

DO APPROACHES TO LEARNING AFFECT ACADEMIC PERFORMANCE OF BUSINESS ETHICS STUDENTS?

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ABSTRACT

The objectives of this study are to explore the approaches to learning Business Ethics course adopted by students and to examine the relationship between learning approaches and academic performances of Business Ethics course. A questionnaire survey was administered to 209 students taking Business Ethics course in a higher learning institution in Malaysia. The Approaches and Study Skills Inventory for Students (ASSIST) was used to assess the learning approaches adopted by students, whilst the study used Final Examination to measure students' academic performance. The results indicate that majority students, both male and female groups prefer to use deep approach in studying Business Ethics. The findings also reveal that there are significant positive relationships between deep and strategic approaches and academic performance. On the other hand, there is a significant negative relationship between surface approach and examination result. This study provide guidance to educators to adopt effective teaching strategies to improve student learning by encouraging the right approaches to learning in order to improve students' academic performance.

Keywords: *learning approaches, academic performance, ASSIST, gender, ethical judgment*

1 INTRODUCTION

Ethics refers to ‘a set of moral principles directed at enhancing societal well-being’ (Frankena, 1973). This set of moral rules and principles govern the welfare of the society. Ethics which is often related to moral conduct plays an important role in individuals, society as well as professions. The credibility of many professions including accounting, engineering and medical is essentially reflected by the ethical conduct and behaviour of members of the profession.

Severe negative impact on the professions due to an increasing number of reported corporate scandals such as Enron in the United States, WorldCom and Tyco in the Europe and Transmile in Malaysia, had caused concern among various parties to focus on issues relating to ethics (Adkins and Radtke, 2004). At the higher educational institutions the importance of ethics education had been emphasised and the teaching of ethics had been revised. Moreover, Felton and Sims (2005) highlighted that it is crucial that business schools play a proactive role to instill ethical behaviour to students and business ethics course is one of the mediums to develop individual’s morally ethical behaviour. In other words, ethics education is believed to be a very useful tool and an effective means to improve ethical attitudes and behaviour of students (Bonawitz, 2002).

As a consequence, at many higher learning institutions the Ethics courses were introduced with an ultimate aim to instill ethical values in students’ characters and in making business decisions. In Malaysia, in line with the Malaysian National Higher Education System, a high ethical awareness is essential to building competent, excellent and morally remarkable professionals. Specifically, the reassessment report on accounting programme at Public Universities (Ministry of Higher Education, 2006) stated that professional values and ethics should be embedded in all courses of the accounting programme. Specifically, the report stated the incorporation of Business Ethics and corporate governance courses for accounting programme in Malaysia.

According to Biggs (1979), in achieving positive output from learning, the process (i.e. learning approach) of acquiring the knowledge must be right. Hence, it is important to focus on the way students’ learn the Business Ethics course. More importantly, earlier research found that learning approaches adopted by students are related to their academic performance. In particular, evidence from a number of prior studies found that students who adopt deep and strategic approaches to learning have higher academic performance, while students who adopt surface approach have lower performance (Booth, Luckett and Mladenovic, 1999).

In light of the above, this present study intends to investigate the learning approaches adopted by students in studying the Business Ethics course in general and by gender and to examine the relationships between learning approaches and examination result of students in the subject. The remaining of this paper is structured as follows. Next section of this paper reviews the literature on the learning approaches between gender and the relationships between learning

approaches and students' academic performance. This is followed by the research methodology and the discussions and analysis of the results.

2 LITERATURE REVIEW AND HYPOTHESES

The literature review section comprises of three main parts. The first part describes the Biggs Learning Model (1979) which is used in higher education literatures to explain on the fundamental elements that exist in students learning. The second part explains the various methods and instruments available to assess students' learning approaches. The third and final part reviews the empirical studies on students' approaches to learning, gender differences and the relationship between learning approaches and academic performance and follows by hypotheses for the study.

2.1 Biggs Learning Model (1979)

Biggs Learning Model (1979) is used in higher education literatures to explain on the fundamental elements that exist in students learning. According to Biggs (1979), student learning involved three stages that are input, process and output which are closely interconnected. Input variables would include curriculum content and other features in the teaching context (Biggs, 1979). Input includes the content of the subject or course that is taught and delivered to the students.

Process refers to the different ways students used in selecting and learning the input (Biggs, 1979). It reflects the means, techniques or approaches in which the input (i.e. knowledge) is transformed into output (Ismail, 2009). In other words, the learning approaches may be different by one student to the others. Output is the quality or achievement of the students resulting from input and process (Biggs, 1979). Svensson (1977) found that the process of learning affects learning outcomes. This means that the learning approaches has direct impact on output or learning outcomes. In general, it is postulated that the study processes used by a student during learning will be related to both the amount learned and the quality of his learning (Biggs, 1979). Biggs (1987a) proposed that both the deep and surface approaches to learning interact with the student's orientation to achieving a desired level of performance from learning.

As this present study attempts to focus on the way the students learn and its effect on performance, Biggs Learning model is therefore a relevant theoretical model although this study focuses only on two learning elements which are process (i.e. learning approaches) and output (i.e. academic performance). In particular, this study attempts to examine the approaches to learning of students taking Business Ethics course and the relationships between learning approaches and academic performance of the students.

2.2 Methods for assessing the learning approaches

There are various inventories developed to assess students' learning approaches which includes the Biggs' (1987a) Study Processes Questionnaire (SPQ), Entwistle *et al.*'s (1979) Approaches to Studying Inventory (ASI), and later revisions of the ASI which are Revised Approaches to Study Inventory (RASI) and the Approaches and Study Skills Inventory for Students (ASSIST).

Study Process Questionnaire (SPQ) was developed by Biggs (1987a) to determine students' approaches to learning. The SPQ contains 42 statements with a five-point response scale (Davidson, 2002). The 42 SPQ questions were summed in six sets of seven questions, whereby each set provides either a motive or strategy sub-scale score for one of the three main learning approaches that are surface, deep and strategic (Booth *et al.*, 1999).

The Approaches to Studying Inventory (ASI) was first developed in the United Kingdom by Entwistle and his colleagues in 1979 (see Entwistle *et al.*, 1979; Ramsden and Entwistle, 1981, Entwistle and Ramsden, 1983). It incorporated a number of constructs focusing on student learning which are deep, surface and strategic approaches that existed within higher education (Duff, 2004). Since the development of ASI by Entwistle *et al.* (1979) and its revisions by Entwistle and Ramsden (1983), the ASI has been widely used by researchers working on learning approaches of students in higher education.

The subsequent revision of the ASI in the early 1990s has resulted in a revised instrument called the Revised Approaches to Study Inventory (RASI) (Tait and Entwistle, 1993). The RASI contains 44 items which belong to 15 subscales which measures six main scales (dimensions) namely 'deep approach', 'surface approach', 'strategic approach', 'lack of direction', 'academic self confidence' and 'metacognitive awareness' of studying (Paver and Gammie, 2005). The Approaches and Study Skills Inventory for Students (ASSIST) is the latest variant of the RASI and renamed as ASSIST in the late 1990s (Tait *et al.*, 1998). The ASSIST measures students' approaches to learning on three dimensions or main scales which are deep, strategic and surface (Byrne *et al.*, 2002).

2.3 Approaches to learning, gender differences and relationships between learning approaches and academic performance

Approach to learning literature is one of the most important sections in the education literature (Booth, Lockett and Mladenovic, 1999). There has been an established body of literature that discusses students' approaches to learning. A learning approach describes the way students relate to a learning task (Byrne, Flood and Willis, 2004a). Marton and Saljo (1976) found that students could be divided into two distinct groups based on their approach to learning. The first group refers to those who adopt deep or understanding approach to learning and the second group

includes those who adopt surface or reproduction approach to learning. In a later study, Ramsden (1979) identified a third group of students who adopt a strategic approach.

A deep approach to learning is characterised as an intention by students to understand the knowledge and focusing on the content of the subject and relating the knowledge to other relevant contents of the subject (Booth *et al.*, 1999). This means that students who use this approach learn by understanding the subject matter and trying to relate them to other relevant subjects. In contrast, a surface approach is characterised by an intention to complete task requirements at hand (Booth *et al.*, 1999). Students who adopt this approach tend to memorise the content of the subject in tests and examinations without having clear understanding of the subject matter. Thus, students tend to acquire only sufficient knowledge in order to pass the subject (Hall *et al.*, 2004). Students who adopt strategic approach have an intention to obtain the highest possible grades by having effective organization of study and time management (Entwistle, 1987, cited from Duff, 1999). They tend to work hard in order to excel in their study. They also have aims to attain best results and are examination oriented as they tend to score high in tests or examinations.

An early study by Biggs (1987a) used SPQ reported that accounting students tend to display higher surface approach scores and lower deep approach scores and there was a significant positive correlation between academic performance with strategic approach. Another study in the same year by Biggs (1987b) investigated the learning approaches by gender of 2365 university and college students in Australia. The results indicated that male students have higher scores than female students on surface approach, while female students have higher scores on strategic approach. Watkins and Regmi (1990) also used SPQ on Nepalese graduate students at Tribhuvan University. Their findings revealed that students of the three disciplines which are Applied Science, Management and Humanities, prefer to adopt deep and strategic approaches than surface approach in completing their study. In terms of analysis by gender, there was no significant difference in the learning approaches adopted between males and females. In addition, deep approach is positively associated with performance (i.e. better results), while surface approach is associated with lower performance.

Eley (1992) also used the SPQ instrument on 320 Monash University's undergraduate students who are doing Accounting, Chemistry, Biochemistry and English programmes. Eley (1992) claimed to have found that the adoption of surface approach was highest by the Accounting students than the Chemistry, Biochemistry and English students. In contrast, for deep approach the Accounting students scored lowest as compared to all other disciplines. However, the differences were not statistically significant. The correlation analysis revealed that surface approach is correlated with lower marks, while deep and strategic approaches are both correlated with higher marks.

Booth *et al.* (1999) used larger sample size of 150 accounting students from Australia-Macquarie University and 380 accounting students from University of New South Wales. The

results indicated that accounting students had relatively higher surface and lower deep learning approaches as compared to other disciplines. Similar findings of higher surface approach scores were reported for both male and female accounting students. A significant negative correlation was found between surface approach and academic performance. However, the study found no relationship for deep approach to learning and academic performance.

Studies by Duff (2004) and Paver and Gammie (2005) used RASI to examine students' approaches to learning. Duff (2004) administered the RASI instrument to 60 students in the United Kingdom University. The study reported that there was a statistically significant effect of gender differences on learning approach, whereby female students is reported to have higher scores on surface approach to learning than the male students. The results also showed that deep and strategic approaches are positively associated with academic performance, while surface approach is negatively associated with academic performance. In Paver and Gammie (2005) a RASI was administered to 121 final year students at the Robert Gordon University in Scotland which are Accounting and Finance students and Business students. The results indicated that female students scored highly on the surface approach irrespective of the courses. Female students also scored high for strategic approach for the Accounting and Finance which indicated that female students were more successful in balancing work and study commitments. The study also found that students who adopted deep and strategic approaches to learning obtained higher academic performance. However, no statistical relationship was evident between the adoption of a surface approach to learning and academic performance.

Quite many recent studies used ASSIST in examining students' approaches to learning. Byrne, Flood and Willis (2002) examined the learning approaches of 110 first year students of Dublin City University taking management accounting course and found that students adopted most deep approach to learning, followed by strategic and surface approach. Also, paired sample t-tests failed to reveal any significant differences in the mean scores within male or female groups, which indicated that students do not have a strong preference for any particular approach. There was a significant positive relationship between the deep and strategic approaches and academic performance and a highly significant negative correlation between surface approach and academic performance.

Another later study by Byrne, Flood and Willis (2004b) measure the approaches to learning adopted by 83 first year European Business students. The results indicated that the highest score is on the deep scale and the lowest is on the surface scale. Furthermore, the correlation analysis showed a highly significant positive relationship between the strategic approach and academic performance and a significantly negatively correlation between the surface approach and performance. However, there is no significant positive relationship between deep approach and academic performance. A more recent study by Ismail (2009) used the ASSIST instrument to 158 accounting students in a Malaysian university who took Business Finance subject in a particular semester. It was found that students preferred to adopt deep approach to learning most, followed by strategic and surface approaches. The similar pattern

prevails for both female and male student's group with male students scored slightly higher for deep approach than their female counterparts while female students scored higher than male for both strategic and surface approaches. The deep and strategic approaches of learning are positively correlated with the examination results which means that students adopting deep and strategic approaches are performing better in their examination. The results also indicated that the use of surface approach in learning resulted in lower performance in the examination.

From the above literatures, there are mixed results on the mostly used approach to learning whereby some studies reported that students favour the surface approach to learning (Eley, 1992; Booth *et al.*, 1999), while some recent studies reported that students favour deep approach (Hall *et al.*, 2004; Byrne *et al.*, 2004b; Ismail, 2009). Similar inconclusive findings were reported on the adoption of learning approaches based on gender. Some studies reported that female students have tendencies to adopt surface approach (Duff 1999; 2004; Paver and Gammie, 2005; Ismail, 2009), while some studies reported that female students tend to adopt deep approach (De Lange and Mavondo, 2004).

There were also studies which reported that female students prefer strategic approach compared to male students (Paver and Gammie, 2005; Ismail, 2009). Some studies found that male students prefer surface approach (Booth *et al.*, 1999) while some studies found that male students prefer deep approach (Ismail, 2009). Although prior studies on the relationships between learning approaches and students' academic performance reported to find mixed results, most studies claimed to find a positive relationship between deep and strategic learning approach to high academic achievement (Eley, 1992; Byrne *et al.*, 2002; Byrne *et al.*, 2004b; Duff, 2004; Paver and Gammie, 2005; Ismail, 2009) and a negative relationship between surface approach and academic performance (Watkins and Regmi, 1990; Eley, 1992; Byrne *et al.*, 2002; Duff, 2004; Byrne *et al.*, 2004b, Ismail, 2009).

Based on review of the above literature the following seven hypotheses are proposed:

- H_{1a}: There is a preferred approach to learning among students.
- H_{1b}: There is a preferred approach to learning among male students.
- H_{1c}: There is a preferred approach to learning among female students.
- H_{1d}: There is a gender difference in the approaches to learn Business Ethics.
- H_{2a}: There is positive relationship between deep approach to learning Business Ethics and students' academic performance.
- H_{2b}: There is negative relationship between surface approach to learning Business Ethics and students' academic performance.
- H_{2c}: There is positive relationship between strategic approach to learning Business Ethics and students' academic performance.

3 RESEARCH METHOD

3.1 Sample

The respondents of this study consist of students in the Kulliyah of Economics and Management Sciences at the International Islamic University Malaysia who are taking Business Ethics course in Semester 2 2010/2011. The students participated in this study are currently pursuing Bachelor of Business Administration, Bachelor of Economics or Bachelor of Accounting. All students regardless of the degree majors are compulsory to take the Business Ethics course.

3.2 Data collection

The survey was conducted in the second last week (i.e. week 13) of Semester 2, 2010/2011 during formal lecture period where students were given approximately 10 to 15 minutes to complete the questionnaire.

Before completing the questionnaire, the purpose of the study was verbally explained to the student which is one of the ethical considered aspects. The students were reminded to respond truthfully, so that their answers will accurately describe their actual ways of studying. Students were assured that their respond will be treated as highly confidential and will be used for academic purposes only. There was a potential population of 209 students in the five sections that taught Business Ethics course. 167 completed questionnaires were received from the students indicating a response rate of 79.9%.

3.3 Research instrument and data

To achieve the objectives of this present study a questionnaire survey method is used. The questionnaire consists of two parts, that are part A and B. Part A of the questionnaires requires the respondent to complete the background information which includes the information such as student identification number, age, year of study, majoring, gender, country of origin and current CGPA. Generally, information gathered in Part A is mainly to gauge the demographic profile of the respondents.

Part B of the questionnaire is the ASSIST which seeks to measure the students' approaches to learning. This part requires the respondents to indicate their perception or agreement with the statements on a five-point Likert scale which ranging from agree to disagree respectively i.e. where 5 = agree, 4 = agree somewhat, 3 = unsure, 2 = disagree somewhat and 1 = disagree. The ASSIST contains 52 statements and the statements are combined into 13

subscales of four items each, which are then further grouped into the three main scales: deep, strategic and surface (Byrne *et al.*, 2002). Byrne *et al.* (2002) further explained that the subscales have been designed to cover the defining characteristics of the main scales.

The main scales are deep, strategic and surface learning approaches. Of the 13 subscales, five represent strategic approach, while deep and surface approaches contain four subscales each (Ismail, 2009). The subscales for deep approach to learning are seeking meaning, relating ideas, use of evidence and interest in ideas. For strategic learning approach, the subscales are organised studying, time management, alertness to assessment demands, achieving and monitoring effectiveness. The subscales for surface learning approach are lack of purpose, unrelated memorizing, syllabus-boundness and fear of failure.

As this present study mainly concerns with the three main scales, the mean score for each main scale is obtained by adding the student's responses to relevant statements on a 1-5 scale. To make the results comparable, the average scores were calculated to obtain a standardised result and the maximum score for the mean is five.

In addition to information in the questionnaire, final examination score in the Business Ethics course which represents the academic performance of the students was obtained from the university's database.

3.4 Data analysis

In analysing the data, several relevant statistical tests were undertaken using Statistical Packages for the Social Sciences (SPSS) version 17. To achieve the first objective of the study, the descriptive statistics including mean and standard deviation are used. These measures are used to determine the preferred learning approaches adopted by students. Furthermore, to examine the differences in the learning approaches based on gender, an independent-samples t-test is used. For the second objective that is to investigate the relationship between learning approaches and academic performance of the students this study performed correlation analysis as it measures the relationship between two variables.

4 RESULTS

4.1 Characteristics of Respondents

In terms of gender, majority of the students are female which consists of 62.9%, while male consists of only 37.1%. This is expected since majority of students in the faculty are females. Of the total students only 16.8% of the students are International students, whilst the remaining 83.2% of the Business Ethics students are Malaysian. Majority of the students are majoring in Business

Administration (35.3%), followed by students majoring in Accounting and Economics with 29.9% and 19.2% respectively.

15.6% Business Ethics students are those are yet to join any of the department. The data on the year of study shows that the largest group, which is 77.8% of the respondents are year two students. This is followed by year three and year one with 13.2% and 7.8% respectively. Only 1.2% of the respondents are the fourth year students. Overall, the demographic profile of the respondents to some extent reflects the actual composition of the students' population at the institution.

4.2 Analysis on Learning Approaches

Table 1 depicts the mean scores for each learning approach of the overall students as well as for the gender groups.

Table 1: Descriptive statistics of students' Approaches to Learning

Learning Approaches	Overall		Male		Female	
	Mean	SD	Mean	SD	Mean	SD
Deep	3.77	0.55	3.69	0.62	3.82	0.50
Strategic	3.68	0.56	3.63	0.62	3.72	0.53
Surface	3.31	0.55	3.27	0.51	3.33	0.57

Based on Table 1, deep approach seems to have the highest mean score of 3.77, followed by strategic and surface approaches. The results are consistent for both male and female groups with female group scored higher than both the overall result and the males for the three approaches to learning. The results indicate that the students adopted deep approach greater than strategic and surface approaches in learning Business Ethics course. This is a positive finding, as the course aims for students to develop deep understanding on the course contents and it can be achieved by adopting deep approach to learning the course.

The findings of this study is consistent to the results reported by Byrne *et al.* (2004b) and Ismail (2009), who found that students preferred deep and strategic approaches compared to surface approach to learning. In further analysing the approaches to learning adopted by students, a paired samples t-test was undertaken to determine whether there is a statistically significant difference in the mean scores between different approaches to learning for the overall sample as well as by gender. Table 2 presents the results of the paired samples t-test.

Table 2: Paired Samples T-test Result

	Deep-Surface	Deep-Strategic	Strategic-Surface
Overall			
Z	7.370	2.482	5.743
Asymp. Sig. (2-tailed)	0.000	0.014	0.000
Male			
Z	3.972	1.107	3.272
Asymp. Sig. (2-tailed)	0.000	0.272	0.002
Female			
Z	6.240	2.306	4.708
Asymp. Sig. (2-tailed)	0.000	0.023	0.000

The results in Table 2 show that the difference in the scores between deep and surface approaches, strategic and surface approaches, and deep and strategic learning approaches for the overall respondents are significant. Similar results were reported for the female group of respondents. The results imply that the respondents overall, as well as the female students mostly preferred the deep approach, followed by the strategic approach. The least preferred approach is the surface approach. Therefore, hypotheses H_{1a} and H_{1c} are supported. The results are consistent with Byrne *et al.* (2004b) who found that the differences between the learning approaches are significant, with the highest score for the deep approach and the lowest for the surface approach. For male students, the results show significant differences in the scores between the deep and surface approaches and between the strategic and surface approaches, but not for the difference between the deep and strategic approach. These results for the male group respondents mean that while the surface approach to learning is the least preferred approach there is no significant evidence that the male students prefer the deep approach to the strategic approach. Therefore, based on the findings, hypothesis H_{1b} is partially supported.

This study also examines whether differences in gender affect the students' approaches to learning. Based on the mean scores, both female and male students adopted most the deep approach and adopted least the surface approach which is consistent with the overall results reported in Table 1. More importantly, the results show that for each of the three learning approaches, female students scored higher than their male counterparts. Despite the differences in the mean values between male and female students, independent t-test results show that there is no statistical significant difference between male and female students in the learning approaches adopted. Hence, hypothesis H_{1d} is not supported.

4.3 Relationship between Learning Approaches and Academic Performance

The results in Table 3 show that the adoption of learning approaches has significant relationships on the students' academic performance.

Table 3: Correlation results on the relationship between learning approaches and academic performance

		Deep	Surface	Strategic	Academic Performance
Deep	Pearson Correlation	1	-0.107	0.686**	0.201**
	Sig. (2-tailed)		0.168	0.000	0.009
	N	167	167	167	167
Surface	Pearson Correlation	-0.107	1	-0.185*	-0.129
	Sig. (2-tailed)	0.168		0.017	0.098
	N	167	167	167	167
Strategic	Pearson Correlation	0.686**	-0.185*	1	0.228**
	Sig. (2-tailed)	0.000	0.017		0.003
	N	167	167	167	167
Final Exam	Pearson Correlation	0.201**	-0.129	0.228**	1
	Sig. (2-tailed)	0.009	0.098	0.003	
	N	167	167	167	167

* Significant at 5% level

** Significant at 1% level

Specifically, there is a significant positive relationship for both deep approach and strategic approaches with the students' academic performance at one percent. In contrast, there is a significant negative relationship of surface approach with academic performance at ten percent. The findings therefore supported hypothesis H_{2a}, H_{2b} and H_{2c} accordingly. These findings imply that students who have deep understanding on the course and carefully strategise their learning technique to obtain maximum grades will achieve better result in their final examination. In contrast, students who adopted surface approach to learning, tend to memorise the subject contents without understand them as their main aim is only to get through the course. As a result, they were not performing well in the final examination. These results are consistent with the studies by Byrne *et al.* (2002), Duff *et al.* (2004) and Ismail (2009) who found that deep and strategic approaches are positively associated with high academic performance and the surface approach is associated with poor performance. However, the results are in contrast to the studies by Booth *et al.* (1999) and Davidson (2002) who found that there is no significant relationship between deep approach to learning and academic performance.

5 IMPLICATIONS, LIMITATIONS, SUGGESTIONS FOR FUTURE STUDY AND CONCLUSION

This study attempted to explore the learning approaches adopted by students taking Business Ethics course. The findings revealed that students prefer to adopt deep approach with female students higher than males for the three approaches to learning. Correlation analysis revealed that

there are a significant positive relationship for both deep and strategic approaches and a significant negative relationship between the surface approach and academic performance.

The evidence reported in this study offers fundamental information to students on the need to adopt deep approach to learning in order to excel in their study particular in the Business Ethics course. Hence, students may want to consult their lecturers to understand the characteristics of deep approach and immediately to start applying the approach in other courses of their study.

Moreover, the findings of this study may provide guidance to educators to adopt effective teaching and assessment component to improve students' learning outcomes. In particular, as it is evidenced that certain approaches to learning will lead to better academic performance, educators may need to design the course assessment mode or the course learning mode in a way that will encourage deep approach to study which leads to deeper understanding of the course content and hence leads to higher academic performance among students. In terms of learning mode and assessment method, problem based learning and problem based questions or case studies are the possible ways to expose and encourage students to deep learning.

This study is not without its limitations. The first limitation is in terms of the generalisability of the result. As the data was obtained from only one higher institution in Malaysia, it may be unrepresentative of approaches to learning Business Ethics in Malaysia and other countries. The study is also limited to only one faculty in the university, as the faculty offers Business Ethics course to the students. Other faculties may offer Ethics course but is not covered in this study as this study intend to examine the factors that affect ethical judgment of accounting and non-accounting students in the respective faculty.

Another limitation comes from the research method, which is the use of ASSIST. Although Byrne et al (2004a) concluded that ASSIST is an instrument that will yield valid and reliable scores for measuring the learning approaches of a group of students, but it fails to fully capture the complexity of individualised ways of learning and studying. As this study only use instrument to examine the learning approaches by students and does not include phenomenography (interview) method to assess students' approaches to learning, this study may not have access to rich and detailed source of qualitative variation.

This study can be extended in number of ways. Since the sample of this study consists of only one semester batch of students taking Business Ethics course at one university in Malaysia, it would be favourable for future studies to enlarge its sample size. Future studies may conduct similar study to include many semester batches of student or include some universities in Malaysia to enlarge its sample size. By doing this, future studies may be able to generalise the findings of its study, which this study lacks. Moreover, this study uses ASSIST to measures the learning approaches of a group of students but it fails to fully capture the complexity of individualised ways of learning and studying. To explore the individual richness of student

learning, future studies may use a combination of qualitative and quantitative research. Instead of using just inventory (i.e. ASSIST), future studies may use interview method to have access to rich and detailed source of qualitative variation. Despite its limitation, this study is significant to educators and students as it provides evidence on the need to adopt right approach to learning Business Ethics course in order to succeed in the course.

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