

Considerable Failure in the Subject Cost Accounting: What are the Possible Motives?

Abstract

The objective in this article is to identify the possible motives for the high failure rate in the subject Cost Accounting, offered to undergraduate Accountancy students at the Universidade Estadual de Maringá (UEM), representing a mean failure rate of 42% for the period from 2008 till 2013. The data collection technique used were questionnaires with open and closed questions and, regarding the research strategy, the Collective Subject Discourse (CSD) was used to process and analyze the data obtained in the open questions. The percentage of students who failed due to their grade and the students who failed due to absence correspond to 16% and 27%, respectively. Thus, for an attempt to partially analyze the students who failed due to their grade, the anxiety variable was used, with a perceived perception of approximately 60% in the student sample, departing from the Cognitive Psychology approach based on the Information Processing Theory. For the partial analysis of the students who failed due to absence, the variable *lack of dedication and disinterest* was used, perceived by 47% of the student sample, based on the Theory of Procrastination.

Key Words: Motives for failure; Academic performance; Cost Accounting.

Iasmini Turci Borges

Master's student in Accountancy from Universidade Estadual de Maringá.
Contact: Av. Colombo, 5790, bloco C-23, Zona 07. CEP.: 87020-900. Maringá-PR.
E-mail: iasminiborges@gmail.com

Aline dos Santos

Master's student in Accountancy from Universidade Estadual de Maringá.
Contact: Av. Colombo, 5790, bloco C-23, Zona 07. CEP.: 87020-900. Maringá-PR.
E-mail: aline.santos91@hotmail.com

Katia Abbas

Ph.D. in Production Engineering from Universidade Federal de Santa Catarina and Professor at Universidade Estadual de Maringá. **Contact:** Av. Colombo, 5790, bloco C-23, Zona 07. CEP.: 87020-900. Maringá-PR.
E-mail: kabbas@uem.br

Kelly Cristina Mucio Marques

Ph.D. in Controllershship and Accounting from FEA-USP and Professor at Universidade Estadual de Maringá. **Contact:** Av. Colombo, 5790, bloco C-23, Zona 07. CEP.: 87020-900. Maringá-PR.
E-mail: kcmmarques@uem.br

Joyce Menezes da Fonseca Tonin

M.Sc. in Accounting from Universidade Federal do Paraná and Professor at Universidade Estadual de Maringá. **Contact:** Av. Colombo, 5790, bloco C-23, Zona 07. CEP.: 87020-900. Maringá-PR.

1. Introduction

Education is a fundamental right guaranteed by the Federal Constitution in article 205, which determines that it is the responsibility of the State and family, involving the preparation for the exercise of citizenship, personal development and qualification for work (Brasil, 1988). In the latter approach, higher education is of significant importance because it promotes the dissemination of essential knowledge for professional practice.

Investments in education are not limited to the monetary values transmitted by the government or paid in monthly installments, but represent the dissemination of knowledge, moving beyond frontiers, time and generations. Given its vital importance for developed societies and its intrinsic power for economic-social transformation, studies developed to better monitor this area have driven public policies (Costa & Boruchovitch, 2004; Garzella, 2013; Silva, Mainier & Passos, 2006).

According to Hipólito (2011), in 2009, the financial losses due to dropout in higher education reached nine billion *reais* and each student costs about fifteen thousand *reais* per year at public universities. According to Silva Filho, Motejunas, Hipólito and Lobo (2007), student dropout in higher education is an international problem that affects the result of the educational systems, with social, academic and economic waste. Annual and total dropout rates depend on the failure levels and dropout rates per years throughout the course (Silva Filho *et al.*, 2007). Therefore, it is important to analyze the motives that can lead to high failure rates, as this factor can lead to dropout.

Through a recent survey by Graduate Accountancy students from the Accountancy Department at Universidade Estadual de Maringá (UEM), it was verified that the mean failure rate in the subject Cost Accounting between 2008 and 2013 varies from 43.41% to 41.83% of the students enrolled, who failed the subject at least once. For the sake of comparison, Rissi and Marcondes (2011) identified that the failure rate for the same subject at the Universidade Estadual de Londrina corresponded to 27.78% for the nighttime course and 28.89% for the daytime course in 2009. Vieira and Cristóvão (2009) comment that the Universidade de Évora, in Portugal, has a document with orientations to fight school failure, especially focused on the curricular units with failure rates of 25% or higher. In comparison with this percentage of failure, the rates found in the subject Cost Accounting are considered high. No studies were found, however, that indicated the motives for failing this subject, which is part of the curricular matrix of the Accountancy program.

In this context, due to the failure rates in the subject Cost Accounting, the goal is to verify, in detail, motives that can contribute to this situation, arousing the following research question: **What motives can explain the high failure rate in the subject Cost Accounting according to the students?**

Therefore, the students' position in the second year of the undergraduate Accountancy program with regard to the didactics, content, hour load and other attributes of the subject Cost Accounting taught in the second semester of 2013. In parallel, the existence of a profile of the students who failed this subject was verified, highlighting their personalities, skills, affinities and difficulties. The findings were analyzed based on the Theory of Procrastination and the Information Processing Theory.

The objective in this research was to identify possible motives for the high failure rate in the subject Cost Accounting offered to the undergraduate Accountancy students at the Universidade Estadual de Maringá. As a theoretical contribution, the research presents a discussion of the motives that may be linked to the failure in the students' perception, supported and explained by theories. As a practical contribution, the research findings reveal the need for reflection on the teaching/learning process, focusing on the student's role to understand the problems and to verify how the teachers and the institutions can help to solve them. It is highlighted that, although the study was developed at a single teaching institution, it can offer parameters for other institutions to assess their situation, besides provoking reflections in the teaching staff about possible causes of failure.

2. Theory of Procrastination

The word procrastination means “Leaving for another day or future time, for reprehensible reasons; postponing.” (Michaelis, 2014). The act of procrastinating can be considered as old as the academy itself. One might even say that procrastination is parallel to the evolution of the human civilization, when the first inhabitants joined in small clans, within which some individual made the decision to unnecessarily postpone a task.

In view of the evolution of civilizations, the cultural agents’ demands increased, commitments emerged, tasks, times to be complied with and, at the same time, the opportunities for procrastination also increased. Postponing tasks that should be treated as priorities in function of the accomplishment of other less important tasks at that moment, postponing the decisionmaking and the tasks needed to achieve a certain objective can be considered a behavioral trend called procrastination. As a result of the industrial revolution, the act of procrastination gained greater visibility, due to the growing relation between effective time use and the social value of individuals (Knaus, 2000).

According to Fontes (2012), procrastination is divided in two factors: concerning the effective use of time, this need is notorious in academic contexts. The students’ daily contact with the accomplishment of countless curricular tasks, tests and exams in different disciplines, besides the predetermined work rhythm due to its unavoidable deadlines contribute to the proper planning and organization of time. Another factor is the presence of the great social influence these students are subject to in the academic contexts, which by itself is a continuous aspect of feelings and events that can corroborate and play a determining role in stimulating their procrastination behaviors.

According to Enumo and Kerbauy (1999), academic procrastination can take different forms, such as: the behavior of postponing the accomplishment of tasks, the divergence between the reported intention to accomplish the task and its actual accomplishment, replacing it by other activities, and its non-accomplishment, out of fear of failing. One characteristic of procrastinating students is the random act of dedicating themselves to the accomplishment of their tasks only close to the deadline for their compliance (Fontes, 2012), thus increasing the chances of failure or of obtaining a non-satisfactory performance.

Some earlier studies were developed to relate academic procrastination with academic performance. Table 1 summarizes some earlier studies that found an association between procrastination and academic performance. Many studies have found that academic procrastination is negatively related with academic performance; other found no association between them. For each study presented, the sample size, procrastination measure, performance measure and summarized results are synthetically presented (Rotenstein, Davis & Tatum, 2009).

Table 1

Studies about the effects of academic procrastination on academic performance

Study	Sample	Procrastination Measure	Performance Measure	Results
Lloyd and Knutzen (1969)	35	Anticipated length of time for the students to hand in a considerable amount of work in the classroom.	"Course grade"	Strong negative correlation
Schwartz (1976)	24	Length of time it took the students to conclude a self-study course.	Initial test score	The best students did not present procrastination.
Henneberry (1976)	304	Speed at which the students started a personalized instruction system.	Final score; difference between current degree of expectation and expected level	Positive and significant correlation; the students below average were more negatively affected by the procrastination than the students above average.
Semb, Glick, and Spencer (1977)	159 and 80	Conclusion of initial course work units.	Course performance	The procrastinating students are more prone to a bad performance in the course and more prone to drop out of the course (only descriptive measure).

Source: free translation, adapted from Rotenstein *et al.* (2009)

In Brazil, the study by Ribeiro, Avelino, Colauto and Casa Nova (2014) was to investigate the relation between procrastination behavior and academic performance of undergraduate Accountancy students at the Universidade Federal do Paraná. As a result, it was verified that the standardized scores suggest that students with high levels of procrastination tend to have a worse school performance.

Nowadays, countless studies are being developed to unveil academic procrastination, involving different research variables, such as: low self-efficacy; the role of hope as a coping strategy; internet use as a problem in college students; academic procrastination in college students related to perfectionism and obsessive disorder; personality; digital procrastination; gender difference; self-esteem; and self-disadvantages, among others (Specter & Ferrari, 2000; Beck, Koons & Milgrim, 2000; Burns, Dittmann, Nguyen & Mitchelson, 2000; Brownlow & Reasinger, 2000; Fee & Tangney, 2000; Specter & Ferrari, 2000; Jackson, Weiss & Lundquist, 2000; Knaus, 2000; Meyer, 2000; Onwuegbuzie, 2000; Owens & Newbegin, 2000; Pychyl, Lee & Blunt, 2000; Howell, Watson, Powell & Buro 2006; Alexander & Onwuegbuzie, 2007; Klassen, Krawchuk & Rajani, 2008; Rotenstein *et al.*, 2009; Kağan, Çakir, İlhan & Kandemir, 2010; Conceição, 2011; Odaci, 2011; Fontes, 2012).

Recently, a study on academic procrastination in graduate Accounting students, developed by Rotenstein *et al.* (2009, p. 231), focused on on-line homework tasks. The results indicated "[...] a significant negative correlation between academic procrastination and academic performance."

3. Anxiety in Assessment Situations, School Anxiety and the Cognitive Psychology Approach Based on the Information Processing Theory.

The perception that human beings' emotional or psychological condition is directly related with their performance was submitted to different assessment situations sounds very natural nowadays. Various researchers have studied this phenomenon, mainly in the field of Psychology (José & Silva, 1989; Wigfield & Eccles, 1989; Costa & Boruchovitch, 2004; Borralha, 2012).

Anxious students can also display low student skills and difficulties to organize materials. Consequently, they do not process the information they are presented with during the classes appropriately. This situation contributes to an unfavorable performance on assessments as, the less appropriately the information is processed, the worse their understanding will be (Culler & Holahan, 1980; Benjamin, Mckeachie, Lin & Holinger, 1981).

School anxiety was an intense target of research between the 1960's and 1970's, after which most of the studies developed in the academic context has departed from the research undertaken by Cognitive Psychology theorists based on Information Processing. These researchers defend that the appropriate use of learning strategies and the maintenance of the state of internal satisfaction favor the school performance. What the state of internal satisfaction is concerned, the control of different variables is included, such as the individual's motivation to learn, the causal relations attributed to events of school success and failure, anxiety control, among others (Costa & Boruchovitch, 2004).

For the adepts of the information processing approach, anxiety gains the role of a multidimensional construct, including two distinct but mutually related aspects: preoccupation and emotiveness. The first aspect, preoccupation, refers to the individual's negative self-expectations, to the potential consequences, that is, to the cognitive component. The second aspect, emotiveness, refers to the individual's physiological part, such as physical symptoms, feelings related to the feeling of displeasure, nervousness and tension (Wigfield & Eccles, 1989; Costa & Boruchovitch, 2004).

To try and explain anxious students' low performance on tests, two non-excluding and complementary interpretations emerged: the first model is called Interference (Wine, 1971; Wigfield & Eccles, 1989) and the second is called deficit (Benjamin *et al.*, 1981). The first interpretation, according to the model called Interference, presents and defends the idea that, in situations of tension, anxiety can interfere in the ability to remember or recover a content learned earlier (Costa & Boruchovitch, 2004). In their study, the authors Wigfield and Eccles (1989) highlight that individuals with high levels of anxiety tend to divide their attention between the tasks they are accomplishing and their concerns with how they are performing them. Thus, they are less concentrated on their tasks and their performances end up being inferior to those of other individuals. In conclusion, the learning process took place but, due to their anxiety in function of the assessment situation, the students lose their ability to demonstrate what was learned.

For the second interpretation, the model called deficit, anxiety is related to the onset and progress of the learning process, considering the study habits and learning strategies (Costa & Boruchovitch, 2004). The researchers who defend this theoretical model allege that there are two possible explanations for highly tense students to present a low performance: the absence of efficient methods in the study habits and the absence of efficient methods in the learning strategies that are used to prepare assessment situations (Costa & Boruchovitch, 2004). Hence, the inefficiencies occur when the knowledge is acquired, and also when it is stored. Also according to Costa and Boruchovitch (2004), studies are demonstrating that hardly anxious students possess more appropriate study habits and strategies to prepare for assessment situations when compared to very anxious students, without quality in their dedication to their studies, who suffer from their low performance as a result of this deficient process.

Returning to the complementary relation between these two interpretations, Interference and deficit, a third hypothesis was proposed, the limited cognitive processing capacity. By adopting the idea that anxious individuals have a limited information processing capacity, it was considered that the cognitive component of anxiety would consume part of this capacity and that the task performance needs would consume the other part. This situation would interfere in the learning process, as it would surpass the information processing capacity available at the time, leading to the student's bad performance in the assessment (Costa & Boruchovitch, 2004).

4. Method

The undergraduate program in Accountancy at UEM was created through University Council Resolution 07/72 on October 30th 1972. As from the first term of 1986, it was also offered on the regional campus Cianorte. Nowadays, the course offers 160 places in total, 120 for the main campus in Maringá (80 at night and 40 daytime) and 40 for the regional campus Cianorte (night). The research was elaborated based on data from the students of the course in Maringá.

The course's curricular matrix includes subjects the Accountancy Department offers together with other departments, including Administration, Economics, Mathematics, among others. The subjects offered can be yearly or half-yearly. The minimum length of the program is four years and the maximum seven years.

Specifically in the second semester of the undergraduate program or during the first year, the students get four subjects, taught by the Accountancy professors, which are: General Accounting I, General Accounting II, Initiation to Accounting Research and Cost Accounting. Among these, resulting from a random choice, this research was focused on the subject Cost Accounting. Its curricular matrix is focused on the teaching of terminologies, concepts and classifications that are routinely used in Costs, cost elements, the absorption costing method, which is the only method the Income Tax Law accepts, and the production systems (Production, Process or Continuous Order and Joint Production).

The high failure rate in the subject Cost Accounting is a source of concern for the faculty members and the entire department of the undergraduate Accountancy program at UEM. This problem has been a source of discussion and has increasingly encouraged research to try and identify causes and profiles of the students who failed the subject.

Specifically for the period from 2008 till 2013, the high failure rate in this subject can be observed, with an average 42%, while the students who passed correspond to an average 53%, and the other 5% are divided between dropouts and students who canceled their enrollment. Figure 1 displays the distribution and evolution in the number of students, allocated among passed, failed, dropped out and canceled.

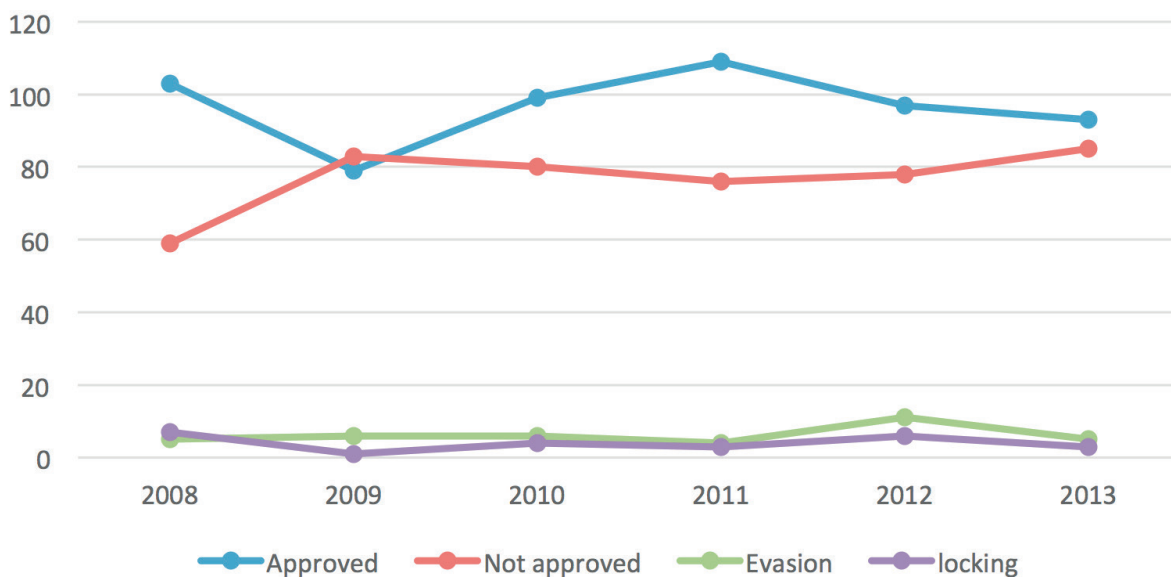


Figure 1. Evolution of students in the subject Cost Accounting

The data are related to the period from 2008 till 2013 and show the relative rise in the curve of students who failed the subjects between 2008 and 2009, remaining at a considerably high level after that change.

To develop the research, the data collection technique used was the application of a questionnaire, consisting of two blocks. The first contains five open questions, which according to Mattar (2001) offers the advantages of stimulating the respondent's cooperation and providing the researcher with significant data. The second block, used to construct personality profiles, offers the advantage of being highly objective and granting a lesser risk of researcher bias (Mattar, 2001).

The pretest of the questionnaire was applied to three students who were not part of the sample. In the application of the pretest, some of the objectives are related to measuring the time, confirming the respondents' understanding of the questions and verifying whether the form and sequence of the ques-

tions are coherent, among others (Mattar, 2001). The mean time it takes to answer the questionnaire is six minutes and, through the pretest, some questions were restructured to enhance the research subjects' understanding.

The questionnaires were applied in class at the teaching institution where the research was carried out in June 2014. The non-probabilistic sample consisted of 102 second-year undergraduate Accountancy students.

As regards the research strategy, to process and analyze the data obtained from the open questions, the Collective Subject Discourse (CSD) was used. According to Lefèvre, Lefèvre and Marques (2009), the CSD can be defined as a technique used to join in a single discourse, written in the first person singular, through the processing of testimonies, contents with similar meanings.

The objective of the CSD, according to Martins and Theóphilo (2007), is to summarize the interviewees' thoughts in a chained manner, departing from a set of answers about a given theme that is to be understood, obtained in discursive interviews, thus constituting a collective discourse.

To achieve the correct constitution of the CSD, Lefèvre and Lefèvre (2005) present some instruments or steps to be followed as methodological figures, which are: key expressions, central ideas, anchorage and the CSD itself.

The key expressions are pieces, excerpts or literal transcriptions of the discourse and should be distinguished or highlighted by the author. The central ideas are presented as a name or linguistic expression that reveals and describes the meaning of each of the discourses analyzed. With regard to the anchorages, these are the explicit linguistic manifestations of a given theory or ideology or belief the author of the discourse professes and is used by the enunciator to "frame" a specific situation. And, finally, the combination of common thoughts about a given theme results in a CSD, that is, a summary discourse written in the first person singular and consisting of the key expressions with the same central idea or anchorage (Lefèvre & Lefèvre; 2005). In Table 2, the discourse analysis instruments are summarized.

Table 2

Discourse Analysis Instruments

Key Expressions	Central Ideas	Anchorage
Fully copy the content of all answers (per question).	Identify the central ideas; each answer can contain more than one central idea.	Only the anchorages that are concrete and explicitly present should be considered.

Source: adapted from Lefèvre and Lefèvre (2005, p. 47)

Through this research strategy, this study also aimed to express the opinion, position or thought about the possible causes or motives for the students to fail the subject Cost Accounting.

5. Presentation and Discussion of the Results

Based on the answers obtained on the 102 questionnaires, the first step of the analysis involved the reading, literal transcription of the answers and processing of the obtained data. Based on this phase, clusters were established with the respondents' answers and analyzed in further depth, thus permitting the creation of a possible profile for approved and failed students in the subject Cost Accounting.

Together with the data analysis, a research design could be developed (Figure 2), based on the main objective of this study, which is the failure rate in the subject Cost Accounting. Next, two developments of the main objective emerged: the percentage of students who failed due to their grade and those who failed due to absence, corresponding to 16% and 27%, respectively.

For each development related to the failure rate, after analyzing the answers, it could be observed that there are two branches of possible causes for these students' failure, classified in this study as difficulty and disinterest. Departing from these two branches found, the first is related to some of the possible variables: adaptation to university, difficulty with calculations, text interpretation and anxiety, among others. The second branch, disinterest, is related to some of the possible variables, such as the student having other priorities: student's attendance in the classes, other interests that are not in accordance with the subject, lack of dedication and disinterest, among others.

In addition, the strong relation in the analyses between the branches "difficulty" and "disinterest" should be highlighted. The presence of the branch "difficulty" can contribute to the appearance of the students' disinterest, thus leading to their failure.

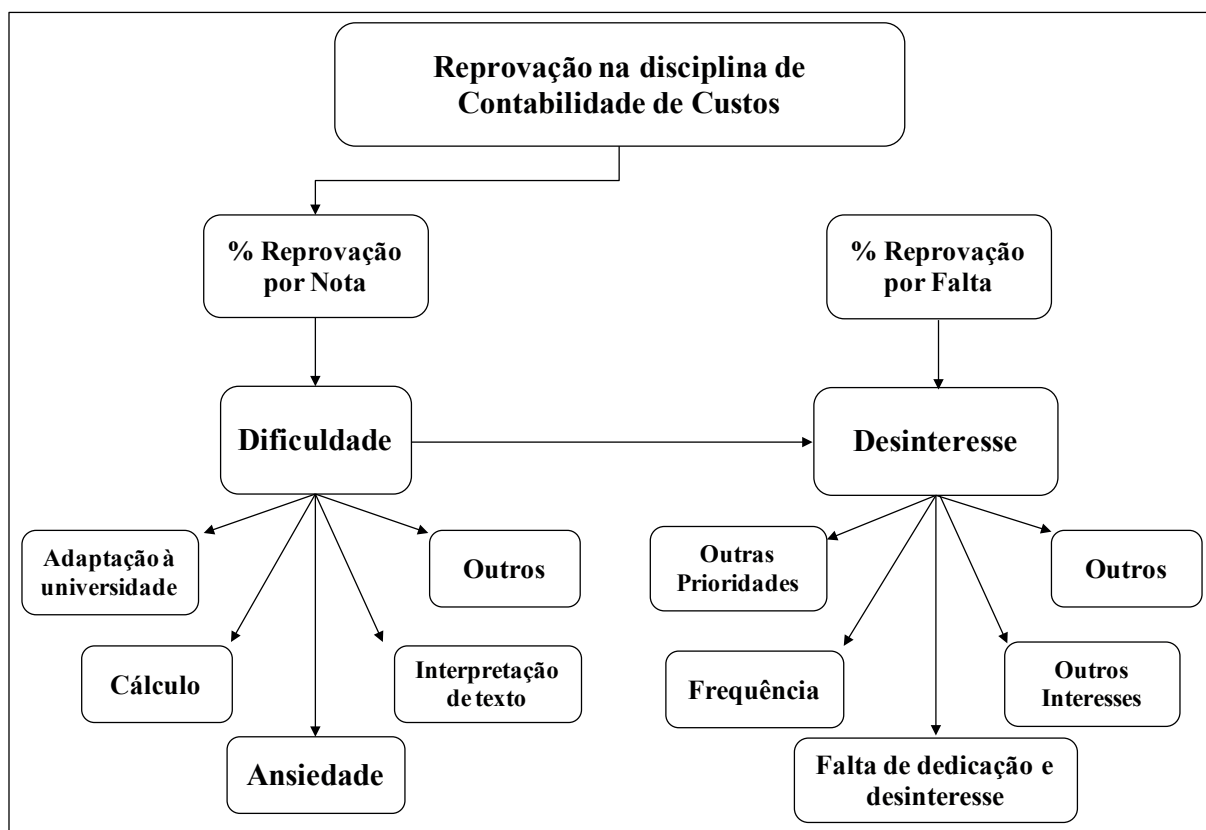


Figure 2. Research design

For an attempt to partially analyze the students who failed due to their grade, the "anxiety" variable was used as a possible collaborating variable, departing from the Cognitive Psychology approach based on the Information Processing Theory. For the partial analysis of the students who failed due to absence, the variable "lack of dedication" and "disinterest" was used, based on the Theory of Procrastination.

5.1 Lack of Dedication, Disinterest and its Relation With the Theory of Procrastination.

Among the options the respondents highlighted as possible causes or motives that make the students fail the subject Cost Accounting, as demonstrated in Table 3, lack of dedication, disinterest and the complexity of the subject should be highlighted. Regarding the latter, most justifications were related to the fact that the subject demands engagement in calculations and many specific details of each costing method, which some students consider "very difficult".

Table 3

Possible causes of failure in the subject Cost Accounting

Possible Causes	Frequency	%
Adaptation to the University	3	1.8%
Anxiety or nervousness in a test	1	0.6%
Assimilation	2	1.2%
Complexity of the subject	20	11.7%
Understanding	16	9.4%
Short duration	13	7.6%
Dedication of teachers	4	2.3%
Difficulty	1	0.6%
Difficulty with calculations	2	1.2%
Personal difficulties	1	0.6%
Difficulties	1	0.6%
Lack of knowledge in practice	6	3.5%
Lack of dedication	59	34.5%
Lack of interest	21	12.3%
Frequency	3	1.8%
Interpretation	3	1.8%
Further exercises	1	0.6%
Teacher's teaching method	8	4.7%
Other priorities	1	0.6%
Other interests	4	2.3%
Practice of exercises	1	0.6%
General Total	171	100.0%

Concerning the students' lack of dedication and disinterest, the aspects the respondents frequently listed were the lack of solution for exercises, the student's lack of interest in participating in the class, how frequently the student attended the classes and the lack of time dedicated to studying inside and even beyond the classroom. Part of what the Theory of Procrastination presents in the academic sphere can be recovered, which according to Enumo and Kerbauy (1999) can be presented in different ways, such as: the behavior of postponing the accomplishment of tasks, the difference between the reported intention to perform the task and its actual accomplishment, replacing it by other activities, and the non-accomplishment out of fear of failing.

One characteristic of procrastinating students is the random act of dedicating themselves to the performance of their tasks only close to the deadline for their accomplishment (Fontes, 2012), thus increasing the chances of failure or obtaining a non-satisfactory performance. This behavior of postponing the accomplishment of tasks directly affects the students' attendance in the classroom as, when putting other activities in the academic activities' place, the student can accumulate absences during the course year and, at the end, fail due to absence. According to Ribeiro *et al.* (2014), the reflexes of procrastinating behavior can vary from a simple disorder to significant financial losses and, although procrastination can be understood as a phenomenon that manifests itself voluntarily, and therefore as an individual decision, this behavior implies negative consequences for the student, as his life is characterized by the compliance with deadlines.

Fontes (2012) highlights that procrastination is a phenomenon with permanent or temporal characteristics, which can be chronic or dysfunctional as from the moment when its effects recurrently block the condition itself of executing tasks. The result of the research by Solomon and Rothblum (1984) indicates that procrastination is not only a deficit in the study habits or time management, but involves a com-

plex interaction among behavioral, cognitive and affective components. Thus, it is perceived that this is a problem that can contribute to the low performance in the accomplishment of tasks.

Another motive, also linked to academic procrastination and which can make the student drop out of the subject, resulting in failure due to absence, is the bad performance at the start of the subject by postponing the accomplishment of tasks, or even postponing the act of studying itself; the student obtains an extremely unsatisfactory performance and the feeling of failure makes him drop out of the subject, thus contributing to the failure due to absence. The study by Sampaio and Bariani (2011) registered that feelings like anxiety, concern and self-depreciation were present in the procrastinating students, indicating that this fact negatively affects the individual's life.

Studies found that academic procrastination is negatively related with the academic performance (Lloyd & Knutzen, 1969; Ackerman & Gross, 2005), also among Accounting students (Rotenstein *et al.*, 2009). As this research does not use and model of procrastination or performance measure, it cannot directly contribute to find this relation. It does contribute indirectly however, as it investigated the students' thoughts about the possible motives or causes of failure in the subject Cost Accounting and, together with the results, the increased appearance of academic procrastination contributes to the need for research with the procrastination measures.

5.2 Anxiety and its Relation with Performance During the Assessments: Cognitive Psychology Based on the Information Processing Theory.

As mentioned, the relation between anxiety and performance in relevant situations for the assessment has conquered the experts' due attention. Analyzing the data found in block II of the questionnaire, it is perceived that most of the respondents truly certify the relation mentioned above.

Figure 3 refers to the answers obtained on question number 18: Do you feel nervousness or anxiety during the tests?

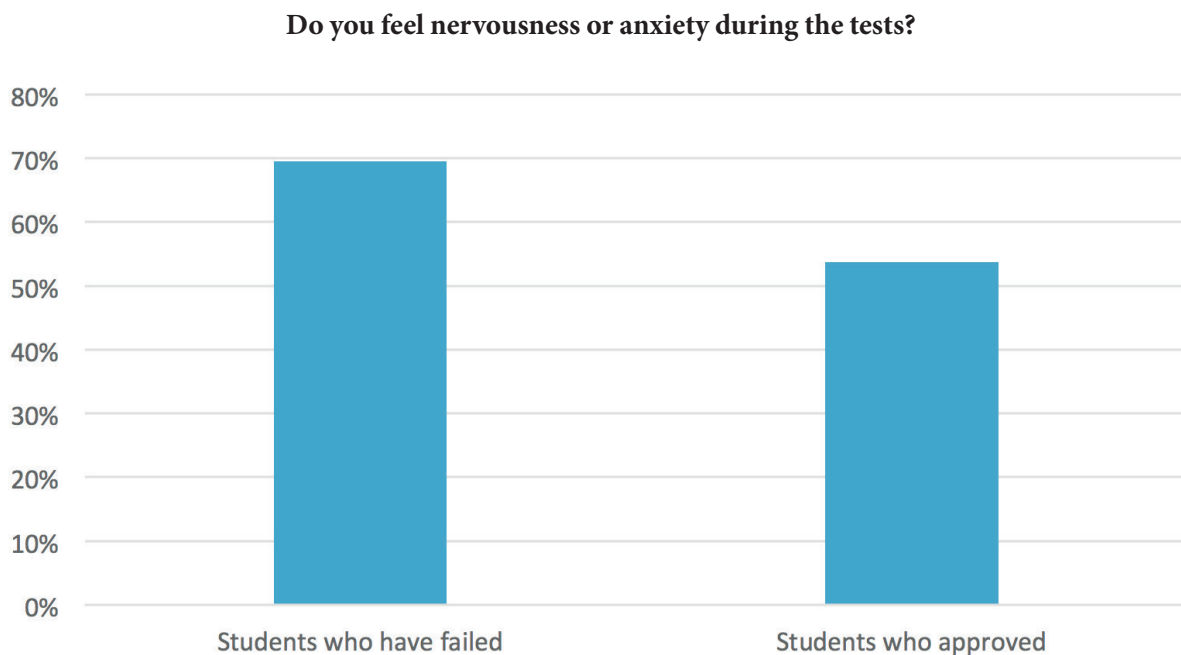


Figure 3. Students who feel nervousness or anxiety during the tests

Based on the data, it can be observed that most of the students, 70% of the students who failed and 54% of those who passed alleged that they feel great or considerable nervousness or anxiety during the tests and that this bothers them. As regards the general sample, these students represent approximately 60% of the total, based on which it can be concluded that the students perceive anxiety in assessment situations and its possible relation with performance, as most of the students who failed the subject alleged that the factor “anxiety” influenced the bad performance. According to Wigfield and Eccles (1989), anxiety can affect both students with high and low performance levels. In Figure 3, it can be verified that this behavior appeared in the students who failed as well as the students who passed.

Academic research on anxiety departs from the studies by Cognitive Psychology theoreticians based on Information Processing (Costa & Boruchovitch, 2004). For the adepts of this approach, anxiety assumes the role of a multidimensional construct, comprising two distinct but mutually related aspects: pre-occupation and emotiveness (Costa & Boruchovitch, 2004, Wigfield & Eccles, 1989). In the joint analyses of the answers to block I and block II, it could be observed that the students report one of these aspects: emotiveness. This plays a role in the students’ perception, in line with the extent to which the anxiety and nervousness bother them during the assessment situations.

To try and explain anxious students’ low performance on tests, two interpretations are used, interference (Wine, 1971; Wigfield & Eccles, 1989) and deficit (Benjamin *et al.*, 1981). Concerning interference, the hypothesis is that students with high anxiety levels fail in test situations because they divide their attention between the task requirements and feelings of self-depreciation, which reduces the level of concentration and performance (Costa & Boruchovitch, 2004). In this case, it is assumed that learning existed but that, due to the anxiety caused by the assessment situation, the student is unable to demonstrate it. Based on the research results, the students highlighted that anxiety is present as a barrier when recovering what was learned, that is, during the tests or assessment.

Concerning the deficit, two aspects can explain the low performance of highly anxious students: the shortages in the study habits and the learning strategies used to prepare for the assessment situations. These shortages occur during the acquisition as well as storage of knowledge (Costa & Boruchovitch, 2004).

Thus, the problem relates to the interference of anxiety in the learning process. The anxious students tend to experience difficulties to absorb the content that is transmitted to them and also present shortages in the study habits, aggravating the situation even further. This interpretation cannot be found clearly in this study, but there were reports that possible causes of failure were that the students did not solve the exercises or were unable to adopt a correct way of studying the subject, leaving aside the details that are extremely fundamental in that subject. This situation is presented by Costa and Boruchovitch (2004), who affirm that studies are demonstrating that hardly anxious students have more appropriate study habits and strategies to prepare for assessment situations when compared to highly anxious students, as their dedication to their studies is of bad quality and they suffer due to the bad performance.

5.3 Collective Subject Discourse (CSD)

One of the methods adopted for the data analysis was the CSD, which is used to analyze the answers obtained on question 5: Why do you believe that the students failed the subject Cost Accounting?

As addressed earlier, according to Lefèvre and Lefèvre (2005), to construct the CSD, the methodological figures need to be used, which are: key expressions, central ideas and anchorage. As an initial procedure, all answers were read and literally transcribed. After this first phase, the central ideas in each answer were properly highlighted and classified in three categories: difficulty, disinterest and both. Next, based on these categories, the answers were classified to elaborate the CSD of the sample targeted in this research. Thus, the discourse presented in Table 4 includes the answers obtained from the students who passed and failed the subject Cost Accounting. The ideas taken and literally transcribed from the discourse analyzed are highlighted in the group.

Table 4

Collective Subject Discourse

I believe that the students fail the subject cost accounting because it is a difficult subject and required great dedication from the students and the teachers too. Among the subjects taken in the first year, this one represented great difficulty for some students, perhaps the complexity in some topics, such as concepts and departmentalization and the lack of assimilation of the content also contributed to the failure in this subject.

The failure can also be due to different factors, learning difficulty, lack of commitment, or even anxiety or nervousness during the tests are considered aggravating factors. It can be mentioned that the duration of the subject can also hamper the learning process. In addition, the lack of dedication also aggravates the situation, besides the understanding of the content transmitted in the classroom; exercises on the content also need to be made; the non-accomplishment and non-understanding contribute to the failure. There are some cases in which the students, as they do not have a sufficient knowledge base to interpret the content proposed, are unable to perform well on the subject.

Another possible motive for the failure rate in the subject Cost Accounting to be that high is, I believe, because of the need to learn a very large amount of content in little time. Hence, as a subject that is not that easy and due to the short time available, there is not much time to assimilate it, making it more difficult for the students to pass.

In some situations, the failure may have been due to the difficulty to cope with calculations, personal difficulties, or because it is a difficult subject that requires more dedication, from the students as well as the teachers. In addition, as a subject that involves a lot of details, the students can and most of the times are not properly concerned with certain points and details, missing dedication and effort.

Another question that is part of the range of motives for failing the subject Cost Accounting and that is noteworthy is that the students do not acknowledge its importance precisely because they do not know its practice in the market, and once again creates a lack of dedication and, consequently, makes the students take the subject with less strictness and dedication.

Some students feel difficulties because of the teaching method the teacher adopts, or do not identify with the teaching method used, thus causing a learning deficit. On the students' side, the correct interpretation and applicability is also missing; the lack of these contributes for the students to increasingly demonstrate lack of dedication and interest in the subject.

It is also important to highlight that some students feel difficulties and some are not interested in the subject and are more concerned with the other subjects because they think that Cost Accounting is not important. Perhaps the proper notion of application in the job market is missing, or this lack of interest is really just a lack of aptitude or will.

Through this methodological process (CSD), the students' view on the possible causes for failing the subject could be verified. The range of possible motives and causes varied, but always tended to reasons that lead to the students' lack of dedication and lack of interest.

6. Final Considerations

The average failure rate for the subject Cost Accounting between 2008 and 2013 was an average 43%. As this is a significant percentage for the institution, it was further investigated for a more in-depth analysis, using past students who had already taken the subject as a sample, with a view to identifying the possible motives for this failure rate. After collecting the data, this study turned to the Theory of Procrastination and the Cognitive Psychology approach based on the Information Processing theory for theoretical background to understand its findings.

Based on the answers obtained to the 102 questionnaires, clusters were elaborated of the respondents' profiles and the analysis was further deepened, thus permitting the creation of a possible profile for students who passed and failed the subject Cost Accounting. Then, two developments of the main objectives emerged: the percentage of students who failed due to their score and those who failed due to absence, corresponding to 16% and 27%, respectively.

For each development related to the failure rate, it could be observed that there are two branches of possible causes for their failure, classified in this study as difficulty and disinterest. For an attempt to partially analyze the students who failed due to their score, the anxiety variable was used, classified under difficulty as a possible collaborative variable, based on the Cognitive Psychology approach based on the Information Processing Theory. For the partial analysis of the students failed due to absence, the variables lack of dedication and lack of interest were used, based on the Theory of Procrastination.

It could be observed that most of the students (70% of those who failed and 54% of those who passed) alleged that they feel great or considerable nervousness or anxiety during the tests and that this bothers them. These data indicate that the students perceive anxiety in assessment situations and its possible relation with their performance. In the same sense, most of the students who failed the subject alleged that the anxiety factor influenced their bad performance. For the students, anxiety is present as a barrier when recovering what was learned during the tests or assessments. These findings are similar to the literature about anxiety in assessment situations, school anxiety and the Cognitive Psychology approach based on the Information Processing Theory.

In addition, reports were found with the possible causes of failure, whose students did not solve the exercises or were unable to adopt a correct way of studying the subject, leaving aside the details that are extremely fundamental. Costa and Boruchovitch (2004) present this situation, affirming that studies are demonstrating that hardly anxious students have more appropriate study habits and strategies to prepare for assessment situations when compared to more anxious students – the latter's dedication is of bad quality and they suffer because of their bad performance.

On the respondents' list of possible causes or motives for failing the subject Cost Accounting, the lack of dedication, disinterest and complexity of the subject stood out. Regarding the latter, most justifications were due to the need to engage in calculations and many details specific of each costing method in the subject, so that some students considered it a "very difficult" subject.

As regards the students' lack of dedication and disinterest, the most representative factors the respondents highlighted were the non-solution of exercises, the student's lack of interest in participating in the class, how frequently the student attended the classes and the lack of time dedicated to studying beyond and even inside the classroom. These comments are similar to what the literature discusses about the Theory of Procrastination.

It was also verified that the behavior of postponing the accomplishment of tasks directly affects the students' attendance in the classroom, considering that, by putting other activities in the academic activities' place, they can accumulate absences during the course year and end up failing due to absence. Another reason also linked to academic procrastination and which can make the students drop out of the subject, failing due to absence, is the bad performance at the start of the subject, by postponing the accomplishment of tasks or even the act of studying itself. The students obtain an extremely unsatisfactory performance and the feeling of failure makes them drop out of the subject and fail due to absence.

The findings indicated some of the possible motives for failing the subject investigated, such as anxiety, lack of dedication, disinterest and the complexity of the subject. Thus, it can be verified that measures or strategies can be adopted to try and reduce the failure rate, some of which depend on the student and others on the teacher. As important as mapping the causes of the problems is trying to solve them, considering that, as discussed earlier, the high cost of keeping a student in public universities and the need for knowledge dissemination as a way to improve a society are more than enough reasons to promote the analysis and solution of problems involved in teaching/learning.

Further research is needed to support, contradict, refine or expand these research findings. As a suggestion for future studies, the need to use procrastination and performance measures can be highlighted as a way to understand the motives that lead to the students' failure or dropout.

7. References

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