An Investigation of Students' Study Habits and Teaching Methods toward the Acquisition and Development of Accounting Skills

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ABSTRACT

Employers in fields such as accounting have expressed concerns that graduates are inadequately prepared for the workforce, lack general job readiness, and lack the skills needed to succeed in an accounting career. There is also a mismatch between what employers expect and what graduates can demonstrate. (Heriel, 2023) The purpose of this study was to investigate how student study habits and teaching methods affect the acquisition and development of these essential accounting skills. A sample of 350 third-year accounting students was randomly selected from three higher learning institutions in the Mbeya Region. Using a descriptive cross-sectional research design, structured questionnaires were administered to collect student data, which were then analyzed using SPSS version 25. The study revealed no statistically significant differences in perceptions of teaching methods among male and female accounting students. Furthermore, the results revealed that students generally possess weak, unstructured, and shallow study habits. However, the teaching methods they experienced align closely with standard, skill-developing approaches frequently cited in specialized literature, including discussions, teamwork, demonstrations, and problem-based learning.

Keywords: Students' study habits, teaching methods, and accounting skills.

INTRODUCTION

Education is one of the factors influencing the rate and manner of human development. In other words, education is a key contributor to human resource development. Through education, a competent workforce is created to function in organizations. At higher education institutions, professionals-in-training acquire skills that later help them transition smoothly from college to work. The benefits of higher learning institutions producing well-qualified professionals include graduates who are confident in assuming personal, national economic and social responsibilities. Competent graduates are better positioned to impress employers seeking graduates with the required skills (Artess et al., 2017). Graduate competency provides a competitive advantage in today's job market. (Sevcenko, V., & Ethiraj, S.,2018) argued that employers hire a person who can demonstrate the right mix of skills. Moreover, the WB report (2014) indicates that one reason for unemployment is the skills gap at the entry level.

In this way, education serves as a vital link between the job market and graduates of higher education. Additionally, Kessy (2020) emphasizes that HE plays a strong role in predicting employment outcomes. Thus, HE can significantly reduce unemployment in the community and inspire students to pursue higher education. Therefore, employability skills are developed and acquired throughout a student's higher education experience.

However, studies have expressed concern in certain professions, such as accounting, that graduates are unprepared for the workforce, lack general job readiness, do not possess the necessary skills to succeed in an accounting career, and there is a mismatch between what employers expect and what graduates can demonstrate (Hussin et al., 2023; Kwarteng & Mensah, 2022; Ismail et al., 2020; Financial Sector Deepening Trust-Tanzania, 2019; Hermanson et al., 2010; Lisá et al., 2019). In Tanzania, existing studies indicate that graduates lack essential employability skills, demonstrate inadequate soft skills, and face a mismatch between what employers' need and what graduates deliver (Bertha, 2025; Mosenda, 2022).

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Furthermore, previous studies have focused on employers' expectations of graduates in Tanzania and globally. Nevertheless, there is insufficient explanation of how employability skills can be nurtured among university graduates in Tanzania. In addition, the reviewed studies mainly focused on secondary school students, vocational training students, and teacher-education colleges, examining only study habits as a variable (Mbedule, 2020; Mindey, 2024; Rugambuka, 2023; Marijani et al., 2023). This study, therefore, includes students pursuing undergraduate degrees in accounting at universities who intend to address the identified gap in the field. Importantly, the study considers variables related to study habits and teaching methods, as prior studies reviewed show that most studies focused on teaching methods in relation to the accounting profession.

Table 1. Set of Skills Required in the Execution of Accounting Duties

Financial Sector Deeping Trust, Tanzania (2019), and The Citizen (2022)		**National Board of Accountants and Auditors (2023) and IEASB- International Education Standards**	
Learning and innovation skills	Critical thinking & problem-solving skills	Technical and functional skills (Hard Skills).	Apply relevant tax legislation
	Creativity & innovation skills		Making professional judgments
	Communication & collaboration skills		Preparation of financial statements, cost statements, and planning budgets
Information, media and technological skills	Information literacy		Computer literacy
	Information, communication & Technology/digital literacy	Interpersonal &Communication skills (Soft Skills)	Presents views in writing
Life and career skills	Leadership & responsibility		Able to make oral presentation
	Productivity &accountability		Effective listening
	Social & cross-cultural skills	Organizational & business management skills	Organize and delegate tasks
			Apply the Code of ethics and professional ethics
			Work effectively with diverse groups of people

Kolb's Experiential Learning Theory

The theory provides extensive guidance at both personal and professional levels, including ways to acquire knowledge and gain broader learning experiences. Research across different fields highlights several benefits of applying experiential learning theory. Radović et al. (2020) commended that experiential learning positively influences the process of acquiring knowledge at both individual and professional levels. A similar observation was made by Harford & MacRuairc (2008), who argued that it nurtures students' creativity. In the same vein, experiential learning theory helps students recognize the importance of their profession and develop positive awareness of their own professional behavior (Hagevik et al., 2012). Additionally, students have recommended experiential learning for training and career achievement (Hursen, 2016; Sutherland & Markauskaite, 2012).

This study investigated accounting students in response to growing concern that graduates enter the workforce unprepared and lack the skills needed to succeed. Experiential learning challenges the students to think logically and to provide insights beyond punching numbers (Church and Spencer, 2019). Importantly, the theory has been naturally adapted for accountancy education (Butler, 2019).

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LITERATURE REVIEW

Student study habits

At all levels of the education system, a commonly cited reason for students' low academic performance is the lack of effective study habits, including the effective use of time, reading, and making good use of what is read, such as taking notes (Aguirre et al., 2020). When a student lacks a proper foundation in study habits, it can negatively affect their progress, not only academically but also in personal development and professional preparation (Cartagena, 2008; Covey, 2012; Bajwa et al., 2011). Additionally, Gettinger & Seibert (2002) reported that students with poor study habits tend to score poorly in accounting courses and experience difficulty mastering accounting concepts. In this sense, study habits are an essential catalyst for the development and acquisition of specific subject skills. According to Sahu et al. (2023), study habits are an important contributor to students' academic success.

In addition, Cartagena (2008) described study habits as a set of intellectual activities that enable a student to assimilate, transform, and create knowledge. These activities involve thinking, reasoning, problem-solving, analysis, and defining complex ideas. Study habits are intended to achieve predetermined learning objectives. Kancepolski and Ferrante (2006) reported that in the learning process, particularly the development of cognitive skills, a student comprehends, integrates, assimilates, accommodates, and interacts with the environment. In that sense, failure to achieve this impairs a student's ability to internalize, perceive, and connect facts or ideas, thereby preventing the successful attainment of skills, including time management, critical thinking, communication and numerical skills (Zimmerman, 2002; Nonis & Hudson, 2010; Credè and Kuncel, 2008).

Ballado-Tan (2014) examined academic performance, aspirations, attitudes, and study habits as determinants of performance on the CPA licensure examination among accountancy graduates. The study revealed that study habits, among other factors, are significantly related to performance on the CPA licensure examination. Imran et al. (2023), in their study of changes in study habits and their influence on accounting learning difficulties during the COVID-19 pandemic, postulated that improving study habits can help overcome students' accounting learning difficulties in the implementation of distance learning. Cerrito and Levi (1999) found that study habits are a significant predictor of students' development of hard skills, such as mathematics.

Aguirre et al. (2020) conducted a similar study in Mexico to examine the extent of study habit utilization among first-, second-, and third-year accounting students. The findings revealed that students generally demonstrated a moderate level of study habit utilization across most dimensions.

Globally, several study habits inventories have been developed and used in the literature. However, this study adopts the study habits inventory (SHI) developed by Sahul et al. (2023) as a measurement tool. The tool was developed using a university sample and considered the three important psychometric properties of the inventory: reliability, validity, and norms (Sahul et al., 2023). In addition, the tool covers a wide range of attributes, includes an appropriate number of items, and meets the quality standards expected of a data collection tool. Importantly, it also takes into consideration variations in students' study habits in relation to their personal and institutional variables. For that reason, the study habits inventory developed by Sahul et al. is relevant to this study.

Teaching method

Imparting the right set of skills to students depends on the teaching methods employed by the course instructor. In accounting, as a technical discipline, the teaching methods used by instructors can help students better acquire accounting skills (Corina, 2020). Skill acquisition is embedded in the medium or method a course instructor employs to accomplish learning objectives. Trabulsi (2018) defines a teaching method as a medium designed to facilitate the teaching process, with the ultimate goal of enabling students to acquire information, skills, and knowledge. A good teaching method is one that considers the abilities of the average, below-average, and above-average student (Noun, 2008). Additionally, Biggs & Tagg (2011), stated that, in order to attain intended learning objectives in universities, the learning outcomes should be well structured because they drive teaching activities and ways of assessment.

Mihaltan (2020) conducted a study to improve students' practical accounting skills through appropriate teaching methods. The study found that case-based learning, problem-solving learning, and work-integrated learning are effective for acquiring practical accounting skills. Ahmed & Kannaiah (2018), conducted a similar study on the effectiveness of using a case-based learning approach in an accounting course. The study revealed that students benefited from a case-based learning approach during the learning process. It further confirmed that the case method helps students acquire skills such as written and oral communication, analytical and problem-solving, critical thinking, and teamwork.

Trabulsi (2018) measured accounting students' attitudes toward traditional and modern teaching methods. The study used a descriptive and analytical design and found that attitudes toward modern teaching methods were stronger than those toward traditional methods. Under modern teaching methods, students are exposed to Information and Communication Technologies (ICT) to enable them to use accounting software. This nature of the findings is also reported by Ismail et al. (2021), who stated that technology in teaching helps learners acquire proficiency with spreadsheets and accounting software, which are considered the most desired skills for performing accounting duties.

Ghani et al. (2018) indicated that employers rated soft skills as the most important for the accounting profession, identifying teamwork as the most demanded skill of them all. This view shows that teamwork involves direct interaction with real-world examples, expression of opinions, hands-on and interactive approaches, and practical, objective-oriented written and verbal communication. Thus, this study aimed to identify appropriate teaching methods for accounting students that account for the field's inherent characteristics.

METHODOLOGY

Research Approach and Design

This study employed a descriptive cross-sectional research design to investigate students' study habits and teaching methods toward the development and acquisition of accounting skills. This quantitative design involved collecting data at a single point in time to describe current conditions without manipulating variables (Polit & Beck, 2024; Setia, 2016).

A total of 350 students from private and public universities in Mbeya, including the Catholic University of Mbeya (CUoM), Mzumbe University, and the Tanzania Institute of Accountancy (TIA) were selected for the study. These institutions offer accounting programs that incorporate practical, field-based training. The focus was on undergraduate accounting students with a solid foundation in both theoretical and practical aspects of accounting, specifically targeting third-year students.

The instrument used to collect data on students' study habits was adapted from Sahul et al. (2023). Developed using a university sample, the tool was evaluated for three key psychometric properties: reliability, validity, and norms. In addition, it covers a wide range of attributes, includes an appropriate number of items, and meets the quality standards expected of a data collection instrument. Data were analyzed using SPSS version 25. Descriptive statistics were applied to summarize findings in terms of percentages, means, standard deviations, and frequencies. Furthermore, inferential statistics techniques were employed. Reliability analysis using Cronbach's Alpha was conducted to assess the internal consistency of the measurement scales, whereby an independent samples t-test was performed to examine differences in perceptions based on gender. Statistical significance was evaluated at the 0.05 level.

RESULTS

The results of the study were presented in two tables. Table 1 shows respondents' levels of engagement with study habits. Several study habits are included in this table. Similarly, Table 2 presents the results on the influence of teaching methods on the development and acquisition of accounting skills.

Level of Respondents' Study Habits

Table 1 presents respondents' results on students' study habits. The table shows mean scores, standard deviations, and corresponding interpretations for several study habits among undergraduate accounting students. The study found

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that accounting students exhibit moderate to low study habits. These results were derived from a grand mean of 1.76, indicating that study habits are generally weak, unstructured, and lacking depth.

Studying without a fixed schedule recorded a low mean (1.48), and studying to achieve a deep understanding of the concept also showed a low mean (1.33). Similarly, respondents reported a moderate level of lecture attendance (Mean = 1.75). These findings suggest that respondents do not have a dedicated time slot in their daily schedules for organized self-study to strengthen their knowledge. This indicates inadequate time management and limited engagement in self-learning activities. Moreover, the results show that respondents tend to engage in surface learning rather than studying to obtain a deep understanding and mastery of the concept. On the other hand, attendance shows that some respondents attend lectures frequently, but consistency may still be an issue, which may automatically affect course learning outcomes.

Additionally, attending lectures without taking notes recorded a low mean (1.00). Furthermore, the habits of reviewing learned materials and attempting exercises after studying recorded low means of 1.25 and 1.41, respectively. The study also found that the tendency to use academic resources, such as the library, was low (Mean = 1.85). These results indicate that respondents are not actively engaged in learning and are underutilizing academic facilities.

The study revealed positive trends, especially a preference for studying in the afternoon (Mean = 2.59) and in groups (Mean = 2.47). Participants also favored using textbooks (Mean = 2.6) and self-prepared notes for exams (Mean = 2.13). These results suggest a preference for group study and a particular time of day. Additionally, respondents are actively involved with their self-created learning materials.

Table 1: Level of Respondents' study habits.

	Items	**Mean**	**Interpretation**	**SD**
1	I attended all the lectures in the last semester before attending the field practical training	1.75	Average	0.434
2	I have the habit of studying but not at a fixed time	1.48	Low	0.902
3	I mostly prefer to study particularly at afternoon	2.59	High	0.054
4	I prefer to study in a group	2.47	High	0.955
5	I mostly prefer to study with short breaks	1.71	Average	0.455
6	I mostly prefer to study from a textbook	2.60	High	1.169
7	While studying, my objective is to obtain a deep understanding of the concept	1.33	Low	0.638
8	I prefer to study from the very beginning of a semester	1.26	Low	0.571
9	For examination preparation, I mostly prefer to study notes that I have prepared myself	2.13	High	1.279
10	I take notes in class during lectures	1.00	Low	0
11	I always prefer to review what I have learnt	1.25	Low	0.437
12	After studying a topic, I do some exercises to check my own learning progress.	1.41	Low	0.494

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13	I regularly spend time in library	1.85	Low	1.001
	Grand Mean	1.76		

Teaching Methods

Table 2 presents respondents' results on perceptions of various teaching methods and their influence on the development and acquisition of accounting skills. The grand mean of 3.34 suggests a favorable result, indicating that overall, the teaching methods adopted are considered meaningful and influence the development and acquisition of accounting skills.

The results show that participatory and student-centered teaching methods had high mean scores, indicating they are highly favorable. Respondents ranked group discussions (Mean = 3.67), teamwork (Mean = 3.60), demonstration (Mean = 3.51), and problem-based learning (Mean = 3.40) as the most favorable. This suggests that respondents develop a set of skills through participatory methods that enhance critical thinking and collaboration.

The findings also show that teaching methods such as exemplification (Mean = 3.48), field trips (Mean = 3.47), lecturers (Mean = 3.43), and exercises (Mean = 3.40) were ranked favorably. This suggests that while these methods are rated favorably, their effectiveness is enhanced when paired with practical exposure and real-world cases.

Furthermore, the study reveals that the case study (Mean = 3.36) and the use of accounting software for hypothetical transactions (Mean = 3.30) were rated as undecided. This may indicate that these methods are not only underutilized in learning but also have limited exposure. Additionally, the results indicate that lectures or seminars do not incorporate these methods when teaching.

However, brainstorming (Mean = 3.26) and simulation (Mean = 3.23) were perceived as unfavorable. This finding indicates that these teaching methods are not fully utilized during learning. Moreover, improper arrangement may lead respondents to view them as irrelevant to the development and acquisition of required skills in the accounting field.

Table 2. Level of Respondents' Teaching Methods.

Teaching methods	**Mean**	**Interpretation**
Group discussions	3.67	Highly Favorable
Teamwork	3.60	Highly Favorable
Demonstration	3.51	Highly Favorable
Problem-based learning	3.50	Highly Favorable
Exemplification (teaching by examples)	3.48	Favorable
Fieldtrip	3.47	Favorable
Lecture	3.43	Favorable
Exercise	3.40	Favorable
Case study	3.36	Undecided
Using accounting software to exercise hypothetical accounting transactions	3.30	Undecided
Brainstorming	3.26	Unfavorable

Simulation	3.23	Unfavorable
Grand Mean	3.43	Favorable

Table 3 presents the gender differences in perceptions of teaching methods. An independent samples t-test revealed that no statistically significant difference between male and female students in their perceptions of teaching methods ($t(348) = 0.094$, $p = 0.926$

The results indicated no statistically significant difference between male and female respondents ($t = 0.094$, $p = 0.926$). Since the p-value exceeded the 0.05 level of confidence, this suggests that gender did not significantly influence respondents' perceptions of teaching.

Table 3: Gender Differences in Perceptions of Teaching Methods

Variable	**t**	**p**	**Interpretation**
Teaching methods	0.094	0.926	Not significant

DISCUSSSION

The main objective of the study was to investigate study habits and teaching methods towards the acquisition and development of accounting skills. The study found that study habits are generally weak, unstructured, and lacking depth. The study further indicates that respondents preferred participatory teaching methods assisted by a student-centered approach.

The findings of this study reveal that respondents generally demonstrate weak, unstructured, and shallow study habits. Weak, unstructured, and shallow study habits among the respondents significantly affect the acquisition and development of accounting skills required to exhibit professionalism. The findings are contrary to those reported by Zimmerman (2002), Nonis & Hudson (2013): Credé and Kuncel (2008), who found that effective study habits contribute to the acquisition and development of skills such as time management, critical thinking, communication skills, and numerical skills.

Effective study habits contribute to the development of intellectual ability that enables students to assimilate, transform, and generate knowledge. In contrast, weak and shallow study habits among accounting students prevent them from acquiring and developing these intellectual abilities, thereby exhibiting a mismatch between employers' expectations and the competencies delivered by graduates. Similar findings were reported in several studies, including Gettinger & Seibert (2002), Aguirre et al. (2020), and Cartagena (2008), which found that students with poor study habits tend to score poorly in accounting courses and experience difficulty mastering accounting concepts.

Furthermore, the present findings indicate that critical study habits, such as allocating dedicated time for self-study, regular lecture attendance accompanied by note taking, utilization of academic resources (e.g., library), studying to gain deep conceptual understanding, and early preparation from the beginning of the semester, are ineffectively observed among students. Similar findings were observed by Aguirre et al. (2020), who found that attendance and use of academic resources were moderate among third-year students. This means that without developing structured study habits, academic performance and readiness for professional practice may be affected.

Teaching Method

Teaching methods are the means by which knowledge is transferred from one source to another. Corina (2020) stated that an instructor's teaching method can help students acquire and develop accounting skills more effectively. The study found that group discussions, teamwork, demonstrations, and problem-based learning were the most highly rated teaching methods among respondents. Generally, the respondents indicate that they preferred participatory teaching methods assisted by a student-centered approach. This approach not only facilitates students' application of knowledge but also workplace-related competencies. Study, however, revealed

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that the case study and the use of accounting software for hypothetical transactions were rated as undecided. This may indicate that these methods are not only underutilized in learning but also have limited exposure.

These results align with Ghani et al. (2018), who reported that employers view soft skills as important to the accounting profession, with teamwork identified as the most vital skill. Additionally, Mihaltan (2020) conducted a study to improve students' practical accounting skills through appropriate teaching methods and found that case-based, problem-based, and work-integrated learning are effective in developing these skills. Incorporating these highlighted teaching methods is important not only for university instructors to teach students the skills required to perform accounting duties, but also to reinforce knowledge acquisition and the application of accounting concepts.

In line with Competency, the highlighted methods can produce well-qualified professionals, including graduates who are confident in assuming personal, national, economic, and social responsibilities. Consequently, a graduate's competency gives one an edge in securing employment in today's competitive job market by demonstrating the right mix of skills, knowledge, and on-the-job ability.

On the other hand, the study found that respondents rated the use of accounting software for hypothetical accounting transactions and simulations unfavorably. This may indicate limited exposure or insufficient resources to adopt these teaching methods. In contrast, Ismail et al. (2020) postulated that incorporating technology into teaching enables students to acquire the ability to use spreadsheets and accounting software, which are considered the most desired skills needed for performing accounting duties.

The study further examined whether perceptions of teaching methods differed according to gender. The findings revealed no statistically significant difference between male and female students. This suggests that students, regardless of gender, share similar views regarding the effectiveness of teaching methods used in accounting education. Therefore, the favorable perceptions reported in this study appear to be consistent across gender.

CONCLUSION

Although study habits and teaching methods have been extensively explored in several studies, including those in secondary and vocational training, empirical studies on these topics in higher learning institutions remain quite limited. This study contributes to the literature by providing empirical evidence on how higher learning institutions facilitate the acquisition and development of accounting competencies. The findings revealed weak and unstructured study habits among accounting students. Specifically, students reported problems such as low lecture attendance, lack of self-study time, limited use of academic resources (e.g., library, computer laboratory), reliance on surface learning, and studying only at the end of the semester.

Furthermore, the study found that group discussions, teamwork, demonstrations, and problem-based learning were the most favored teaching methods, as indicated by the respondents. Overall, the students expressed a preference for participatory teaching methods supported by a student-centered approach. The findings are important in promoting effective study habits among accounting students which will benefit them not only in a first-entry workplace position but also in professional licensure examinations.

An effective learning process requires teaching methods that will enable learners to acquire and develop the necessary skills. This study provides valuable insights for accounting instructors, curriculum developers, and departments, encouraging them to incorporate group discussions, teamwork, demonstrations, and problem-based learning into teaching and assessment practices. These results align with teaching methods frequently cited in specialized literature as effective for skills development. Additionally, inferential analysis further revealed no statistically significant gender differences in perceptions of teaching methods, suggesting that the observed views were consistent among both male and female accounting students.

Limitations and future studies

This study investigated students' study habits and teaching methods related to the acquisition and development of accounting skills. However, curriculum quality, digital learning tools, student motivation, and institutional

learning environments for a more comprehensive approach were not considered within the scope of this study. Future research in the accounting field can build upon these findings and examine their influence on the acquisition and development of accounting skills. In addition, because the study focused on only three universities, it is advisable that future studies should expand the population to allow for broader comparisons of the results.

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