

The effects of cooperative learning on students' perceptions of empowerment in accounting course

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ABSTRACT:

In this paper the authors' purpose is to examine students' perceptions of empowerment in accounting courses as a result of their experience in cooperative learning classes who attended cooperative learning and traditional classes. This study involved a survey of 288 students who were studying the first year of a business degree at institutions in Libya. Reflections and interviews were also conducted. Data were analysed using reliability tests, factor analysis, and one way ANOVA. The results indicate that students who attended cooperative learning classes are more empowered and competent in terms of exams' performanc than students who attended traditional classes.

Keywords: students' empowerment, cooperative learning and accounting education

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1. INTRODUCTION

Much of the research into variables affecting the empowerment of students has been in the area of communication studies (Frymier, Shulman & Houser 1996; Houser & Frymier 2009; Mailloux 2006; Sapon-Shevin & Schniedewind 1991; Weber, Martin & Cayanus 2005; Weber & Patterson 2000). However, a rigorous review of the literature reveals no investigation of the concept of empowerment for student learning in accounting education. Empowerment is an important factor for accounting students, since empowered students are more motivated to perform classroom tasks, feel more competent, find the required tasks more meaningful, and feel they have an impact on their learning process (Houser & Frymier 2009). In addition, empowered students have more positive perceptions towards the course content and instructors, and perform more activities that reflect learning. Therefore to further our understanding of this area, this research investigates the difference among students who attend cooperative learning classes and traditional classes in terms of empowerment, and its dimensions (impact, meaningfulness, and competences).

2. BACKGROUND

While technical accounting competencies remain obligatory for the professional accountant, these competencies alone are insufficient in today's workplace. Recent studies by the Australian Learning and Teaching Council (2010), De Lange, Jackling and Gut (2006), Kavanagh and Drennan (2007, 2008), Awayiga, Onumah and Tsamenyi (2010) and others, indicate that development of students' generic skills is required for career success. One of the most important skills required is communication. Communication skills are essential to the success of accountants and are seen as vitally important in satisfying the requirements of the workplace (Kavanagh et al. 2009). Communication skills are concerned with the ability to transfer and receive information easily (Andersen 1989; Awayiga, Onumah & Tsamenyi 2010; Ballantine & Larres 2009; Hancock et al. 2009). In addition, communication skills include listening effectively to gain information, understanding opposing points of view, having the ability to present ideas orally or in writing, and being able to discuss matters with others (Fortin & Legault 2010; Hancock et al. 2009; Jones & Abraham 2008; Rebele 1985). Therefore, the teaching of accounting should enable students to develop the necessary communication and business skills required in the workplace, which may be a factor of not only the discipline content but the method of learning experienced by the student.

3. LITERATURE AND DEVELOPMENT OF RESEARCH QUESTION

Empowerment

Empowerment in learning has been a topic of discussion for the last the two decades. Empowerment was first discussed and conceptualized in the workplace by Thomas and Velthouse (1990). Spreitzer (1995) has developed and validated a multidimensional measure of psychological empowerment in the workplace. Frymier, Shulman and Houser (1996); Tibbles et al (2008); Weber, Martin and Cayanus (2005); Weber and Patterson (2000) all examined the empowerment concept in the instructional context. Frymier, Shulman and Houser (1996) applied the concept of empowerment to the classroom context, and defined learner empowerment as consisting of three dimensions: meaningfulness, competence, and impact. This

measure is called the Learner Empowerment Scale (LES) (Frymier, Shulman & Houser 1996). Impact refers to students' perceptions of whether or not they can make a difference in the classroom, such as influencing the instructor and other students or providing information in class discussions. Meaningfulness refers to how valuable students perceive a task according to their personal beliefs and standards. Competence means that a person feels qualified and capable of performing the necessary activities to achieve the goals (Frymier, Shulman & Houser 1996). Their results showed that the empowered learner has positive attitudes toward the course content and the instructor, and participates in more activities.

Students will be empowered and their performance enhanced when professional accounting competencies are combined in accounting education. Communication is the most common element between professional accounting competencies and empowerment. Communication skills are one of the most important skills required by accountants. Communication is important in creating a shared vision for the empowerment relationship (Frymier, Shulman & Houser 1996). Feelings of empowerment are thought to be influenced by relational communication variables such as active listening, open communication, constructive feedback, trustworthiness, credibility and immediacy (Block 1987; Houser & Frymier 2009). Moreover, the feelings of empowerment are lessened when individuals lack self-confidence in their skills and feel intimidated by the task or goal (Frymier, Shulman & Houser 1996). Additionally, the ability to communicate and influence others is reflected in Frymier, Shulman and Houser's (1996) definition of impact, as the ability to make a difference. Supported by these definitions and explanations, it is proposed that students need to be empowered to have adequate skills in the contemporary business environment. Therefore, by learning communication skills, students will be empowered to accomplish the objectives in the classrooms.

Prior research supports the need to investigate the variables effect on students' perceptions of empowerment. Frymier, Shulman and Houser (1996) state that previous studies conclude that instructor behaviour influenced learner empowerment and that other researchers should explore the concept of learner empowerment in the classroom by investigating other communication behaviours that empower students, along with the impact of empowerment on learning and other classroom behaviours. Weber, Martin and Cayanus (2005) call for future work by using course grades as a criterion to investigate the influence of interest on performance. Schrod et al (2008) concluded that researchers should consider examining the relationships between observations of classrooms instruction and students' empowerment. Zraa et al (2011) *introduced the concept of empowerment into accounting education research*. Geiger and Ogilby's (2000) work did not assess the effects of individual instructors such as teaching style on changing course perceptions. However, they evaluated the impact of individual instructor characteristics on changing students' course perceptions.

In order to address the gaps identified in the literature, this study will explore the effect of cooperative learning methods on students' perceptions of empowerment comparing it with traditional teaching methods in accounting education. The study measures accounting students' perceptions of empowerment using the Learner Empowerment Scale (LES).

The research question in this study is: “What is the effect of cooperative learning compared with traditional teaching methods on students’ perceptions of empowerment in a first year accounting course in Libyan business degree institutions?” To answer this research question two hypotheses were developed.

H1: There is a significant difference in students’ perceptions of empowerment and its sub-scales between students taught in classes using cooperative learning and those who taught in classes using traditional teaching methods

H2: There is a significant difference in students’ competence between students taught in classes using cooperative learning and students taught in classes using traditional teaching methods

4. Methodology and Research Design

Participants in the study

Participants for the study were first year Libyan students at Libyan business degree institutions. The sample consisted of 288 Libyan students. 143 students of these students were taught using cooperative learning (CL) and 145 students were taught using traditional methods (TM). Groups 1 and 4 were traditional groups, 2 and 3 and were cooperative learning groups. The participants of the study are mixed gender students aged between 18 and 23 years of age. These students were graduated from public secondary schools in Libya and some of them graduated from commercial schools who had studied accounting as subject.

Data collection:

A mixed method approach was used to collect the data. Quantitative data were used to measure the students’ perceptions of empowerment. The survey instrument comprised 35 items for empowerment the LES (See attached survey in Appendix 1) and for competence three questions are formulated. A qualitative approach (interviews and reflections) was used to collect the data to provide more in-depth information and understand the personal experiences of students (Best & Kahn 2003).

1. Learner Empowerment Scale (LES)

The Learner Empowerment Scale (LES) was developed by Frymier, Shulman and Houser (1996) and comprises 35 Likert scale items. Responses to all items are made on a scale of never (0) to very Often (4). The LES and the three subscales impact, meaningfulness and competence have achieved adequate alphas as a measure of internal reliability (0.89, 0.95, 0.94, 0.92 respectively) (Frymier, Shulman & Houser 1996).

2. Students’ competence based on exams’ performance

Pre and post-tests were conducted to evaluate the objective of competence of students’ performance (Leedy & Ormrod 2005). The tests include the topics covered in the course. The questions in pre-tests and post-tests changed in order to avoid the influence of memory. Pre-tests offer no information regarding the evolution of students’ knowledge. The validity of the pre-and post tests questions was revised by

the researcher numerous times after consulting with members of this research team and Libyan postgraduate's students.

3. Interviews

Interview with students explained further the quantitative findings and helped to understand the personal experiences of students.

4. Reflections

Reflections were conducted. A reflective journal kept by the instructor (researchers) to identify what worked well and areas where changes could be made to facilitate the objectives of the study. The aim of the reflective journal is to illustrate and justify the success or failure of the teaching methods from the instructor's perspective.

In relation to confidentiality the researcher promised and ensured anonymity and confidentiality of names. Information was used only for the research project and remained between the students and researcher (Drever 1995; Kvale & Brinkmann 2008, 2009). At the beginning, students signed the consent forms in accordance with ethical clearance requirements.

Data analysis

Quantitative data were analysed using reliability tests, factor analysis and one way ANOVA conducted for hypotheses testing.

Reliability

Before performing statistical analyses of the data, reliability tests were conducted on the scale. Reliability refers to the "consistency and stability of a score from a measurement scale"(Davis 2005, p. 188) and was estimated by calculating Cronbach's Alpha for the 35 to measure the students' perceptions of empowerment and 19 statements measuring students' perceptions of perceptions of the professional accounting competencies.

The reliability for the learner empowerment scale follows. The reliability measures of individual statements for LES for all groups together for the pre-test for the overall instrument had a reliability score of 0.900 and for impact, meaningfulness and competence were and 0.891, 0.931, and 0.913. The reliability measures of individual statements for LES for group 1, 2, 3 and 4 receptively were 0.925, 0.907, 0.885 and 0.875. At the same time the reliability All Cronbachs' alpha were above the minimum recommended standard of 0.7 (Hair et al. 2006). Therefore the reliability of the instrument is satisfactory. These measures of reliability compare favourably with those reported by (Frymier, Shulman & Houser 1996) and therefore show consistency across studies.

Factor analysis

From the results in the pilot studies, questions number 9, 11, 14, 25, 26, 28, 33 and 34 had misunderstanding from the students as they loaded very low numbers. Therefore, in this study the researcher expressed these questions in positive away. Hence, given this procedure, the researcher would expect the items from the LES for all data available from all groups to behave in a similar fashion as in the past. Scree

indicated that the three factors had eigenvalues > 1.00. The three factor solution was determined to be the most appropriate structure. For pre survey, the first factor accounted for 28.4% of the variance with 16 items loading on it (impact). Ten items loaded on the meaningfulness factor and accounted for 18% of the variance. The third factor competence accounted for 10.7% of the variance with nine items (see Appendix 2). Items which loaded meaningfully onto each empowerment dimension (factor loading > 0.5) were retained for further analysis. The factor loadings matched those developed by Frymier, Shulman and House (1996) with the same items loading onto the impact, meaningfulness and competence dimensions. The result of the factor analysis, using a varimax rotation, was a three-factor solution. All three of the LES sub-scales factored out separately. The item total correlation coefficients and factor loading were found above the minimum recommended standards of 0.3 and 0.4 respectively (Pallant 2007). The results from reliability tests and factor analysis tests show 35 items will be used for the learner empowerment scale.

Hypothesis testing

In order to answer research question 1 issue “What is the effect of cooperative learning compared with traditional teaching methods on students’ perceptions of empowerment in a first year accounting course in Libyan business degree institutions?”. A one way ANOVA t-test was conducted to test the hypothesis.

1. There is a significant difference in students’ perceptions of empowerment and its sub-scales between students taught using cooperative learning and student taught using traditional teaching methods.
2. There is a significant difference in student’s competence based on the objective tests between students taught using cooperative learning and those taught using traditional teaching methods.

Hypothesis 1 testing using ANOVA

Hypothesis 1 asserted that there would be a significant difference among students in their perceptions of empowerment (summative scores on the LES) and its sub-scales of the LES (impact, meaningfulness and competences) under cooperative learning and traditional teaching methods. In order to examine whether there are statistically significant differences between cooperative learning and traditional methods in terms of perceptions of empowerment (summative scores on the LES) and its sub-scales of the LES (impact, meaningfulness and competences), a one-way ANOVA was conducted. (See Tables1 and 2).

First comparison should be between pre-test of experimental and control groups. If these means are not significantly different, then any differences in post test will be consistent with cooperative learning effect. The results based on pre LES responders using ANOVA indicated that there are no significant different among students in their perceptions of empowerment. And descriptive statics show that there were low means of empowerment the mean and standard deviation were (57.72 \pm 14.623) which indicate low level of empowerment.

Table 1: Summary of ANOVA for H1 based on pre LES survey

Empowerment					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	294.757	3	98.252	.457	.713
Within Groups	61075.021	284	215.053		
Total	61369.778	287			
Impact					
Between Groups	106.880	3	35.627	.431	.731
Within Groups	23499.772	284	82.746		
Total	23606.653	287			
Meaningfulness					
Between Groups	14.951	3	4.984	.106	.956
Within Groups	13314.713	284	46.883		
Total	13329.663	287			
Competence					
Between Groups	53.092	3	17.697	.581	.628
Within Groups	8655.571	284	30.477		
Total	8708.663	287			

Table 2: Games-Howell post hoc analysis- perceptions of empowerment based on pre responds

	(I) Games-Howell	(J) Comparisons among groups	Mean Difference (I-J)	Std. Error	Sig.
empowerment	1 TM	2 CL	1.715	2.488	.901
		3 CL	-1.051	2.462	.974
		4 TM	.757	2.439	.990
	2 CL	1 TM	-1.715	2.488	.901
		3 CL	-2.766	2.453	.673
		4 TM	-.959	2.429	.979
	3 CL	1 TM	1.051	2.462	.974
		2 CL	2.766	2.453	.673
		4 TM	1.807	2.403	.876
	4 TM	1 TM	-.757	2.439	.990
		2 CL	.959	2.429	.979
		3 TM	-1.807	2.403	.876

Hypothesis 2 testing using ANOVA

Hypothesis 2 asserted that there would be a significant difference in student's competence based on the objective tests among students taught under cooperative learning and traditional teaching methods. In order to examine whether there are statistically significant differences between cooperative learning and traditional methods in terms in student's competence based on the objective tests, a one-way ANOVA was conducted. (See Tables 3 and 4). There is no significant difference among students between students in their competence based on pre test. The results based on post test using ANOVA indicated that there is a significant difference between students in their competence based on the post test results for different groups. Cooperative learning students are more competent than traditional students. However, there is no significant difference between group 2 CL and 4 TM. This result needs to examine more closely. This result may be attributable to the timing of the post test in week 6.

Table 3: Summary of ANOVA for H2 based on post test

Post test					
Between Groups	524.672	3	174.891	6.792	.000
Within Groups	7312.661	284	25.749		
Total	7837.333	287			

Table 4: Games-Howell post hoc analysis- students' competence based on post test responds.

	(I) Games-Howell	(J) Comparisons among groups	Mean Difference (I-J)	Std. Error	Sig.
Post results of test 1	1 TM	2 CL	-2.34617	.86082	.034
		3 CL	-3.76613	.85199	.000
		4 TM	-1.57728	.84378	.244
	2 CL	1 TM	2.34617	.86082	.034
		3 CL	-1.41996	.84886	.340
		4 TM	.76889	.84062	.797
	3 CL	1 TM	3.76613	.85199	.000
		2 CL	1.41996	.84886	.340
		4 TM	2.18885	.83158	.044
	4 TM	1 TM	1.57728	.84378	.244
		2 CL	-.76889	.84062	.797
		3 TM	-2.18885	.83158	.044

*The mean difference is significant at the 0.05 level.

Qualitative data were collected to explain further the quantitative findings. Notes from the researchers' reflections in classrooms revealed that, post data may give better results. In first time before the researcher started with students, students reject to change their teachers and the way of learning. They were frightened by the change and thought the change might be harder. After the first lesson, students showed their interest in collaborative classes. Moreover they showed an interest in studying accounting. They were more motivated to learn accounting. Students who worked in groups had more empowerment than those who worked independently during class. 'Non -group' classes were very traditional, students stayed in rows and the lecturer stood in front of the class near the board and explained. Some volunteers participated with the lecturer. In these classes, the teacher was the primary source of knowledge. However, in classes which included cooperative learning methods, the students were active and participated with the lecturer. In these classes, the teacher is guiding the students to answer the problem raised and teachers are giving individual feedback to promote understanding. The safety of the group gave students some confidence in the class and interaction and good relationships with the lecturer. Therefore, they communicated with peers to clarify difficult issues. These groups help to improve communication skills, 'listening and speaking'. In turn, improving communication skills and having confidence means students are empowered.

The findings of the qualitative data support the results of H1. The qualitative data show that students who were taught in cooperative learning classes have higher perceptions of the empowerment on learning than students in traditional classes. In addition, in the qualitative findings the students in cooperative learning classes felt confident and talked freely which illustrated that they were empowered and not intimidated to express their views whereas the students in the traditional teaching

environment were less empowered as they did not have the confidence to start and participate in a discussion in the classroom.

CL's student: *in these classes I feel I am an important student. My fellow students and teacher hear me when I talk even I say wrong. It is nice to respect me even I talk wrong and I learn from my wrong without hurting my feeling.*

TM's student: *our teachers always are very strict and they do not like us to talk in class time.*

TM's student: *I am afraid if I ask silly question, teacher and students will laugh.*

TM's student: *students have to be quite just the teacher and some particularly students who has the rights to talk in the class.*

5. DISCUSSION

The goal of the present research was to gain a clearer understanding of the effects of cooperative learning on students' perceptions of empowerment and development of professional accounting competencies. Based on the conceptualizations of learner empowerment by Frymier, Shulman and House (1996) and situational interest, three hypotheses were formulated.

Hypothesis 1 asserted that there would be a significant difference among students in their perceptions of empowerment (summative scores on the LES) and its sub-scales of the LES (impact, meaningfulness and competences) under cooperative learning and traditional teaching methods. The results based on pre LES responders using ANOVA indicated that there are no significant differences between students in their perceptions of empowerment. The finding from qualitative data indicated that, cooperative learning students are more empowered than traditional students and the difference is attributed to the teaching method used. Even Libyan students who are educated in a very traditional method where teachers have all the rights and students have to stay quietly in the classroom benefitted. Cooperative learning students show their interest in learning and participate actively in cooperative classes.

Hypothesis 2 asserted that there would be a significant difference in student's competence based on the objective tests between students taught under cooperative learning and traditional teaching methods. The results based on post test using ANOVA indicated that there are significant difference between students in their competence based on post test in different groups. Cooperative learning students are more competent than traditional students. However, There are no significant difference between group 2 CL and 4 TM. These results support Clinton and Kohlmeyer (2005) results. They found no differential effect on students in group quizzes between students taught in cooperative learning and traditional classes. These results may be attributable to the effect of prior academic achievement and group formation on performance (Van der Laan Smith & Spindle 2007) and distributing of the marks in the exam.

6. CONCLUSION:

This exploratory study compares students' perceptions about two teaching methods on empowerment when studying accounting courses in Libyan business degree institutions. The findings of this research are very interesting for a number of reasons. Firstly, educational environments impact upon the degree to which students feel empowered in the classroom. Secondly, Libyan students are not empowered, due to level of students' empowerment is very low. Finally, within the same cultural group, students' levels of empowerment and competence were impacted by the method by which they were being taught. Therefore this research indicates that it is not only the content of a course, but the method by which it is delivered, that may impact on the students' level of empowerment and subsequently their satisfaction with the learning experience.

Future research will involve a post data collection using an experimental design to allow comparisons between traditional and co-operative teaching methods in accounting in their perceptions of empowerment. It will also involve expansion of the study in Australia and other western countries.

APPENDIX 1

Survey for Students enrolled in accounting principle I at Libyan business degree institutions

Name:

Group

Code:

Section 1: Learner Empowerment Scale (LES)

Instruction: Please read each statement then check the response that best shows your feeling and experience toward accounting course. Circle the number that best represents your opinion – 0 indicates, “Never happen at All”, 1 “rarely”, 2 “sometimes”, 3 “often” and 4 indicates “happen very often”.

No		Never	Rarely	Sometimes	Often	Very Often
1	I have the power to make a difference in how things are done in my class.	0	1	2	3	4
2	I have a choice in the methods I can use to perform my work.	0	1	2	3	4
3	My participation is important to the success of the class.	0	1	2	3	4
4	I have freedom to choose among options in this class.	0	1	2	3	4
5	I can make an impact on the way things are run in my class.	0	1	2	3	4
6	Alternative approaches to learning are encouraged in this class	0	1	2	3	4
7	I have the opportunity to contribute to the learning of others in this class.	0	1	2	3	4
8	I have the opportunity to make important decisions in this class	0	1	2	3	4
9	I can influence what happens in this class	0	1	2	3	4
10	I have the power to create a supportive learning environment in this class.	0	1	2	3	4
11	My contribution to this class makes difference	0	1	2	3	4
12	I can determine how tasks can be performed.	0	1	2	3	4
13	I make a difference in the learning that goes on in this class.	0	1	2	3	4
14	I have freedom to choose in this class	0	1	2	3	4
15	I can influence the instructor.	0	1	2	3	4
16	I feel appreciated in this class	0	1	2	3	4
17	The tasks required in my class are personally meaningful.	0	1	2	3	4
18	I look forward to going to my class.	0	1	2	3	4
19	This class is exciting	0	1	2	3	4
*20	This class is boring	0	1	2	3	4
21	This class is interesting.	0	1	2	3	4
22	The tasks required in my class are valuable to me.	0	1	2	3	4
23	The information in this class is useful.	0	1	2	3	4
24	This course will help me to achieve my future goals	0	1	2	3	4
25	The tasks required in my class are a waste of my time.	0	1	2	3	4
26	This class is important to me.	0	1	2	3	4
27	I feel confident that I can adequately perform my duties.	0	1	2	3	4
28	I feel comfortable by what is required of me in my class.	0	1	2	3	4
29	I possess the necessary skills to perform successfully in class.	0	1	2	3	4
30	I feel able to do the work in this class.	0	1	2	3	4
31	I believe that I am capable of achieving my goals in this class.	0	1	2	3	4
32	I have faith in my ability to do well in this class.	0	1	2	3	4
33	I have the qualifications to succeed in this class.	0	1	2	3	4
34	I have confidence in my ability to perform the tasks in this class.	0	1	2	3	4
35	I feel very competent in this course.	0	1	2	3	4

APPENDIX 2

Learner Empowerment Scale factor analysis for based on pre survey

Items	Impact	Component	
		Meaningfulness	Competence
Impact			
1. I have the power to make a difference in how things are done in my class.	.820	.021	.181
2. I have a choice in the methods I can use to perform my work.	.587	.050	.148
3. My participation is important to the success of the class.	.432	.088	.353
4. I have freedom to choose among options in this class.	.690	.072	.229
5. I can make an impact on the way things are run in my class	.765	.039	.025
6. Alternative approaches to learning are encouraged in this class	-.525	-.130	-.186
7. I have the opportunity to contribute to the learning of others in this class.	.576	.024	.211
8. I have the opportunity to make important decisions in this class.	.649	-.077	.239
9. I can influence what happens in this class.	.829	.018	.169
10. I have the power to create a supportive learning environment in this class.	.628	.043	.164
11. My contribution to this class makes difference.	.811	.025	.027
12. I can determine how tasks can be performed.	.747	-.018	.024
13. I make a difference in the learning that goes on in this class.	.825	.005	.178
14. I have freedom to choose in this class	.728	.074	.178
15. I can influence the instructor.	.589	-.060	-.118
16. I feel appreciated in this class	.472	-.024	.240
Meaningfulness			
17. The tasks required in my class are personally meaningful.	.134	.421	-.066
18. I look forward to going to my class.	.023	.802	-.004
19. This class is exciting	.036	.809	-.002
20. This class is not boring	-.017	.777	.014
21. This class is interesting.	.026	.812	.081
22. The tasks required in my class are valuable to me.	-.035	.804	.046
23. The information in this class is useful.	-.040	.867	.045
24. This course will help me to achieve my future goals.	.028	.851	.128
25. The tasks required in my class are a save of my time.	-.048	.876	.069
26. This class is important to me.	.020	.858	.128
Competence			
27. I feel confident that I can adequately perform my duties.	.300	.089	.795
28. I feel relaxed by what is required of me in my class.	.181	.029	.879
29. I possess the necessary skills to perform successfully in class.	.154	.039	.815
30. I feel able to do the work in this class.	.143	.032	.818
31. I believe that I am capable of achieving my goals in this class.	.170	.023	.882
32. I have faith in my ability to do well in this class.	.170	.082	.786
33. <i>I have the qualifications to succeed in this class.</i>	-.059	-.107	.095
34. I have confidence in my ability to perform the tasks in this class.	.300	.089	.795
35. I feel very competent in this course.	.213	-.039	.682

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