

# A STUDY ON STUDENTS' ATTITUDE TOWARDS ACCOUNTING PROFESSIONAL COURSES – WITH SPECIAL REFERENCE TO STUDENTS OF POLLACHI

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## Abstract

The present study focuses on the college students in and around Pollachi consisting of 10000 students, of which 30-40 per cent is commerce students. A sample of 120 students was taken for the survey and the questionnaire was circulated for data collection. The objective of the study is to analyse the perception of the college students towards accounting professional courses.

**Keywords:** Accounting professional course, chartered accountancy, cost and management accountant and company secretary, support centre, etc.

## 1. Introduction

In growing world, everyone wants to shine, also wants to get distinguished from others. Hence, the young and talented professionals are designed by themselves with the support of professional courses. Recording, maintaining and examining the accounts are the functions that are to be carried out by the professional persons. The role and responsibilities of a professional accountant are framed and taught by those professional accounting bodies. In India, the major accounting professional courses are: Chartered accountancy course governed by Institute of Chartered Accountants of India; Cost accountancy course governed by Institute of Cost Accountants of India; and Company Secretaryship course governed by Institute of Company Secretaries of India.

## 2. Professional courses

A professional course is one that equips an individual with qualifications and expertise in a specific field. Certification is an entry-level requirement for most professions and it qualifies one to practice the profession for a living. The biggest advantage in taking up a professional course is that it offers higher chances of getting a job than a plain degree course. Professional courses can offer industry-specific training,

including internships in the chosen profession. Teaching is done by qualified individuals and is specific, relevant and intensive. The focus of these courses is to turn the student into an industry professional with the required knowledge and skills. Thus, armed with a certificate in a chosen profession, a person is better equipped to find employment or opt for private practice in the specific industry. Accounting professional courses provide enough scope to an individual. These courses are governed and regulated by their respective bodies.

A Chartered Accountant is a professional who specialises in audits, taxes and accountancy. The Institute of Company Secretaries of India is the organisation set up under an Act of Parliament, i.e. Company Secretaries Act, 1980 for the regulation and development of the profession of company secretary in India. A company secretary is a senior position in a company, normally in the form of a managerial position or above. The company secretary is responsible for the efficient administration of a company, particularly with regard to ensuring compliance with statutory and regulatory requirements and for ensuring that decisions of the Board of Directors are implemented. The Institute of Cost Accountants of India is a premier statutory professional accountancy body in India with the objects of promoting, regulating and developing the profession of cost accountancy. It is the only licensing cum regulating body of cost & management accountancy profession in India. Accounting professional courses provide enough expertise and opportunities. Hence, the students are to be motivated to undergo those courses. The education institutions and professional course bodies should take up necessary steps to create more awareness among students.

### 3. Literature review

**Beverley Jackling, et al. (2009)** examined the influences on the potential supply of accounting graduates in Australia with reference to the personal and social influences on the decision to major in accounting using the Theory of Reasoned Action and focusing on differences between local and international students. The results showed that personal attitudes linked to 'intrinsic interest' and 'extrinsic interest' was influential in choice of major.

**Felton, et al. (2010)** conducted an extensive study to know the reasons to select chartered accountancy as career choice. The study covered 755 students and 180 students. It was found out that the students select the chartered accountant course for the reasons of social status and professional career.

**Yusliena Yusoff, et al. (2011)** investigated whether students' knowledge on professional accounting background influences their career choice as professional accountants. 100 respondents were selected randomly. The results indicated that knowledge about professional accounting background is not influenced by the exam grade of the students.

**Maheran Zakaria, et al. (2012)** examined the factors that influence students to choose accounting as their academic program. The study concluded that both attitude towards accounting program and subjective norms are positively related in influencing students' decision to choose accounting as an academic program.

**Hezlina Mohd Hashim, et al. (2012)** examined the perceptions of secondary school students about the accounting profession in Malaysia. The study concluded that the secondary school level suggest that the stereotypical negative image of the accountant ends, with students expressing the positive view of the work of an accountant.

**Christian J. Mbekomize, et al. (2013)** examined the attitude of students towards the accounting profession and whether those attitudes differ because of gender. The findings showed that the overall attitude of fourth year students was less favourable than that of the first year students but remained relatively positive in both cohorts.

**Azleen Shabrina Mohd Nor, et al. 2013)** examined the interest of students in becoming professional accountants. It was proposed a conceptual framework of shortage of accountants in relation to the roles of academic advisor, career preferences and formal mentoring in the university.

#### **4. Objectives of the study**

1. To study the socio-economic profile of the students.
2. To find out the level of awareness of accounting professional courses among students.
3. To know the preferences and opinions of students towards accounting professional courses.

#### **5. Research methodology**

Research in common parlance refers to a search for knowledge. In fact, research is an art of scientific investigation. Research always starts with a question or problem and ends with a result or a fact. The present study is empirical in nature. It focuses on the college students in and around Pollachi consisting of 10000 students, of which 30-40 per cent is commerce students. A sample of 120 students was taken for the survey and the questionnaire was circulated for data collection.

#### **6. Hypotheses**

Following are the hypotheses which were tested.

H<sub>01</sub>: There is no relationship between schoolings and level of awareness.

H<sub>02</sub>: There is no relationship between degree and level of awareness.

H<sub>03</sub>: There is no relationship between area of residence and level of satisfaction.

H<sub>04</sub>: There is no relationship between first graduation from family and level of satisfaction.

## 7. Results and discussion

**TABLE 1**  
**Awareness and Schoolings**

Schoolings	Low	Medium	High	Total
Government	9	27	4	40
Private	3	34	4	41
Government aided	7	25	7	39
Total	19	86	15	120

Source: Primary Data

Awareness level and schoolings are compared. There are 40 government school students, 41 private school students and 39 government aided schools. Since the calculated chi-square value is (5.858) lesser than the table value (9.488) at five per cent level, there is no significant association between schoolings and level of awareness. Therefore, the null hypothesis is accepted.

**TABLE 2**  
**Awareness and Degree Undergoing**

Degree	Low	Medium	High	Total
UG	18	60	12	90
PG	1	26	3	30
Total	19	86	15	120

Source: Primary Data

There are 90 students from UG and 30 students are from PG courses. Since the calculated chi-square value is (6.708) higher than the table value (5.991) at five per cent level, it is proved that there is a relationship between degree undergoing and level of awareness. Therefore, the null hypothesis is rejected.

**TABLE 3**  
**Satisfaction and Area of Residence**

Area	Low	Medium	High	Total
Rural	16	44	10	70

Urban	9	31	4	44
Semi-urban	3	3	0	6
Total	28	78	14	<b>120</b>

Source: Primary Data

Satisfaction level and area of residence are compared. There are 70 rural students, 44 urban students and 6 semi-urban students. The calculated chi-square value is (4.069) lesser than the table value (9.488) at five per cent level, there is no any significant association between residence and level of satisfaction. Therefore, the null hypothesis is accepted.

**TABLE 4**  
**Satisfaction and First Graduate**

First graduate	Low	Medium	High	Total
Yes	13	53	12	78
No	15	25	2	42
Total	28	78	14	<b>120</b>

Source: Primary Data

Satisfaction level and first graduate status are compared. There are 78 first graduate students and 42 non-first graduate students. The calculated chi-square value is (7.379) greater than the table value (5.991) at five per cent level. There is significant association between first graduate and level of satisfaction. Therefore, the null hypothesis is rejected.

## 8. Suggestions

Since the students mentioned that accounting professional course should be undertaken during UG itself, the education institutions may encourage the students to undergo the courses during UG itself. Scholarships and government assistance may motivate the students to undergo accounting professional courses. The opportunities and requirements to undergo accounting professional courses shall be informed time-to-time.

## 9. Conclusion

This study has been taken to explore the students' awareness, opinions and preferences towards accounting professional courses. The respondents also require some assistance, guidance and direct contact with professionals. The future studies may be undertaken as to explore the students' willingness and their perceptions towards accounting professional courses. It is suggested to conduct the awareness programmes

on accounting professional courses once in two months. The respondents are willing to undergo accounting professional course under the coaching from educational institution viz., college.

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