

AN EMPIRICAL SCRUTINY ON COLLEGE STUDENT'S PERCEPTION IN ACCOUNTING SUBJECT'S

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Abstract

Pupil fraternity is very aware now a day, they stab to teach the staff members, faculty members are learning many lessons from the student's, even in school level there is a new system going on (MIT) may i teach it means students voluntarily come and take any subjects teach by the staff members. However the arts student's having some problem about studying problematic papers especially in accounting papers. In this study the researcher deals about the student's perception in accounts subjects. The researcher applies some hypothesis regarding the understanding and lack of learning capacity in class room learning. The intention of the study is how the students are affecting in accordance with the accounts subjects, in some occasion even though the students are clever in their school level they can't shine in college level. The high achievers in accounting paper are very few in a class. The universal problem is student's learning disability it is unique common among the students. This study explains more relevant area and reason about learning disability in accounts subjects at college level.

Keywords: Learning Disability, Psychology and knowledge enrichment, students understanding.

1. Introduction

The concept of students understanding with subjects is an inevitable one. Simply memorizing and mapping the concepts may be workout in theory papers, in the case of problematic papers the students must keenly listen and workout the enough problems. The participation of students and the staff who handling accounts subject is very important one. The understanding of the subject between the students and staff is very crucial one; the teacher always tries to feed the lesion by explaining more examples. The lack of interest of the students may affect the learning enrichment.

1.2 Conceptual framework of Student's Perception

The empowerment of students makes a better path towards the student's prosperity and future, the situation and environment taking a more part in the students life, the good family condition and social environment make a student perfect and very clever in their subjects they can have a grasping power during the first hour period. Basically during the very first hour the students eagerly learn the problematic subjects. The student psychology is differing from one with another in this scenario the betterment of students understanding is vital one.

1.3 Literature Review

McDowall, et.,al (2018) Much has been written about student attitudes and perceptions of the accounting profession over the past decades. Similarly various efforts have been undertaken by accounting educators and professional accounting bodies to change negative perceptions of the profession. Efforts to improve the perception of the profession have been driven by evidence that demonstrates that perceptions are important in career choice. This study examines whether efforts to change perceptions have filtered down to secondary school students who are contemplating career choices. The study specifically examines perceptions of secondary school students about the accounting profession. The results at the secondary school level suggest that the stereotypical negative image of the accountant continues, with students expressing the view that the work of an accountant is boring and precise. However, the study showed that attitudes toward accounting differed significantly depending on whether or not students were studying accounting at secondary school. Overall, the results of the study suggest that we are 'not there yet' in terms of projecting positive and accurate perceptions of the accounting profession to a broad range of secondary students.

Friedlan, John M. (Spring 1995) Accounting courses inform students about more than how to do accounting. They are also important sources of information about the appropriateness of accounting careers for them. Career choice is influenced by the stereotypes people form about different careers (Holland 1966, 1973). To make the choice, people gather information about careers, form stereotypes according to their preferences and imagine how they will fit into the stereotype. Accounting courses that give students the "wrong" perceptions of accounting may contribute to the "right" people choosing nonaccounting careers and the "wrong" people becoming accountants.

1.4 Need for the study

This study mainly helps to know about the pros and cons of students mind set in accounting subjects. Basically the changes should be occur in the students mind either in change the subjects or staff, if the students likes the staff they automatically likes the subjects. Sometime family and his/her were surrounding makes very bad and worst. It may be affect the learning interest. In this research the researcher explores what are the reasons may focus the gap and arise between the students and staff's too. It helps to understand both of them.

1.5 Research Methodology

This research is purely descriptive in nature, because it takes up only primary data and asked question with the respondents particularly the selected students of commerce and non-commerce student's those who are having accounting subjects in college level. This study was described with the statistical tools for creating wonderful interpretations. We have chosen limited samples; in the pilot study we found some problems and errors. The researcher restricted and take a survey in a small geographical area i.e. Thanjavur town only. The researcher applied Chi-Square test to determine whether there are significant differences between the expected frequencies and the observed frequencies in one or more samples worthiness of the samples and their questions.

1.6 Chi Square Test

Chi square test is a valuable analytical tool to verify the validity (or invalidity) of the hypothesis. It is a statistical measure used in the context of sampling analysis for comparing a variance to a theoretical variance. As a non-parametric test, it can be used to determine if categorical data shows dependence or the two classifications and the actual data when categories are used.

1.7 Research Hypothesis

- Ho There is an significant association between medium of instruction(Teaching) towards accounts subject understanding
- Ho There is an significant relationship between students rural background towards accounts subject learning
- Ho There is an significant relationship between fear on more problem parts towards students accounts subject understanding
- Ho There is an significant association between teacher personal interest to teach accounts subject towards lesson understanding of the students
- H1 There is no significant association between first hours of accountsclass towards students learning level increases.
- H1 There is no significant association between syllabuses towards students learning interest.
- H1 There is no significant association between accounts teacher's approaches in accounting subjects with students grasping level increases.
- H1 There is no association between conducting special classes towards high marks in accounting subjects.
- H1 There is no significant association between staff's motivationtowards getting high marks in accounting subject.

1.8 Assessing There is an significant association between medium of instruction (Teaching) towards accounts subject understanding

To assess the relationship between medium of instruction towards the accounts subject understanding, chi-square test was performed to identify the relationship between the boys and girls to understand the accounts subject. The result was showed below.

Tabel.No.1.8

There is asignificant association between medium of instruction (Teaching) towards accounts subject understanding

		Existence of understand about the subjects by medium of instruction			Chi-square value
		Yes	No	Total	
Gender	Boys	172	102	274	4.519 p = 7.815
	Girls	114	42	156	
Total		286	144	430	

From the table, it is analyzed that there is significant association between medium of instruction and student's accounts subject understanding. Chi- square value (4.519) shows that the hypothesis is accepted at 1% level. It is found from the analysis that there is a significant association in the concept.

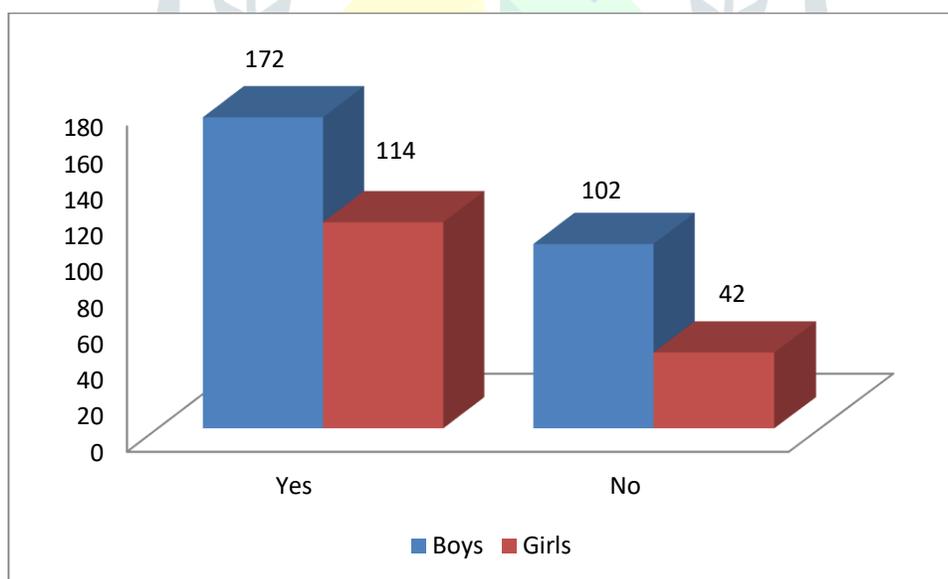


Figure 1.8association between medium of instruction (Teaching) towards accounts subject understanding

1.9 There is an significant relationship between students rural background towards curiosity of learning accounts subject

To assess the significant relationship between students rural background towards curiosity of learning accounts subject with understanding, chi-square test was performed to identify the relationship between the rural background boys and girls to understand the accounts subject. The result was showed below.

Tabel.No.1.9

There is a significant relationship between students rural background towards curiosity of learningaccounts subject

		Students rural background towards curiosity of learning accounts subject			Chi-square value
		Yes	No	Total	
Gen der	Boys	142	132	274	14.549 p = 7.815
	Girls	86	70	156	
Total		228	202	430	

From the analysis the researcher inferred that there is no significant association between students rural background towards curiosity of learning accounts subject with understanding, Chi- square value (14.549) shows that the hypothesis is rejected at 1% level.

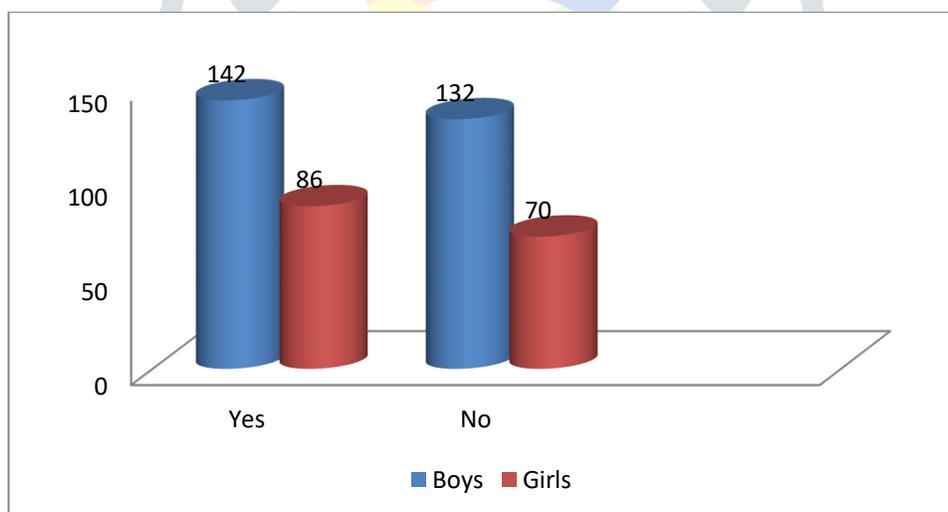


Figure 1.9association between students rural background towards curiosity of learning accounts subject

1.10 There is an significant relationship between fear on more problem parts towards students accounts subject understanding

To examine the significant relationship between students fear on more problem parts towards accounts subjects understanding rural background towards curiosity of learning accounts subject with understanding, chi-square test was performed to identify the relationship between the rural background boys and girls to understand the accounts subject. The result was showed below.

Tabel.No.1.10

There is an significant relationship between fears on more problem parts towards students accounts subject understanding

		Fears on more problem parts towards students accounts subject understanding			Chi-square value
		Yes	No	Total	
Gender	Boys	185	89	274	5.822 p = 7.815
	Girls	87	69	156	
Total		272	158	430	

From the above analysis the researcher inferred that there is significant association between fears on more problem parts towards students accounts subject understanding, Chi- square value (5.822) shows that the hypothesis is accepted at 1% level.

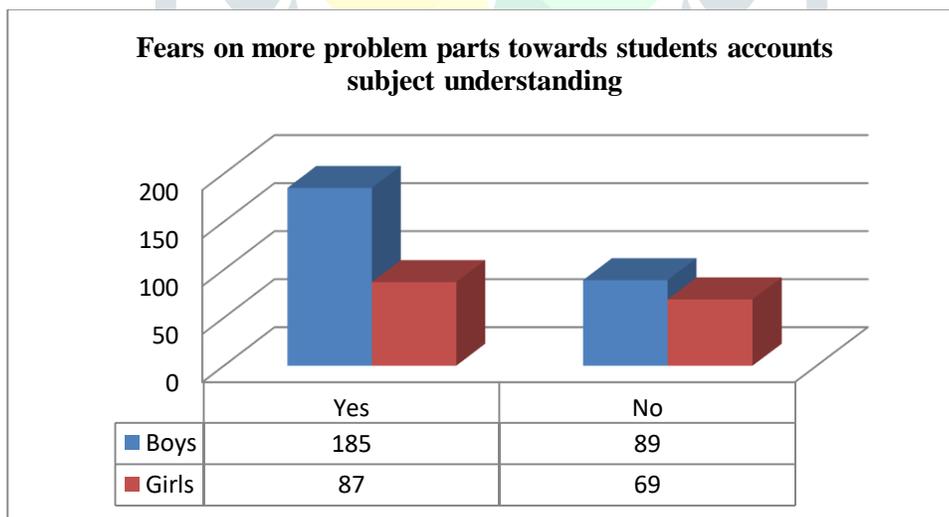


Figure 1.10 There is an significant relationship between fears on more problem parts towards students accounts subject understanding

1.11 There is an significant association between teacher's personal interest to teach accounts subject towards lesson understanding of the students

To examine the significant relationship between teachers personal interest to teach accounts subject towards lesson understanding of the students, chi-square test was performed to identify the relationship between the boys and girls to understand the accounts subject by the teacher's person interest to explain the subject very clearly. The result was showed below.

Tabel.No.1.11

There is an significant association between teacher's personal interest to teach accounts subject towards lesson understanding of the students

		teacher's personal interest to teach accounts subject towards lesson understanding of the students			Chi-square value
		Yes	No	Total	
Gender	Boys	102	172	274	52.317 p = 7.815
	Girls	86	70	156	
Total		188	242	430	

From the above table it is inferred that there is no significant association between teacher's personal interests to teach accounts subject towards lesson understanding of the students, Chi- square value (52.317) shows that the hypothesis is Rejected at 1% level.

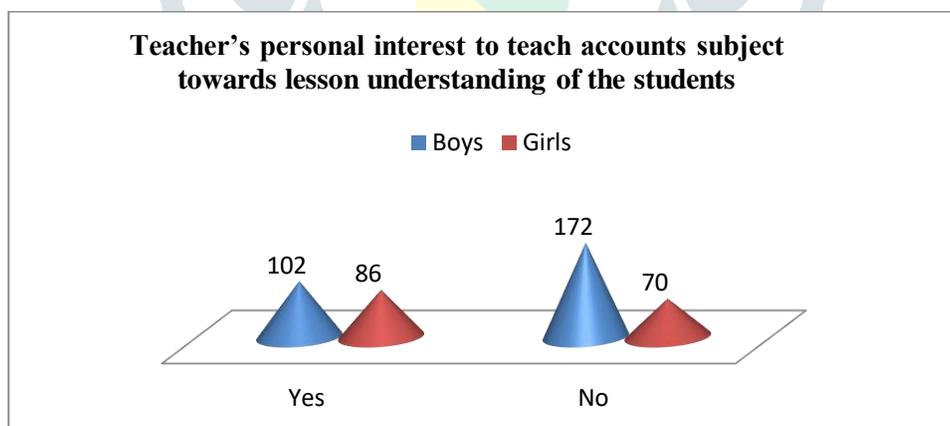


Figure1.11Teacher's personal interest to teach accounts subject towards lesson understanding of the students

1.12 There is No significant association between first hours of accounts classes towards students learning level increases.

To examine that there is no significant relationship between first hours of accounts class towards students learning level increases, chi-square test was performed to identify the relationship between the boys and girls during the very first hour of accounts class and students level of learning increases. The result was showed below.

Tabel.No.1.12

There is No significant association between first hours of accounts classes towards students learning level increases.

		First hours of accounts classes towards students learning level increases.			Chi-square value
		Yes	No	Total	
Gender	Boys	112	162	274	124.80 p = 7.815
	Girls	94	62	156	
Total		206	224	430	

From the above table it is inferred that there is no significant association between first hours of accounts classes towards students learning level increases, Chi- square value (124.80) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the first hour accounts class and level of learning increases.

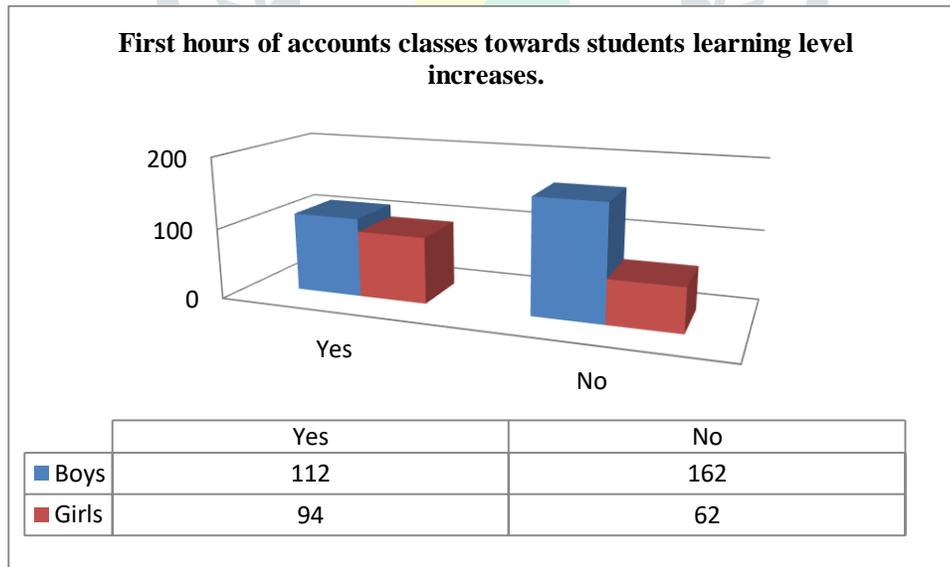


Figure1.12 First hours of accounts classes towards students learning level increases.

1.13 There is No significant association between accounts syllabuses towards students learning interest.

To examine that there is no significant association between accounts syllabus towards students learning interest level increases, chi-square test was performed to identify the relationship between the boys and girls with the accounts syllabus towards students learning level increases. The result was showed below.

Tabel.No.1.13

There is No significant association between accounts syllabuses towards students learning interest.

		Accounts syllabuses towards students learning interest.			Chi-square value
		Yes	No	Total	
Gender	Boys	150	124	274	14.89 p = 7.815
	Girls	103	53	156	
Total		253	177	430	

From the above table it is inferred that there is no significant association between accounts syllabus towards students learning level increases, Chi- square value (14.89) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the accounts syllabus towards the interest increases.

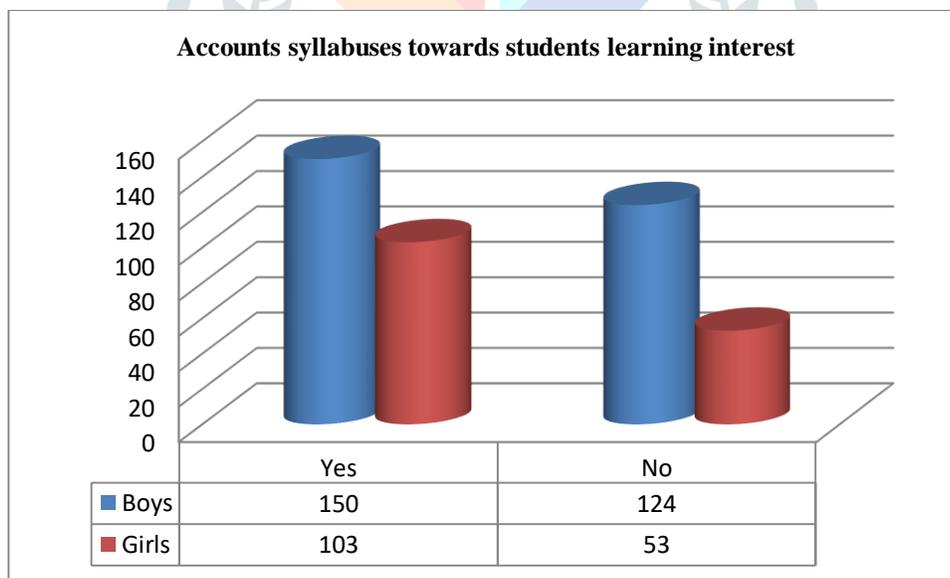


Figure1.13Accounts syllabuses towards students learning interest.

1.14 There is No significant association between teacher’s approaches in accounting classes towards students grasping level increases

To examine that there is no significant association between teachers’ approaches in accounts classes towards students grasping level increases; chi-square test was performed to identify the relationship between the boys and girls with the accounts teachers approached towards students grasping and learning level increases. The result was showed below.

Tabel.No.1.14

There is No significant association between teacher’s approaches in accounting classes towards students grasping level increases

		Teacher’s approaches in accounting classes towards students grasping level increases.			Chi-square value
		Yes	No	Total	
Gender	Boys	154	120	274	43.62 p = 7.815
	Girls	133	23	156	
Total		287	143	430	

From the above table it is inferred that there is no significant association between accountteachers’ approaches in accounting classes towards student’s grasping level increases, Chi- square value (43.62) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the accounts teacher’s approaches in accounts classes with grasping level increases.

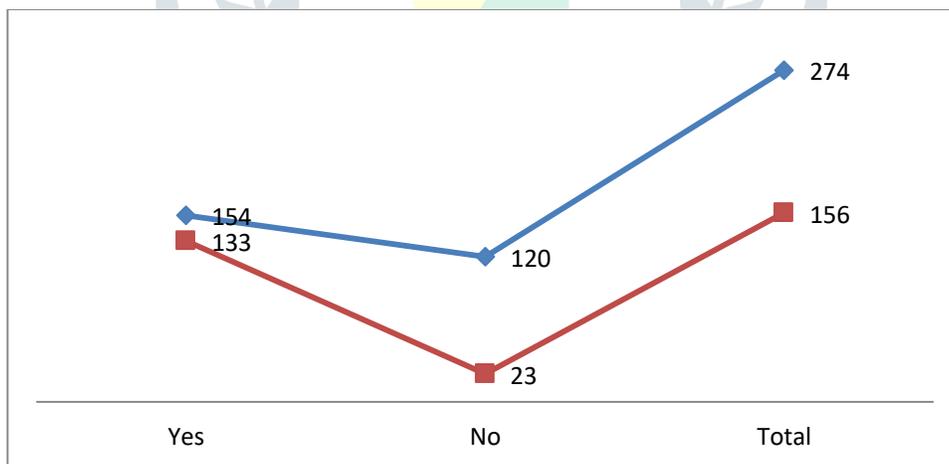


Figure1.14Teacher’s approaches in accounting classes towards students grasping level increases.

1.15 There is No association between conducting special classes towards high marks in accounting subjects.

The researcher examined that there is no significant association between conducting special classes towards high marks in accounting subjects; chi-square test was performed to identify the relationship between the boys and girls with the conducting special classes towards high marks in accounting subjects. The result was shown below.

Tabel.No.1.15

There is No association between conducting special classes towards high marks in accounting subjects

		Teacher’s approaches in accounting classes towards students grasping level increases.			Chi-square value
		Yes	No	Total	
Gender	Boys	152	122	274	35.41 p = 7.815
	Girls	130	26	156	
Total		282	148	430	

From the above table it is inferred that there is no significant association conducting special classes towards high marks in accounting subjects, Chi- square value (35.41) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the conducting special classes may give the possible results.

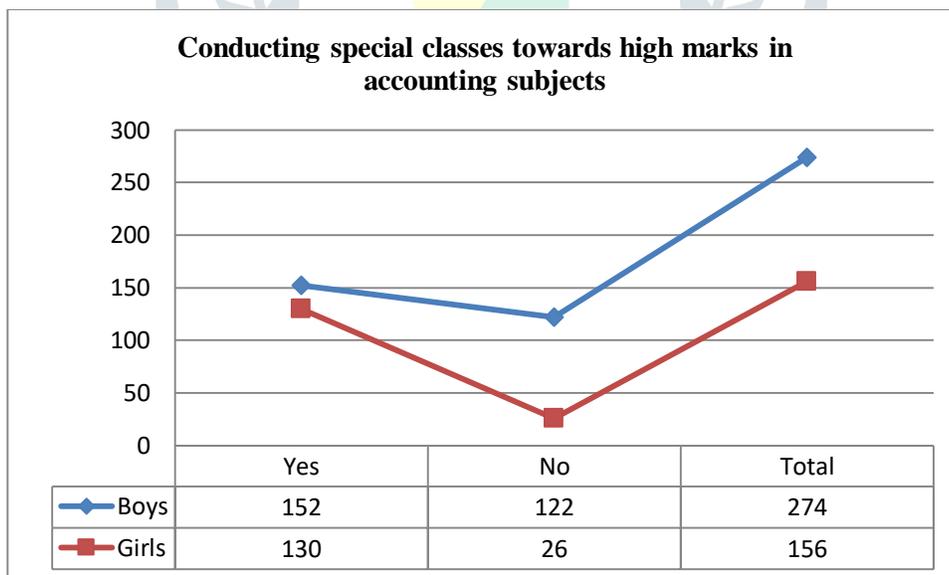


Figure1.15Conducting special classes towards high marks in accounting subjects.

1.16 There is No association between staff’s motivation towards getting high marks in accounting subject

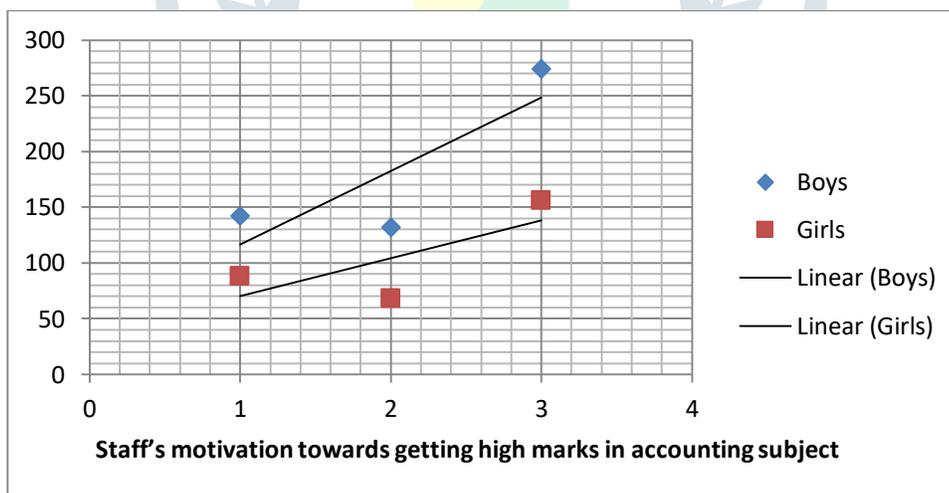
The researcher analyzed that there is no significant association between staff’s motivation towards getting high marks in accounting subject chi-square test was performed to identify the relationship between the boys and girls with the staff’s motivation towards high marks in accounting subjects. The result was showed below.

Tabel.No.1.16

There is No association between staff’s motivation towards getting high marks in accounting subject

		Staff’s motivation towards getting high marks in accounting subject.			Chi-square value
		Yes	No	Total	
Gender	Boys	142	132	274	40.887 p = 7.815
	Girls	88	68	156	
Total		230	200	430	

From the above table it is inferred that there is no significant association staff’s personal motivation towards high marks in accounting subjects, Chi- square value (40.887) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the staffs motivation can works at some levels and it may give the possible results.



1.17 Findings

- From the table, it is analyzed that there is significant association between medium of instruction and student's accounts subject understanding. Chi- square value (4.519) shows that the hypothesis is accepted at 1% level. It is found from the analysis that there is a significant association in the concept.
- From the analysis the researcher inferred that there is no significant association between students rural background towards curiosity of learning accounts subject with understanding, Chi- square value (14.549) shows that the hypothesis is rejected at 1% level.
- From the above analysis the researcher inferred that there is significant association between fears on more problem parts towards students accounts subject understanding, Chi- square value (5.822) shows that the hypothesis is accepted at 1% level.
- From the above table it is inferred that there is no significant association between teacher's personal interests to teach accounts subject towards lesson understanding of the students, Chi- square value (52.317) shows that the hypothesis is Rejected at 1% level.
- From the above table it is inferred that there is no significant association between first hours of accounts classes towards students learning level increases, Chi- square value (124.80) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the first hour accounts class and level of learning increases.
- From the above table it is inferred that there is no significant association between accounts syllabus towards students learning level increases, Chi- square value (14.89) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the accounts syllabus towards the interest increases.
- From the above table it is inferred that there is no significant association between accounts teachers' approaches in accounting classes towards student's grasping level increases, Chi- square value (43.62) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the accounts teacher's approaches in accounts classes with grasping level increases.
- From the above table it is inferred that there is no significant association conducting special classes towards high marks in accounting subjects, Chi- square value (35.41) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the conducting special classes may give the possible results.
- From the above table it is inferred that there is no significant association staff's personal motivation towards high marks in accounting subjects, Chi- square value (40.887) shows that the hypothesis is rejected at 1% level. Hence the above table results show that there is an association relationship between the staffs motivation can works at some levels and it may give the possible results.
- From the above research the researcher found that most of the students are unaware about the importance of accounts subjects and its importance's. They simply ignore the classes because of fear

1.18 Suggestions

- The present university curriculum is valuable one; it is framed to reach the high potential knowledge of the subject, but the student's mindset it difficult to study the problematic papers. The concern subject staff should use different pedagogy to create interest to study the lesson.
- Better and peaceful class environment helps to attain high marks in accounts subject, because it is a problem oriented subject.

- Even though the students are low achievers the faculty members should take an additional care to lead them towards a good path
- The staff members may have accounts subject during the first hour, I helps to understand and enrich knowledge.
- Conducting special classes may help the students to get a better understanding on the subject
- The student always having hesitation to clarify their doubts, but in this case the teacher must focus it on the problematic papers.
- Family situation also occupies the major role in student's learning part, the class teacher or the subject teacher can have counseling on it and encourage them to study well.
- More Practical exposures always good in the student's carrier, in the college level it should be arise and encourage on the minds of the students.

1.19 Conclusion

The present day even the faculty members too update themselves, they should be a leader to guide the students and make a good path. Basically nowadays students are ignoring to study with their study materials, the simply quit the book reading habits. The teacher has to take extra steps to clarify their needs and doubts of the students. Accounting subjects are very vital one now days because whenever you go there are many employment opportunities for the commerce and accounting students. The university and academic curriculum should be revised according to the global needs and modern industries requirements. The students also fulfill the needs of the present day expectations of the employer; the faculty should understand the student's background position and act accordingly. From the above study the researcher found many valuable reasons and impacts about the sluggishness of the slow learner. From the research the researcher applied chi-square test to find the significant values of the variables most of the hypothesis is accepted. This study may helpful to the future generations. It helps to know about the mindset of the young students.

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