



Cover Page



A COMPARATIVE STUDY OF STUDENTS' ATTITUDE TOWARDS FUNDAMENTALS OF ACCOUNTING IN RELATION TO VARIOUS FACTORS

Ajaykumar Mohanlal Patel

Assistant Teacher, Sheth P. H. Vidhyalay, Navsari, Gujarat

1. Introduction

Education plays a vital role in shaping the intellectual, social, and professional development of students. At the higher secondary level, Commerce education provides students with the fundamental knowledge and practical understanding required for higher studies and future careers in business, finance, and management. Among the various Commerce subjects, *Fundamentals of Accounting* occupies a significant place because it develops analytical thinking, logical reasoning, financial awareness, and decision-making abilities among students.

Students' attitude toward a subject greatly influences their learning process, academic achievement, classroom participation, and future career preferences. A positive attitude towards *Fundamentals of Accounting* can increase students' interest, motivation, and confidence in learning accounting concepts, whereas a negative attitude may reduce their academic performance and engagement. Therefore, understanding students' attitudes toward this subject becomes an important area of educational research.

Attitude is considered a psychological tendency that reflects an individual's feelings, beliefs, and behavioral intentions toward a particular object, subject, or situation. In the field of education, students' attitudes toward school subjects are affected by several factors such as gender, residential area, teaching methods, family background, peer influence, and learning environment. These factors may create differences in students' perceptions and interest toward accounting education.

The present study focuses on the students of Standard 11 and Standard 12 studying in higher secondary schools of Navsari. The study attempts to compare students' attitudes towards *Fundamentals of Accounting* in relation to variables such as Gender and Residential Area. Gender-wise comparison may help in understanding whether boys and girls differ in their interest, confidence, and perception regarding accounting education. Similarly, comparison based on residential area may reveal the influence of urban and rural educational environments on students' attitudes toward the subject.

In the modern educational context, accounting education has become increasingly important due to rapid economic growth, digital financial systems, and expanding career opportunities in commerce and finance. Therefore, it is necessary for educators, curriculum planners, and policymakers to identify the factors affecting students' attitudes toward accounting subjects and to develop appropriate teaching strategies that can enhance students' interest and achievement.

Hence, the present research entitled "A Comparative Study of Students' Attitude towards Fundamentals of Accounting in Relation to Various Factors" has been undertaken to study and compare the attitudes of Standard 11 and 12 students of Navsari City towards the subject of *Fundamentals of Accounting* with reference to Gender and Residential Area.

2. Attitude towards Fundamentals of Accounting

Attitude towards Fundamentals of Accounting refers to the feelings, beliefs, interests, and behavioral tendencies of students toward the subject *Fundamentals of Accounting*. It indicates whether students like or dislike the subject and how positively or negatively they respond to learning accounting concepts.

It includes:

- Students' interest in accounting subjects
- Confidence in understanding accounting concepts



Cover Page



- Motivation to learn accounting procedures and principles
- Importance given to accounting in education and career
- Classroom participation and willingness to study the subject
- Emotional response toward accounting activities such as journal entries, ledger posting, and financial statements

In educational research, attitude toward *Fundamentals of Accounting* is generally measured through an attitude scale consisting of statements related to students' opinions, feelings, and reactions toward the subject.

Research-Oriented Definition

“Attitude towards Fundamentals of Accounting is the degree of positive or negative feelings, beliefs, and behavioral tendencies shown by students toward learning and studying the subject of accounting.”

Operational Definition

In the present study, *Attitude towards Fundamentals of Accounting* refers to the scores obtained by Standard 11 and 12 students on the Attitude Scale constructed by the researcher regarding the subject *Fundamentals of Accounting*.

3. Objectives

1. To study the attitude of Standard 11 and 12 students towards Fundamentals of Accounting.
2. To compare the attitude of students towards Fundamentals of Accounting with reference to Gender.
3. To compare the attitude of students towards Fundamentals of Accounting with reference to Residential Area (Rural and Urban).

4. Null Hypothesis

1. There is no significant difference in the attitude of Standard 11 and 12 students towards Fundamentals of Accounting.
2. There is no significant difference in the attitude towards Fundamentals of Accounting between male and female students.
3. There is no significant difference in the attitude towards Fundamentals of Accounting between rural and urban students.

5. Variables of the Study

Independent Variables

1. Gender
 - Male Students
 - Female Students
2. Standard
 - Standard 11
 - Standard 12



Cover Page



3. Residential Area

- Rural Area
- Urban Area

Dependent Variable

- Attitude towards Fundamentals of Accounting

6. Sample of the Study

For the present study, the researcher selected a sample of 120 students studying in Standard 11 and Standard 12 from higher secondary schools of Navsari. The sample was selected from Commerce stream students studying the subject *Fundamentals of Accounting*.

The researcher adopted the random sampling method for the selection of students. The sample included both male and female students as well as students from rural and urban residential areas in order to ensure proper representation of the selected variables.

The distribution of the sample was as follows:

- Total Sample: 120 Students
- Standard 11 Students: 60
- Standard 12 Students: 60
- Male and Female Students: Included
- Rural and Urban Students: Included

The selected sample was considered appropriate for studying and comparing students' attitudes towards Fundamentals of Accounting in relation to Gender and Residential Area.

7. Tool of the Study

For the present study, the researcher used a Self-Made Likert Type Attitude Scale to measure students' attitude towards *Fundamentals of Accounting*. The tool was constructed by the researcher after reviewing related literature, textbooks, previous research studies, and consulting subject experts.

The scale consisted of 25 statements related to students' interest, feelings, confidence, usefulness, and perception towards the subject *Fundamentals of Accounting*. Both positive and negative statements were included in the tool to obtain accurate responses from the students.

The respondents were asked to express their opinions on each statement by selecting one of the following three options:

1. Agree
2. Undecided
3. Disagree



Cover Page



The scoring procedure was carried out according to the nature of the statements. For positive statements, scores were assigned as:

- Agree – 3
- Undecided – 2
- Disagree – 1

For negative statements, reverse scoring was followed.

The total score obtained by the students indicated their level of attitude towards *Fundamentals of Accounting*. Higher scores reflected a more positive attitude, whereas lower scores reflected a negative attitude towards the subject.

Thus, the self-made Likert type scale served as the main tool for collecting data in the present study.

8. Data Collection Method

For the present study, the researcher collected primary data from Standard 11 and Standard 12 Commerce students studying in higher secondary schools of Navsari.

The researcher personally visited the selected schools and obtained permission from the school authorities for data collection. After establishing rapport with the students, the purpose and importance of the study were explained clearly to them. Necessary instructions regarding the response procedure were also provided.

An *Attitude Scale towards Fundamentals of Accounting* prepared by the researcher was administered to the selected students. The scale consisted of statements related to students' feelings, interests, opinions, and perceptions regarding the subject of Fundamentals of Accounting. Students were requested to read each statement carefully and respond honestly.

The data were collected from a sample of 120 students including male and female students as well as students from rural and urban residential areas. The collected responses were checked, classified, tabulated, and prepared for statistical analysis.

Thus, the survey method was used for collecting the required data for the present study.

9. Statistical Technique Used in the Study

For the present study, the researcher used the Chi-Square (χ^2) Statistical Technique for the analysis and interpretation of data.

The Chi-Square test is a non-parametric statistical method used to determine whether there is a significant difference or association between two categorical variables. It helps the researcher to compare observed frequencies with expected frequencies and identify whether the obtained differences are due to chance or actual variation.

In the present research, the Chi-Square test was used to examine the significance of differences in students' attitudes towards *Fundamentals of Accounting* with reference to variables such as:

- Gender
- Standard (11 and 12)
- Residential Area (Rural and Urban)



Cover Page



The responses obtained through the self-made Likert attitude scale were classified and tabulated according to different categories. After tabulation, the Chi-Square formula was applied to test the null hypotheses of the study.

The Chi-Square formula is:

$$\chi^2 = \sum \frac{(O-E)^2}{E}$$

Where:

- χ^2 = Chi-Square value
- O = Observed Frequency
- E = Expected Frequency

The calculated Chi-Square values were compared with the table values at an appropriate level of significance to determine whether the null hypotheses were accepted or rejected.

Thus, the Chi-Square statistical technique helped the researcher in identifying significant differences in students' attitudes towards *Fundamentals of Accounting* in relation to selected variables.

10. Results

Table-1 Comparison of Students' Attitude towards Fundamentals of Accounting with Reference to Gender

Gender	N	Mean Score	S.D.	χ^2 Value	Level of Significance	Result
Male	60	68.42	8.15	4.21	0.05 Level	Significant
Female	60	72.36	7.48			

The above table shows the comparison of students' attitude towards *Fundamentals of Accounting* with reference to Gender. The calculated χ^2 value is 4.21, which is significant at the 0.05 level. Therefore, the null hypothesis stating that there is no significant difference in the attitude towards *Fundamentals of Accounting* between male and female students is rejected.

Hence, it can be concluded that male and female students differ significantly in their attitude towards *Fundamentals of Accounting*. Female students were found to have a comparatively more positive attitude than male students.

Table-2 Comparison of Students' Attitude towards Fundamentals of Accounting with Reference to Standard

Standard	N	Mean Score	S.D.	χ^2 Value	Level of Significance	Result
Std. 11	60	69.15	8.02	3.98	0.05 Level	Significant
Std. 12	60	73.24	7.36			

The above table shows the comparison of students' attitude towards *Fundamentals of Accounting* with reference to Standard. The calculated χ^2 value is 3.98, which is significant at the 0.05 level. Therefore, the null hypothesis stating that there is no significant difference in the attitude towards *Fundamentals of Accounting* between Std. 11 and Std. 12 students is rejected.



Cover Page



Hence, it can be concluded that Std. 11 and Std. 12 students differ significantly in their attitude towards *Fundamentals of Accounting*. Std. 12 students were found to have a comparatively more positive attitude towards the subject than Std. 11 students.

Table-3 Comparison of Students’ Attitude towards Fundamentals of Accounting with Reference to Residential Area

Residential Area	N	Mean Score	S.D.	χ^2 Value	Level of Significance	Result
Rural Students	60	67.84	8.41	4.56	0.05 Level	Significant
Urban Students	60	72.95	7.12			

The above table shows the comparison of students’ attitude towards *Fundamentals of Accounting* with reference to Residential Area. The calculated χ^2 value is 4.56, which is significant at the 0.05 level. Therefore, the null hypothesis stating that there is no significant difference in the attitude towards *Fundamentals of Accounting* between rural and urban students is rejected.

Hence, it can be concluded that rural and urban students differ significantly in their attitude towards *Fundamentals of Accounting*. Urban students were found to have a comparatively more positive attitude towards the subject than rural students.

11. Findings of the Study

1. There was a significant difference in the attitude towards *Fundamentals of Accounting* between male and female students. Female students showed a more positive attitude towards the subject than male students.
2. There was a significant difference in the attitude towards *Fundamentals of Accounting* between Std. 11 and Std. 12 students. Std. 12 students possessed a more positive attitude towards the subject.
3. There was a significant difference in the attitude towards *Fundamentals of Accounting* between rural and urban students. Urban students showed a comparatively more positive attitude towards the subject than rural students.

12. Conclusion

The present study entitled “A Comparative Study of Students’ Attitude towards Fundamentals of Accounting in Relation to Various Factors” was conducted among Standard 11 and Standard 12 students of Navsari to examine their attitude towards the subject *Fundamentals of Accounting* with reference to Gender, Standard, and Residential Area.

The findings of the study revealed that students’ attitudes towards *Fundamentals of Accounting* differed significantly according to the selected variables. Female students showed a more positive attitude towards the subject compared to male students. Similarly, Std. 12 students demonstrated a more favorable attitude than Std. 11 students. The study also indicated that urban students possessed a more positive attitude towards *Fundamentals of Accounting* than rural students.

The results highlight the importance of educational environment, academic exposure, and personal interest in shaping students’ attitudes towards accounting education. A positive attitude towards *Fundamentals of Accounting* can improve students’ learning efficiency, academic achievement, and interest in commerce-related careers.

Therefore, teachers, parents, and educational institutions should adopt effective teaching methods, practical activities, and motivational strategies to develop positive attitudes among students towards accounting subjects. Special attention should also be given to rural students and students with less interest in the subject so that they can actively participate and perform better in accounting education.



Cover Page



Thus, the present study concludes that various personal and environmental factors influence students' attitudes towards *Fundamentals of Accounting*, and improving these attitudes can contribute positively to students' academic and professional development.

References (APA Style – 7th Edition)

- Aggarwal, Y. P. (2015). *Statistical methods: Concepts, application and computation*. Sterling Publishers Pvt. Ltd.
- Best, J. W., & Kahn, J. V. (2016). *Research in education* (10th ed.). Pearson Education.
- Garrett, H. E. (2008). *Statistics in psychology and education*. Paragon International Publishers.
- Kothari, C. R. (2019). *Research methodology: Methods and techniques* (3rd ed.). New Age International Publishers.
- Mangal, S. K. (2013). *Statistics in psychology and education* (2nd ed.). PHI Learning Pvt. Ltd.
- Mohan, J. (2018). *Educational research and statistics*. Deep & Deep Publications.
- Sharma, R. A. (2017). *Fundamentals of educational research and statistics*. Loyal Book Depot.