

Research Article

Analysis of Factors Affecting Success in Accounting Courses: A Study on Students Taking Accounting Courses

Muhasebe Dersinde Başarıyı Etkileyen Faktörlerin Analizi: Muhasebe Dersi Alan Öğrenciler Üzerine Bir Araştırma

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Abstract

In this study, statements pertaining to factors that may influence success in accounting courses were derived from a comprehensive literature review and subsequently transformed into a draft scale. This draft scale comprises a total of 32 statements, 6 of which pertain to demographic characteristics. These statements underwent testing on a sample of 48 students within the framework of a pilot study. Based on the results of the pilot study and the assessment of expert opinions, it was determined that 15 statements were superfluous and were thus excluded from the scale. The revised scale comprises a total of 17 statements, including 6 statements that assess demographic characteristics.

The newly developed scale was utilised to assess 504 pupils now enrolled in accounting courses at university situated in seven distinct locations of Turkey as of 2024. The data acquired from the application has undergone many analyses. Based on the conducted analyses, it has been noticed that there are four dimensions that determine success in the accounting course. These dimensions account for 80.096% of the elements that influence success in the accounting course. The completed normality analysis indicates that the data follows a normal distribution. The regression analysis reveals that the Teacher explaining the lesson (TEEL) and the student's perception of the lesson (SPL) have a positive and significant impact on success in the accounting course (SAC). Conversely, the variable of environmental effects (EE) has a negative and significant effect on SAC.

Keywords: Accounting, Accounting Course Achievement, Impact Factors, Scale Development, Analysis

Öz

Bu Çalışmada muhasebe dersinde başarıyı etkileyebilecek etkenlerle ilgili ifadeler literatür araştırması yapılarak elde edilmiş ve taslak bir ölçek haline getirilmiştir. Oluşturulan bu taslak ölçekte bulunan 6'sı demografik özelliklere yönelik ifadeler olmak üzere toplamda 32 ifade bulunmaktadır. Bu ifadeler pilot araştırma kapsamında 48 öğrenci üzerinde test edilmiştir. Pilot araştırma sonuçları ve uzman görüşleri sonucunda 15 ifadenin gereksiz olduğu kanaatine varılmış ve bu ifadeler ölçekten çıkarılmıştır. Düzenlenen yeni ölçek demografik özellikleri ölçen 6 ifade ile birlikte toplam, 17 ifadeden oluşmaktadır.

Geliştirilen yeni ölçek 2024 yılı itibarı ile Türkiye'nin yedi farklı bölgesinde bulunan üniversitelerde kayıtlı olan ve muhasebe dersi alan 504 öğrenciye uygulanmıştır. Uygulama sonucunda elde edilen veriler çeşitli analizlere tabi tutulmuştur. Yapılan analizler sonucunda muhasebe dersi başarısını etkileyen faktörler ölçeğinin 4 boyuttan oluştuğu ve muhasebe dersi başarısını etkileyen faktörlerin %80,096'sını açıkladığı görülmektedir. Yapılan normallik analizinde verilerin normal dağıldığı görülmektedir. Yapılan regresyon analizi sonucunda dersi anlatan hocaların etkisi (DAH) ve

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öğrencinin derse yönelik algısı (ÖDAL) değişkenlerinin muhasebe dersi başarısı (MDB) üzerinde pozitif yönde anlamlı bir etkiye sahip olduğu, çevresel etkiler (ÇEV) değişkeninin ise MDB üzerinde negatif yönlü anlamlı bir etkiye sahip olduğu görülmektedir.

Anahtar Kelimeler: Muhasebe, Muhasebe Ders Başarısı, Etki Faktörleri, Ölçek Geliştirme, Analiz

1. Introduction

The sustainability of enterprises will be achieved through a competent workforce. Sustainability allows enterprises to optimize their current resources, thereby fostering economic growth and enhancing the trade environment. In this context, corporate sustainability constitutes a paramount concern in today's highly competitive landscape (Turgut & Demir, 2024, p. 1979). The fundamental component underpinning sustainable enterprises is the education of students in this domain.

Businesses are entities operating within the economy that seek to achieve objectives such as profit generation, community contribution, and long-term sustainability. These entities fulfill extensive human demands through the sale of goods or the provision of services. They are influenced by the global context and furnish financial and non-financial information to diverse stakeholder groups. Furthermore, they remit taxes to governmental authorities contingent upon the profits accrued during each operational period. Accounting constitutes a vital component of business operations. The efficient execution of accounting processes enables decision-makers to acquire accurate information and facilitate well-informed decision-making. The precise and effective implementation of accounting procedures is predicated upon the expertise of accounting specialists who possess an appropriate level of proficiency in the field. The competence of an accounting professional is directly associated with the degree of their education in accounting at the university level (Uzun, 2019, p.102).

Success in accounting courses not only equips students with the capacity to understand and evaluate financial information but also provides significant advantages in their professional careers. The knowledge gained in accounting courses encompasses fundamental financial skills such as financial statement analysis, budgeting, financial reporting, and tax regulations. These skills are indispensable for making sound financial decisions or effectively managing a business. Individuals with expertise in accounting can pursue diverse career paths, including financial consulting, auditing, tax advisory, and financial analysis.

A strong grasp of accounting enhances the likelihood of individuals advancing to managerial and leadership roles. Professionals capable of accurately assessing current situations and making strategic decisions have a higher chance of progressing quickly into managerial positions. Accounting knowledge is also crucial for those aspiring to establish their own businesses, as it enables the effective management of financial resources and the evaluation of financial performance.

Upon achieving a satisfactory level of accounting knowledge, students can opt to obtain accreditation from relevant regulatory bodies to pursue careers as accounting professionals after graduation. Once they meet the required criteria, they are eligible to practice the profession formally. Overall, achieving success in accounting courses provides students with a broad array of knowledge and skills, significantly enhancing their career and personal development. This accomplishment allows them to achieve long-term success in their professional endeavors and stand out as competent individuals in the field of financial management.

Examining the variables that influence success in accounting courses is crucial for improving the academic performance of students enrolled in accounting programs and raising the overall quality of education.

This study is designed to pinpoint the primary determinants of student achievement in accounting education. A variety of factors including learners' motivation, pedagogical approaches, the quality of instructional materials, the integration of technological tools, and the overall learning environment exert a significant influence on performance in accounting courses. A comprehensive analysis of these variables is expected to enhance academic outcomes and support the development of more effective teaching methodologies.

Furthermore, the study undertakes a thorough assessment of the present state of accounting education, thereby yielding critical insights that may inform future educational policies and practices. A review of the literature indicates that numerous investigations have identified various determinants affecting student achievement and perceptions in accounting courses, with particular emphasis on the influence of instructors as well as other environmental and individual factors.

Geiger and Ogilby (2000) emphasized that the instructor holds a pivotal role in influencing students' career preferences in the field of accounting as well as shaping their perceptions of the subject. The study highlights how the instructor's teaching approach, communication skills, and ability to engage with students can

significantly impact their interest and motivation toward pursuing a career in accounting (Geiger & Ogilby, 2000, pp. 75–77).

In his study, Duff (2004) concluded that accounting educators play a critical role in influencing students' success in accounting courses. The research underscores that the expertise and pedagogical approaches employed by these educators are pivotal in shaping academic outcomes. Moreover, the study highlights that specific teaching and learning techniques significantly enhance course performance, suggesting that effective instructional strategies are integral to achieving success in accounting education (Duff, 2004, p. 426).

Çukacı and Elagöz (2006) argue that the delivery of accounting courses should prioritize the visual representation of content to effectively bridge the gap between abstract concepts and practical understanding. They contend that traditional lecture-based approaches may not fully capture the complexities of accounting topics, which often involve multifaceted numerical data and theoretical constructs. To address this issue, the authors advocate for the integration of visual teaching aids such as blackboards and projectors into the curriculum. These tools enable educators to illustrate key concepts dynamically, thereby facilitating a clearer and more tangible understanding of the material. Çukacı and Elagöz (2006) emphasize that such visual methodologies contribute to improved information retention and a deeper comprehension of accounting principles, which are crucial for both academic success and professional competency in the field. Their study highlights that the effective use of visual aids can significantly elevate the overall quality of instruction, ultimately leading to better educational outcomes in accounting courses (Çukacı & Elagöz, 2006, pp. 160–161).

Yardımcıoğlu and Erdemir (2007) found that the teaching style adopted by instructors, along with their ability to make the subject matter engaging, plays a crucial role in determining students' academic success. Their study emphasizes that an instructor's capacity to create an interactive and stimulating learning environment significantly influences student motivation, comprehension, and overall performance in the course. According to their findings, traditional, rigid teaching methods that rely heavily on theoretical explanations may not be sufficient to sustain student interest or facilitate deep learning, particularly in subjects like accounting, which involve complex numerical and conceptual components. Instead, instructors who employ dynamic teaching strategies such as real-life applications, interactive discussions, and practical examples can enhance students' engagement and foster a more effective learning experience. Ultimately, Yardımcıoğlu and Erdemir (2007) conclude that an engaging and dynamic instructional approach is a key determinant of success in accounting courses, reinforcing the need for educators to continuously refine their teaching styles to align with student needs and learning preferences (Yardımcıoğlu & Erdemir, 2007, pp. 179–182).

Fidan (2012) discovered that students who received accounting instruction via traditional methods such as the use of a blackboard tended to develop more favorable perceptions of the subject. In contrast, those taught primarily through presentation-based methods were found to have comparatively less positive attitudes towards accounting. This finding suggests that traditional instructional approaches may foster a deeper engagement with and understanding of accounting concepts, ultimately enhancing students' overall perceptions of the discipline (Fidan, 2012, pp. 4300–4305).

In their 2011 study, Güneş and Çukacı concluded that incorporating a traditional blackboard into accounting instruction plays a pivotal role in enhancing student success compared to alternative, modern pedagogical approaches. They argue that the physical presence and interactive nature of the blackboard facilitate a clearer and more direct transmission of complex accounting concepts, thereby promoting a deeper level of understanding among students. Furthermore, the authors emphasize that the tactile and visual engagement provided by traditional instructional tools contributes significantly to student participation and retention of material. These findings underscore the notion that, even in an era dominated by digital innovations, conventional teaching methods continue to hold substantial value in the educational process, especially within the nuanced field of accounting (Güneş & Çukacı, 2011, pp. 50–53).

In his 2011 study, Ay identified three fundamental determinants that significantly affect success in accounting courses. First, the role of the instructor is emphasized as a critical influence on how course material is communicated and understood. Second, the inherent characteristics of accounting as a subject its complexity and conceptual nature play a vital role in shaping the learning experience. Third, the manner in which students perceive the course, including their attitudes and prior expectations, further impacts their level of engagement and academic performance. According to Ay (2011, pp. 274–276), the interplay of these factors not only dictates individual learning outcomes but also carries broader implications for the structuring and delivery of accounting education.

Tuğay (2014) concluded in his study that the instructor delivering the course has a significant impact on success in accounting courses. The study emphasized that students prefer instructors who can establish effective communication, reinforce learning, and particularly possess professional ethical competencies (Tuğay, 2014, p. 64-65).

Bulca and Erem (2014) contend that the overall quality of accounting education is intrinsically linked to the qualifications of the instructor. They argue that an instructor's depth of expertise and level of competency are critical for the effective transmission of complex accounting principles, thereby ensuring that course content is delivered in a manner that facilitates comprehensive understanding. This perspective underscores the notion that enhancing the pedagogical skills of instructors is essential for elevating the educational standards and outcomes within the field of accounting (Bulca & Erem, 2014, pp. 90–93).

Kızıl and Gencer (2016) demonstrated that a conducive study environment, the instructor's dedication, and their active engagement with the class collectively contribute to enhanced student success in accounting courses. Their study indicates that a positive and well-organized learning environment not only facilitates better concentration and comprehension but also serves as a foundation for effective academic performance. Furthermore, when instructors are both dedicated and actively involved in class activities—employing interactive teaching methods and maintaining continuous communication with students—they are more successful in demystifying complex accounting concepts and stimulating student interest. This dynamic interplay of environmental and instructional factors ultimately leads to improved learning outcomes and higher success rates in accounting education (Kızıl & Gencer, 2016, pp. 102–106).

Şerbetçi and Yardımcıoğlu (2017) found that both the instructor's influence and recommendations from peers who had previously taken the course exert a significant effect on success in accounting classes. Their study emphasizes that the quality and effectiveness of instruction play a crucial role in fostering academic achievement in accounting. Furthermore, positive endorsements from students with prior experience can serve as valuable guidance for new students, thereby enhancing their overall performance. These findings underscore the importance of integrating both high-caliber teaching practices and supportive peer networks to optimize educational outcomes in accounting (Şerbetçi & Yardımcıoğlu, 2017, pp. 57–59).

Güney (2017) concluded that both the instructor teaching the course and students' perceptions of the course play a significant role in determining success in accounting classes. The pedagogical skills of the instructor, their ability to explain concepts effectively, and their overall approach to conveying course material have a direct impact on students' engagement and academic performance. Additionally, the instructor's supportive attitude and communication with students further enhance their motivation to learn. On the other hand, students' perceptions of the course also play a crucial role; perceiving accounting as a challenging or overly technical subject may negatively affect their success, while positive perceptions, such as viewing the course as practical and relevant to real-world applications, contribute to better outcomes. These findings emphasize the importance of both effective teaching strategies and fostering positive student perceptions to improve success in accounting education (Güney, 2017, p. 128-129)..

In their 2018 study, Biçer and İlman identified several pivotal determinants of success in accounting education. They emphasized that the instructor's comprehensive knowledge, extensive experience, and a positive, supportive attitude toward students are critical components for effective teaching. Additionally, the study highlighted that students' favorable perceptions of the course, their enjoyment of the subject matter, and the perceived practical utility of the knowledge acquired all contribute significantly to academic success. These interconnected factors, as delineated by Biçer and İlman (2018, pp. 1013–1016), collectively form a robust framework for understanding how various elements of the educational process interact to enhance learning outcomes in accounting courses.

In their 2019 study, Shaffee et al. underscored the critical influence of course content on student success. Their findings indicate that the design, clarity, and organization of the curriculum play a pivotal role in shaping students' academic performance. By emphasizing the importance of well-structured and relevant material, the study suggests that optimizing course content is essential for facilitating effective learning outcomes in accounting education (Shaffee, Ahmad, Sayd, Ismial & Gahni, 2019, p. 50).

In their investigation involving Malaysian university students, Khalid et al. (2020) revealed that the way students perceive their accounting courses directly influences their academic success in the discipline. The study emphasizes that a positive course perception fosters enhanced engagement and performance, thereby playing an instrumental role in shaping educational outcomes. Moreover, the research highlights that students with prior exposure to accounting education tend to achieve superior results compared to those without such a

background, suggesting that foundational knowledge in accounting significantly contributes to academic excellence (Khalid et al., 2020, p. 240).

Demir and Çaçut (2021), Identified factors negatively affecting success, including lack of interest, no prior accounting education, focusing on unrelated fields, negative attitudes from peers, and preconceived biases against the course (Demir & Çaçut, 2021, p. 37-40).

Terzi (2022) found that university students enrolled in faculties demonstrated higher interest and motivation toward accounting courses compared to vocational school students, which led to increased engagement with the subject (Terzi, 2022, pp. 683–684).

In their 2022 study, Mappadang et al. demonstrated that a constellation of factors—including the overall quality of education, students' attitudes and perceptions, and the effectiveness of the course instructor collectively exerts a significant influence on student success in accounting courses. Their findings suggest that enhancing educational quality and fostering positive student engagement, alongside employing skilled and responsive instructors, are essential strategies for improving academic outcomes in accounting (Mappadang et al., 2022, p. 17).

These studies underscore that success in accounting education is a multi-dimensional construct, shaped by a confluence of factors. Instructors play a pivotal role not only through their subject matter expertise but also by employing teaching methods that enhance clarity and engagement. Furthermore, the way students perceive the course, influenced by both their individual experiences and recommendations from peers with prior exposure, significantly contributes to their academic success. Collectively, these findings suggest that an integrated approach, which optimizes instructional quality, harnesses effective pedagogical techniques, and leverages positive student perceptions and prior accounting exposure, is essential for cultivating success in accounting education.

2. Research Objectives and Methodology

2.1. Objective of the Research

The objective of this study is to identify the primary determinants of success in accounting courses by developing a specialized measurement scale. To achieve this goal, a survey-based analysis was conducted among students enrolled in accounting courses across various departments at universities located in different geographical regions of Turkey. Participants were asked to respond to a series of statements intended to capture potential factors influencing course success. The subsequent analysis focused on uncovering the underlying dimensions that contribute to effective learning outcomes in accounting education.

Through this study, both the factors influencing success in accounting courses were identified by developing a new scale, and it was intended to facilitate easier analysis for future researchers using this scale.

Drawing on insights from the extant literature, the following hypotheses were formulated to inform the study:

H₁: The instructor teaching the course has an impact on accounting course success.

H₂: The student's perception of the course has an impact on accounting course success.

H₃: Environmental factors have an impact on accounting course success.

2.2. Methodology

In the study, an initial pool of 32 items was developed using Google Forms, which included 6 items pertaining to demographic characteristics. These items were administered to a sample of 48 students as part of a pilot study. Following an analysis of the pilot data, combined with evaluations from subject matter experts, 15 items were identified as redundant or non-essential and subsequently removed. As a result, the refined scale comprises 17 items in total, with 6 items dedicated to capturing demographic information.

Following the pilot study, the refined scale was administered to students who have taken accounting courses. The data collected through this process were then subjected to statistical analysis using the SPSS version 29.0 software package.

Ethical clearance for this research was secured from the Şırnak University Ethics Committee, as indicated by decision number 2024/108016.

2.3. Limitation of the Research

The limitations of the study are as follows:

- The difficulty of physically reaching all students taking accounting courses across Turkey.
- The inability to confirm whether all participants in the survey conducted via Google Forms have actually taken accounting courses.
- Data obtained in a virtual environment is less reliable compared to data collected in face-to-face settings.

3. Data Analysis and Findings

The study employed a 5-point Likert scale for data collection, and the resulting dataset was analyzed using the SPSS version 29.0 software package.

Conducted in 2024, the research encompassed a sample of 495 university students from various regions across Turkey, all of whom were enrolled in accounting courses. Among the participants, 61.1% were male and 38.9% were female. An analysis of their high school backgrounds revealed that 34.9% were graduates of Anatolian High Schools, making it the most common type of high school attended. In terms of age distribution, 57.9% of the respondents were between 21 and 23 years old. Regarding academic affiliation, the majority (62.7%) were enrolled in Vocational Schools, and a notable proportion (58.3%) were first-year students. Geographically, the largest segment of the sample (27.8%) originated from the Mediterranean Region.

Demographic data are summarized in the frequency table, which is presented in Table 1.

Table 1: The Frequency Table For Demographic Data

Gender	Frequency	%
Male	308	61,1
Female	196	38,9
Total	504	100,0
Type of High School Graduated From	Frequency	%
Science High School	42	8,3
Social Sciences High School	36	7,1
Anatolian High School	176	34,9
Anatolian İmama Hatip High School	70	13,9
Vocational-Technical Anatolian High School	169	33,5
High Schools of Fine Arts	8	1,6
Sports High School	3	,6
Total	504	100,0
Age Range	Frequency	%
17-20	92	18,3
21-23	292	57,9
24-26	45	8,9
27-29	27	5,4
30 ve Üstü	48	9,5
Total	504	100,0
The unit you are reading (Institute/Faculty/College /Vocational School)	Frequency	%
Faculty of Economics and Administrative Sciences	71	14,1

Institute of Social Sciences	38	7,5
College/Faculty of Tourism and Hotel Management	27	5,4
Vocational School	316	62,7
Other	51	10,1
Total	503	99,8
Missing data	1	,2
Total	504	100,0
Class		
1st Grade	294	58,3
2nd Grade	121	24,0
3rd Grade	36	7,1
4th Grade	53	10,5
Total	504	100,0
The University's Geographical Region		
The Mediterranean Region	140	27,8
The Black Sea region	102	20,2
Marmara Region	60	11,9
The Aegean region	45	8,9
Central Anatolia Region	33	6,5
Eastern Anatolia Region	61	12,1
Southeastern Anatolia Region	63	12,5
Total	504	100,0

3.1. Reliability Analysis

A comprehensive reliability analysis was conducted to evaluate the internal consistency of the scale, ensuring that the instrument reliably measures the intended constructs. In this analysis, Cronbach's alpha was employed as the primary metric to assess reliability, with values exceeding 0.70 generally considered acceptable and those above 0.80 indicating a high degree of consistency. The findings from this assessment are detailed in Table 2.

Table 2: Reliability Analysis

No of Items	Cronbach's Alpha (CA)
11	,821

An extensive review of the literature reveals a divergence in the recommended thresholds for establishing scale reliability via CA. For instance, Ursachi et al. (2015, p. 61) assert that an alpha value exceeding 0.60 is generally adequate, whereas Baum and Wally (2003, p. 1119) advocate for a more rigorous standard, suggesting that values above 0.70 are preferable. In the context of the current study, the reliability analysis yielded a CA of 0.821, which not only surpasses the lenient benchmark but also significantly exceeds the more stringent criterion. This robust alpha coefficient indicates a high level of internal consistency among the scale items, thereby confirming that the instrument reliably measures the intended construct. Consequently, the findings support the credibility and dependability of the scale employed in this research.

3.2. Exploratory Factor Analysis

In the study, a factor analysis was undertaken to assess the construct validity of the newly developed scale, to determine the factor loadings of its items, and to elucidate its underlying dimensional structure. The suitability of the dataset for factor analysis was verified using the KMO measure and Bartlett's test of sphericity, which confirmed that the data were appropriate for such an analysis. Detailed outcomes of the factor analysis, including the identified factor structure and loadings, are presented in Tables 3 and 4.

Table 3: KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,774
Bartlett's Test of Sphericity	Approx. Chi-Square	3824,991
	df	55
	Sig.	,000

The KMO test serves as a measure to determine the suitability of the dataset for factor analysis. As noted by Otrar and Arğın (2015, p. 395), a KMO value should not fall below 0.50, with values nearer to 1 indicating greater adequacy. In line with this, Büyüköztürk (2011, p. 126) suggests that a KMO value exceeding 0.70 is indicative of a robust dataset for factor analysis. The analysis presented in the table reveals a KMO value of 0.807, and Bartlett's test results are also above 0.70, thereby affirming that the data are highly appropriate for the application of factor analysis.

Table 4: Exploratory Factor Analysis

Factor	Factor Loadings	Explained Variance	CA
Success In The Accounting Course		26,963	,974
The grades I received from the accounting course will elevate my grade point average.	,942		
My performance in the accounting course is above the class average.	,934		
I Am Successful In Accounting Course	,928		
Teacher Explaining the Lesson		23,105	,858
The teacher explaining the lesson having sufficient knowledge affects my understanding of the accounting course.	,835		
The instructor's prior professional experience in accounting facilitates my comprehension of the course.	,813		
Illustrating the lesson using contemporary examples enhances my comprehension of the accounting course.	,793		
The teacher's humorous way of delivering the lesson makes it easier for me to understand accounting.	,740		
Student's Perception of the Lesson		15,323	,865
When I deem the information presented in the class as essential, it has a favorable impact on my outlook towards the accounting course.	,865		
My comprehension of the accounting lecture will be enhanced if I have a strong affinity for the subject.	,833		
Environmental Effects		14,705	,758

The assertion made by previous students that "this course will be challenging to successfully complete" has a detrimental impact on my comprehension of the accounting class.	,896		
The high number of students failing the course negatively affects my understanding of accounting.	,892		
Total Variance Explained	80,096		

A thorough review of the table indicates that the developed scale accounts for 80.096% of the total variance in the factors influencing success in accounting courses. This variance explanation rate far exceeds the generally accepted threshold of 50%, which is considered satisfactory in the literature (Büyüköztürk, 2014, p. 127). Furthermore, the analysis reveals that the scale is structured into four distinct dimensions, thereby capturing the multifaceted nature of success in accounting education.

The analysis further indicates that each item's factor loading surpasses the critical threshold of 0.40, thereby affirming the validity of the developed scale. This finding aligns with Field's (2009, p. 660) recommendation that factor loadings should exceed 0.40 to confirm the adequacy of the measurement model.

The reliability analysis for the "Success in Accounting Course" scale revealed a CA of 0.974. This exceptionally high coefficient not only demonstrates outstanding internal consistency but also significantly exceeds the established benchmark of 0.70 (Baum & Wally, 2003, p. 1119), thereby affirming the scale's robust reliability.

The subcategory "The Effect of the Teacher Who Teaches the Lesson" yielded a CA of 0.858. This value indicates a high degree of internal consistency, notably exceeding the commonly accepted threshold of 0.70 (Baum & Wally, 2003, p. 1119), thereby confirming the reliability of this subscale in assessing the teacher's impact on the accounting course.

Student's Perception of the Course, The reliability analysis shows that the CA value is 0.865, confirming strong reliability and exceeding the reference threshold of 0.70 (Baum & Wally, 2003, p. 1119).

In the "Student's Perception of the Course" subcategory, the reliability analysis yielded a CA of 0.865. This value signifies a robust level of internal consistency, substantially surpassing the established threshold of 0.70 (Baum & Wally, 2003, p. 1119), and thereby confirming the strong reliability of this measurement dimension.

In the "Environmental Impacts" sub-dimension, the reliability analysis yielded a CA of 0.758. This value, exceeding the reference threshold of 0.70 (Baum & Wally, 2003, p. 1119), confirms the subscale's internal consistency and overall reliability, thereby supporting its dependability for measuring environmental factors within the study.

Collectively, these results provide robust evidence for both the validity and reliability of the overall scale and its constituent sub-dimensions. The consistently high CA coefficients, all surpassing the accepted threshold of 0.70 (Baum & Wally, 2003, p. 1119), underscore the internal consistency of the measurement instrument. Moreover, the factor analysis further substantiates the construct validity of the scale, confirming that the items adequately represent the underlying dimensions of success in accounting courses. These findings affirm the suitability of the scale for capturing the multifaceted nature of success in accounting education and support its application in further research and practice.

3.3. Normality Test

A normality test was conducted on the dataset to assess whether it adheres to a normal distribution, thereby evaluating the appropriateness of parametric statistical techniques for subsequent analyses.

Table 5: Normality Test

	Success In The Accounting Course	Teacher's Influence	Student's Perception of The Lesson	Environmental Effects
Skewness	1,450	,147	,904	,807
Kurtosis	1,161	,132	,627	,134

According to the table, the skewness and kurtosis values fall within the acceptable range of ± 1.5 , as recommended by Tabachnick and Fidell (2013, p. 65). This adherence to the acceptable range indicates that

the data are approximately normally distributed, which in turn validates the use of parametric statistical methods for subsequent analyses. The normal distribution of the data is a crucial prerequisite for many inferential statistical techniques, ensuring that the assumptions underlying these methods are met, thereby enhancing the reliability and interpretability of the results obtained in the study.

3.4. Regression Analysis

In the study, a regression analysis was conducted to examine whether the identified factors significantly influence success in accounting courses, and to determine the magnitude and direction of these effects. The detailed findings of this analysis are systematically presented in Tables 6 and 7.

Table 6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,697 ^a	,486	,483	,70627

Upon reviewing the model summary, it was found that the independent variables account for 48.3% of the variation in the dependent variable. This level of explained variance is regarded as significantly high (Papatya and Uygur, 2019, p. 351; Dean and Sharfman, 1993, p. 597).

Table 7: Regression Analysis Pertaining to Variables

	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
SAC	,420	,140		2,992	,003
TEEL	,463	,048	,324	9,563	,000
SPL	,603	,039	,517	15,358	,000
EE	-,066	,033	-,064	-1,991	,047

The regression analysis reveals that the first independent variable, which represents the instructor's influence (SAC), exhibits a B value of 0.463 with a p-value of 0.000. This statistically significant result strongly indicates that the instructor's impact on the course has a positive effect on accounting course success. In other words, for every unit increase in the instructor's influence, there is a corresponding increase of 0.463 units in the measure of course success, assuming other variables remain constant.

These findings provide robust empirical support for hypothesis H₁, which posits that the instructor teaching the course significantly influences accounting course success. The strength and direction of this relationship highlight the critical role that effective teaching practices and instructor competence play in shaping student outcomes. Moreover, the significant positive effect underscores the importance of investing in professional development and instructional quality within accounting education to further enhance academic achievement.

According to the regression analysis, "Students' Perception of the Lesson" (SPL) is positively and significantly related to success in accounting courses. Specifically, the B coefficient of 0.603 ($p < 0.001$) suggests that for each one-unit increase in students' positive perception of the lesson, there is an associated increase of 0.603 units in the measure of course success, while controlling for other factors. This strong relationship underscores the critical role that students' perceptions play in shaping their academic performance. The statistically significant result not only validates the importance of SPL but also aligns with the theoretical framework that emphasizes the influence of affective and cognitive factors on learning outcomes. Consequently, these findings provide robust empirical support for hypothesis H₂ which posits that students' perception of the course significantly impacts accounting course success leading to its acceptance. This outcome highlights the practical implications for educators, suggesting that enhancing the quality of course delivery and fostering a positive learning environment could directly contribute to improved academic outcomes in accounting education.

The final independent variable, Environmental Effects (EE), is observed to have a negative and significant effect on the dependent variable, with a B value of -0.066 and a significance level of $p = 0.047$ ($p \leq 0.05$). Accordingly, the hypothesis H₃: Environmental impact affects accounting course success is supported and accepted.

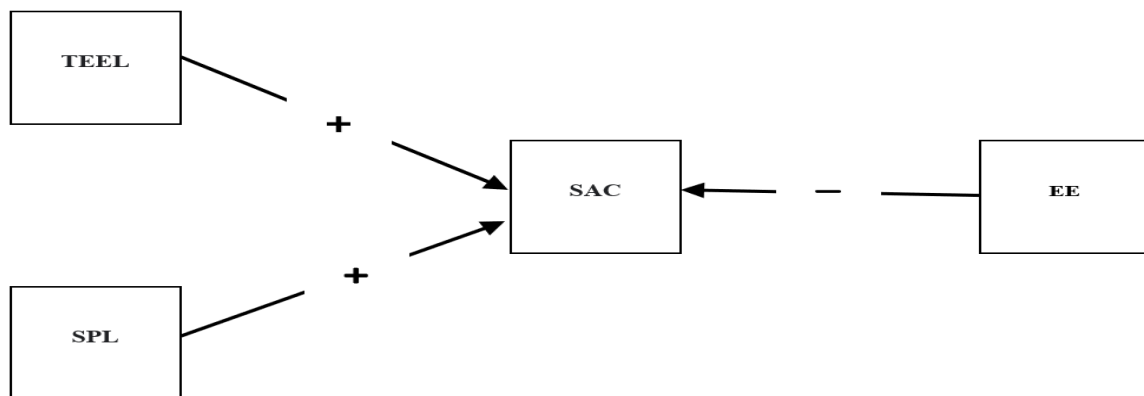
The regression analysis results for the final independent variable, "Environmental Effects" (EE), reveal a negative and statistically significant relationship with the dependent variable, as indicated by a B value of -0.066 and a p-value of 0.047 ($p \leq 0.05$). This suggests that as environmental factors increase, accounting course success tends to decrease. Though the effect is small, it is statistically significant, indicating that environmental influences do, in fact, play a role in shaping students' academic outcomes. These findings provide important support for hypothesis H₃, which posits that environmental impacts affect success in accounting courses. The negative direction of this relationship further implies that minimizing external distractions or unfavorable environmental conditions could be beneficial in supporting student performance. Therefore, the evidence bolsters the acceptance of H₃ and underscores the importance of considering environmental factors when aiming to improve education quality within the accounting field.

A review of the extant literature demonstrates that the Instructor Effect (TEEL) is widely recognized as a significant determinant of accounting course success (SAC). For example, studies by Geiger and Ogilby (2000), Çukacı and Elagöz (2006), Yardımcıoğlu and Erdemir (2007), Fidan (2012), Ay (2011), Bulca and Erem (2014), and Koçyiğit, Doğan, and Taş (2016) have consistently underscored the positive influence of the instructor on student outcomes in accounting education. Furthermore, Koçyiğit et al. (2017) reported that students' positive perceptions of accounting courses markedly contribute to their academic success (Koçyiğit et al., 2017, p. 162). In parallel, a substantial body of research has also established that the Students' Perception of the Course (SPL) factor plays a pivotal role in influencing SAC, as evidenced in studies by Fidan (2012), Ay (2011), Biçer and İlman (2018), and Khalid et al. (2020).

Similarly, extant research has frequently demonstrated that environmental factors (EE) exert a significant impact on accounting course outcomes (e.g., Demir and Çaçut, 2021; Khalid et al., 2020). In the present study, the analysis revealed that the EE factor has a statistically significant effect on SAC; notably, this effect is negative. In other words, as the influence of the EE factor increases, SAC tends to decrease. This inverse relationship implies that elevated levels of environmental factors are associated with lower values of SAC, thereby necessitating further investigation into the underlying mechanisms driving this negative association.

The model summary of the regression analysis results is presented in Figure 1.

Figure 1: Summary of Regression Analysis Results



4. Discussion and Conclusion

The primary objective of this study is to construct a measurement instrument designed to assess the factors influencing success in accounting courses, as well as to evaluate its validity and reliability. To achieve this, an extensive review of the relevant literature was undertaken, with a thorough examination of studies pertinent to the subject matter. Based on these insights, an initial pool of 32 items was developed, which included 6 items addressing demographic characteristics. These items were then administered to a pilot sample of 48 students to identify and refine the key factors affecting success in accounting courses.

Following the pilot study results and expert opinions, it was concluded that 15 items were unnecessary, and these were removed from the scale. The revised scale consists of 17 items in total, including 6 items measuring demographic characteristics.

A total of 504 students participated in the study. The data collected were subjected to various analyses using the SPSS 29.0 software package. The analyses revealed that the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's test yielded a KMO value of 0.774, which is greater than the threshold of 0.70, indicating that the data are suitable for factor analysis. This value, being higher than the reference threshold, confirms the appropriateness of the dataset for factor analysis.

The reliability analysis revealed that the CA values were higher than the reference thresholds, indicating that the scale is reliable.

The factor analysis results indicated that the identified factors explained 80.096% of the total variance. According to the literature, a value of 50% or higher is considered sufficient. Furthermore, when examining the factor loadings, it was observed that these values were significantly above the reference threshold.

The normality analysis revealed that the skewness and kurtosis values were within the acceptable reference range, indicating that the data followed a normal distribution. Additionally, it was found that the independent variables explained 48.3% of the variance in the dependent variable.

The regression analysis conducted to determine the effects of the independent variables on the dependent variable, accounting course success (SAC), revealed that the Instructor Effect (TEEL) variable has a positive and significant impact on SAC. Based on this finding, it is essential for instructors teaching the course to be highly competent to enhance students' success levels in accounting courses. Moreover, providing contemporary and practical examples during lessons can help students better understand the topics, leading to higher success levels. Similarly, adopting a friendly and humorous approach in class, rather than a rigid attitude, can make the course more enjoyable for students, increase their engagement, and consequently enhance their performance.

When examining the Students' Perception of the Course (SPL) variable, it was also found to have a positive and significant effect on SAC. This result suggests that students' belief in the utility of the knowledge they acquire in class for their future careers increases their interest in the course and, consequently, their success. Additionally, the findings indicate that students' enjoyment of the accounting course contributes positively to their performance. To foster a positive perception among students, emphasizing the practical benefits of course topics can help improve their success in the course.

However, the Environmental Impact (EE) variable was found to have a significant but negative impact on SAC. A closer examination of this variable revealed that negative perceptions, such as those expressed by students who had previously taken the course, and its portrayal as a difficult subject, are contributing factors. While the findings of this study suggest that the effect of environmental factors is negative but insignificant, some studies in the literature have concluded otherwise. To mitigate this negative effect and improve students' performance, efforts to challenge and change students' preconceived notions about the difficulty of accounting courses could be beneficial.

Based on these findings, it becomes evident that a concerted effort to address the identified shortcomings while further reinforcing the positive aspects of the analyzed variables can significantly enhance the success of students enrolled in accounting courses. This multifaceted approach involves not only mitigating the adverse influences that may hinder student performance but also leveraging the beneficial factors—such as effective teaching methods and positive student perceptions—that drive academic achievement.

By integrating the insights derived from the analyses into educational practices, institutions can implement targeted interventions aimed at correcting negative factors. For instance, this might include revising course content, improving instructional strategies, or modifying the learning environment to foster a more conducive atmosphere for student engagement and comprehension. Concurrently, strengthening positive influences—such as by promoting active learning, incorporating practical examples, and facilitating interactive teaching methods—can further elevate the quality of instruction.

Such comprehensive measures are expected to contribute not only to the immediate improvement in student success within accounting courses but also to the long-term goal of cultivating highly competent professionals in the field. In essence, by systematically addressing these factors, the education system can better prepare accounting students for the complexities of the profession, thereby paving the way for the development of a workforce that is both well-qualified and responsive to the evolving demands of the industry.

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Araştırma Makalesi

Analysis of Factors Affecting Success in Accounting Courses: A Study on Students Taking Accounting Courses

Muhasebe Dersinde Başarıyı Etkileyen Faktörlerin Analizi: Muhasebe Dersi Alan Öğrenciler Üzerine Bir Araştırma

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Genişletilmiş Özet

Muhasebe sürecinin doğru bir şekilde yürütülmesi karar vericilere doğru veriler sunulmasına ve daha doğru kararlar alınmasına olanak sağlayacaktır. Muhasebe süreçlerinin doğru ve verimli yürütülmesi bu süreci yöneten muhasebe meslek mensuplarının yeterli düzeyde muhasebe bilgisine sahip olmasına bağlıdır. Muhasebe meslek mensubunun yeterli bilgi birikime sahip olması üniversitede muhasebeye yönelik almış olduğu eğitimin başarı düzeyi ile doğru orantılıdır.

Muhasebe dersinde başarılı olmak, öğrencilere sadece finansal verileri anlama ve analiz etme yeteneği kazandırmakla kalmaz, aynı zamanda kariyerlerinde de önemli avantajlar sağlar. Muhasebe dersinde edinilen bilgiler, mali tablo analizi, bütçeleme, finansal raporlama ve vergi düzenlemeleri gibi temel finansal becerileri kapsar. Bu beceriler, finansal kararlar alırken veya işletme yönetirken hayati önem taşır. Muhasebe bilgisine sahip bireyler, mali müşavirlik, denetim, vergi danışmanlığı ve finansal analiz gibi çeşitli kariyer fırsatlarına erişim sağlar. Muhasebe bilgisi, yöneticilik ve liderlik pozisyonlarına yükselme şansını artırır. Mali durumları doğru analiz edebilen ve stratejik kararlar verebilen bireyler, yönetim kademelerinde daha hızlı yükselebilirler. Kendi işini kurmak isteyenler için muhasebe bilgisi, finansal kaynakları yönetme ve mali performansı değerlendirme açısından kritiktir. Yeterli düzeyde edinilmiş muhasebe bilgisi ile öğrenciler mezun olduktan sonra muhasebe meslek mensubu olmak amacıyla yetkili kurumlara başvurabilir ve gereken şartları yerine getirdikten sonra profesyonel olarak bu mesleği yerine getirebilirler. Genel olarak muhasebe dersinde başarılı olmak, öğrencilere geniş bir bilgi ve beceri yelpazesi sunarak hem profesyonel hem de kişisel gelişimlerine önemli katkılarda bulunmaktadır. Bu başarı, öğrencilerin kariyerlerinde sürdürülebilir başarı elde etmelerine ve finansal yönetim konusunda yetkin bireyler olarak öne çıkmalarına yardımcı olur. Muhasebe dersinde başarıyı etkileyen faktörlerin analizi, muhasebe dersleri alan öğrencilerin performansını artırmak ve eğitim kalitesini yükseltmek adına büyük önem taşımaktadır. Bu çalışma, muhasebe eğitiminde öğrenci başarısını belirleyen temel unsurları tespit etmeyi amaçlamaktadır. Öğrenci motivasyonu, öğretim yöntemleri, ders materyallerinin kalitesi, teknolojik araçların kullanımı ve öğrenme ortamının özellikleri gibi çeşitli faktörler, öğrencilerin muhasebe derslerindeki başarı düzeylerini önemli ölçüde etkileyebilir. Bu faktörlerin detaylı bir şekilde incelenmesi hem öğrencilerin akademik performansını iyileştirmek hem de eğitimcilerin daha etkili öğretim stratejileri geliştirmesine katkı sağlayacaktır. Araştırma, ayrıca muhasebe eğitiminin mevcut durumu hakkında kapsamlı bir değerlendirme sunarak, gelecekteki eğitim politikaları ve uygulamaları için de değerli bilgiler sağlayacaktır.

Bu çalışmanın amacı; muhasebe dersinde başarıyı etkileyen faktörlerin neler olduğunu bir ölçek geliştirerek ortaya koymaktır. Bu amaç doğrultusunda Türkiye coğrafi bölgeleri içerisinde eğitim-öğretim faaliyetlerini yürüten üniversitelerin bölüm fark etmeksizin muhasebe dersi alan öğrenciler üzerinde anket yöntemi kullanılarak bir analiz gerçekleştirilmiştir. Muhasebe dersi alan öğrencilere dersin başarısını etkileme ihtimali olan ifadeler yöneltmiş ve muhasebe dersinde başarıyı etkileyen faktörler analiz edilmeye çalışılmıştır. Bu

çalışma ile hem muhasebe dersi başarısını etkileyen faktörlerin neler olduğunu yeni bir ölçek geliştirerek belirlenmiş hem de bu konuda analiz yapacaklara bu ölçek ile daha kolay analiz yapmaları sağlanacaktır.

Çalışmada ölçek geliştirmek amacıyla Google formlar aracılığıyla oluşturulan 6'sı demografik özellik olmak üzere toplamda 32 ifade pilot araştırma kapsamında 48 öğrenci üzerinde test edilmiştir. Pilot araştırma sonuçları ve uzman görüşleri sonucunda 15 ifadenin gereksiz olduğu kanaatine varılmış ve bu ifadeler ölçekten çıkarılmıştır. Yeni ölçek demografik özellikleri ölçeğin 6 ifade ile birlikte toplam, 17 ifadeden oluşmaktadır.

Pilot çalışmadan elde edilen ölçek muhasebe dersi alan öğrencilere uygulanmış, uygulamadan elde edilen veriler SPSS 29.0 paket programı kullanılarak analiz edilmiştir.

Araştırma 2024 yılı itibarı ile Türkiye'nin farklı bölgelerinde üniversiteye kayıtlı olan ve muhasebe dersi alan 504 öğrenci üzerinden anket yöntemi ile yapılmıştır. Araştırmaya katılan öğrencilerin %61.1'i erkek, %38.9'u ise kadındır. Katılımcıların mezun olduğu lise türü incelendiğinde Anadolu Lisesi mezunlarının %34,9'luk bir oranla birinci sırada olduğu görülmüştür. Yaş aralığı istatistiklerine bakıldığında katılımcıların %57.9'luk kısmının 21-23 yaş aralığında olduğu görülmektedir. Katılımcıların okudukları birim açısından bakıldığında %62.7'sinin Meslek Yüksekokulunda okudukları görülmektedir. Bulundukları sınıf açısından bakıldığında %58.3 ile büyük çoğunluğunun 1. Sınıf olduğu görülmektedir. Bulunulan bölge açısından bakıldığında ise en çok katılımcının %27.8 ile Akdeniz bölgesinden olduğu görülmüştür.

Elde edilen veriler SPSS 29.0 paket program aracılığı ile çeşitli analizlere tabi tutulmuştur.

Pilot araştırma sonucunda oluşturulan ölçeğin güvenilir olup olmadığını ölçmek amacıyla güvenilirlik analizi yapılmıştır. Analiz sonucunda alpha katsayısının 0,821'lik bir değer ile referans değerlerin oldukça üstünde olduğu görülmektedir. Bu durum oluşturulan ölçeğin güvenilir olduğunu göstermektedir.

Araştırmada geliştirilen ölçeğin geçerli olup olmadığı, faktör yüklerinin tespit edilmesi ve ölçeğin boyutlandırılabilmesi için faktör analizi yapılmıştır. Analiz sonucunda KMO ve Bartlett değerinin 0,70'ten büyük (0,774) olduğu görülmüştür. Bu değer referans değerden yüksek olması elde edilen verilerin faktör analizine uygun olduğunu göstermektedir.

Yapılan faktör analizi sonucunda belirlenen faktörlerin toplam varyansın %80,096'sını açıkladığı görülmektedir. Literatür incelendiğinde bu değer %50 ve üstü olması yeterli görülmüştür. Her bir faktör yüküne bakıldığında ise bu değerlerin referans değerden oldukça üstünde olduğu görülmüştür.

Yapılan güvenilirlik ve faktör analizi sonuçları oluşturulan ölçeğin güvenilir ve geçerli olduğunu ortaya koymaktadır.

Yapılan normallik analizi sonucunda çarpıklık ve basıklık değerlerinin referans değerler aralığında olduğu ve buna bağlı olarak verilerin normal dağıldığı sonucuna ulaşılmıştır. Bu durum verilere parametrik testlerin uygulanabileceğini göstermektedir. Bu doğrultuda elde edilen bağımsız değişkenlerin bağımlı değişken üzerindeki etkilerini tespit etmek için regresyon analizi yapılmıştır.

Araştırmanın Hipotezleri aşağıda sıralandığı gibidir;

H₁: Dersi anlatan hoca öğrencinin muhasebe dersindeki başarısı üzerinde etkilidir

H₂: Öğrencinin derse yönelik algısı muhasebe dersindeki başarısı üzerinde etkilidir

H₃: Çevresel etkenler öğrencinin muhasebe dersindeki başarısı üzerinde etkilidir

Yapılan regresyon analizinin model özetine göre, bağımsız değişkenler, bağımlı değişkenin varyansının %48,3'ünü açıklayabilmektedir. Literatürde belirtilen referans oranlarla kıyaslandığında, bu oranın oldukça yüksek olduğu görülmektedir; bu durum, modelin bağımlı değişkeni açıklamada güçlü bir performans sergilediğini göstermektedir.

Ayrıca, bağımsız değişkenlerin, bağımlı değişken olan MDB üzerindeki etkilerini detaylı olarak incelemek amacıyla gerçekleştirilen regresyon analizinde, dersi anlatan hoca değişkeninin muhasebe dersi başarısı üzerinde anlamlı ve pozitif bir etkiye sahip olduğu tespit edilmiştir. Elde edilen B katsayısının 0,324 olması, bu değişkende meydana gelecek her bir birim artışın, MDB değerinde 0,324 birimlik bir artışa yol açtığını göstermektedir. Bu bulgu, dersi anlatan hoca faktörünün, muhasebe dersinde başarıyı artırmada kritik bir rol oynadığını ortaya koymaktadır. Bu sonuç doğrultusunda, H₁ hipotezi kabul edilmiş ve model kapsamında dersi anlatan hoca değişkeninin önemli bir belirleyici olduğu kanısına varılmıştır.

Öğrencinin derse yönelik algısı değişkeninin muhasebe dersi başarısı üzerinde 0,517 oranında pozitif yönde anlamlı etkili olduğu görülmektedir. Buna bağlı olarak H₂ kabul edilmiştir.

Çevresel etkiler değişkeninin muhasebe dersi başarısı üzerinde -0,066 oranında negatif yönde anlamlı bir etkiye sahip olduğu görülmektedir. Buna bağlı olarak H_3 kabul edilmiştir.

Çalışmada muhasebe dersinde öğrencilerin başarısını etkileyen temel faktörler oluşturulan ölçek yardımı ile test edilmiş ve belirlenen faktörlerin muhasebe dersi başarısı üzerinde etkili olduğu görülmüştür. Ortaya çıkan bu etkenlerden dersi anlatan hoca ve öğrencinin derse yönelik algısı değişkenlerinin muhasebe dersi üzerinde pozitif yönde anlamlı bir etkiye sahip olduğu ve etki derecelerinin diğer değişkene göre daha yüksek olduğu görülmektedir. Dersi anlatan hocanın dersi anlatım şekli öğrenciye yaklaşımı gibi durumlar ne kadar çok iyileştirilirse derste başarılarının o kadar çok yükseleceği düşünülmektedir. Aynı durum öğrencinin derse yönelik algısında da söz konusudur. Öğrencinin derse yönelik algısı ne kadar çok olumlu ise muhasebe dersi başarısı o kadar artacaktır.

Çevresel etkiler değişkenine bakıldığında bu değişkenin etkisinin anlamlı olduğu ancak etki derecesinin diğer değişkenlere oranla çok daha düşük olduğu görülmektedir. Ayrıca bu değişkendeki etki yönü negatif yöndedir. Bu durum bütün çevresel faktörlerin muhasebe dersi başarısı üzerinde olumlu etkiye sahip olduğu anlamına gelmemektedir. Çalışmada olumsuz etki sonuncun çıkması ilgili değişkende olumsuz çevresel etkenlere odaklanması ve olumlu çevresel etkenlere yer verilmemesinden kaynaklıdır. Bu sonuç doğrultusunda olumsuz çevre koşulları ne kadar azaltılırsa muhasebe dersi başarısının o kadar çok artacağı söylenebilmektedir.

Bu sonuçlara bağlı olarak daha başarılı öğrenci yetiştirmek dolayısıyla ilerde daha kalifiye meslek mensuplarına sahip olmak amacıyla belirlenen ve analiz edilen değişkenlerin analiz sonuçları dikkate alınarak olumsuzlukların düzeltilmesi ve olumlu yönlerin daha çok geliştirilmesi muhasebe dersi alan öğrencilerin bu derste daha başarılı olmalarına katkı sağlayabilecek ve dolayısıyla daha kalifiye meslek mensubunun yetiştirilmesine imkan sağlayacaktır.