

A STUDY ON THE ACCOUNTING STUDENTS' PERCEPTIONS TOWARDS TEACHING QUALITY AT UNIVERSITY

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Abstract: *This study aims to access the perceptions of the undergraduate students of accounting on the teaching quality of two different subjects: accounting and business. Eight categories of teaching quality were identified and included in the questionnaire. A total of 180 questionnaires were collected and valid for analysis. The results show that there are significant differences between students' perceptions on the teaching quality for both subjects. The findings revealed that, the most important character in improving teaching quality is the ability of lecturers to simplify the difficult concept in order to ease students understanding on the subject matter, regardless of types of subjects. Knowledgeable and ability for consultation were ranked number two and three, interchangeably between accounting and business subjects. The appropriateness of teaching technique employed in class was ranked last for accounting subject. On the other hand, prompt feedback on students' progress by the lecturer was ranked last for the business subject. The findings from this study will be able to assist new and inexperience lecturers to gain important information on teaching quality through their teaching approaches as well as personality development as an individual.*

Keywords: *Good Lecturer, Students' Perceptions, Teaching Quality, Accounting Students, Undergraduate Students*

Introduction

The quality in teaching is a vital issue that needs to be addressed regularly in universities or any learning institutions as the trend in teaching keep on changing grammatically. There are several studies in the past that has touched on this subject matter, and mostly agreed that

delivery method, knowledge as well as experiences play an integral part in determining the quality of teaching by educators or lectures themselves. As the definition of a good lecturer or quality lecturer highly depends on the characteristics of the audience, particularly, its previous experience with higher education and their society values (Lee, Sattayawaksakul, Waleesila and Sriharat, 2009), it is clearly support the above statement that in order to become a lecturer with good qualities all those aspects has to be considered. However, the definition of a good educator mostly surrounds on having empathy for students, an experienced person, organised and expressive as well (Hernard & Leprince-Ringuet, 2008). Therefore, a good quality teaching lecturer is a person with a degree of excellence in teaching. In line with this, lecturers should possess accepted characteristics such as passionate in teaching, knowledgeable on the subject area, able to provide inspiration, organised, obtained sense of clarity, concern and cared for students. Apart from that, as an educator in a higher learning institution, a good lecturer should also use higher cognitive levels in discussions and examination and also provide good visual aids, encouragement in active learning, provision of feedback and avoidance of harsh criticism (Goodwin & Stevens, 1993; Aregbeyen, 2010, Lee et al., 2009).

In the recent years, higher education is facing continuous changes in teaching methods, from the traditional teaching teacher-based to student-centred learning (SCL). Malaysian Higher Education has currently recommended and encouraged SCL approach in the universities. This means that learners (students) will transform their passive roles into an active one, where at the same time learners need to consider their own path in learning and at last establish a mutual relationship with their instructor (lecturer) (MohdYusoff et al., 2013).

However, SCL is difficult to execute if the students still depend heavily on their teachers (lecturers) to guide in their learning process as they perceived the teachers as the main source of knowledge (Lee et al., 2009). In the Asian education perspective, including Malaysia, SCL is not the norm in teaching and learning process. Therefore, the introduction of SCL to students in the higher education institution might face some challenges to the lectures and rejections from the students. Therefore, both parties (lecturer and students) must willingly accept this new approach and make some adjustments in their teaching and learning process (Lee et al., 2009).

In line with the changes in the teaching method, modern technologies were introduced in the teaching and learning process. Due to these changes in the teaching methods throughout the years, students' perceptions towards teaching quality may differ (Lee et al., 2009). Therefore, the quality of teaching has to be improved and this has become an important issue in the state of higher learning in the new era of education.

The introduction of SCL and the inclusion of modern technologies into teaching and learning may lead to difficulties in accessing quality of teaching as well as learning. Apart from that, the teaching quality or effective teaching is still debatable and generally is assessed through student engagement and positive achievement outcomes (Allan, Clarke & Jopling, 2009). There are a number of methods used in evaluating effective teaching but the most commonly used is students' evaluation (Ghazali et. al, 2012; Samian&Md-Noor, 2012; Allan, Clarke & Jopling, 2009; Lee et al., 2009; Sakurai, 2012).

The success or failure as a lecturer in the university or higher institution highly depends on the students' perception of lecturer's performance in the lecture hall or class. In that case, the perception of students toward the qualities of teaching should be reviewed and revisited on a

regular basis as the perceptions may change due to changes in the teaching and learning environment (Lee et al., 2009). Since, accounting is a professional program where future graduates are required to possess good accounting skills, it is vital to conduct this types of survey among them). So, it is critical for instructors and decision makers to know how the university students perceive and evaluate the coursework and teaching offered by their lecturers (Fouskakis, Petrakos and Vavouras, 2016).

Hence, this study aims to investigate the perceptions of undergraduate accounting students on the quality of teaching or teaching effectiveness in the SCL education system. Specifically, the specific objectives are as follows:

- i) to examine the perceptions of the accounting students on teaching quality
- ii) to examine the perceptions of the accounting students on teaching quality in advanced accounting and advanced business subject.

Literature Review

Quality of teaching

The quality of teaching is desired to clarify as a renewed mandate to enhance teaching and learning appears predominately in the strategic plans of many universities and colleges (Delaney, et.al., 2010). It is being realized as increasingly more significant relative to the research goals of higher education. The lecturers are the key-staff in the university. According to Voss and Gruber (2006), the behaviours and attitudes of lecturers should be the primary determinant of students' perception in the quality of teaching or effective teaching in higher institution. Therefore, they have summarised eight dimensions as the most critical attributes of becoming a good lecturer such as expertise, approachability, communication skills, teaching skills, friendliness, enthusiasm, humour and teaching methods. It is because good quality lecturer may reflect the quality of teaching at the university in general.

However, the definition of the quality of teaching is relatively falls under the stakeholders (students, teachers, evaluation agencies) perception as it remains controversial and subjective. Quality of teaching depends on the practices in teaching influenced by teaching delivery method, environment of lecture, and teaching characteristics of lecturers, students' behaviour and many more. Quality of teaching is one of the important scales that was frequently used in university in order to determine their academic reputation in the field as well as to produce good quality of students. Therefore, in determining the ranking of each university, quality of teaching or academic performance is used as one of the criteria apart from research and publications. Therefore, it is necessary to measure the quality of teaching of each university as it will assist in improving their academic performances in the future.

The desired teaching qualities of lecturers in higher education are knowledgeable, enthusiastic, approachable, friendly, possess sufficient communication skill, teaching skills and teaching method that suits the subject matter (Voss & Gruber, 2006). Despite that, Voss and Gruber (2006) also reported that friendliness, enthusiasm and humour are also the vital factors of good quality lecturers, while Delaney et.al. (2010) described that there are nine characteristics and behaviours of instructors (lecturers) that demonstrate effectiveness or good quality in teaching. The abovementioned characteristics are as follows: respectful of students, knowledgeable, approachable, engaging, communicative, organized, responsive, professional, and humorous. Moreover, it is believed that good quality of teaching may create trusting

relationships, and provide a structured, yet flexible learning environment (Delaney et. al., 2010).

Lee, Sattayawaksakul, Waleesila and Sriharat (2009) supported the findings by Voss and Gruber (2006). They found that Asian students prefer lecturers who are knowledgeable on the subject matter as one of the important quality that lecturers should have or acquired. However, they also found that, knowledge alone does not produce good quality lecturer. Other factors should be considered together with knowledge such as the preparations of teaching material, clear objective of teaching and learning, enthusiasm and ability to present the subject matter clearly.

According to Aregbeyen (2010), good quality lecturers should impart clear explanation, shown interest in teaching, concern with the quality of teaching, well prepared and have interesting teaching style. Despite that, they should also discuss recent development of the subject matter, respect students, able to identify the importance in teaching, answer students' question in a precise manner and always emphasise on conceptual understanding.

Other than lecturer's characteristics, lecture delivery also is one of the major criteria in assessing teaching quality or lecturer's performance (Ghazali et.al., 2012) together with conducive teaching environment and learning process. It is because Ghazalia, et.al., (2012) found that lecture delivery effectiveness was correlated significantly with characteristics of lecturers, attitudes of students, facilities and students' satisfaction. This was also supported by Samian and Md Noor (2012) which has indicated that more than 70 percent of students perceived that teaching and learning delivery and good relationship with students contributed to the effective teaching and learning. Poor teaching delivery is perceived as the main factor that contributes to poor performance in teaching. Besides that, good quality lecturers should have practical teaching competence and support student learning process (Sakurai, 2012). As it was perceived in a study conducted by Fouskakis, Petrakos and Vavouras (2016) in which it stated that students satisfactions' mostly rely on the ability of the said lecturer or educators in terms of delivery and knowledge that they have on the subject matter.

The summary from the previous findings on the elements of good qualities educators are tabulated in Table 1.

Table 1: The elements of good qualities educators

Elements of good teaching	Author	Respondents
<ul style="list-style-type: none"> • Management of teaching and learning • Awareness and human capital • Display commitment and professionalism in conducting teaching and learning • Monitor and give feedbacks • Motivate students to pursue learning activities • Effective management of teaching and learning • Implementing course assignment according to topics taught • Engaging active participation in learning • Providing thought provoking activities • Giving clear presentations 	Chua & Kho (2014)	Malaysian students

<ul style="list-style-type: none"> • Knowledge and experience • Practical teaching competence • Support for student learning • Friendly atmosphere 	Sakurai (2012)	Middle east learners
<ul style="list-style-type: none"> • Authoritative and expert in knowledge • Good communicator • Good at using educational technologies • Have sense of humour • Able to interact with students • Reflective practitioner • Passionate and inspiring • Supportive • Facilitate students' independent learning • Approachable • Provide timely feedback 	Su,,F. and Wood, M.(2012)	Undergraduate students in the UK universities
<ul style="list-style-type: none"> • Preparation of lecture • Teaching style • Responsibilities 	Muda et. al (2012)	Undergraduate Malaysia
<ul style="list-style-type: none"> • Clear explanation • Show interest in teaching • Concern in the quality of teaching • Well prepared • Interesting teaching style • Discussed recent development in the field • Respect for students • Identification of what is considered important • Precise in answering questions • Emphasis on conceptual understanding 	Aregbeyen (2010)	Second year undergraduate Nigerian
<ul style="list-style-type: none"> • Respectful • Knowledgeable • Approachable • Engaging / Responsive • Communicative 	Delaney, Johnson, Johnson, & Treslan, (2010)	Students at Memorial University for on-campus and distance learning
<ul style="list-style-type: none"> • Excellent knowledge • Good preparation and organisation • Fair and impartial in evaluating students • Concern and respect for students • Clarity of presentation • Accessible when needed • Enthusiastic about the subject material and teaching • Helpful • Present subject material in an interesting way • Give encouragement • Frequent feedback given 	Lee, Sattayawaksakul, Waleesila & Sriharat (2009)	Southeast Asian students

<ul style="list-style-type: none"> • Clearly states the subject objectives • Friendly, caring and approachable • Openness for questions and discussion of subject material • Well designed and relevant assignments • Gives intellectual challenges • Good personality 		
<ul style="list-style-type: none"> • Expertise • Approachability • Communication skills • Teaching skills • Friendliness • Enthusiasm • Humour • Teaching methods 	Voss & Gruber (2006)	Teacher education students Germany
<ul style="list-style-type: none"> • Demonstrate excellent knowledge of their subject • Include group activities during teaching sessions • Encourage discussion • Approachable • Start session on time 	Allan, Clark & Jopling (2009)	First year undergraduate United Kingdom

Students' perceptions on the good quality of teaching

In measuring good quality or effective learning, many approaches have been studied in the past. Since lecturers play an important role to demonstrate good quality in teaching, it is important to evaluate teaching quality of lecturer at the university. Berk (2005) identified twelve measures of teaching quality which are critically reviewed: (a) student ratings, (b) peer ratings, (c) self-evaluation, (d) videos, (e) student interviews, (f) alumni ratings, (g) employer ratings, (h) administrator ratings, (i) teaching scholarship, (j) teaching awards, (k) learning outcome measures, and (l) teaching portfolios. The teaching quality assessment is commonly used to make formative and summative decision. The formative decision is related to the teaching quality improvement while summative decision is related to the lecturer's performance for the promotion and tenure purpose (Berk 2005; Chen & Hoshower, 2003).

In formative decision which is to improve the quality of teaching, course content, format and structure (Samian & Md. Noor, 2012; Chen, & Hoshower, (2003), student assessment or students' rating approach is an appropriate technique to be used as it can provide feedback and meaningful input for teaching improvement in the future. It is one way of communicating to the lecturers to ensure that they are able to articulate the strengths and weaknesses of their teaching (Delaney, J.G., et. al., 2010) and also as an evidence of quality in teaching (Ghazali et.al., 2012; Berk, 2005). Therefore, an online assessment system is developed and implemented in most universities to assess the performance or quality of teaching of the lecturers in the respective subjects (Samian & Md. Noor, 2012). The output of the students' assessment can be assessed by the lecturer to see any feedback and suggestions of their students' perceptions towards their teaching quality. In turn, the lecturer might able do some self-reflection and eventually take some necessary actions to enhance their teaching

performance in the future (Samian & Md. Noor, 2012) which consequently enhancing student learning quality as well (Eng, et.al. 2015).

There are many measures can be used in assessing the effectiveness or quality of teaching either from peers or students' perspectives. In a study conducted by Ghazali et.al., (2012) they used characteristic of a lecturer, attitude of student, facilities and students' satisfaction as measurements to determine the quality in teaching process.. Their study found that students' perceived that characteristic of lecturer was highly contributed to the good quality of teaching delivery followed by students' satisfaction, attitude of students and facilities. They also believed that teaching effectiveness or quality of teaching delivery could be execute better with the combination of all factors rather than individual factor. The smaller sized class is also one of the contributing factor towards effective delivery (Ghazali et.al, 2012).

The teaching quality was also influenced by delivery method used in teaching which refers to the way lecturers' conduct teaching and learning in class. This is important to differentiate between good and low quality of lecturer (Samian & Md. Noor, 2012). Besides that, creative and interactive teaching methods is also one of the elements in teaching style which is considered important (Muda et.al, 2012). The same study also indicates that, besides interactive teaching methods, teaching preparation and ways that particular lecturer or educator conducted lessons in class should be emphasised more to ensure all learning objectives were fulfilled in the given time.

From the qualitative study done by Victoroff & Hogan (2006), the perceptions of the students on the characteristics of effective learning experiences in dental education were found as follows: 1) instructor characteristics (personal qualities, "checking-in" with students, and an interactive style); 2) characteristics of the learning process (focus on the "big picture," modeling and demonstrations, opportunities to apply new knowledge, high-quality feedback, focus, specificity and relevance, and peer interactions); and 3) learning environment (culture of the learning environment, technology). However, students' perception of a good quality lecturer are influenced by their educational background, cultural factors and the political and educational systems from which they were brought-up (Lee, Sattayawaksakul, Waleesila & Sriharat, 2009).

On the other hand, Sakurai (2012), conducted a comparative study between native and non-native teachers who teaches foreign language, focusing on the Japanese language. The study has revealed four factors of good quality teachers namely, interaction with learners, knowledge, experience and qualification and also friendly atmosphere. The study also reported that there are similarities and differences between these qualities between native and non-native teachers. The similar characteristics are knowledge, experience and personality. The learners expected that native language teachers should be more skilful and have wider experience than non-native language teachers. In terms of length of study, the study evidenced that students with shorter study length place more importance on lecturers' knowledge, experience, pedagogical support and friendliness (Sakurai, 2012). This may be due to higher expectations towards unfamiliar native speakers on language study. This study also found that in general, perceptions of good teacher are momentarily based on professional knowledge, professional experiences and warm relationships with learners.

In regardless of students in the Asian countries who are more teacher-centred (Lee, et al., 2009), the students in the developed country like United Kingdom has placed high value in

group activities and discussions during class sessions which promote active learning (Allan, Clarke & Jopling, 2009).

Methodology

This study aimed to identify the characteristics of teaching quality among lecturers as perceived by final year students from two advanced subjects: Financial Accounting and Reporting 4 as well as International Business and Globalisation. Therefore, for gathering data purposes, a questionnaire is used as the main instrument of this study which was adapted from previous studies (Aregbeyen, 2010; Lee et al., 2009; Tootoonchi, Lyons and Hagen, 2002). The questionnaire was divided into three sections. The first section of the survey was designed to derive students' demographic information. The next section, Section 2 examined the perception towards the quality of lecturer by using Likert scale 1 to 5. The final section consisted of open-ended questions which require the respondents to give text-based responses based on their experience on the characteristics of teaching quality such as class lecture and teaching and learning process. They were also asked to provide some suggestions in improving the said courses in the future. The purpose of using open-ended questions was to give opportunity to the respondents to express their opinion on the characteristics of lecturers so that these can be implemented in improving their teaching quality in the future. The survey was carried out exclusively through the paper surveys and delivered in class towards the end of the semester, in week fourteen. Each respondent took for about five to ten minutes in completing the survey pertaining the teaching and learning activities in two courses, namely Financial Accounting and Reporting 4as well as International Business and Globalisation.

Sample

The population comprises of undergraduate accounting students in university in the year 2016. Based on the data provided by the Academic Management Department of the university, there are a total of 534 undergraduate accounting students. Accounting students are the highest enrolment of students in the university.

The respondents for the study were selected through purposive sampling which consists of year 2 and 3 accounting students. The sample represents 47.37 percent of the population. These respondents met the requirement of the study where they are not only matured and can provide faithful and reliable response towards the survey questions but they also have undergone advance papers in accounting and business. Using a convenience sampling, 253 questionnaires were distributed but only 180 returned questionnaires were valid and completed, yielding a response rate of about 71.14 percent. The questionnaires were in the English language. The reliability of questionnaire indicates good and strong consistency as the Cronbach Alpha shows the value of students' perception is 0.962 (Sekaran & Bougie, 2010).

Results and Discussion

Respondents' profile

Table 2 represents the demographic profile of the respondents in the survey. Seventy eight percent of the samples are female students. Only 22 percent of the respondents are male students. Most of the respondents are Malay students (91.1%), followed by Chinese (6.1%) and Indians (2.8%). About 77 % of respondents are between the age of 22 to 23 years. The respondent for the advance business course represents 46.7% of the sample while 53.3% are the students taking the advance accounting course. All of these students are the undergraduate accounting students from year 3 and 4.

Table 2: Demographic Profile of Respondents

		Frequency	Percent (%)
Gender	Male	40	22
	Female	140	78
Race	Malay	164	91.1
	Chinese	11	6.1
	Indian	5	2.8
Age	19-21	10	5.55
	22-23	138	76.67
	24-25	23	12.78
	26-27	9	5.00
Course	Business	84	46.7
	Accounting	96	53.3

Students' perception of teaching quality

The overall findings on students' perception of teaching quality among lecturers are tabulated in Table 3, which presents the mean, standard deviation and the ranking of the domains of teaching quality. All these mean values were more than 4 which shows that the respondents' point score were between agree and strongly agree.

Table 3: The overall mean and standard deviation on the characteristics of teaching quality of lecturers

Items on teaching quality of lecturer	Mean	SD	Rank
Explain important concepts using easy ways	4.429	0.704	1
Knowledgeable	4.369	0.647	2
Always available for consultation (physical and virtual)	4.358	0.710	3
Helpful	4.307	0.698	4
Stimulates interest in the subject	4.290	0.710	5
Prompt feedback on students' progress	4.282	0.698	6
Enthusiasm in teaching	4.274	0.696	7
Used appropriate teaching techniques	4.267	0.718	8

Among the eight items surveyed, the highest rank perceived by students is the ability of the lecturer to explain important concepts in the subject area in an easy ways. Good explanation is important in order to capture students understanding on the subject matter and also to ensure that the knowledge gained is stored in long term memory as it will serve as lifelong learning process in the future.

The second highest rank is that the lecturers must be knowledgeable in the area they teach. This finding is in line with Sakurai (2012), Lee et al. (2009) and Allan, Clark and Jopling

(2009). Lecturers should be aware of not only the existing but also the new knowledge as it is important in teaching (Chua & Kho, 2014) so that the students are aware and enable them to keep track with the changes in the subject matter.

Students also perceived that lecturers should always be available for consultation and at the same time able to assist them in learning process outside from classroom environment. This finding is in line with Allan, Clark and Jopling (2009) and Muda et al. (2012). In today's world, with the emergence of technology, the used of media application such as whatsapp and telegrams can become a wonderful tools for lecturers to employ in order to be more open with their respective students besides using the traditional method which is face-to-face interaction.

Ranked the fifth highest is stimulation of interest in the subject area. Equally important to this is prompt feedback by the lecturers so that students have the time to improve their weaknesses. Enthusiasm was ranked second last and appropriate teaching technique was the least important element. This finding shows that students prefer lecturers to stimulate their interest in learning the subject rather than the teaching techniques.

Apart from the above results, further analyses were conducted. The samples were then separated into advance accounting and advance business courses to investigate whether there is any mean difference between the two groups of students. Table 4 shows that the T-test analysis for both courses.

Table 4: Result on the t-Test Analysis

Course	Mean	Standard deviation
Advance Business	4.47	0.446
Advance Accounting	4.09	0.619
F statistics	4.654 (significant at 5%)	
T-test	4.616	

The results in Table 4 show that there are significant differences between both sample groups (advance accounting course and advance business course) whereby the mean for business and accounting are 4.47 and 4.09 respectively, with the F statistics of 4.654 (significant at 5 percent level).

The mean ranking of perceptions between advance accounting and advance business courses are presented in Table 5.

Table 5: The result on the perceptions of students taking the accounting and non accounting course

Items on teaching quality	Accounting course			Business course		
	Mean	SD	Rank	Mean	SD	Rank
Explain important concepts using easy ways	4.237	0.770	1	4.648	0.547	1
Knowledgeable	4.209	0.719	2	4.552	0.604	3
Always available for consultation (physical and virtual)	4.167	0.744	3	4.576	0.588	2

Prompt feedback on students' progress	4.161	0.739	4	4.420	0.607	8
Stimulates interest in the subject	4.144	0.776	5	4.456	0.587	6
Enthusiasm in teaching	4.136	0.714	6	4.432	0.547	7
Helpful	4.103	0.712	7	4.539	0.643	4
Used appropriate teaching techniques	4.092	0.777	8	4.467	0.587	5

Students from both courses agree that the vital characteristic of a good quality in teaching is influenced by the lecturer's ability to simplify the important concepts into a simple explanation. This finding supports the findings by Lee et al. (2009) where they found that good lecturers are those that are able to present their subject material in an interesting way. This requires good teaching skills (Voss & Gruber, 2006) and teaching styles (Muda et al., 2012). Besides that, this finding align with the earlier finding by Aregbeyen (2010) where he found that good quality of teachers are those who emphasise on conceptual understanding. This finding was supported by the comments from the students:

Examples were given in terms of story-telling that were related to the lecture topic (Student 1, Year 3).

The story-telling method helped students to understand the subject matter, avoid boring and sleepiness among students in the class (Student 2, Year 3).

I like when the lecturer prepared the questions for each chapter in assisting the learning process in class. This method gives more understanding towards the chapter (Student 3, Year 3).

The lecturer used several ways to attract students' attention and very interesting whereby the students were always looking forward for the class. The lecturer also delivers simple teaching (using easy words) that helped the students to understand the subject matter (Student 4, Year 3).

The findings on the other seven qualities in teaching were found to have some differences in the ranking. For the advance accounting course, students ranked knowledge lecturer as second and availability in consultation as third. Thus, the reverse finding was shown in the advance business course for both of these items. These findings supported the earlier findings by Lee et al. (2009), Su and Wood (2010), Chua and Kho (2014) Sakurai (2012) and Allan, Clark and Jopling (2009).

Prompt feedback by a lecturer was ranked fourth for accounting course whereby for business course the students require lecturers to be helpful. Giving feedbacks to students help them in identifying their progress and provide space for improvement (Chua & Kho, 2014) as it can be a factor for student's success in their study (Su & Wood, 2010). Apart from this, Lee et al. (2009) found that helpfulness is one of the items listed under the second category of good lecturers. Good lectures are those who are helpful when student seek for their help. In order to be helpful, lecturers must be assessable when needed (Lee et al., 2009). In line with being helpful, Su and Wood (2012) found that a good lecturer needs to be supportive to create a safe space for students to make mistakes and developed themselves.

The next important aspect that a lecturer should have when teaching accounting subject is they should be able to stimulate the interest in the subject matter. This may be due to that the

content in the advance accounting syllabus was quite difficult and comprehensive. Contradicted to students taking advance business course, stimulation of interest towards the subject was ranked number six. Using appropriate teaching technique was found to be more important than stimulating interest in teaching business course. This may be due to the factor that accounting students have difficulties in understanding the business and management content which were is theoretical based rather than calculation. In order for lecturers to offer interesting lessons, they should at first able to choose the most suitable teaching method from selections of teaching methods (Voss& Gruber, 2006). By this way, lecturers will be able to capture the attention of students in their class.

Enthusiasm in teaching was ranked six place for accounting course and ranked seventh place for the advance business course. According to Voss and Gruber (2006), enthusiasm refers to the transmission of excitement and interest from the lecturer towards their teaching course. Lee et al. (2009) categorised enthusiasm as the combination variable under knowledge and communication of knowledge which is the dominant factor among four identified factors in the study. There are linkages between enthusiasm and knowledge of the lecturers. The Asian students perceived that, lecturers who start with firm knowledge on the taught course with good preparation of the teaching material, able to state clearly the learning objectives will able to deliver the teaching material with enthusiasm (Lee et al., 2009).

Conclusion

This study explores the characteristics of a good quality lecturer who teaches the accounting and business for upper level courses in the public university. The respondent of the study are the degree in accounting students in year three and four. Lecturers with good teaching quality could provide a conducive teaching and learning environment at the higher institutions. Based on previous research, eight dimensions of good quality lecturers were selected and a survey was conducted. Using the five-point Likert-scale, the mean of these dimensions were calculated and ranked accordingly.

The findings revealed that as a whole, students perceived that good lecturers should be able to explain important concepts in an easy manner, must be knowledgeable and always available for consultation regardless physically (face to face) or virtually (email, mobile message etc) to improve the quality of learning. When the samples were separated between advance accounting course and advance business course, the results obtained were similar except for a slight twist in rank number 2 and 3. As a whole, able to use appropriate technique in teaching, was ranked last and the finding was supported by the students taking advance accounting course. However, for the students taking advance business course, prompt feedback from lecturers was the least important characteristics of a good lecturer.

The focus of samples was only meant for year three and four undergraduate accounting students at one public university. This might be one of the limitations of the study that leads to a small sample size to be analysed and the results might not be able to generalised for the whole student population at other universities or higher learning institutions. Apart from that, the study used only the mean of the dimensions to rank the results. A more comprehensive analysis could be used to obtain better results.

Bigger population such as undergraduates from other programs should be included in the future research as an added value into the body of knowledge in the aspect of teaching and

learning. Comparison of perception of students based on gender could be included in the future research. More dimensions of good lecturers should also be included in the future research so that the factor analysis could be conducted for a better result.

Findings from this study contribute to the literature in adding information related to the characteristics of good lecturer in teaching and learning advance accounting and business courses in the student-centred learning approach. It is hoped that these findings will be able to help new and inexperience lecturers to gain valuable insights on becoming a good educator through their teaching approach as well as building their own character.

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