

## The impact of student perceptions and expectations on student's results: an empirical study in teaching the introductory accounting course in the University of Indonesia

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### Abstrak

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This study analyses the impact of student perceptions and expectations in teaching introductory accounting course, lecturer performance index (based on student evaluation teaching score), pre-requisite results, high school origin and status of the high school for the final results in taking the Introductory Accounting course taught in the second semester (Pengantar Akuntansi 2 or PA2) differentiated between student gender and major of study. The aim behind this study is to get feedback in order to improve teaching in PA2. With factor analysis, results indicate that there are five dominant factors that were retained for the purpose in determining student results of PA2 (expectations, topics, preparation, ethical issues and level of difficulties of the course).

To date, there has not been a study on the impact of student perceptions and expectations to student 'sfinal results. Different level of perception and expectations, results of PA1 and lecturer performance index significantly influence the results of PA2. Male students who expect that the subject will be difficult have less performance rather than those M'ho expect the contrary. Male students who have high expectations that PA2 course will be useful and challenging have greater chance to pass the course successfully.