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EXPLORING THE REASON FOR THE HIGH WITHDRAWAL RATE OF DISTANCE EDUCATION STUDENTS ENROLLED IN FIRST LEVEL ACCOUNTING.

A research report presented in partial fulfilment of the requirements for the degree of the Master of Business Studies at Massey University

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1989
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CHAPTER 1: INTRODUCTION AND OVERVIEW

First Level Accounting by Distance Education at Massey University
(New Zealand)

Massey University is the only New Zealand university providing first level distance education (extramural education) in accountancy, and is one of the largest university providers of extramural accountancy education in Australasia. The last three years have witnessed a steady growth in the demand for extramural first level accountancy. The number of students enrolling have almost doubled in that period from just over 500 to nearly 1,000 in 1989.

Unlike some of the world's open universities Massey University is a "dual mode" institution. That is extramural and internal courses are taught to the same prescriptions and assessed by the same final examinations. An advantage of this system is that standards achieved by extramural students are comparable to those achieved by internal students in the same course, and there is no distinction between a qualification gained extramurally and one by internal study. The latter is important to the many extramural students wishing to pursue an accountancy career and eventually qualify for membership of the New Zealand Society of Accountants.

However, for extramural students the method of delivery of accountancy education is different to that of the internal students. It is a method of education heavily reliant on printed materials and involves very little face-to-face contact. Coupled with this is the fact that many extramural accounting students are of mature age, working, have young families, and have had no previous experience of university study or distance education.