



# A holistic investigation into a tutor programme in first-year Financial Accounting

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## Abstract

**Purpose** – Student success and attrition, especially in the first year, has received increasing attention both in South Africa and internationally. The purpose of this article is to explore peer tutoring as a possible approach to facilitate first-year student success in Financial Accounting.

**Design/methodology/approach** – The perspectives of tutors and students attending tutor sessions (tutees) were investigated by means of questionnaires, which were complemented by an analysis of the tutees' performance in the subject compared with their participation in the tutor programme. Two cohorts of students (2008/2009) were included in the study.

**Findings** – The results suggest that the tutees experienced the tutor programme positively and were in favour of similar initiatives in their second year of study. The tutors thought the programme had beneficial consequences for tutees. Regular attendance of tutor sessions seemed to benefit at least some students, even though it is difficult to determine causality. English-speaking students benefited from attending the tutor sessions.

**Research limitations/implications** – The results are not generalisable beyond the scope of the particular institution, but provide guidance for other institutions considering a similar intervention.

**Originality/value** – The implementation of a tutor programme entails investments in terms of both money and time. This paper considers the benefits derived from these investments, specifically in an Accounting and South African context.

**Keywords** Tutor programme, Accounting education, Financial Accounting, First-year students, Republic of South Africa, Accounting

**Paper type** Research paper



## 1. Introduction

The transition from school to higher education is a potentially difficult process for many students and has received increased attention in the academic literature, for example, McChery and Wilkie (2009) and Leibowitz *et al.* (2009). The massification of the higher education system and the resulting impersonal nature of large classes, a modular format that leaves first-year students without a demarcated academic home, unclear expectations of subject range and content and new teaching methods emphasise the

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need for a more personalised environment in which first-year students can negotiate the transition from school to a university learning environment (Bell, 1996). Tinto (1993) and Mentkowski and Associates (2000) add that students need to feel part of an academic community, right from the start of their academic career at university.

Various studies, such as those of Bojuwoye (2002) and Fraser and Killen (2003), have therefore pointed to the importance of the first year of study in further academic success. (In this and the referenced papers, academic success refers to students either passing a specific subject, or eventually obtaining a degree, depending on the context of the study. Success in the context of this paper would therefore imply passing Financial Accounting 188). Student success, especially in the first year, has received increasing attention in many countries, including South Africa (Leibowitz *et al.*, 2009). Parliamentary debates and popular media reports (Paton, 2009; Die Burger, 2009) have added to rising public consciousness of student success and attrition in higher education. Universities have increasingly implemented student support measures in an effort to aid student success and curb drop-out (van Deventer, 2005; McChlery and Wilkie, 2009). Such support measures are increasingly advocated as a foundational prerequisite for undergraduate success (McChlery and Wilkie, 2009), which should be available to all students (Blythman and Orr, 2003). The increase in student diversity leads to diverse needs and may require additional support (Trotter and Roberts, 2006).

Baard *et al.* (2010), Du Plessis *et al.* (2005), Müller *et al.* (2007), Rowlands (1988) and van Rensburg *et al.* (1998) focused particularly on the first-year success of accounting students at four different South African universities. The South African-based studies investigated the causal relationships between various indicators, notably students' prior school performance, as possible predictors of future academic success. Steenkamp *et al.* (2009) considered students' perceptions of factors influencing their success in first-year financial accounting. They found, *inter alia*, that students consider the availability of tutors to be beneficial to their studies.

Although a tutor system is an example of a support intervention, Jackling and McDowall (2008) suggest that more research is needed on the impact of peer tutoring on the academic performance of students attending tutor sessions (henceforth referred to as tutees). This article therefore reports on the perspectives of tutors and tutees, as well as an analysis of tutees' performance in the subject compared with their attendance of tutor sessions in a first-year financial accounting module at one South African university.

## 2. Literature review

Jacques (1990) refers to a tutor as someone at the interface between the personal and the academic, with a brief on problems students may encounter. The relationship between the tutor and tutee may take on a prescriptive or developmental approach. The developmental approach focuses on thoughtful relational dialogue, whilst the tutor is more in command of the knowledge and advising process during a prescriptive approach and the tutee tends to be more passive. Some authors (Smith, 2002; McChlery and Wilkie, 2009) found that first-year students prefer prescriptive approaches. McChlery and Wilkie (2009) further recommends a systematised process, while Trotter and Roberts (2006) recommend that tutor meetings should be scheduled regularly during the first semester and continued for at least one semester thereafter, with clear agendas for meetings and monitoring attendance.

Peer tutoring has attracted a certain amount of research attention generally and more specifically in an accounting education context (Dobbie and Joyce, 2008; Grant-Vallone *et al.*, 2004; O'Donnell, 2004). Falchikov (2001) and Topping (1998) provide detailed discussions of different forms of peer learning and related benefits. Falchikov (2001) mentions that some of the benefits that may be gained by the implementation of a tutor programme are improved performance, decreased student attrition, a better understanding of underlying concepts, learning to learn and academic skills development. Raaheim *et al.* (1991) suggest that such personal contact may reduce academic anxiety. Dobbie and Joyce (2008) also found in an accounting context that students believed tutor programmes increased their understanding of the subject and improved their problem-solving skills. The opportunity for individual attention, the chance to ask questions and a safe and friendly environment were also beneficial.

Jackling and McDowall (2008) report that tutors believed they contributed to students' learning and better understanding of concepts. The tutors' experience was also that students would rather ask their tutors than their lecturers for assistance. However, the tutors in the particular study did find it difficult to answer some of the questions posed by tutees. Likewise, Steinert (2004) found that tutors acted as guides to student learning and that a nonthreatening group atmosphere, relevance and problem solving fostered effective small group learning. These findings concur with those of Micari *et al.* (2006), who reported in their research that tutoring benefited both tutors and tutees.

Fox and Stevenson (2006) found that students who participated in a voluntary tutor programme performed better academically, and were also better placed to progress to their second year of study. These findings are similar to those of Longfellow *et al.* (2008). Tutees were positive about the effect of the tutor programme and experienced improved marks, enhanced social and other skills, as well as an improvement in some study skills.

However, the findings on the impact of tutorial attendance are inconsistent. Rodgers (2002), for example, did not find a significant correlation between compulsory attendance of tutorials and performance in a first-year statistics course. Thus, Topping (2005, p. 635) cautions that while cooperative learning "can yield significant gains in academic achievement [...] the average effect size across many studies is generally modest", which is consistent with the findings of McChlery and Wilkie (2009) who warn that it is difficult to draw conclusions on the impact of a system when other variables cannot be held constant. A tutor programme is therefore simply one of the possible methods that can be used to promote first-year success (Topping, 2005).

Despite inconclusive research results on the impact of tutoring programmes, the approach has gained ground. In the British context, the Higher Education Quality Council (1995) (in McChlery and Wilkie, 2009) states that all students should have access to academic advice services, including regular access to tutors who can offer guidance on specific subjects. However, context is a vital consideration in such research, as Pitkethly and Prosser (2001, p. 186) caution: "[E]ach university's situation is different, and will require action appropriate to its own situation". The South African context is unique because of historical inequalities and the effect of different home languages and cultures. The investigation of the influence of tutor programmes in a South African context therefore warrants investigation.

The study by Wong and Chia (1996) is relevant, because English was not the first language of the study population and the context is therefore comparable to the South African situation where students may be studying in a language other than their

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home language. Wong and Chia (1996) found that English proficiency (and by extension, language proficiency) is related to the level of students' performance in accounting. Their research supports the findings of Gul and Fong (1993). The language of instruction, compared to the students' home language, and that used in tutor sessions, are therefore important considerations.

Another factor relevant in the context of this study, was whether students had had previous (i.e. prior to their first-year financial accounting course) exposure to accounting at school level. Rowlands (1988) found that students with previous exposure to accounting had performed better in the initial stages of the introductory financial accounting course at university than those without prior exposure. However, this advantage was eroded during the year: by the end of the first year, there was no significant difference in the final examination performance of these two groups of students. In a subsequent study, van Rensburg *et al.* (1998) suggested that there is not a strong relationship between accounting at school and performance in first-year accounting. They found that students who had had prior exposure to accounting at school performed only slightly better than those who had been introduced to accounting for the first time at university level.

Earlier studies investigated the influence of class attendance. Lin and Chen (2006) reported a strong correlation between class attendance and performance in Public Finance at a Taiwan university. They found that regular class attendance led to a 4 per cent increase in examination performance. Likewise, Marburger (2001) found that when students were absent for a particular lecture in Principles of Microeconomics, they were significantly more likely to answer questions on that specific topic incorrectly. These findings were echoed in other studies on the effect of class attendance on performance (Thatcher *et al.*, 2007). Paisey and Paisey (2004) considered this aspect for an accounting module. They found that the students cited a variety of reasons for nonattendance of classes, for example, lower attendance in weeks where course work was due for submission or for classes scheduled early in the morning. Many students had also had part-time work commitments which had influenced their ability to attend class. Paisey and Paisey (2004) reported a correlation between overall performance and overall attendance of classes.

While the above studies are applicable to attendance of classes in general, Dobbie and Joyce (2009) found that participation in peer-assisted learning for financial accounting specifically had a positive influence on students' marks. These results are supported by earlier studies by O'Donnell (2004) and Playford *et al.* (1999), while McChlery and Wilkie (2009) note that assessment records can complement the tutoring process.

While the studied literature highlights issues that provide a wider context for considering the possible value of peer tutoring, the specific context of students is important when considering a tutor programme such as the one in this study (Pitkethly and Prosser, 2001, p. 186).

### 3. Context of the study

Stellenbosch University (South Africa) forms the broader context of this study. The University is explicitly committed to enhancing first-year success and recognises the necessity for effective support and sound academic practice, especially in the first year of academic study. Various initiatives have been launched under the umbrella of a "First-year Academy" and faculties are critically debating possible solutions to problems relating to first-year success (Stellenbosch University, 2003).

Financial Accounting 188, with approximately 1,200 registered students annually, is a compulsory first-year module for all Bachelor of Commerce students at Stellenbosch University. Five lecturers present the course to groups of between 200 and 300 students per class, and the language of instruction in the module is predominantly Afrikaans, with some English used in the lectures. Although this University promotes Afrikaans as an academic language (Stellenbosch University, 2006), approximately 40 to 50 per cent of these students registered for Financial Accounting 188 indicate each year at registration that their home language is English. For the cohort under consideration in this study, 43.9 per cent of students indicated their home language as English. Typically, two distinctive groups of students take the module: students who did study accounting at secondary school (and who therefore, in the experience of the authors, find the module relatively easy in the first semester), and those who did not take accounting at secondary school. Based on school records, between 40 and 50 per cent of students taking the Financial Accounting 188 module did not take accounting as a school subject and therefore had no background in the subject. The proportion of students in the cohort used in this study that did not study accounting at school is 44 per cent of the population.

A tutor programme that specifically focused on Financial Accounting 188 students was launched in 2008. All students – irrespective of their prior performance – could participate in the programme, but participation was not mandatory. This is in line with the recommendations of Blythman and Orr (2003) that support frameworks should be accessible to all students. Students who obtained less than 50 per cent in tests were encouraged to apply for a tutor by way of a bulk e-mail, which was sent after an early assessment opportunity. In addition to this focused invitation, students were told about the tutor programme in the first week of classes. While English-speaking students were not specifically invited or targeted, it was made clear that English-speaking tutors would be available. One of the reasons for the implementation of the tutor programme was that the language used in lectures may have a detrimental effect on student success (Wong and Chia, 1996; Gul and Fong, 1993) and the availability of English-speaking tutors was one way of addressing this issue. Earlier research (Baard *et al.*, 2010) served as a basis for indicating these potential risk factors. The goal of the tutor programme can be summarised as follows: to help students achieve success in Financial Accounting 188, by providing support to them by way of peer tutoring. It is hoped that the results of implementing this programme will be lower student attrition and improved throughput rates. The programme was specifically aimed at underperforming and English-speaking students, but was not exclusive to these students.

Potential tutors were identified on the basis of students' performance in Financial Accounting 188 in the previous year, and the best 100 students were invited to apply for the position of tutor. The selected tutors received training in a four-hour workshop on general tutoring skills.

Tutoring sessions were conducted in small sessions with a maximum of ten students and focused on the tutees' specific problems. No set programme was therefore followed, but the tutors received a weekly schedule detailing the work covered by the lecturers in class. This schedule contained guidelines for the more difficult areas of the work. Tutors also had access to the same study material as students, for example, previous examination and test papers, together with their memoranda. Using Falchikov's (2001, p. 36) classification system, the tutor programme can be classified as "cross-level peer tutoring involving one institution: unequal status built on existing differences"

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employing “supplemental instruction”. This classification means that peers are not at the same level of skill (“cross-level”) and are in different academic years (“unequal status built on existing differences”), but are studying at the same institution. Supplemental instruction implies that the tutors are trained to help students with specific academic problems by giving them further instruction (i.e. teaching). In Smith’s (2002) classification, the programme was more prescriptive than developmental.

The tutor programme involved substantial investment in terms of time, effort and money by the institution, lecturers, tutors and first-year students. It is therefore important to determine whether the tutor programme actually achieved its goal in assisting students. The research question guiding this study was therefore: did the tutor programme for Financial Accounting 188 help students to be successful in the module? The views of first-year students participating in the tutor programme, and of their tutors, were utilised to provide insight into whether they believed the tutor programme had in fact helped students to be successful. In addition, attendance data provided the scope to determine quantitatively whether the tutor programme had facilitated first-year student success in Financial Accounting 188.

#### **4. Methodology and data collection**

This study utilised multiple perspectives to determine whether the goals of the tutor programme for first-year financial accounting had been achieved. The perspectives of tutors and tutees, as well as an analysis of tutees’ performance in the subject as compared with their attendance of tutor sessions, were investigated. This section briefly describes the methods used for data collection and analysis.

A questionnaire, which was partially based on a well-tested survey used by Stellenbosch University to assess the effectiveness of the institution’s tutor programme that focuses on academic and life skills, was prepared. A guideline that had been prepared in the institution (van Deventer, 2005) provided further input into developing the questionnaire, which was tailored to address subject specific topics and questions. In both 2008 and 2009, all students who had registered for Financial Accounting 188 were invited by e-mail to complete the web-based questionnaire within three weeks. The invitation, sent four weeks before the end of classes at the end of the year, had made it clear that only students who had participated in the tutor programme needed to complete the questionnaire. Two reminders were sent – after a week and two weeks, respectively. The questionnaire contained open- and closed-ended questions focusing on tutees’ experience and perceptions of the tutor programme. The results of the questionnaire were compared to attendance registers kept at tutor sessions to ensure that only students who had participated in the tutor programme completed the questionnaire.

A questionnaire, partially based on the questionnaire sent to tutees, was developed to investigate tutors’ experiences of the tutor programme. The same methodology as the one used to distribute the questionnaire to tutees was used with the tutors.

Tutors kept an attendance register at each tutor session, thereby providing information on who attended the tutor sessions and the regularity of attendance. These attendance registers were completed in standardised Excel templates and submitted monthly to the lecturer responsible, who scrutinised it for completeness, by verifying that all registers were submitted and that all tutees were either marked absent or in attendance. Attendance was compared to class marks, utilising one-way analysis of variance (ANOVA). Class marks were calculated in Excel as the cumulative marks at the

end of the year, excluding the final examination. This mark consisted of four class tests (2.5 per cent each of class mark) and three term tests (30 per cent each of class mark) and is the official mark communicated to students prior to them writing the examination. By excluding the examination mark, and using the class mark, students who had not gained entrance to the examination were included in the analysis.

The data were collected for both the 2008 and 2009 cohorts of students and tutors and the analyses in the next section consider this data in aggregated format.

## 5. Results and discussion

### 5.1 Tutees

An overall response rate of 24.7 per cent was achieved in the questionnaire sent to tutees, as indicated in Table I. A lower response rate was achieved in 2009 compared to 2008. The reason for this is not clear, as the same method to encourage responding was used in both years. There is some bias in the results, because, on average, the respondents attended more sessions than the population, that is, all students who attended at least one tutor session. It can therefore be surmised that it is the more motivated students who completed the survey. However, a note of caution is advisable here, since Kember *et al.* (1995) found mechanical engineering students who had a high level of class attendance generally adopted a more surface approach to learning than some of their less conscientious student colleagues. Kember *et al.* (1995) speculate that surface learners lack intrinsic interest and therefore attend classes/sessions to demarcate the boundaries and requirements of a course. The results of this study should therefore be evaluated against this background.

Table II provides an overview of the reasons selected in a closed-ended question by the respondents for attending the tutor programme.

The tutees took part in the tutor programme for Financial Accounting 188 for a variety of reasons. The most prevalent reasons were to improve their marks in the subject and to obtain additional help because they had not taken accounting as a subject at school. Nearly two-thirds of the respondents also stated that they had attempted to use all possible support measures available to them. Approximately 48 per cent of respondents indicated that they participated in the tutor programme because English tutors were available. Because potential language issues were one of the instigating reasons for implementing the tutor programme, this validates the assumption of lecturers that the tutor programme is potentially useful to this group of students and supports the findings of Wong and Chia (1996). Surprisingly, however, few respondents (only 10 per cent) cited English as the language of instruction in some of the tutor groups as a benefit.

Year	Respondents		Population		Response rates (%)
	<i>n</i>	Average attendance (%) <sup>a</sup>	<i>n</i>	Average attendance (%) <sup>a</sup>	
2008	67	46.6	209	33.9	32.1
2009	61	49.0	310	34.2	19.7
Total	128		519		24.7

**Note:** <sup>a</sup>Average attendance refers to the average percentage attendance of tutor sessions for all tutees who attended at least one tutor session

**Table I.**  
Response rate  
for questionnaire  
sent to tutees

Reason for participating	Number of responses	Percentage
I wanted to improve my marks in Financial Accounting 188	94	73.4
I try to make use of all available academic support measures	81	63.3
I did not have accounting at school	79	61.7
I struggled with Financial Accounting 188	74	57.8
Availability of English-speaking tutor	62	48.4
I prefer working in small groups	61	47.7
The tutor group motivated me	52	40.6
I am repeating Financial Accounting 188	11	8.6
For the social interaction	8	6.3
My parents told me I must attend	7	5.5

**Notes:**  $n = 128$ ; students were able to select more than one option; the total number of responses therefore adds up to more than 100 per cent

**Table II.**  
Reasons selected by the  
responding tutees for  
participating in the tutor  
programme

In response to the open-ended question on what the tutors did well, the tutees mostly indicated that the tutors explained the work well. The basic concepts, in particular, were apparently explained in a way that was more understandable to the tutees. The tutors also motivated students, were well prepared and communicated and organised the sessions well. The tutors were willing to help and went out of their way to assist students, and provided “tips” (supposedly advice from personal experience). These results indicate that there may be value in following a more prescriptive than developmental approach, especially during the first year of study (Smith, 2002), an idea that McChlery and Wilkie (2009) support. Some of the respondents mentioned the personal bond that was formed with the tutors, which supports the notion that personal contact during tutoring may help tutees to establish themselves as part of an academic community (McChlery and Wilkie, 2009). Some of the typical responses received from tutees were as follows (all responses quoted in this paper were originally in English):

[Tutor’s name] was a very enthusiastic and helpful tutor. She took a keen interest in helping us study and didn’t try to shorten the sessions, even when she had her own tests later on in the day.

She always came prepared and was very able to help us, she would go out of her way to help us and was always available when I needed her. Her work was performed effectively, and she presented it well.

Motivated me after a bad test, prepared well and even offered extra help after hours.

In a related open-ended question, tutees were asked what they perceived to be the most beneficial aspect of the tutor programme. Many respondents mentioned that they thought they had understood the work better as a result of their attendance, and that the smaller groups in the tutor sessions had been beneficial to their learning. Other respondents indicated that the greatest benefit had come from being forced to practise the work regularly and that the tutor programme had helped them to improve their marks in financial accounting. These findings confirm the findings of previous studies (Steenkamp *et al.*, 2009; Dobbie and Joyce, 2008) that tutor programmes are beneficial to student success. The following responses are indicative of the benefits experienced by tutees:



It helped me to understand certain parts of the work that I struggled with.

More thorough learning and explanations of work, tutor went through concepts slower.

Having the concepts explained on a student [to] student basis and therefore easier to understand.

The questionnaire used Likert-type questions to determine the tutees' satisfaction with the tutor programme. The results are summarised in Table III.

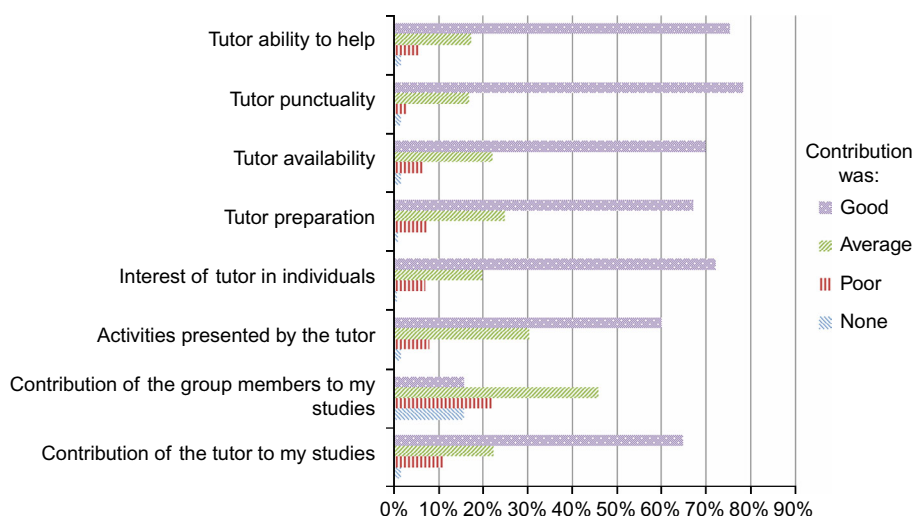
From the results in Table III it is clear that the tutees experienced the programme positively and that they would advise other students to participate. The tutees made an effort to attend regularly, not just before examinations and tests. However, 40 per cent of the participants in the study did not prepare well for the tutor sessions, an action which might have further improved the benefit of attendance. It is encouraging, however, that 60 per cent of the respondents realised that preparation for the tutor sessions might increase the benefit of attendance.

Figure 1 shows the results of a number of closed-ended questions where respondents had to evaluate the tutor group they had attended.

Statement	Strongly agree (%)	Agree (%)	Disagree (%)	Strongly disagree (%)
1. If there is a tutor programme for Financial Accounting 288, I would probably make use of it next year	75	17	4	4
2. I would advise next year's students to take part in the tutor programme	64	33	2	0
3. High achievers can also improve by participating in the programme	45	42	12	1
4. The tutor programme lived up to my expectations	31	52	13	4
5. I wish I had attended more of the tutor sessions	29	28	29	14
6. My tutor explained the concepts of financial accounting better than the lecturers	29	28	29	14
7. I enjoyed the interaction with the other students in the Financial Accounting 188 tutor group	13	70	12	6
8. I only attended sessions with the tutor shortly before tests	4	7	44	44
9. The tutor sessions were a social event for me	2	10	49	39
10. The tutor programme for Financial Accounting 188 must continue in the next year	85	13	2	1
11. Students obtaining <60 per cent should be on the tutor programme	15	39	30	16
12. Only students who achieve <50 per cent should be on the programme	10	6	44	39
13. High achievers should not be on the tutor programme	4	15	38	42
14. I would rather attend tutor sessions than lectures	34	21	33	13
15. Tutors should receive better training	15	27	52	6
16. I prepared well for my sessions with the tutor	6	54	34	6
17. I contributed to the success of the other members of the tutor group	2	37	47	14

Note:  $n = 128$

**Table III.**  
Extent of agreement by tutees with statements relating to the tutor programme



**Figure 1.**  
Evaluation of the  
tutor programme

The results indicate that the tutor programme was generally positively experienced. This, together with the results summarised in Table III, indicates that the tutees perceived the tutors as well prepared and interested in their tutees, thereby seemingly contributing to the tutees' studies. Respondents would advise other students to make use of the opportunity to participate in the programme. A potential cause for concern considered by the lecturers was that some tutees may regard the tutor groups as a social event, owing to its more informal nature in comparison with the regular lectures. However, the results of the study do not testify to this notion, as indicated in Table III (Question 9). The majority of tutees wanted a tutor programme for second-year financial accounting, which might be another indication that tutees perceived that the tutor programme had a positive influence on their studies and would like to receive the same benefit in their second year of study.

The results of questions put to the tutees relating to the future of the tutor programme are set out in Table III, Questions 10-13. The tutees were adamant that the programme should continue, thereby indicating the positive aspects thereof. The tutees preferred an inclusive policy on the programme and indicated that high achievers should be allowed to attend the sessions. The respondents felt that students achieving less than 60 per cent in their tests should attend sessions. The lecturers strongly advised students achieving less than 50 per cent to attend tutor sessions. The fact that respondents indicated this higher cut-off mark might be an additional indication of the benefits they felt they had enjoyed. The findings support the notion of Blythman and Orr (2003) that all first-year students could be considered to be at risk, and therefore support mechanisms should be accessible to the whole class. These findings are also similar to those of, *inter alia*, Dobbie and Joyce (2008) and Falchikov (2001), in terms of the perceived benefits of tutoring. There are thus definite perceived benefits to be achieved by the tutor programme.

The tutor programme was not without problems. Some respondents indicated in response to an open-ended question that some of the tutors struggled to organise their sessions efficiently. Tutors were responsible for organising times and venues that suited

the tutees, and it appears that some of the tutors fell short in this regard. Other perceived problems included the inability of some tutors to explain more difficult concepts in a way that clarified the concepts to tutees, or their inability to approach the work from another perspective to improve the tutees' understanding. Some of the tutors' inadequate preparation and nervousness seemed to be a problem. One of the tutees complained that his or her tutor was impatient with students who did not attend all the tutor sessions. This was also reflected in another problem where students were at different levels of understanding, which caused inefficiencies since one student monopolised the tutor's time to explain basic concepts. This situation was detrimental to other students who were more up to date with the work. Such findings relate to those of McClery and Wilkie (2009), who found that tutees' reflections may be based on the individual tutor to whom they were assigned.

There is some ambivalence in the tutees' perceptions of the training of tutors, as the responses were nearly evenly divided between those who believed that tutors should receive better training, and those who perceived the training as adequate.

### 5.2 Tutors

An overall response rate of 86 per cent was achieved for the feedback form on the tutors' experience of the tutor programme for Financial Accounting 188, as shown in Table IV.

The tutors were asked in an open-ended question what their main reason was for joining the tutor programme as a tutor. Not surprisingly, many stated that it was simply to help other students or to "give something back". A few respondents ( $n = 8$ ) indicated that they participated to develop their own skills. The following responses summarise the general views on the reasons for becoming a tutor:

To motivate English students to work hard at the subject; to create and promote an interest in the accounting sector; to extend my skills on an academic mentoring/lecturing/teaching level; personal growth, to develop teaching and mentoring skills, to gain experience from a Fin[university] sponsored mentoring institution and grow from more exposure from the dynamic Fin[ancial] Acc[ounting] lecturers at Stellenbosch.

My reason for joining was twofold: (i) because being an English-speaking student who did not have accounting at school level, I know how nightmarish taking the subject can be, especially when unassisted; and (ii) for the experiencing of mentoring, which I very much enjoyed.

I love accounting and I want to learn ways of coping and dealing with people I have never (met) before.

Tutors, in a closed-ended question, viewed specific help in passing the module (53 per cent) and enhancing tutees' general academic skills as the most important outcomes of the tutor programme (Table V).

In response to the open-ended question – "What do you think you did well as tutor?" – the following comments are indicative of the responses received:

**Table IV.**  
Response rate  
for questionnaire  
sent to tutors

Year	Respondents ( $n$ )	Population ( $N$ )	Response rates (%)
2008	44	53	83
2009	31	34	91
Total	75	87	86

I really enjoyed being a mentor. I learnt one or two things myself. I encouraged the students to see that accounting is not that difficult if you know what to do. It's all the same. They just have to practise, which is where they did lack self control. I believe I did the best I could to explain the work and go through past questions with them.

I believe that my sessions were helpful and informative due to the fact that I maintained an informal dynamic within which students felt comfortable to address even the most basic of problems.

I think that I always went out of my way to go over work that was "lectured" in class as many students tell me that they had no clue what was going on in class. I revised theory, gave students my summaries and worked questions out step by step with students. I think that I did everything to encourage the students that attended my tuts!

Likert-type questions determined the tutors' general views of the tutor programme, and their perceptions on factors relating to the future of the programme. The responses are summarised in Table VI.

The majority of the tutors agreed that they had made a difference in the life of at least one student during the year. Most tutors also felt that they had transferred their love for the subject to their tutees and that overall participation in the programme had lived up to their expectations. The tutors were satisfied with the administration of the tutor programme and with communication in respect of the programme. The majority of tutors (95 per cent) would advise other students to become tutors for Financial Accounting 188, thereby indicating that they had experienced tutoring positively.

The tutors were also asked in an open-ended question what they felt they had done less well. They were remarkably honest and many indicated that they were sometimes less prepared for sessions than they should have been. Some tutors also confessed that they sometimes became impatient with students who struggled to understand work.

The views of tutors regarding the future of the tutor programme, as set out in Table VI (Questions 12-17) are broadly in agreement with those of the tutees. There is also a strong feeling that there should be regular meetings with the programme coordinator once a term. This would give them a chance to receive feedback from the coordinator and discuss problems with both the coordinator and other tutors. The findings are in accordance with those of McChlery and Wilkie (2009), who recommend clear and regular communication to all tutors as an essential component of a well-functioning support system.

Outcome	Responses	Percentage
To help the student pass the module	39	53
To enhance the student's general academic skills	22	30
To provide social and academic networks	9	12
To help the student adjust in university culture	4	5
	74	100

**Notes:**  $n = 74$ ; one respondent did not answer this question; where the number of respondents for a question ( $n$ ) differs from the population ( $N$ ), this was because of noncompletion of the question by a respondent or respondents, except where otherwise stated

**Table V.**  
Single most important  
outcome of the tutor  
programme according to  
the responding tutors  
(closed-ended question)

Statement	Strongly agree (%)	Agree (%)	Disagree (%)	Strongly disagree (%)
1. I felt I made a difference in the life of at least one of the students in my group	58	41	1	0
2. The information received on what was being done in class helped me to prepare for my tutor sessions	56	35	8	1
3. The administration of the tutor programme was done well	49	44	5	1
4. The communication of what was expected of me as tutor was done well	43	51	5	1
5. I would advise other students to be a Financial Accounting 188 tutor	37	57	4	1
6. I prepared well for tutor contact sessions	35	61	4	0
7. Students in my group helped each other	23	48	26	3
8. High achievers can also improve by participating in the programme	20	63	13	4
9. I was able to transfer my love for financial accounting to the students in my group	19	62	18	1
10. Being a tutor lived up to my expectations	16	69	11	4
11. The academic skills that students in my group learned are more important than the life skill	14	59	27	0
12. The tutor programme for Financial Accounting 188 should continue in the next year	89	11	0	0
13. Only students who achieve <50 per cent should be on the programme	15	11	52	22
14. Focus groups with the coordinator should happen once a term	12	57	28	3
15. Students obtaining <60 per cent should be on the tutor programme	11	50	35	4
16. Tutors should receive better training	9	41	46	4
17. High achievers should not be on the tutor programme	7	11	52	31

**Table VI.**  
Extent of agreement by tutors with statements relating to the tutor programme

**Note:**  $n = 75$

The main frustrations experienced by the tutors, enumerated in response to an open-ended question, were poor or no attendance by students, or when students did not do the necessary preparation before the tutor session. On average, 2.27 students attended the tutor groups of the respondents. This is far less than the number of students allocated to the groups. In addition, 40 per cent of the tutees confessed that they did not prepare well for the tutor sessions. The following comment by one tutor further illustrates the frustrations experienced by tutors:

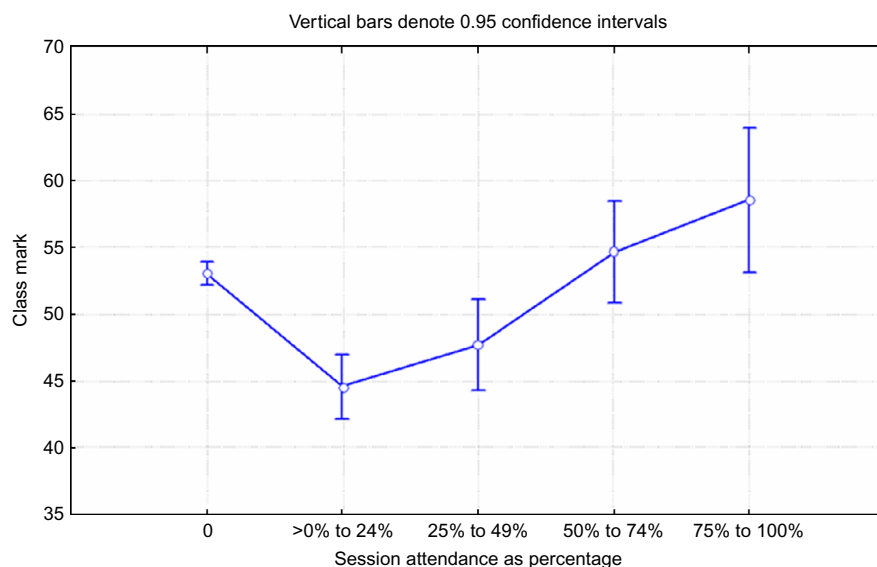
Many students were under the false impression that tut attendance could replace lecture attendance, and this meant that many of my students were often chapters behind.

Another concern was the different levels of understanding in one group, for example, where some students understood the basic concepts, while others still grappled with getting to grips with those topics, or when tutees had different levels of preparation before attending the tutor sessions.

### 5.3 Relationship between attendance and performance

A statistical analysis was performed to determine the possible relationship between attendance of tutor sessions and the class marks of students, especially since Paisey and Paisey (2004) noted a decline in accounting class attendance in their study. The marks of tutees who had not attended any of the tutor sessions were compared to those of students who had attended (divided into quartiles). The results of the ANOVA test are shown in Figure 2 and Table VII.

Students who attended the tutor sessions regularly (more than 50 per cent of the sessions) did slightly better than those who did not attend any sessions, but the result is not statistically significant (Kruskal-Wallis test,  $p > 0.05$ ). What was surprising was that students who attended less than 50 per cent of the tutor sessions fared significantly less well than either the students who attended no sessions or those who attended regularly. This result might give some indication that the tutor sessions were indeed of benefit to at least some students, particularly those students who realised they needed help and attended sessions regularly. These findings are similar to those of O'Donnell (2004) and Playford *et al.* (1999). Paisey and Paisey (2004) also found a correlation between examination performance and attendance. Lin and Chen (2006) and Marburger (2001) reported correlations between class attendance and performance in



**Figure 2.**  
Comparison of marks for students who attended tutor sessions and those who did not

Attendance (%)	Mean class mark (%)	0%	>0-24%	25-49%	50-74%	75-100%
0	53.0		<0.05	<0.05	1.000	0.342
>0-24	44.6	<0.05		1.000	<0.05	<0.05
25-49	47.7	<0.05	1.000		0.175	<0.05
50-74	54.7	1.000	<0.05	0.175		1.000
75-100	58.6	0.342	<0.05	<0.05	1.000	

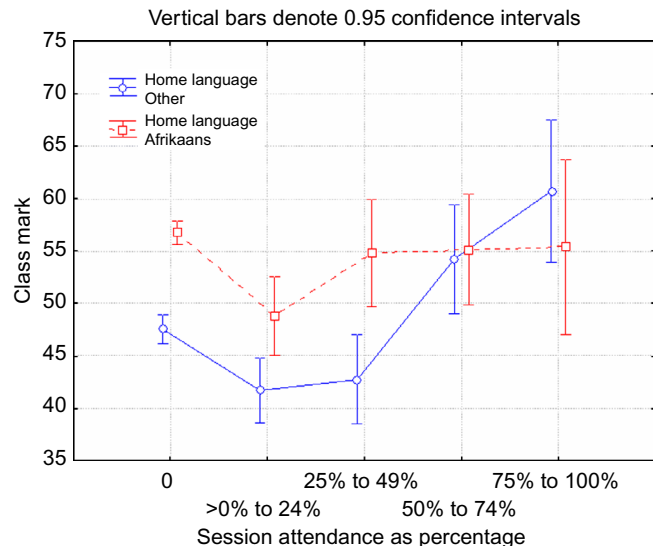
**Table VII.**  
 $p$ -values for Kruskal-Wallis test of comparison of marks for students who attended tutor sessions and those who did not

different subjects. This correlation is clearly not as evident between tutor session attendance and performance. The reason for this is not clear, but it may be caused by the fact that tutor sessions are additional learning resources and therefore not necessarily the primary way of gaining knowledge.

Language was one of the main reasons for implementing the tutor programme, and there was a significant difference between students with a home language other than Afrikaans who attended 50 per cent and more of the sessions and those who attended less than 50 per cent of the sessions, as shown in Figure 3. Afrikaans-speaking students did not experience the same marked benefit, and those who attended more than 25 per cent of the tutor sessions seemingly fared worse than those who did not attend.

Similar analyses to the above were performed to determine whether other factors played a role, together with tutor session attendance, in student performance. No significant differences were found between male and female students in terms of differing levels of attendance. Students who had taken accounting at school also did not show significantly different levels in performance when taking into account tutor session attendance. However, students who did not study accounting at school benefited from attendance, but only where they attended more than 50 per cent of the sessions. Students attending more than 50 per cent of tutor sessions had an average class mark of 52.2 per cent, while those attending less than 50 per cent or no sessions, had an average class mark of 42.6 per cent ( $p < 0.05$ ).

Analyses such as these should be interpreted with caution. Students are exposed to a variety of influences in their studies and it is difficult to tease out the causal effect of one particular factor such as the tutor programme. It might, for example, simply be that the students who participate in the tutor programme are those who are in fact more motivated and serious about their studies, irrespective of whether or not a tutor programme of offered. This in itself might therefore argue in favour of such a tutor programme, as it provides assistance to specifically those students.



**Figure 3.**  
The difference in performance between students with different home languages

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## 6. Conclusion

This study investigated three aspects of a tutor programme in first-year financial accounting at one South African higher education institution. The views of both the tutees and tutors were considered, together with a quantitative analysis of the effect of tutor session attendance on class marks.

The tutees experienced the tutor programme positively and would like to see similar initiatives in their second year of study. The tutors were of the opinion that the tutor programme has beneficial consequences for tutees.

The statistical analysis of attendance data indicates that regular attendance of tutor sessions may be of benefit to at least some students. However, these results are not clear-cut and warrant further investigation. The English-speaking students appear to have benefited from attending tutor sessions.

The research question addressed in this paper was as follows: did the tutor programme for Financial Accounting 188 help students to be successful in the module? From the results it would appear to be the case. In the views of both the tutors and tutees there were many beneficial aspects of the programme, even though there were still frustrations and room for improvement. The statistical analysis indicated that there might be some quantifiable benefits as well, even though this is more difficult to state categorically.

From the results of this study, some suggestions can be made to improve the programme in the future and to assist others in implementing similar interventions. It should be made clear to students that the tutor programme is available to all students and that it may be of benefit to them, but only if the tutor sessions are attended regularly. Consideration should be given to allow only those students who attended class to attend tutor sessions, as the tutor sessions are not a substitute for class attendance. This would address the concern that unprepared students tend to monopolise tutors' time. In addition, a possible consideration would be to allow only those tutees who attend tutor sessions regularly to continue making use of the tutor programme after a certain time period has elapsed. However, this would only be appropriate if there were alternative avenues to address *ad hoc* problems. Lecturers should consider organising the venues and time slots for all tutor sessions, as poor organisation was a concern of some respondents. Regular feedback sessions with tutees and tutors, in person or through short surveys, should be considered in order to identify problem areas or poorly performing tutors.

There are limitations to the study which should be borne in mind in evaluating the above results. There is some evidence of bias in the responses because the tutees who responded, attended on average more tutor sessions than those who did not respond. They may therefore be the more motivated or positively inclined. Furthermore, only about a quarter of the tutees responded to the questionnaire. The other tutees' views are therefore not included or considered. Also, the results cannot be generalised beyond the scope of the particular programme or institution because the context of other institutions may be different in terms of a variety of factors, for example, type of student, policies, programmes offered, and so on. However, it is believed that this paper can provide some guidance in implementing similar interventions.

A tutor programme such as the one described in this study involves human, monetary and time investments, and a variety of stakeholders, including students, lecturers, tutees, and the academic institution itself. From the results of this study it is



clear that there are at least some benefits from such an initiative, even though the benefits may not necessarily be easily quantifiable. The results do suggest that peer tutoring is worth considering as a complementary approach to addressing student attrition in first-year financial accounting.

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