.1% of students with high high school grade point averages.

TABLE IV

THE RELATIONSHIP BETWEEN DROPOUT AND SES OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

	Low SES	High SES	Total Frequency
Dropout	35.4 (17)	20.6 (7)	(24)
Pass	64.6 (31)	79.4 (27)	(58)
Total Frequency	(48)	(34)	(82)

Chi^2 1.458 with 1^0 freedom

Significance .2272

TABLE V

THE RELATIONSHIP BETWEEN DROPOUT AND SEX OF STUDENT IN THE SAMPLE

(frequencies and percentages)

	Male	Female	Total Frequency
Dropout	32:2 (19)	28.0 (7)	(26)
Pass	67.8 (40)	72.0 (18)	(58)
Total Frequency	(59)	(25)	(84)

Chi^2 .015 with 1^0 freedom

Significance .90

TABLE VI

THE RELATIONSHIP BETWEEN DROPOUT AND HIGH SCHOOL FINAL YEAR GRADE POINT AVERAGE OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

	Low HSGPA	High HSGPA	Total Frequency
Dropout	73.1 (19)	12.1 (7)	(26)
Pass	26.9 (7)	87.9 (51)	(58)
Total Frequency	(26)	(58)	(84)

Chi^2 28.475 with 1 degree freedom

Significance < .0001

Educational Expectations

For the most part, the students in the sample had high Educational expectations and placed particular importance on getting training and skills for an occupation. Table VII summarizes student responses to items related to expectations.

Tables VIII through XIII show in crosstabular form, the relationships between students' Educational expectations and dropout. Tables VIII and IX show Academic expectations, X and XI show Interpersonal expectations, while XII and XIII show Instrumental expectations. For the most part, the students in the sample had high Educational expectations and placed particular importance on getting training and skills for an occupation.

Tables VIII and IX show that students with low Academic expectations, viz, those students who answered "fairly unimportant" or "not important" to questions 4 and 6 on the questionnair, tend to drop out at a greater rate than those with high expectations. The results however are not statistically significant.

Tables X and XI show that students with low Interpersonal expectations drop out at a greater rate than those with higher expectations, although the results are not statistically significant. Questionnaire items 1 and 2 were treated in the same manner as the question relating to Academic expectations in order to distinguish low expectations from high expectations. Both Academic and Interpersonal expectations seem to conform to the self fulfilling prophecy principle, as illustrated by the sample results.

Instrumental expectations were tested by questionnaire items 3 and 5. Once again students indicated how important it was for them to achieve the questioned goal by checking a scale from 1 to 4. Those who chose 1 or 2 were classified as having low expectations while those choosing 3 or 4 were classified as having high expectations. Introductory Accounting courses are, for the most part, vocational preparation. It is not surprising therefore, that eighty-five per cent of the sample had high Instrumental expectations. Under the circumstances it seems likely that Instrumental expectations are not useful predictors of dropout from Accounting courses, as most students enrolling for such a course will have high Instrumental expectations to begin with (Tables XII and XIII).

TABLE VII

EDUCATIONAL EXPECTATIONS: ORIENTATION TOWARDS

ACADEMIC, INTERPERSONAL AND INSTRUMENTAL EXPECTATIONS

FOR ALL STUDENTS IN THE SAMPLE (MEAN)

	Mean of all Students (Scale 1 to 4)
Adademic	
A well rounded general education	3.21
A chance to encounter new ideas	3.17
Interpersonal	
Help in formulating values and goals of my life.	3.28
Learning to get along with people	2.83
Instrumental	
Training and skills for occupation	3.45
A detailed grasp of a special field	3.17

TABLE VIII

THE RELATIONSHIP BETWEEN DROPOUT AND ACADEMIC EDUCATIONAL EXPECTATIONS OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

(A) Getting a well rounded general education

	Low Expectations	High Expectations	Total Frequency
Dropout	50 (6)	27.8 (20)	(26)
Pass	50 (6)	72.2 (52)	(58)
Total Frequency	(12)	(72)	(84)

Chi^2 5.990 with 1^0 freedom

Significance .012

TABLE IX

THE RELATIONSHIP BETWEEN DROPOUT AND ACADEMIC EDUCATIONAL EXPECTATIONS OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

(B) Encountering new ideas

	Low Expectations	High Expectations	Total Frequency
Dropout	33.3 (2)	30.8 (24)	(26)
Pass	66.7 (4)	69.2 (54)	(58)
Total Frequency	(6)	(78)	(84)

Chi^2 2.51433 with 1^o freedom

Significance .147

TABLE X

THE RELATIONSHIP BETWEEN DROPOUT AND INTERPERSONAL EDUCATIONAL EXPECTATIONS OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

(A) Formulating life values and goals

	Low Expectations	High Expectations	Total Frequency
Dropout	36.4 (4)	31.4 (22)	(26)
Pass	63.6 (7)	68.5 (48)	(55)
Total Frequency	(11)	(70)	(81)

Chi^2 2.000 with 1^0 freedom

Significance .157

TABLE XI

THE RELATIONSHIP BETWEEN DROPOUT AND INTERPERSONAL EDUCATIONAL EXPECTATIONS OF STUDENTS IN THE SAMRLE

(frequencies and percentages)

(B) Learning to get along with people

	Low Expectations	High Expectations	Total Frequency
Dropout	44.4 (12)	24.6 (14)	(26)
Pass	55.6 (15)	75.4 (43)	(58)
Total Frequency	(27)	(57)	(84)

Chi^2 8.701 with 1^0 freedom

Significance .003

TABLE XII

THE RELATIONSHIP BETWEEN DROPOUT AND INSTRUMENTAL EDUCATIONAL EXPECTATIONS OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

(A) Training and Skills for Occupation

	Low Expectations	High Expectations	Total Frequency
Dropout	0 (0)	33.8 (26)	(26)
Pass	100 (7)	66.2 (51)	(58)
Total Frequency	(7)	(77)	(84)

Chi^2 13.024 with 1^0 freedom

Significance .0006

TABLE XXII

THE RELATIONSHIP BETWEEN DROPOUT AND INSTRUMENTAL EDUCATIONAL EXPECTATIONS OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

(B) A detailed grasp of a special field

	Low Expectations	High Expectations	Total Frequency
Dropout	16.7 (3)	34.8 (23)	(26)
Pass	83.3 (15)	65.2 (43)	(58)
Total Frequency	(18)	(66)	(84)

Chi^2 2.384 with 1^0 freedom

Significance .149

Student Interaction with Other Students and with Faculty

With the exception of the item "Often discussing topics of intellectual interest", Accounting students interact frequently with other students in a number of ways, details of which are shown in Table XIV.

Somewhat surprisingly, only half of the respondents reported discussing topics in Accounting with faculty members. Even fewer, approximately one third discussed "Other topics of intellectual interest on a regular basis". Table XV shows that more students engaged in social conversation with faculty than discussed topics in Accounting. Few respondents ever talked about personal matters with faculty. While it may be that these results indicate that faculty are not available to students when the student has a need, they are also comparable to the studies of undergraduates in the United States (Weidman, 1974).

TABLE XIV

INTERACTION BETWEEN ACCOUNTING STUDENTS

(frequencies and percentages)

	YES	NO	TOTAL
Often discuss topics in Accounting	63.1	36.9	100
	(53)	(31)	(84)
Often discuss topics of intellectual interest	31.0	69.0	100
	(58)	(26)	(84)
Sometimes engage in social conversation	100	0	100
	(84)	(0)	(84)
Ever talk about personal matters	66.7	33.3	100
	(56)	(28)	(84)

TABLE XV

INTERACTION BETWEEN STUDENTS AND ACCOUNTING FACULTY

(frequencies and percentages)

	YES	NO	TOTAL
Often discuss topics in Accounting	51.2	48.8	100
Often discuss other topics of intellectual interest	29.8	70.2	100
	(25)	(59)	(84)
Sometimes engage in social converstion	67.9	32.1	100
	(57)	(27)	(84)
Ever talk about personal matters	17.9	82.1	100
	(15)	(69)	(84)

Tables XVI through XIX show a relationship betwen Interaction amongst Accounting students and the successfull completion of the course. Although the results are not statistically significant, the tendency is in the expected direction; specifically, students who interact frequently with other Accounting students pass at a greater rate than those who interact infrequently or never with other students. It is to be noted that the results of student peer talks on personal matters as related to dropout is significant. These data suggest, as do some research studies in the United States, that interaction with peers has considerable impact on students' occupational values and choices. (Peterson, 1976)

Somewhat surprisingly Tables XX through XXIII show that Interaction between Accounting students and Accounting faculty seems to have little bearing on the student's completion of the course, although the results are not statistically significant. Those who interact frequently with faculty are as likely to drop out as those who do not. This suggests that the impact of faculty and students in primarily vocational programs may differ in type or extent from the impact faculty have on students in regular college courses.

TABLE XVI

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-PEER INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Discussing topics in Accounting

	Yes	No	Total Frequency
Dropout	26.4 (14)	38.7 (12)	(26)
Pass	73.6 (39)	61.3 (19)	(58)
Total Frequency	(53)	(31)	(84)

Chi^2 .8679 with 1^0 freedom

Significance .3515

TABLE XVII

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-PEER INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Discussing topics of intellectual interest

	No	Yes	Total Frequency
Dropout	38.5 (10)	27.6 (16)	(26)
Pass	61.5 (16)	72.4 (42)	(58)
Total Frequency	(26)	(58)	(84)

Chi^2 .549 with 1^0 freedom

Significance .4584

TABLE XVIII

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-PEER INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Engaging in social conversation

	No	Yes	Total Frequency
Dropout	0 (0)	31 (26)	(26)
Pass	0 (0)	69 (58)	(58)
Total Frequency	0 (0)	(84)	(84)

TABLE XIX

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT PEER INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Talking about personal matters

	No	Yes	Total Frequency
Dropout	57.1 (16)	17.9 (10)	(26)
Pass	42.9 (12)	82.1 (46)	(58)
Total Frequency	(28)	(56)	(84)

Chi^2 11.704 with 1^0 freedom

Significance .0006

TABLE XX

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-FACULTY INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Discussing topics in Accounting

	No	Yes	Total Frequency
Dropout	34.1 (14)	27.9 (12)	(26)
Pass	65.9 (27)	72.1 (31)	(58)
Total Frequency	(41)	(43)	(84)

Chi^2 .31596 with 1^o freedom

Significance .5740

TABLE XXI

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-FACULTY INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Discussing topics of intellectual interest

	No	Yes	Total Frequency
Dropout	32.2 (19)	28 (7)	(26)
Pass	67.8 (40)	72 (18)	(58)
Total Frequency	(59)	(25)	(84)

Chi^2 .0151 with 1^0 freedom

Significance .9022

TABLE XXII

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-FACULTY INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Engaging in social conversation

	No	Yes	Total Frequency
Dropout	29.6 (8)	31.6 (18)	(26)
Pass	70.4 (19)	68.4 (39)	(58)
Total Frequency	(27)	(57)	(84)

Chi ^{2} .00521 with 1^0 freedom

Significance .9424

TABLE XXIII

THE RELATIONSHIP BETWEEN DROPOUT AND STUDENT-FACULTY INTERACTION OF STUDENTS IN THE SAMPLE

(frequencies and percentages)

Talking about personal matters

	No	Yes	Total Frequency
Dropout	30.4 (21)	33.3 (5)	(26)
Pass	69.6 (48)	66.7 (10)	(58)
Total Frequency	(69)	(15)	(84)

Chi^2 .0075 with 1^0 freedom

Significance .9298

Summary

It was the purpose of this chapter to examine the relationships between both students' background characteristics, certain interactive variables and dropout from Introductory Accounting courses. To this end the following hypotheses were tested:

Hypothesis	Result
1. There is a positive correlation between a low SES background and dropout from Introductory Accounting courses.	Supported
2. There is a positive correlation between sex and dropout from Introductory Accounting courses. Specifically, women will drop out in a higher proportion than men.	Rejected
3. There is a postive correlation between a low level of achievement in high school and dropout from Introductory Accounting courses.	Supported
4. There is a positive correlation between a student's educational expectation and dropout from Introductory Accounting courses. Specifically, students with low educational expectations will drop out at a greater rate than students with	Supported

Hypothesis	Result
high educational expectations.	
5. There is a positive correlation between interaction with Accounting students and dropout from Introductory Accounting courses. Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.	Proven
6. There is a positive correlation between interaction with Accounting faculty and dropout from Introductory Accounting courses. Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.	Rejected

The findings generally confirm previous research on dropout in higher education. With the exception of sex and student faculty interaction, the variables were found to be useful predictors of a student's chances of success in Introductory Accounting courses, although statistical significance was obtained in only two cases: talking about personal matters with student peers and dropout; and Previous Academic record and dropout.

Surprisingly, the data suggest that interaction with other Accounting students is instrumental in the student successfully completing the course of study while interaction with Accounting faculty is not.

The following chapter reviews and discusses the main findings of the study and offers a discussion of their implications regarding dropout from Introductory Accounting courses.

Chapter V

Summary, Conclusions, and Recommendations

Summary of the Problem

Introductory Accounting courses suffer from high dropout rates and there has been little, if any, research conducted to determine the reasons for this high rate of attrition at the course level. This study assessed the usefulness of some traditional approaches of analysing dropout at the college level in examining dropout at the course level. Specifically, this study examined the extent to which hypotheses generated by earlier researchers with regard to relationships between dropout and SES, Academic performance, Sex, Educational expectations and student Interaction with other students and faculty at the college level may be used to predict dropout at the course level.

While the study findings were not always consistent, or in the expected directions, the results do suggest that a number of the variables used to characterize dropout from college may be used to explain dropout from Introductory Accounting courses. Generally, students who drop out at the course level share a number of characteristics with students who drop out at the college level.

It was surprising to note that the hypothesized relationships between Sex and dropout and Student-faculty interaction and dropout were rejected. Women tended to drop out at a lower rate than did men and students who did not interact with faculty to any great degree did not drop out at a greater rate than those who did.

While a number of factors may contribute to these phenomena, it seems most likely that, regarding sex, a greater degree of self selection takes place among women who are considering careers in Accounting than occurs among men and regarding student faculty interaction it may be that faculty are not available to students when the student has a need.

Examining the relationship between SES and dropout, the data showed that students from low SES backgrounds were more likely to drop out than students from high SES backgrounds, confirming prior research.

This study found that Sex is a predictor of dropout. However, contrary to previous research, this study found that women do not drop out at a greater rate than men. In fact, women are more likely to complete the course successfuly than men.

As in previous studies, high school grade point average was found to be the most significant predictor of dropout at the course level. It is interesting to note that previous research found high school grade point average to be more important than SES and Educational expectations in predicting dropout at the college level. This study found the same relationship between these background variables at the course level.

This study found that students' Educational expectations are useful predictors of dropout, a finding reported in a number of previous studies over the past few decades. These studies have found a high correlation between Educational expectations and the goal of college completion and have concluded that Educational expectations are a

reflection of interaction between the student, his family, and prior educational experience. While Educational expectations overall were a good measure of potential dropout, this study found that a student's Instrumental expectations played a negative part in this conclusion. It seems likely that Instrumental expectations are not useful predictors of dropout from Accounting courses as most students enrolling for such a course will have high Instrumental expectations to begin with.

The process of interaction between the student and his peers and the student and faculty has been shown by past research to also have a bearing on student's performance in college. While these measures are not useful as predictors of dropout until after a student has embarked on the course of study, they are valuable indicators of positive action that can be taken by those responsible for Introductory Accounting courses in order to increase the likelihood that students will complete their course satisfactorily.

Past research indicates that interaction between the student and his peers and between the student and faculty have a bearing on the student's integration within a system; thus his commitment and purpose may be modified as a result of interaction. This commitment and purpose is relected by higher success rates at the college level. This study found that students who interact with other Accounting students pass at a greater rate than those students who either do not interact at all, or who seldom interact with other Accounting students. It is interesting to note that students who interact with each other on personal matters succeed at a much greater rate than those who do not.

The hypothesized relationship between student-faculty interaction and dropout from Introductory Accounting courses was neither conclusively proven nor conclusively rejected. While researchers had shown that this measure was a valuable predictor of the chance of success at the college level, the data in this study did not support this finding when Introductory Accounting students interacted with Accounting faculty.

While this study provides a useful body of information on students' in Introductory Accounting courses and supports the use of background characteristics and student-peer interaction as predictors of dropout, it has a number of shortcomings. First, it does not provide the data necessary to determine whether students whose background characteristics are predictive of dropout can be helped to improve their chances of success, nor does it provide a method of helping these students achieve success. Further, it does not provide information regarding these students' performance in "nonvocational"-type courses, and it is therefore impossible to determine whether it is the particular subject matter of a course such as Introductory Accounting that is important in reaching the conclusions in this study. The results of this study should be taken as suggestive rather than conclusive since the number of students in the sample was quite small.

Further research is needed to determine which course or courses of action are the most effective in improving the chances of success for a student whose background characteristics are predictive of dropout.

Persons wishing to conduct further research should particularly consider the findings regarding the relationship between student-peer

interaction and the successful completion of the course. It may be that a program that combines peer counseling and tutoring together with a classroom approach emphasizing group discussion and projects might be an effective way of increasing a student's chances of success in completing the Introductory Accounting program.

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APPENDIX A

AFTER USE THIS PAGE WILL BE DISCARDED
TO RETAIN ANONYMITY - QUESTIONNAIRES
WILL BEAR ONLY A SERIAL NUMBER.

QUESTIONNAIRE

Name
Student No.
Section

This questionnaire is strictly confidential. Be assured that your answers will be held in the strictest confidence. We are interested only in statistical relationships and will under no circumstances report responses on an individual basis.

The accuracy of the survey and the worth of its findings are dependent on your willingness to answer the questions and it is believed that the importance of the study will justify the time you give it. Your help is needed.

Please mark your responses to the following questions on this questionnaire. You are asked to consider the questions carefully.

People want different things from college. Indicate how important it is for you to get each of the following by circling the appropriate alternatives.

4	Essential
3	Fairly Important
2	Fairly Unimportant
1	Unimportant

1. Help in formulating the values and goals of my life	1	2	3	4
2. Learning to get along with people	1	2	3	4
3. Training and skills for occupation	1	2	3	4
4. A well-rounded general education	1	2	3	4
5. A detailed grasp of a special field	1	2	3	4
6. A chance to encounter new ideas	1	2	3	4
7. Freedom in the design and execution of my educational program	1	2	3	4
8. Personal contact with other Accounting students	1	2	3	4

9. Personal contact with faculty 1 2 3 4

10. Advice and guidance from faculty 1 2 3 4

Are there any Accounting students with whom you do any of the following:

2 Yes

1 No

11. Often discuss topics in Accounting? 1 2

12. Often discuss topics of intellectual interest? 1 2

13. Sometimes engage in social conversation? 1 2

14. Ever talk about personal matters? 1 2

Is there any Accounting faculty person with whom you do any of the following:

15. Often discuss topics in Accounting? 1 2

16. Often discuss other topics of intellectual interest? 1 2

17. Sometimes engage in social conversation? 1 2

18. Ever talk about personal matters? 1 2

19. Please indicate the highest educational level reached by each of your parents. (Check one in each column).

	Mother	Father
8th grade or less	____	____
Some high school	____	____
High school graduate	____	____
Business or vocational/trade school	____	____
Some university	____	____
University graduate	____	____
Received a Masters' Degree	____	____
Received a Doctors' Degree	____	____

20. Please indicate your sex: Male_____
Female_____

21. Father's occupation _____

22. Mother's occupation _____

APPENDIX B

The relationship between the stated hypotheses and questionnaire items are as follows:

H. 1	There is a positive correlation between a low socio-economic status background and dropout from Introductory Accounting courses.	Q. Items: 21
H. 2	There is a positive correlation between sex and dropout from Introductory Accounting courses. Specifically, women will drop out in a higher proportion than men.	Q. Items: 20
H. 3	There is a positive correlation between low level of achievement in high school and dropout from Introductory Accounting courses.	Not covered by Q's. From student record information.
H. 4	There is a positive correlation between interaction with Accounting faculty and dropout from Introductory Accounting courses, Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.	Q. Items: (a) Academic expectations: 4, 6. (b) Interpersonal expectations: 1, 2. (c) Instrumental expectations: 3, 5.

H. 5	There is a positive correlation between interaction with Accounting students and dropout from Introductory Accounting courses. Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.	Q. Items: 11, 12, 13, 14.
H. 6	There is a positive correlation between interaction with Accounting faculty and dropout from Introductory Accounting courses. Specifically, students with low interaction scores will drop out at a greater rate than students with high interaction scores.	Q. Items: 15, 16, 17, 18.