

## IGCSE Students' Attitudes toward Learning Accounting: Its Relation to their Competencies in Business Management

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### Abstract

The study entitled "IGCSE Students' Attitude toward Learning Accounting: its Relation to their Competencies in Business Management", analyzed and sought answers to the following problems: students' attitudes toward learning accounting, students' competencies in business management and determining the correlation of students' attitude and their competencies in business. The study utilized the descriptive method of research and employed the use of survey – questionnaire as a primary data gathering, collected, analyzed and interpreted using descriptive for weighted means and inferential statistics for Pearson's correlation coefficient. The research made use of a non probability - purposive sampling and has included forty (40) respondents who were identified as IGCSE students and who are enrolled in the IGCSE program in the Kingdom of Bahrain.

The study has inferred that IGCSE students' attitude towards learning accounting as favorable in many ways such as accounting is very important, learning accounting leads students toward doing effective business and accounting becomes one of the great professions nowadays. This was concluded by the respondents with an average weighted mean of 4.17 and with a description of Agree (A). It was also noted that students' competencies in business management can be achieved considerably such as developing and improving skills in entrepreneurship, marketing, organization, communications, interpersonal relations, leadership and literacy in technology and computers. This was inferred by the respondents with an average weighted mean of 4.22 and with a description of Agree (A).

**Key Words:** *Attitude; Competencies; Accounting; Leadership Skills, Interpersonal Skills, Business Management, Entrepreneurship*

### Chapter 1 INTRODUCTION

In the process of preparing students to effective learning, attitude has become one of the factors that determine the quality, value and learning outcomes which in turn is the main purpose towards bringing education and inculcating manners and morals including disciplines to students.[1]

Learning is the act of acquiring new, or modifying and reinforcing existing, knowledge, behaviors, skills, values, or preferences which may lead to a potential change in synthesizing information, depth of the knowledge, attitude or behavior relative to the type and range of experience. The ability to learn is possessed by humans, animals, plants and some machines. Progress over time tends to follow a learning curve. Learning does not happen all at once, but it builds upon and is shaped by previous knowledge. To that end, learning may be viewed as a process, rather than a collection of factual and procedural knowledge. Learning produces changes in the organism and the changes produced are relatively permanent.[2]

While it is true that learning can be factored by attitudes, students or learners can totally develop their cognitive and affective dimensions of human personality. It can be in view of their actions, behaviors, intelligence, feelings and emotions including their individual outlook, decision making and personal beliefs towards many things. Learners can be developed through their senses, convictions, desires and understanding of their environments and surroundings.

Learners can be developed through their hereditary pursuits such as acquired from parents or those that are innate and inherited from parents and their blood lines.

Dealing with attitudes, learners can be shaped through their individual personality influenced by several factors that can be categorized as intrinsic or extrinsic. Attitude is a predisposition or a tendency to respond positively or negatively towards a certain idea, object, person, or situation. Attitude influences an individual's choice of action, and responses to challenges, incentives, and rewards (together called stimuli). There are four major components of attitude and these are Affective that includes emotions or feelings; Cognitive that includes belief or opinions held consciously; Conative such as inclination for action and Evaluative that includes positive or negative response to stimuli. Attitude is a settled way of thinking or feeling about someone or something, typically one that is reflected in a person's behavior. [3]

In psychology, an attitude is a psychological construct, it is a mental and emotional entity that inheres in, or characterizes a person. They are complex and an acquired state through experiences. It is an individual's predisposed state of mind regarding a value and it is precipitated through a responsive expression toward a person, place, thing, or event (the attitude object) which in turn influences the individual's thought and action. Prominent psychologist Gordon Allport once described attitudes as "the most distinctive and indispensable concept in contemporary social psychology." Attitude can be formed from a person's past and present. Key topics in the study of attitudes include attitude measurement, attitude change, consumer behavior, and attitude-behavior relationships. [4]

In the manner of understanding learning and attitudes of students or learners, we can realize that learners can have a different intentions or purposes why they want to learn. It is obvious that learners can have different interest of activities as well as their abilities and capacities. There are learners who are interested at learning languages and mathematics. There are visual – spatial learners, naturalistic, numerical learners, kinesthetic, and business learners. [5]

So that in the case of IGCSE students who are specializing in business stream such as accounting, marketing, economics, management and finance, their learning interests can be distinct from those learners of sciences, music, technology and engineering. We cannot deny that learners of business particularly in accounting courses are predicted to understand the entirety of a business management. These learners of accounting for example are expected to realize the more of the competencies that business has to offer to them. It is understood that business competencies include the skills and necessary excellence that the program is designed at. It includes competency in technology, communications, leadership, Human Resource, planning and development, sales, entrepreneurship, marketing, aptitude, computer literacy, interpersonal relations, industrial relations, auditing, inventorying, supervision, management, organization, administration and many more. Therefore, we can clearly understand that business offers numerous competencies and that each learner of accounting for example can achieve and realize after taking up or finishing a particular course.

Business is an opportunity for each learner of a business related stream like accounting. Many students take accounting for a desired purpose. It can be through motivations and a decision since accounting has become one of the high demanded courses in the world of business today. Accounting profession gives one an opportunity to explore business and appreciate what business can do to shape each life's status, society's status as well as one country's economy. [6]

### **Statement of the Problem**

The research aims to determine the attitude of IGCSE students towards learning Accounting as a course and its correlation to their Business Management Competencies.

Specifically, the researcher would like to find out the following:

1. What is the IGCSE students' attitude towards learning accounting as a course when taken as an entire group?
2. What is the IGCSE students' competency in Business when taken as an entire group?
3. Is there a correlation between the IGCSE students' attitude towards learning Accounting and their Competencies in Business Management?

### Null Hypothesis

1. There is no correlation between the IGCSE students' attitude towards learning Accounting and their competencies in Business Management.

### Significance of the Study

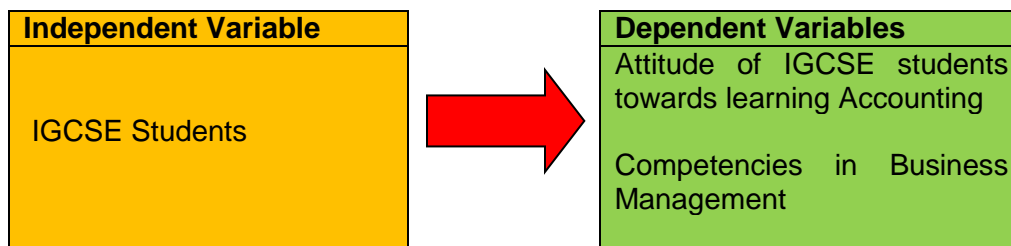
The research found it significant to the following:

- **Accounting and Business teachers**, so they would motivate their students to recognize the relevance of learning accounts.
- **The IGCSE students (Business Stream)**, so they can enhance their competencies in Business and make them aware of the importance of Accounting apart from learning other courses like Economics, Marketing and Management.
- **The IGCSE Institutes and Schools offering the course**, so they can be aware of the relevance of Accounting has for students in the Business stream.
- **The parents**, so that necessary support be recommended for them to improve their children's learning development.
- Generally, **the researcher** expects that the result would give insights to the Accounts Teachers of IGCSE program to inculcate on the minds of the students the value of learning Accounting in the Business stream.

### Delimitation of the Study

The respondents of this study were the selected students of IGCSE enrolled in Accounting 1 and Accounting 2. These students were enrolled in the selected IGCSE recognized schools and institutes in the Kingdom of Bahrain Effective First Term 2012 – 2013.

### Conceptual Framework



**Figure 1**

Relationship between the IGCSE students' attitude towards learning Accounting and its relation to their competencies in Business

The conceptual framework of the study is reflected in its paradigm in Figure 1. The paradigm shows the interplay of the independent and dependent variables.

The independent variable is the IGCSE students involved in learning Accounting while the dependent variables are the attitude of IGCSE students towards learning Accounting and the competencies of these students in Business Management.

## Chapter 2 REVIEW OF RELATED LITERATURE

### ***About IGCSE as a Curriculum***

The International General Certificate of Secondary Education (IGCSE) is an English language curriculum offered to students to prepare them for International Baccalaureate, A Level and BTEC Level 3 (which is recommended for higher-tier students). It is based on the GCE O-Level and is recognized as being equivalent to the GCSE. The IGCSE was developed by University of Cambridge International Examinations. The examination board Edexcel offers its own version, the Edexcel International GCSE. Students begin learning the syllabus at the beginning of year 10 and take the test at the end of year 11.

The IGCSE is an international alternative to many popular national curricula. However, unlike many school-leaving qualifications in many countries, the IGCSE is not a group award or "certificate of education". It is a qualification based on individual subjects of study, which means that one receives an "IGCSE" qualification for each subject one takes. For this reason, schools worldwide have different expectations about how many IGCSEs students should take. Typical "core" curricula for IGCSE candidates include a First Language, Second Language, Mathematics and one or more subjects in the Sciences. IGCSE candidates then choose a number of additional courses ranging from Social Sciences to Creative Arts.

The IGCSE is predominantly exam-based, meaning they are not actual certified "courses", but rather exams that test knowledge in individual subjects in the same way as Advanced Placement exams and SAT Subject Tests. For this reason, it is also a viable option for many home-schooling educators or in Adult education, when one is seeking a qualification but has no time to attend full-time school classes. Its academic worth is comparable to many secondary school curricula worldwide, such as England's GCSE, the North American GED or high school diploma, Hong Kong's HKCEE,<sup>[1]</sup> Singapore's O-Level,<sup>[2]</sup> and the Indian CBSE or ICSE courses. The IGCSE prepares students for further academic study, including progression to A Level and BTEC Level 3 study, Cambridge Pre-U, IB Diploma Programme and other equivalents. It is recognized by academic institutions and employers around the world and is considered by many institutions as equivalent to the standard GCSE.

Cambridge IGCSE provides a broad and flexible study program and covers subjects from a variety of areas: Languages, Humanities, Social Sciences, Mathematics, Creative, Technical and Vocational. Most IGCSE subjects offer a choice of tiered examinations: Core or Extended papers (in Cambridge), and Foundation or Higher papers (in Edexcel). This is designed to make IGCSE suitable for students with varying levels of ability. In some subjects, IGCSE can be taken with or without coursework. Cambridge IGCSE allows teaching to be placed in a localized context, making it relevant in different regions. It is intended to be suitable for students whose first language may not be English and this is acknowledged throughout the examination process.

Cambridge IGCSEs are studied in more than 70 subjects by students in over 120 countries and regions worldwide, including the United Kingdom, the United States, Ghana, Oman, El Salvador, Cambodia, Canada, Zimbabwe, Bangladesh, Belgium, Spain, Italy, Serbia, Sweden, Denmark, Guatemala, Malaysia, Brunei Darussalam, Pakistan, Jordan, Egypt, Kuwait, China, Hong Kong, India, Bahrain, Qatar, Bolivia, Chile, Peru, Argentina, Uruguay, UAE, New Zealand, Saudi Arabia, Thailand, Costa Rica, Indonesia, Ecuador, Vietnam, Philippines, Singapore, Bulgaria, Sudan, Myanmar, Portugal, Bosnia and Herzegovina and Cyprus among others. – *Adapted from Wikipedia [7]*

The IGCSE is often considered to be more similar to the older O-Levels qualification than to the current GCSE in England, and for this reason is often argued to be a more rigorous and more difficult examination. Up until recently, most schools offering the IGCSE were private

International Schools for expatriate children around the world. However, an increasing number of independent schools within the United Kingdom are now also offering IGCSEs as an alternative to conventional British GCSEs for international IGCSE subjects on the supposed basis that it is more challenging than the national curriculum.

In addition, some public schools in the United States are also becoming Cambridge examination centres. Currently, 11 such centers exist within the US, offering the CIE IGCSE curriculum. Schools offering the IGCSE often also offer the more advanced AICE Diploma or CIE International GCE A-Levels which, as with IGCSEs and GCSEs, differ in subject content and examination from British GCE A-Levels offered by UK examination boards. – *Adapted from Wikipedia*

### **IGCSE Accounting**

The Cambridge IGCSE Accounting syllabus introduces learners to the theory and concepts of accounting and the ways in which accounting is used in a variety of modern economic and business contexts. Learners focus on the skills of recording, reporting, presenting and interpreting financial information and build an ideal foundation both for further study and for a future career within the profession.

### **Cambridge International Examinations**

Cambridge International Examinations is part of the University of Cambridge. We prepare school students for life, helping them develop an informed curiosity and a lasting passion for learning. Our international qualifications are recognized by the world's best universities and employers, giving students a wide range of options in their education and career. As a not-for-profit organization, we devote our resources to delivering high-quality educational programmes that can unlock learners' potential.

Our programmes set the global standard for international education. They are created by subject experts, are rooted in academic rigour, and provide a strong platform for progression. Over 10,000 schools in 160 countries work with us to prepare nearly a million learners for their future with an international education from Cambridge.

### **Cambridge Learners**

Cambridge programmes and qualifications develop not only subject knowledge but also skills. We encourage Cambridge learners to be:

- Confident in working with information and ideas – their own and those of others
- Responsible for themselves, responsive to and respectful of others
- Reflective as learners, developing their ability to learn
- Innovative and equipped for new and future challenges
- Engaged intellectually and socially, ready to make a difference.

### **Recognition**

Cambridge IGCSE is recognized by leading universities and employers worldwide, and is an international passport to progression and success. It provides a solid foundation for moving on to higher level studies. Learn more at [www.cie.org.uk/recognition](http://www.cie.org.uk/recognition)

### **Support for teachers**

A wide range of materials and resources is available to support teachers and learners in Cambridge schools. Resources suit a variety of teaching methods in different international contexts. Through subject discussion forums and training, teachers can access the expert advice they need for teaching our qualifications. More details can be found in Section 2 of this syllabus and at [www.cie.org.uk/teachers](http://www.cie.org.uk/teachers)

**Support for exams officers**

Exams officers can trust in reliable, efficient administration of exams entries and excellent personal support from our customer services. Learn more at [www.cie.org.uk/examsofficers](http://www.cie.org.uk/examsofficers)

Our systems for managing the provision of international qualifications and education programmes for learners aged 5 to 19 are certified as meeting the internationally recognized standard for quality management, ISO 9001:2008. Learn more at [www.cie.org.uk/ISO9001](http://www.cie.org.uk/ISO9001) - *Adapted from Syllabus of CIE 2017 – 2019 [8]*

**Towards Attitude**

One's attitude towards learning, a belief that predisposes one to a certain kind of motivation, may activate and give direction to one's own thoughts. These claims may correlate with Skinner's Behaviorism theory, summarizing that a child's mind is a tabula rasa. There is no innate processing specifically for language learning at birth. Learning can take place only through experience

Attitude encompasses both the cognitive and affective domain of the learning process. It touches both the heart and the mind. Learning across different courses especially among students can be diverse in many ways. It is a difficult task, especially that motivations need to begin at an early age, vis a vis influence from significant others including the parents, siblings, environment, siblings, etc. The teacher's role then is to touch these key areas in the students' chakras to uphold their innate potentials.

To maximize learning, teachers need to be reminded that students come from diverse background, ranging widely in age, ethnicity, race, religion, sexual orientation, social role, and socio-economic status. Many may be attending college part time while holding full-time job. As a family man or woman, their roles vary.

People approach communication in diverse perspectives. Because communication is an interdependent process between at least two people, multiple approaches is required among different situations. In communication, valuing diversity goes beyond simply focusing on individual differences. Embracing multi-cultural differences among students would lead to better understanding of the situation; thus, applying varied approaches in teaching various courses would mean better learning opportunities. [9]

**Values and Attitudes**

Values are universal principles or ideals that we implicitly accept as guidelines for action. Values are a primary determinant of human accomplishment. Values represents basic convictions a specific mode of conduct or end-state of existence is personally, socially preferable to an opposite or converse mode of conduct or end-state of existence. It contains a judgmental element that carry an individual's ideas what is, good or desirable. People have different values. All of us have a hierarchy of values that forms our value system. We all have values that determine our decisions and guide our lives. Those who value their individuality take responsibility, are self-reliant and act with self-respect. Those who value truthfulness cannot bring themselves to tell a lie. Those who value family or friendship sacrifice their personal interests for the good of others. Those who value goodness cannot bring themselves to do something they know its wrong. We express values in our relations with other people when we are loyal, reliable, honest, generous, trusting, trustworthy, feel a sense of responsibility for family, friends, co-workers, our organization, community or country.

On a more physical level, we may place great value on cleanliness, punctuality, orderliness, accuracy, quality and physical perfection in whatever we do. Attitudes are statements or assessment related to objects, people or events.

Attitude is not equal to the value but the two are related. We can know by looking at three components of attitudes namely Cognitive, Affective and Behavior. Job satisfaction is how

content an individual is with his or her job. Scholars and human resource professionals generally make a distinction between affective job satisfaction and cognitive job satisfaction. Affective job satisfaction is the extent of pleasurable emotional feelings individuals have about their jobs overall, and is different to cognitive job satisfaction which is the extent of individuals' satisfaction with particular facets of their jobs, such as pay, pension arrangements, working hours, and numerous other aspects of their jobs. Researchers and psychologists have spent years in trying to find how they can define it, what affects it and what doesn't. Job satisfaction means different things to different people; this is because it has a lot to do with motivation [10]

### ***What are attitudes?***

Attitudes are evaluative statements or judgments concerning objects, people, or events.

Cognitive component of an attitude is the opinion or belief segment of an attitude.

Affective component is the emotion or feeling segment of an attitude.

Behavioral component of an attitude is an intention to behave in a certain way toward someone or something.

Cognitive Dissonance Theory – is any incompatibility between two or more attitudes or between behavior and attitudes. Our desire to reduce dissonance depends upon:

Importance of elements creating dissonance

Degree of individual influence over elements

Rewards involved in dissonance

### ***Attitudes and Learning***

Students who have the impression that nothing they do will alter the results of the learning process, or who attribute success to good luck and failure to bad luck, or who see the pedagogy and didactic practice of the professor as the sole determinant of success or failure, will make little effort to contribute to their own learning.

It is important for us to remember that what students believe about learning and themselves as learners plays a key role in determining their success as learners. Research evidence is very clear on this issue. If a student believes that no matter what they do, they won't succeed in a course, even being in a course with a highly rated effective teacher does not change the effects of those beliefs.

Because their beliefs matter so much, we must show students that their efforts do make a difference and explain why we propose they use certain strategies. I don't think we're always as diligent about this as we should be. A lot of times when we use a learning strategy, whether it's concept maps, a reading preparation assignment, or a think-pair-share activity, we don't explain to students why we've chosen this strategy. We don't tell them that research has shown that when college students taking courses like theirs used this strategy, it improved their performance in the course or it developed necessary learning skills like critical thinking and problem solving. [11]

If you think you already do this or think that the value of a particular strategy is self evident, I would encourage you to ask students. After they've worked together in a group on some project, ask, "Why do teachers have students work together in groups?" The first time I asked that question, the first answer I got was, "Because they don't want to teach that day." If that's why students think I have them working on projects in groups, then I need to discuss the educational rationale behind my decision to use groups. It most certainly is not about a day off for the teacher.

Most faculty don't know as much as they should about learning, but most students know even less. Even without that knowledge, students still have beliefs about their abilities as learners, and those beliefs affect their motivation to learn and the success of their efforts. We can help students by changing what they know about learning and by showing them how the strategies we propose do help them learn.

### ***Towards Learning Business***

Business training programs are a popular policy option to improve the performance of enterprises around the world, and the number of rigorous impact evaluations of these programs is growing. A critical review reveals that many evaluations suffer from small sample sizes, measure impacts only within a year of training, and experience problems with survey attrition and measurement that limit the conclusions one can draw. Over these short time horizons, there are relatively modest effects of training on the survivorship of existing firms. However, there is stronger evidence that training programs help prospective owners launch new businesses more quickly. Most studies find that existing firm owners implement some of the practices taught in training, but the magnitudes of the improvement to practices is often modest. Few studies find significant impacts on profits or sales, although some studies with greater statistical power have done so. There is little evidence to guide policymakers regarding whether any identified effects are due to trained firms drawing sales from competing businesses rather than through productivity improvements or to guide the development of the provision of training at market prices. We conclude by summarizing some directions and key questions for future studies.

### ***Learning Organization***

There is a multitude of definitions of a learning organization as well as their typologies. Peter Senge stated in an interview that a learning organization is a group of people working together collectively to enhance their capacities to create results they really care about. Senge popularized the concept of the learning organization through his book *The Fifth Discipline*. In the book, he proposed the following five characteristics:

Systems thinking. The idea of the learning organization developed from a body of work called systems thinking. This is a conceptual framework that allows people to study businesses as bounded objects. Learning organizations use this method of thinking when assessing their company and have information systems that measure the performance of the organization as a whole and of its various components. Systems thinking states that all the characteristics must be apparent at once in an organization for it to be a learning organization. If some of these characteristics are missing then the organization will fall short of its goal. However, O'Keefe believes that the characteristics of a learning organization are factors that are gradually acquired, rather than developed simultaneously.

Personal mastery. The commitment by an individual to the process of learning is known as personal mastery. There is a competitive advantage for an organization whose workforce can learn more quickly than the workforce of other organizations. Individual learning is acquired through staff training, development and continuous self-improvement; however, learning cannot be forced upon an individual who is not receptive to learning. Research shows that most learning in the workplace is incidental, rather than the product of formal training, therefore it is important to develop a culture where personal mastery is practiced in daily life. A learning organization has been described as the sum of individual learning, but there must be mechanisms for individual learning to be transferred into organizational learning. [12]

Mental models. The assumptions held by individuals and organizations are called mental models. To become a learning organization, these models must be challenged. Individuals tend to espouse theories, which are what they intend to follow, and theories-in-use, which are what they actually do. Similarly, organizations tend to have 'memories' which preserve certain behaviours, norms and values. In creating a learning environment it is important to replace confrontational attitudes with an open culture that promotes inquiry and trust. To achieve this, the learning organization needs mechanisms for locating and assessing organizational theories of action. Unwanted values need to be discarded in a process called 'unlearning'. Wang and Ahmedrefer to this as 'triple loop learning'.

Shared vision. The development of a shared vision is important in motivating the staff to learn, as it creates a common identity that provides focus and energy for learning. The most



successful visions build on the individual visions of the employees at all levels of the organization, thus the creation of a shared vision can be hindered by traditional structures where the company vision is imposed from above. Therefore, learning organizations tend to have flat, decentralized organizational structures. The shared vision is often to succeed against a competitor; however, Senge states that these are transitory goals and suggests that there should also be long-term goals that are intrinsic within the company.

**Team learning.** The accumulation of individual learning constitutes team learning. The benefit of team or shared learning is that staff grow more quickly and the problem solving capacity of the organization is improved through better access to knowledge and expertise. Learning organizations have structures that facilitate team learning with features such as boundary crossing and openness. Team learning requires individuals to engage in dialogue and discussion; therefore team members must develop open communication, shared meaning, and shared understanding. Learning organizations typically have excellent knowledge management structures, allowing creation, acquisition, dissemination, and implementation of this knowledge in the organization.[13]

### Chapter 3 METHODOLOGY

#### Research Design

The study uses the descriptive type of research to gather facts, data, and perceptions of the IGCSE students towards learning Accounting: its Relation to their Competencies in Business Management. The result of the treated data was used to describe the attitude of students towards learning Accounting.

#### Sample and Sampling Design

A non probability - Purposive Sampling was used as a sampling design of study where the researcher is convenient at identifying a set of criteria for the selection of samples. The samples were determined according to the credible participation of selected group of individuals who are directly involved in the learning of Accounting and with relevant characteristics to take part in contributing relevant information – rich inputs to better utilization of results for the study.

#### Respondents of the Study

A total of forty (40) IGCSE students taking up Accounting were considered as respondents in the study.

Students in IGCSE	Number	Percentage
Accounting 1 (O Level)	20	50
Accounting 2 (AS Level)	20	50
Total	40	100%

Table 1  
Distribution of the Respondents

#### Research Instruments and Techniques

The researcher employed the use of questionnaire as the main tool in gathering the needed data in the study. Interview was also conducted with some respondents to verify some related concerns about the study. In the interview, most of the questions asked were those that would elicit answers to the specific questions or clarify and validate those obtained through the questionnaire. For more information on what the study seeks to find out, the researcher read books, periodicals and brochures on attitudes, students' learning and business management.

### Questionnaire

A questionnaire was constructed as an instrument dealing with various issues covered in the study. The questionnaire included two parts, which gathered information on the following:

Part I – What is the IGCSE students' attitude toward learning accounting as a course when taken as an entire group? This included 20 questions on the students' attitude towards learning Accounting. The level of their attitude was rated as follows: Strongly Agree (1), Agree (2), Moderately Agree (3), Disagree (4) and Strongly Disagree (5).

Part II – What is the IGCSE students' competency in Business when taken as an entire group? These competencies include 20 skills and were scored from Strongly Agree (1), Agree (2), Moderately Agree (3), Disagree (4) and Strongly Disagree (5).

A five point rating was used to determine the IGCSE students' attitude towards learning Accounting: its Relation to their Competencies in Business Management.

### Reliability and Validity of Instrument

The reliability and validity of the questionnaire was tested through pilot test conducted to 10 respondents and they were never included in the final floating of the questionnaire.

Equivalent – Form method was used to determine the reliability of the questionnaire. Also, content – juror validity from three (3) research experts was utilized to further validate the study questionnaire.

### Statistical Treatment of Data

The data was treated with two statistical treatments. These statistical treatments were the weighted mean and correlation. The responses of each item in the tables were subjected to the weighted mean treatment to determine the weight of each response. On the other hand, Pearson Correlation Coefficient was used to determine if there is significant correlation between the IGCSE students' attitude towards learning Accounting and their Competencies in Business.

#### 1. Weighted Mean

In the computation of the weighted mean, the following formula was used:

$$WM = \frac{TWV}{N}$$

where:

WM	=	Weighted Mean
TWV	=	Total Weighted Value
N	=	Number of respondents

The data gathered for the study was treated accordingly:

The following scale was used in interpreting the means IGCSE students' attitude toward learning Accounting.

Numerical Value	Statistical Limit	Descriptive Equivalent	Symbol
5	4.51 – 5.00	Strongly Agree	SA
4	3.51 – 4.50	Agree	A
3	2.51 – 3.50	Moderately Agree	MD
2	1.51 – 2.50	Disagree	D
1	1.00 – 1.50	Strongly Disagree	SD

The following scale was used in interpreting the means of the Students' Competencies in Business Management.

Numerical Value	Statistical Limit	Descriptive Equivalent	Symbol
5	4.51 – 5.00	Strongly Agree	SA
4	3.51 – 4.50	Agree	A
3	2.51 – 3.50	Moderately Agree	MD
2	1.51 – 2.50	Disagree	D
1	1.00 – 1.50	Strongly Disagree	SD

## 2. Pearson's Correlation Coefficient

$$r = \frac{n(\sum xy) - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2][n\sum y^2 - (\sum y)^2]}}$$

Interpretation of the correlation coefficients was based on the following classifications suggested by Calmorin and Calmorin (2007):

0.00 to +0.20	= negligible relationship
+0.21 to +0.40	= low or slight relationship
+0.41 to +0.70	= marked or moderate relationship
+0.71 to +0.90	= high relationship
+0.91 to +0.99	= very high relationship
+1.00	= perfect relationship

This served in knowing the significant relationship in mean perception scores of the students' attitude towards learning Accounting and their Competencies in Business Management. Microsoft Excel (data analysis) was used for the statistical significance.

## Chapter 4 RESULT AND DISCUSSIONS

This chapter introduces the presentation, analysis and interpretation of the gathered data on IGCSE students' attitude towards learning Accounting: its Relation to Competencies in Business Management. It contains the tabular presentation of the findings and the statistical results that prompted the researcher to come up with conclusions and recommendations on the areas of students' attitude towards learning Accounting, business competencies as well as the significant correlations of attitudes and the business competencies.

### Summary of the Means of the IGCSE students' attitudes toward learning Accounting

Table 1 presents the summary of means of the IGCSE students' attitude toward learning Accounting.

The table showed the summary of means of the respondents of the study as well as the description of the means tallied from all indicators included in the problem. The summary of means revealed an Average Weighted Mean of 4.17 which has an equivalent description of Agree (A).

**Table 1**  
**Summary of Means of the IGCSE Students' Attitude towards Learning Accounting**

	Statement	N = 40 IGCSE Students	
		MEAN	DESCRIPTION
1	I like learning accounting because it is for business.	3.98	Agree
2	Accounting is important to my future career	4.03	Agree
3	I enrolled accounting as it is a conglomerate of marketing and management.	4.23	Agree
4	I wish I could easily understand accounting	4.23	Agree
5	Learning Accounts, I could easily do business in whatever type, structure or form.	4.10	Agree
6	I have confidence that Accounts can merit me towards doing effective business.	4.20	Agree
7	I want to be excellent in doing final accounts.	4.25	Agree
8	Effective accounting leads to becoming successful accountants and business workers.	4.25	Agree
9	Studying Accounts marks an educated person.	4.25	Agree
10	I read accounts books, and recognize each topic along with other business related courses.	4.10	Agree
11	I should do many sample activities in accounts (quantitative and qualitative)	4.18	Agree
12	I should have more practical workings, exposures and practice in accounts	4.18	Agree
13	I enjoy reading calculating and solving problems on accounts.	4.15	Agree
14	Learning Accounts is important in directing business towards success aside from marketing and other dimensions.	4.05	Agree
15	Accounting should be taught in simple yet interesting methodologies and learning strategies.	4.13	Agree
16	I like accounts particularly the calculations and the workings for every formula that it has.	4.18	Agree
17	I wish that I could do auditing, final accounts, inventorying and interpreting accounts.	4.13	Agree
18	I revise accounts along with my studies in business economics, research, marketing and management.	4.23	Agree
19	Accounting is a profession of business experts and is one of the best professions in today's world of business.	4.23	Agree
20	Accounting also teaches me not only numerical ideas but business ethics and I learn values in taking up accounting	4.25	Agree
	<b>AVERAGE WEIGHTED MEAN</b>	<b>4.17</b>	<b>AGREE</b>

Specifically, on the context of determining the IGCSE students' attitudes toward learning accounting, the following were some of the enumerated indicators and were observed as responses to the survey: students agreed that they like learning accounting because it is for

business; accounting is important to their future career; they enrolled accounting as it is a conglomerate of marketing and management; students wished to easily understand accounting; they were confident that accounting can merit them towards doing effective business; they believed that effective accounting can lead them to becoming successful accountants and business workers; and they believed that accounting is a profession of business experts and is one of the best professions in the world today.

On the other view dealing with attitudes, the findings of Cruz (1995) in the journal Contemporary Ethics, outlined the values that shapes everyone towards having better attitudes. It explained that values can greatly influence one towards targeting better objectives in career, work and personal undertakings in life.

Also, the findings of Babor (2001) in his book The Human Person outlined the attitudes towards getting better professions, better lives, and facing the future. He believed that become better person can be accorded to what attitude one has and this attitude directs one towards achieving better results.

### **Summary of the Means of the Students' Competencies in Business Management**

Table 2 presents the summary of the means of the Students' Competencies in Business Management.

The table showed the summary of means of the respondents of the study including the descriptions of the all the indicators that completed the problem dealing with the competencies of students in business management. The summary revealed the Average Weighted Mean of 4.22 which has an overall description of Agree (A).

**Table 2  
Summary of Mean of the Students' Competencies in Business Management**

	Statement <i><u>Accounting provides the following business competencies in terms of:</u></i>	N = 40 IGCSE Students	
		MEAN	DESCRIPTION
1	Literacy / Aptitude	4.25	Agree
2	Problem-Solving	3.95	Agree
3	Time Management	3.90	Agree
4	Basic Computer	4.00	Agree
5	Interpersonal Skills	4.23	Agree
6	Leadership Skills	4.28	Agree
7	Oral Business Communication	4.13	Agree
8	Written Business Communication	4.40	Agree
9	Teamwork	3.88	Agree
10	Technological advancement	4.30	Agree
11	Problem-Solving	4.18	Agree
12	Project Management	4.10	Agree
13	Logical and orderly thinking	4.25	Agree
14	Creativity and resourcefulness	4.33	Agree
15	Capacity for independent and critical thinking	4.38	Agree
16	Management	3.98	Agree
17	Marketing	4.13	Agree
18	Sales	4.53	Strongly Agree

19	Economics	4.60	Strongly Agree
20	Entrepreneurship	4.63	Strongly Agree
<b>AVERAGE WEIGHTED MEAN</b>		<b>4.17</b>	<b>AGREE</b>

In view of the students' competencies in business, rated by the respondents as Agree (A), the following were noted as skills and relevant strengths that students of IGCSE can realize and hone while or after taking up the course in Accounting. This includes literacy and Aptitude, problem solving skills, time management, basic computer literacy, interpersonal skills, leadership skills, oral business communications, written business communications, teamwork, technological development, decision making, project management, logical and critical thinking, creativity and resourcefulness, management skills, marketing, sales development, economics and entrepreneurial skills.

The business book of Nuttall (2003) enumerated the following skills that every student can have and develop when studies Business Management including Accounting. It enumerated the following important learning and expertise that can lead towards effective communications, business organization and management, business finance, marketing, human resource management, interpersonal business skills, business start – up and customer relationships.

Furthermore, Borrington (2007) emphasized the following related skills in business that students can develop and these significant business points include production management, marketing management, research, business finance and accounting, organization and management including international business.

#### **Summary of the Correlation of the Students' Attitude toward learning Accounting and their Competencies in Business Management**

Table 3 presents the summary of the correlation of the IGCSE students' attitude towards learning Accounting and their competencies in Business Management.

The table showed the summary of the correlation depicting the relationship of the two variables particularly between the Students' Attitude towards Learning Accounting and their Competencies in Business. Using Data Analysis, it was revealed that there is no significant relationship between the two variables as the Pearson's Correlation Coefficient – r value was calculated as .08 and with a .73 p value. This further showed that we fail to reject the null hypothesis.

**Table 3**  
**Summary of the Correlation of Students' Attitudes toward Learning Accounting and their Competencies in Business Management**

INDICATORS		p value	Correlation Coefficient	Interpretation
IGCSE Students' Attitude toward Learning Accounting	Students' Competencies in Business Management	.73	.08	No Relationship

*\*Margin of Error – 5% (.05) Level of Significance*

The differences in the responses of the respondents may be a representative of changes in attitudes among both groups of students that reflect the changing social, educational and

individual learning styles, conditions as well as interests. It can be noted that while it is true that students may have motivation to focus and study accounting, it does not mean that they have to get all the competencies in business. In some ways, the specialization can differentiate these students as we can consider that business is diverse in so many ways.

In the study conducted by Millon and Lerner (2003), it explained that attitude may be relative, depending on the overall evaluation of people's behavior, considering varied options in the context. Attitude can be positive, negative, or neutral, and can vary according to abstract, specific, or general constructs at the time of evaluation.

Furthermore, the accounting book of Cuocom (2008), detailed out the following skills and competencies that each student can gain and develop while studying accounting and in most beneficial ways, it can advantaged the student to have excellent craft in business management. The book itemized the following skills such as preparation of final accounts, data entry, inventory, auditing, and all these parts eventually can be utilized in pursuing effective business.

## **Chapter 5**

### **CONCLUSION AND RECOMMENDATIONS**

This chapter presents the conclusion and recommendations of the study based on findings.

#### **CONCLUSIONS**

1. With an overall weighted mean of 4.17, the context of determining the IGCSE students' attitudes toward learning accounting was descriptively scored by the respondents as Agree (A). The following were some of the enumerated indicators and were observed as responses to the survey: students agreed that they like learning accounting because it is for business; accounting is important to their future career; they enrolled accounting as it is a conglomerate of marketing and management; students wished to easily understand accounting; they were confident that accounting can merit them towards doing effective business; they believed that effective accounting can lead them to becoming successful accountants and business workers; and they believed that accounting is a profession of business experts and is one of the best professions in the world today.
2. With an Average Weighted Mean of 4.22, the indicator dealing with the students' competencies in business was descriptively rated by the respondents as Agree (A). The following were noted as skills and relevant strengths that students of IGCSE can realize and hone while or after taking up the course in Accounting. This includes literacy and Aptitude, problem solving skills, time management, basic computer literacy, interpersonal skills, leadership skills, oral business communications, written business communications, teamwork, technological development, decision making, project management, logical and critical thinking, creativity and resourcefulness, management skills, marketing, sales development, economics and entrepreneurial skills.
3. On basis of correlation that tallied the relationship between students' attitude towards learning accounting and students' competencies in business management, the result showed an r value of .08 and p value of .73, substantially supported by the utilized respondents of the study, that there is no significant relationship between the two identified variables. This can be a note to be considered that attitude towards learning accounting cannot be the sole determinants of developing and honing skills and competencies in business management.

## RECOMMENDATIONS

Based on the drawn results taken from the respondents, analyzed and interpreted on the basis of statistics and appropriate tools, the researcher therefore recommends the following:

1. Learning Accounting is indeed a preparatory background towards effective business management and every student should give attention to learning instructions, and curriculum instructions so that mastery and effective accounting is achieved.
2. Accounting curriculum should include all other related aspects of business such as marketing, management, production, and economics. All these areas should be given focus in the instructions.
3. On the context of attitude, Students should be motivated and have increased interests towards learning accounting.
4. For support of these students taking up Accounting, the teachers, parents, guardians and the academe should employ in themselves the spirit of motivating, helping, assisting and teaching these students as their roles play vital part in the education and attitude of students.

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