

## **MEASURING STUDENTS' ATTITUDE ABOUT ACCOUNTING AT COLLEGE LEVEL: A CASE STUDY OF TANGAIL DISTRICT**

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### **Abstract**

Students' attitude towards learning accounting is a complex construct. The focus of this study was about college student's attitude regarding accounting subject, accounting teachers and students teaching methodologies of accounting teachers. The population of this study was all the college students of Tangail district. For this study primary data was collected through structural questionnaire from 300 respondents who were the students of private and public college level. The attitude of the students are analyzed by the mean scores of each statement and group wise chi-square test which showed the result that students were in dilemma about accounting subject but they are satisfied from teachers by the methodology of teaching.

**Keywords:** Accounting, attitude, students, satisfaction

### **Introduction**

Attitude plays a vital role in determining individual reaction to particular entity. Attitude is a hypothetical construct that represents an individual's like or dislike for an item. Attitudes are positive, negative or neutral views of an "attitude object": i.e., a person, behavior or event. People can also be "ambivalent" towards a target, meaning that they simultaneously possess a positive and a negative bias towards the attitude in question. Attitude can be described as a state of readiness, a tendency to act or react in a certain way. Attitude is a central part of human identity. Every day people love, hate, like, dislike, favor, oppose, agree, disagree, argue, persuade etc. All these are evaluative responses to an object. Hence attitude can be defined as 'a summary evaluation of an object of thought' (Bohner and Wanke, 2002). Attitude can be formed from a person's past and present. Attitude may be positive, negative or neutral. Attitude is a way of looking at things (Muellerleile, 2005).

The demand of accounting graduates in job market is very high. It is seen that many students select accounting for higher education. They choose accounting for getting good job after completing graduation. Unfortunately many students drop-out after getting admission in accounting subject. We see that the number of accounting graduates is less as compare to the number of students got admitted in accounting. This study is done to identify the reasons why students losing their interest about accounting. For this reason we try to measure students' attitude about accounting in this study.

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Oskamp and Schultz (2005) described that there are three major theoretical viewpoints about the important nature of attitudes that have been proposed by social psychologists: the tri- component point of view, the separate point of view, and the latent process perspective. Ogunatade (2000) defines attitude as the effective disposition of a person or group of persons to display an action towards an object based on the belief that such a persons or group of persons has about the object.

Chawla *et al.* (2013) jointly made an article entitled, “A Study on Students’ attitude towards Accountancy Subject at Senior Secondary School Level- with reference to Moradabad city”. They found that the students’ attitude towards teacher of accountancy and methodology of the subject teacher is positive and their thinking towards subject is negative. Majority of the students mainly boys were of the opinion that they like the subject. The girls’ students feel that the subject is not quite up to for them and the problems were lengthy and always confusing nature.

Khan and Ali (2012) jointly wrote an article entitled, “Higher Secondary School Students’ Attitude towards Chemistry”. The focus of the study was about higher secondary school students’ attitude towards chemistry subject, chemistry teacher and teaching methodologies of chemistry teacher. In analysis they used mean score. The study reported that students viewed chemistry teacher as friendly, accessible, highly motivated, and competent. Students showed strong agreement about the importance of chemistry in their daily life. Moreover students have mixed responses for selecting another subject instead of chemistry. Students have a neutral response for studying chemistry in future.

Van (2012) made a study on, “Measuring Students’ Attitude to Economics Education: A Factorial Analysis Approach”. He stated that economic attitudes and opinions should be a topic of interest to teachers of economics, whether they teach it as a separate course or integrate it into the existing curriculum. This study explored students’ perceptions of economics education by using an explanatory factor analysis. An attitude towards economic scale was constructed to collect data. He extracted seven factors by using rotated factor matrix. In comparison to gender, the results revealed that female students outperformed male students with regard to modular continuous assessment mark.

As the attitude is somehow related to psychology, the researcher even thus targeted the accountancy subject which now-a-days is holding a great impact in the mind of the student for the present and future study. The accounting teachers try to motivate the students and get them through for their examinations and better results. In the study the researchers had identified some factors which were related to the attitude of the students towards the accountancy subject and the subject teacher and the methodology used those teachers.

Students get maximum learning and develop positive attitude toward a subject in a climate where students get higher involvement, teacher-student relationship, and creative

teaching methodology. In order to maximum learning, there should an environment, where students feel comfort, motivation, and experimentation in the class room. Attitude has positive impact on student motivation, it eventually generate fruitful results. A number of factors have been identified as related to students' attitude towards accountancy; such factors include teaching method, teacher attitude, and career interest. Knowing the importance of students' attitude towards accountancy, the present study addressed the following objectives. The objectives of the study were: (i) to study the attitude of students about accounting subject; (ii) to find out the students attitude towards accounting teachers; and (iii) to find out attitude of students towards teachers methodology of teaching.

#### **Hypotheses of the study:**

- i) the students have negative attitude about accounting subject,
- ii) the students have negative attitude towards accounting teachers, and
- iii) the student's perception towards methodology of teaching is negative.

#### **Materials and Methods**

This study employed the descriptive survey design. Three hundred students responded to the researcher designed and validated students' attitude scale. Simple random sampling techniques of ten honors level colleges were selected and data were collected. All accounting students constituted the sample for the study. The population of the study is totaled 300 students of which 164 boys and 136 girls. The study was conducted in 2013 (July- December). Convenient sampling method was used for sample selection and data were collected through questionnaire. Statistical tools such as mean, chi-square test were used in this analysis. Statistical analyses were done with the help of SPSS version 20.0.

The questionnaire was categorized into three sub categories which comprise attitude of students about accounting subject, attitude of students towards accounting teachers and attitude of students towards teachings methodology. Student attitude is measured through 5 points Likert scale; where 5 means strongly agree, 4 agree, 3 undecided, 2 disagree, and 1 stand for strongly disagree.

The scores were again analyzed using mean and from the mean score of each item the result was interpreted as 1.00-2.50 = Disagree; 2.51- 3.50 = Neutral; and 3.51-4.50 = Agree (Chawla *et al.*, 2013). The 17 questions were divided to three domains: (i) Attitudes of students about accounting subject, (ii) Attitudes of students toward accounting teachers, (iii) Attitude of students towards teaching methodology. In this study, a questionnaire was designed to assess the attitude of student towards learning accounting. A pilot survey was first carried out and then the final questionnaire was prepared.

## Results and Discussion

**Table 1a. Student's attitude about accounting subject**

Statements	Mean	Result
Do you think that accounting should not be in course study?	2.40	Disagree
Is accounting easily understandable to you?	3.92	Agree
Is accounting better than other subjects?	2.71	Disagree
Is accounting syllabus too large to understand?	3.67	Agree
Should accounting be subject for bright students?	2.68	Disagree
Do you prefer numerical term in accounting than theoretical terms?	3.08	Neutral
Is accounting helpful for practical life?	4.54	Agree
Do you think it is too difficult to understand?	3.11	Neutral
Overall attitude measure	3.26	Neutral

Table 1a shows the mean scoring and results analyzed for the student's attitude about accounting subject which shows that the overall attitude measure is neutral towards the subject. These findings are also stated that all students agreed the subject is more helpful in practical life, accounting syllabus is lengthy and it is not so hard to understand.

**Table 1b. Answers of respondents cross tabulation**

Attitude towards accounting subject		Respondents		Total	
		Boys	Girls		
Answers	Strongly Disagree	Count	9.0	8.0	17.0
		Expected Count	9.3	7.7	17.0
	Disagree	Count	56.0	48.0	104.0
		Expected Count	56.9	47.1	104.0
	Undecided	Count	27.0	13.0	40.0
		Expected Count	21.9	18.1	40.0
	Agree	Count	51.0	55.0	106.0
		Expected Count	57.9	48.1	106.0
	Strongly agree	Count	21.0	12.0	33.0
		Expected Count	18.0	15.0	33.0
	Total	Count	164.0	136.0	300.0
		Expected Count	164.0	136.0	300.0

Chi-Square Tests	Value	df
Chi-square	5.62	4

Table 1b shows that the table value of  $\chi^2$  is 9.49 for d.f.4 at 5% significance level is more than the calculated value of  $\chi^2$  that is 5.62. The null hypothesis is accepted. This leads to the conclusion that the students attitude about accounting subject is negative

proves true. This finding agrees with that of Chawla *et al.* (2013) who reported that overall attitude measures is negative towards the subject.

**Table 2a. Attitude towards accounting teachers**

Statements	Mean	Result
Do your teachers inspire you in learning accounting?	4.30	Agree
Do your teachers take accounting classes regularly?	2.35	Disagree
Is your teachers' friendly with you?	2.60	Neutral
Do your teachers teach you true accounting concepts and contents?	4.35	Agree
Have you easy access to your teachers for solving problems?	4.16	Agree
Overall attitude measure	3.55	Agree

Table 2a shows the mean scoring and results analyzed for the student's attitude towards accounting teachers. Analyses show that the overall attitude measure is positive towards the subject teachers. Students feel that accounting teachers are not taking their classes as per schedule. Students' attitude regarding teachers' inspiration, contents taught and teachers helping behavior are all positive.

**Table 2b. Answers of respondents cross tabulation**

Attitude towards Accounting Teachers		Respondents		Total	
		Boys	Girls		
Answers	Strongly Disagree	Count	2.0	0.0	2.0
		Expected count	1.1	0.9	2.0
	Disagree	Count	13.0	15.0	28.0
		Expected count	15.3	12.7	28.0
	Undecided	Count	12.0	2.0	14.0
		Expected count	7.7	6.3	14.0
	Agree	Count	79.0	52.0	131.0
		Expected count	71.6	59.4	131.0
	Strongly agree	Count	58	67.0	125.0
		Expected count	68.3	56.7	125.0
	Total	Count	164.0	136.0	300.0
		Expected count	164.0	136.0	300.0

Chi-Square Tests	Value	df
Chi-square	12.99	4

Table 2b shows that the table value of  $\chi^2$  for 4 d.f. at 5% level of significance is 9.49. The calculated value of  $\chi^2$  is 12.99 which is more than the table value. Therefore, the

null hypothesis is rejected. Hence we can conclude that students have positive attitude towards accounting teachers.

**Table 3a. Attitude towards teaching methodology**

Statements	Mean	Result
Do you feel sad whenever you miss accounting class?	4.39	Agree
Is coaching or tuition needed to solve mathematical problems?	4.03	Agree
Are you able to present your views in classes clearly?	2.92	Neutral
Have you any chance to ask questions or problems in class?	2.77	Neutral
Overall attitude measure	3.53	Agree

Table 3a shows the mean scoring and results analyzed for the student's attitude towards teaching methodology which shows that the overall attitude measure is positive towards the teaching methodology. Students are agreed with tuition needed to solve the accounting problems. They also agreed that they feel sad after missing accounting class.

**Table 3b. Answers of respondents cross tabulation**

Attitude towards teaching methodology			Respondents		Total
			Boys	Girls	
Strongly Disagree	Count	1.0	6.0	7.0	
	Expected count	3.8	3.2	7.0	
Disagree	Count	48.0	30.0	78.0	
	Expected count	42.6	35.4	78.0	
Undecided	Count	37.0	16.0	53.0	
	Expected count	29.0	24.0	53.0	
Agree	Count	43.0	37.0	80.0	
	Expected count	43.7	36.3	80.0	
Strongly agree	Count	45.0	37.0	82.0	
	Expected count	44.8	37.2	82.0	
Total	Count	164.0	136.0	300.0	
	Expected count	164.0	136.0	300.0	

Chi-Square Tests	Value	df
Chi-square	16.35	4

The table value of  $\chi^2$  for 4 d.f. at 5% level of significance is 9.49. The computed value of  $\chi^2$  is (16.35) much higher than the table value. The null hypothesis is rejected. Hence the student's attitude towards methodology of teaching is positive.

After analyzing the data we have found that the student's attitude about accounting subject is negative. We have also found that the student attitude toward accounting

teachers is positive. In our study students also showed positive attitude towards methodology of teaching.

### Conclusions

It is observed from the study that the student's attitude towards the accounting subject is negative although majority students believe that accounting subject is more helpful in practical life. Student's have positive perception regarding accounting teachers and the methodology used by the teachers in the classes. Majority of the students agreed that they understood accounting. Students showed strong agreement about the importance of accounting in their practical life. This study reported that students viewed accounting teachers are friendly and students had preferred to private tuitions for solving accounting problems. It is recommended on the basis of the present study, that future research should be undertaken to determine factors that contribute to subject difficulty. Teachers should develop some strategies to make accounting class more enjoyable and interesting. This can be done through some innovative teaching practices. More attention in learning accounting should be provided to weak students especially in calculation, communication and presentation. Accounting teachers should attend classes regularly. Students have to be given more chances to express their views in the classes. Teachers and students need to be aware of the usefulness and value of the subject that they are studying. The study should be converted into opportunities for further research to strengthen accounting education.

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