

THE RELATIONSHIP BETWEEN ATTITUDE,
KNOWLEDGE AND SKILL IN BASIC ACCOUNTING
PRINCIPLES AMONG ACCOUNTING STUDENTS

BY

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ABSTRACT

The basic accounting principles is one of the courses in the Accounting curriculum which comprised the concepts of accrual, conservatism, conceptual consistency, historical cost, entity, full disclosure, concern, corresponding, materiality, financial unit, reliability, revenue recognition and time period. Students who lack understanding of basic accounting principles are usually unable to perform well in their next level of accounting discipline. Students also need to embrace the right attitude in studying this course in order to perform as required. Hence, the relationship between attitudes towards accounting practices and knowledge of accounting principles will influence the students' performance and their chances of success in practical skills application. Therefore, these issues were being focused in this research study. This study uses quantitative cross-sectional design, which applies descriptive and correlational statistical approaches in analyzing the data collected from surveys to answer the three research questions: 1) level of attitudes and knowledge in basic accounting principles as well as accounting skills of the participants, 2) relationship between some demographic aspects of the students with their attitude, knowledge and skills and, 3) relationship between the three elements of attitude, knowledge and skills. The participants of the study are 154 accounting students from Darulnaim College of Technology. The instruments developed are in the form of survey questionnaires that consist of items that examined students' attitude according to the three constructs of attitude – cognitive, affective, and behavioral. Students' knowledge of basic accounting principles was tested in another section of the questionnaire. In addition, the final score of the exam comprising 40% of the assignment (coursework) and 60% of the final exam is used to measure the students' skills in basic accounting principles. The findings show that students' attitude towards accounting principles is quite positive (Mean = 3.77 measured using a Likert scale of 1 – 5), and their knowledge is quite good (with mean score of 8.53 out of a total score of 9). It was found that female students have better attitude (especially the affective attitude component) as compared to males. The other significant finding is that female students score significantly better in knowledge of basic accounting principles as compared to males. The result also shows that students' attitude influences their knowledge of basic accounting principle. Other significant relationship found are between students' attitude and students' current Semester Study and between students' skills and interest to pursue accounting related field. However, no relationship was found between the variables of attitude, knowledge and skills. Hence, more studies of this nature are recommended in other institutions to confirm and find out the possible causes.

خلاصة البحث

مبادئ المحاسبة الأساسية مادة من مواد مناهج المحاسبة والتي تتضمن مفاهيم الاستحقاق ، والمحافظة ، والاتساق المفاهيمي ، والتكلفة التاريخية ، والكيان ، والبيان الكامل ، والاهتمام ، والاستجابة ، والأهمية المادية ، والوحدة المالية ، والموثوقية ، والتعرف على الإيرادات، والفترة الزمنية. وعادة الطلاب الذين يفتقرون إلى فهم مبادئ المحاسبة الأساسية غير قادرين على الأداء الجيد في المستوى التالي من نظام المحاسبة. ويحتاج الطلاب أيضاً إلى تبني الموقف الصحيح في دراسة هذه المادة من أجل الأداء المطلوب. وبالتالي ، فإن العلاقة بين المواقف تجاه ممارسات المحاسبة ومعرفة مبادئ المحاسبة تؤثر على أداء الطلاب وفرص نجاحهم في تطبيق المهارات العملية. لذلك ، تم التركيز على هذه القضايا في هذه الدراسة. وقد استخدمت هذه الدراسة التصميم الكمي ، والذي يطبق المنهج الإحصائي الوصفي والترابط في تحليل البيانات التي يتم جمعها من الدراسة المسحية للإجابة على أسئلة البحث الثلاثة: (1) مستوى المواقف والمعرفة في مبادئ المحاسبة الأساسية وكذلك مهارات المحاسبة للمشاركين ، (2) العلاقة بين بعض الجوانب الديموغرافية للطلاب بموقفهم ومعرفتهم ومهاراتهم ، (3) العلاقة بين العناصر الثلاثة للموقف والمعرفة والمهارات. وقد شارك في هذه الدراسة 154 طالب محاسبة من كلية دار النعيم للتكنولوجيا. وتم تطوير استبانة استقصائية كأداة لهذه الدراسة تكونت من عدة عناصر لفحص سلوك الطلاب حسب ثلاثة مواقف: الإدراك، والعاطفة والسلوك. تم اختبار معرفة الطلاب بمبادئ المحاسبة الأساسية في جزئية أخرى من الاستبانة. بالإضافة إلى ذلك ، تم استخدام النتيجة النهائية للامتحان التي تضمنت 40 ٪ من الواجبات (أعمال الطلاب) و 60 ٪ من الامتحان النهائي لقياس مهارات الطلاب في مبادئ المحاسبة الأساسية. وأظهرت النتائج أن موقف الطلاب من مبادئ المحاسبة إيجابي نوعاً ما (متوسط = 3.77 باستخدام مقياس ليكرت من 1 إلى 5) ، ومعرفتهم جيدة جداً (بمتوسط درجة 8.53 من إجمالي 9 نقاط). وقد وجد أن الطالبات لديهن مواقف أفضل (وخاصة عنصر المواقف العاطفية) مقارنة بالذكور. و من النتائج المهمة الأخرى هي أن الطالبات يحرزن درجات أفضل في معرفة مبادئ المحاسبة الأساسية مقارنة بالذكور. كما أوضحت النتيجة أيضاً أن موقف الطلاب يؤثر على معرفتهم بمبادئ المحاسبة الأساسي. وأنه توجد علاقة مهمة بين موقف الطلاب ودراسة

الفصل الدراسي الحالي للطلاب وبين مهارات الطلاب والاهتمام بمتابعة المجال ذي الصلة بالمحاسبة. ومع ذلك ، لا توجد علاقة بين متغيرات الموقف والمعرفة والمهارات. وبالتالي ، يوصى بالبحث بإجراء مزيد من الدراسات من هذا النوع في مؤسسات أخرى لتأكيد ومعرفة الأسباب المحتملة.

APPROVAL PAGE

I certify that I have supervised and read this study and that in my opinion; it conforms to acceptable standards of scholarly presentation and is fully adequate, in scope and quality, as a thesis for the degree of Master of Education.

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DECLARATION

I hereby declare that this thesis is the result of my own investigations, except where otherwise stated. I also declare that it has not been previously or concurrently submitted as a whole for any other degrees at IIUM or other institutions.

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All praise be to Allah, the Source and Sustainer of all creations. Peace and blessings be upon His Prophet Muhammad (P.B.U.H), his family and Companies.

Who I am today is due in part to the prayers of the people who love me; my late father, my mother, my siblings, my family and family in law, my beloved husband Muhamad Noorazli Bin Noordin and my lovable son Muhamad Fayyadh & Muhamad Arrian, my teachers, lecturers and friends. The love and prayers from everyone are much appreciated. May Allah repay and reward you all.

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LIST OF ABBREVIATIONS

DU	Discourse Unit
AAA	American Accounting Association
AAOIFI	Islamic Financial Institutions Accounting and Auditing Organization
ABC	Affective, Behavioral and Cognitive
AECC	Accounting Education Change Commission
AICPA	American Institute of Certified Public Accountants
AKA	Attitude, Knowledge and Environmental Awareness
APB	Accounting Principles Board
ARBs	Accounting Research Bulletins
CAP	Committee on Accounting Procedure
CIMA	Chartered Institute of Management Accountant
CPB	Corporation for Public Broadcasting
EC	Environmental Life Concept
EE	Environment Education
FASB	Financial Accounting Standards Board
FRS	Financial Reporting Standards
GAAPs	Generally Accepted Accounting Principles
GAP	Average Grade Point
IASB	International Accounting Standards Board
IASC	International Standard Framework 1989
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standards
MASB	Malaysian Accounting Standard Board
RFID	Radio-frequency Identification
SEC	Security and Exchange Commission
SPM	Sijil Pelajaran Malaysia
SPSS	Statistical Package for Science Social
UK	United Kingdom
USA	United States of America
US	United States

CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Basic accounting principles form the important foundation in developing skilled accountants in the industry which is always moving progressively. This is in tandem with the legal needs and appropriate accounting laws in Malaysia, to complement the progressive and changing technologies which require adjustments, change in strategies, systems and procedures in accounting and business practices. The progressive changes make it inevitable for us to look at the crux of the matter, the human element, which is the students. Students' attitude, awareness, motivation and skills related to the subject of accounting are all important aspects for us to investigate, in order to understand the problems and monitor the students' progress.

Hence, the focus of this research study will relate mainly to basic accounting principles. Similar to other ordinary academic courses, the accounting course does not just improve students' knowledge on subject matter of accounting principles. In fact, also helps students in developing their organizational and creative thinking skills as well as building positive attitude, encouraging life-long learning, and at the same time promoting the spirit of teamwork. By studying the basic accounting principles, students' will be able to enhance their knowledge of basic skills in accounting to resolve not only accounting issues, but also build analytical skills in their decision-making process while adhering precisely to the prescribed accounting principles.

The basic accounting principles integrates a number of accounting structures. It initially revolved around the rules on organizational accounting standards and the reporting systems of business associations. Most of the basic accounting principles

have then been standardized during general practice period upon which the basic accounting structures were developed. Accounting principles are broadly divided into two categories. First is the General Principle which consists of basic assumptions and concepts and guidelines for preparation of financial statements. Second is the Specific Principle which explains the details and guidelines used in reporting business transactions and activities. The general principle is derived from earlier adopted accounting practices, while on the other hand specific principles are complementary rules adopted to increase the level of reliability with respect to categories of accounts.

Generally, the basic accounting principles courses comprises accrual concepts, conservatism concept, consistency concept, historical cost concept, entity concept, full disclosure concept, going concern concept, matching concept, materiality concept, monetary unit concept, reliability concept, revenue recognition concept and time period concept. These terms have been clearly explained in the Foundation Accounting textbook. The main reference books of this study are Principles of Accounting 19th edition Mac Graw Hill (Wild, Shaw & Chiappetta, 2014) and Financial Accounting 7th edition Mc Graw Hill (Thomas & ward, 2014).

Currently, general knowledge takes priority over specific subject knowledge as it covers the main portion of the job entry requirement which may provide better access to many career options. In most job entry tests; questions can be asked from any field of students' skill to ascertain their ability and suitability. Although the specific skill level indicates positive proficiency of the subject, students must continue to keep abreast with other up to date information and relevant knowledge to prepare them in solving problems and tackling other managerial issues.

In order to produce a well-rounded accountant, it is very important to equip him with proper sense of attitude, high quality skills and good knowledge of

information that can support the performance of the job as an accountant. Knowledge can be acquired through the process of learning, while skill is the ability to perform something and usually is acquired through training or from experience. Meanwhile attitude, which is emotionally connected, can affect feelings, values, and motivations towards something. It is very difficult for the layman without specific knowledge on a particular subject to exhibit the skills and attitudes levels that can be assessed. In reality, most discussions in accounting fraternity have not given clear indication on what are the ideal skills required from the accounting students. However, it is necessary that we know precisely what skills are required by the industry so that students can be equipped with this requirement. It is important for students to not only be equipped with the skill, but they must also be taught and guided on how to practice and apply those skills on the job and continuously build and improve on the basic skill to further develop their career. To achieve this, it is therefore pertinent that the set standard of accounting skills must be clearly identified and defined so that it will be easier to arrange accounting students with matching career that is suitable to the skill possessed by them.

Some researchers find that there are some gaps between the levels of generic skills compared to the skills in the technical areas of accounting among employers, instructors in faculty of accounting and students (Yuan, 2013). Employers are more concerned with generic skills than accounting skills of their employees, while instructors are more inclined to focus on technical accounting skills. Meanwhile, accounting students are more concerned with generic skills than their own accounting skills. For employers they believe that accounting graduates have at least a basic level of technical skills in accounting and at the same time it is more important for them to possess the generic skills. This view is similar to the views of accounting students but

in contrast to the views obtained by the accounting educator in determining factors for students' career as accountants (Mallak, 2012).

The combination of good attitude and knowledge will help develop good skill and build positive character where the students will be able to add special value to their motivation in pursuing an ongoing learning process for their future career opportunities. Therefore, positive attitude and good knowledge of basic accounting are the main elements to develop the students' skill. This is the issue that will be covered in this research study.

1.2 STATEMENT OF THE PROBLEM

Principles of Accounting is the foundation course in the accounting education where the basic knowledge of these principles forms the base for the study of accounting. This course generally provides basic theory and technique of accounting, and it is an essential course that cultivates students' accounting theoretical information and practical application. Students, who lack the understanding of basic accounting principle, normally will not perform well in the study of their next accounting subjects. Students also need the right attitude in studying this course in order to perform well. For that reason, the relationship between the attitude towards accounting practice and the knowledge of accounting principles are prerequisites to students' better performance and chances of success at practical application.

From the Star Online in April 2015, a professor from a local university was quoted as saying that presently there are over 30,000 qualified accountants in Malaysia and it still needs more than double the figure to meet the demand of the country (Chan, 2015). The shortage continues to be acute as the number of professionally qualified accountants produced yearly is very low (Chan, 2015). The

news from The Star Online (Chan, 2015) further reported that there is a plan to increase the number of professionally qualified accountants by providing more effective training to improve the skill of our tertiary accounting students. There are a number of researchers around the world expressing their views that the workers in developed and developing countries do not have the specific skills required at the workplace. The students have high academic qualifications but lack the generic skill needed by employers (Mallak, 2012). In Malaysia, employers prefer to hire foreign workers rather than employ local graduates who are lacking in these generic skills (Zaini, 2005).

Many researchers have stated that technical skills on the ability to perform well on a job are of the basic requirement to enter into accounting career, Accounting and Business studies (Aikin, Martin, & Paolillo, 1994; Deppe, Sonderegger, Stice, Clark & Streuling, 1991; Watty, Cahill & Cooper, 1998). Also, it is the 'personal characteristics' such as attitude and motivation that allow professional achievement (Agyemang & Unerman, 1998; Mathews, 2000), which are also dynamic characteristics for success even during students' tenure.

It was also revealed that internal classroom factors definitely influenced students' academic performance in the first accounting course in Puerto Rican public and private universities (Principe, 2005). However, once students are working, they need to establish professional working atmosphere so that they are able to perform in their present working condition. The dynamic professional circumstances such as global competitions, changing markets, advances in technology, dynamics of global professional atmosphere and its growing difficulty have resulted in the growth of demand for professional graduates who are prepared with the modern professional information, good interpersonal skills and the ability to work in a cooperative

atmosphere (Marie & Lyndal, 2005; Kennedy and Dull, 2008; Jackling and DeLange, 2009; Qasim, 2015).

In addition to basic understanding of accounting principles, students need to apply this knowledge in practical work environment in order to improve their technical skills capabilities. Student self-learning attitude is also progressively encouraged in accounting practices which promotes the improvements of student's knowledge and skills. Basically, to understand the next level of accounting subject of study, student should be able to first understand clearly the basic principles course. Without strong knowledge of basic principles, the skills in accounting cannot be further developed among the students. The attitude, knowledge and skill in basic accounting principles will also build and create interest for students to choose accounting as a field of further study.

To further streamline the relevant skills and knowledge required to produce professionally-qualified accountants, certain accounting standards must be enforced and monitored globally and locally. For this purpose, there are certain bodies which play the roles to undertake this task and are highlighted here. The Public Telecommunications Financing Act of 1978 (Public Law 95-567) requires that the Corporation for Public Broadcasting (CPB), in consultation with the Comptroller General of the United States, to develop accounting principles to be used uniformly by all public funded broadcasting entities, while taking into considerations the organizational differences among various categories of such entities. On the same issues in Malaysia, the board of directors of Malaysian Accounting Standard Board (MASB) or the corresponding leading group of an initiative is accountable for formulating and monitoring standards for the preparation and presentation of its financial statements (MASB, 2015). The objective of this Standard is to establish the

basis for the presentation of general financial statements to ensure comparability with both the company's financial statements in the previous period and with the financial statements of other companies. To achieve the goal, these Standards set the overall judgment for the presentation of financial statements, guidelines for minimum structure and requirements for the financial statement content. Recognition, measurement and disclosure of certain transactions and events are dealt with in other MASB Standards. The accounting standard is clearly the way to develop the competency of accounting students and create skill for future accounting professions. This will ensure that accounting field is still relevant in our country's economic development. Thus, it is the purpose of this study to narrow down the research gap by examining the accounting students' attitude, knowledge and skill in the basic accounting principles.

Attitudes, knowledge and skills are factors that are key components of the basic accounting principles curriculum. This component has been measured in accounting education research using various assessment instruments. The purpose of this study is to examine the three components among participants who attended the accounting course at the Darulnaim College of Technology at Pengkalan Chepa, Kota Bharu, Kelantan, Malaysia. The participants were students taking Accounting Principles course. This study provided data for the analysis of levels of attitude, knowledge and skill components among the groups evaluated. The relationship between the attitude, knowledge and skill in basic accounting principles must be the fundamental fragment of accounting education curriculum growth.

1.3 OBJECTIVES OF THE STUDY

The objective of the study is to examine the level of students' attitude, knowledge and skill in basic accounting principles that may influence the students' ability in accounting education. The study also looked at the students' personal background that may influence their attitude, knowledge and skill in basic accounting principles. Besides that, the relationship between students' attitude and knowledge of basic accounting principles and students' skill in accounting was also examined. Questionnaires were used to collect data and was analyzed in order to determine whether students possess the important attitude, knowledge and skills in basic accounting principles. This information is useful to lecturers, teachers and students as accounting education stakeholders in order to build the smooth flow of the learning process. This is essential as it might provide indication whether the attitude and knowledge are an effective mechanism to enhance students' skill in accounting field or otherwise. Besides that, the study also considers the skill which accounting students acquired, and the skill which the student reflects as imperative for them to acquire in order to be employed.

Specifically, the objectives of the study are:

- i. To examine the level of attitude, knowledge and skill in basic accounting principles among accounting students in Kolej Teknologi Darunaim.
- ii. To examine the personal background of accounting students in Kolej Teknologi Darulnaim that may influence the attitude, knowledge and skill in basic accounting principles.
- iii. To explore the relationship between students' attitude on learning, knowledge of basic accounting principles, and student's skill in accounting.

1.4 RESEARCH QUESTIONS OF THE STUDY

This study seeks to analyze the perception of accounting students on their attitude, knowledge and skills in basic accounting principles. The objectives of the study will be investigated and answered through the following research questions:

- i. What are the levels of attitude, knowledge, and skills in basic accounting principles among accounting students in Kolej Teknologi Darulnaim?
- ii. What are the factors among the students' personal backgrounds which may have influenced the students' attitude, knowledge and skill in basic accounting principles?
- iii. Is there any relationship between attitude on learning, knowledge of basic accounting principles and students' accounting skills at Kolej Teknologi Darulnaim?

1.5 THEORETICAL FRAMEWORK

The process of learning involves all three domains of learning. These domains of learning were developed between 1956 and 1972 by Benjamin Bloom and his friends, (including Krathwohl and Anderson) which was categorized into three large groups or domains – cognitive (thinking), affective (feeling) and psychomotor (doing) and can be applied to explain that learning involves more than just using the brain alone. In this study of attitude, knowledge and skills (which can be mapped to affective, cognitive and psychomotor domains respectively) in basic accounting principles among accounting students, investigations were carried out to determine the relationship between the three. Specifically, this study also intended to examine the relationship between attitude knowledge and skills (whether a success in any of the domains can predict the others).