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Computerized Accounting at the Intermediate Level: A Quantitative Study

Prof Noor Rehman
Associate Professor, Government Government College of Management Sciences, Peshawar City Email: nrnrehman@gmail.com

Prof Muhammad Nazir
Associate Professor, Government Government College of Management Sciences, Jalozai Nowshera Email: nazirhafiz12@gmail.com

Tariq Rahim
Assistant professor, Government College of Management Sciences, Peshawar City
Email:tariqgcms@gmail.com

Abstract
This research examines the determinants that affect the desire of intermediate-level students to acquire computerized accounting, a crucial competency for those aspiring to jobs in accounting and business management. Two hundred students from five institutions that provide commerce majors were surveyed using a quantitative method. The research employed a standardized Likert-scale questionnaire to find out how motivated people were from the inside and outside. The findings show that both intrinsic variables (like interest and pleasure in the topic) and extrinsic factors (like career relevance and academic incentives) have a big effect on how motivated students are. There were no statistically significant differences between men and women, however having used computers before was a major predictor of motivation. These results show how important it is to include real-world applications, career-relevant information, and digital literacy training to get students more interested in computerized accounting.

Keywords: Computerized Accounting, Student Motivation, Intermediate Level, Quantitative Study, Digital Literacy, Career Relevance

Introduction

Background

In today's global market, computerized accounting systems are a must for organizations of all sizes. Many people use accounting software like QuickBooks, Tally, and SAP to keep track of their money and make reports. As the need for trained workers in this field rises, it is important for students at the intermediate level of their education to learn how to use computers for accounting. But motivation is a big part of how interested pupils are in this topic. There are two main sorts of motivation: intrinsic motivation, which comes from interest and pleasure, and extrinsic motivation, which comes from outside incentives or job prospects. For intermediate-level students,

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the desire to study computerized accounting is shaped by several elements, including personal interest in the topic, expected professional advantages, and previous familiarity with technology. Educators and curriculum creators must understand these characteristics in order to improve student engagement and learning results..

Problem Statement

While computerized accounting is becoming more vital for professional advancement in the field, many students show different degrees of interest in learning it. Some students are very interested in the topic, while others have trouble with it, which may be because they don't know how to use computers well or think the subject is too hard. This difference in motivation makes us wonder: What makes students want to study computerized accounting at the intermediate level?

Research Objectives

This research intends to:
Assess the general motivation level of intermediate students for the acquisition of computerized accounting skills.
Identify internal and extrinsic elements that substantially affect pupils' motivation.
Examine the influence of demographic factors, including gender and previous computer experience, on student motivation.

Research Questions

The study will examine the following inquiries:
What is the general degree of motivation among students to study computerized accounting?
What internal and external elements have the most substantial impact on student motivation?
Does previous computer experience or gender substantially influence student motivation?

Significance of the Study

This research is important for teachers and policymakers in accounting education because it sheds light on the motivating factors that affect how interested students are in computerized accounting. The results may be utilized to make lesson plans that fit with what students want, which will make them more interested and help them learn better. This study will also help create more inclusive courses that fill up the gaps in digital literacy and provide students the skills they need to do well in today's accounting world.

Literature Review

Theoretical Framework

The conceptual foundation for this research is Self-Determination Theory (SDT), developed by Ryan and Deci (2000). SDT posits that motivation exists on a continuum, from intrinsic motivation (participating in an activity for its inherent enjoyment) to extrinsic motivation (participating in an activity to get an external

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objective, such as a reward or professional development). This theory posits that both inner and extrinsic motives are crucial in influencing the extent of student engagement in their learning.

When it comes to computerized accounting, intrinsic motivation might come from a personal interest in accounting and the thrill of learning a new skill. Extrinsic incentive, on the other hand, could come from knowing that mastering the topic would open up more job prospects. According to SDT, competence (feeling like you can master the content) and autonomy (feeling like you are in charge of your own learning) are two important things that boost motivation.

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Related Literature

Prior research has investigated motivation within the realm of accounting education. Al-Busaidi (2022) investigated the influence of intrinsic motivation, including the fun of problem-solving and the mastery of accounting concepts, on students' involvement in accounting courses. This research indicated that students who liked the topic were more likely to do well and stick with the course.

Khan et al. (2023) examined the significance of practical learning settings, namely the use of real-world accounting software, in augmenting students' enthusiasm to learn computerized accounting. They discovered that practical engagement with accounting software enhanced both internal and extrinsic motivation, as students acknowledged the subject's significance for their prospective jobs.

A research conducted by Liu & Fong (2021) examined the influence of past computer literacy on student motivation. Their study indicated that students with elevated levels of computer skill were more inclined to exhibit confidence and motivation in engaging with technology-oriented disciplines, such as computerized accounting.

Even with these results, there isn't much study that looks at the motivation of intermediate-level students who are learning computerized accounting. This research addresses that deficiency by concentrating on this particular student cohort and analyzing the distinct elements affecting their motivation.

Methodology

Research Design

This research used a quantitative, cross-sectional survey approach, facilitating the acquisition of numerical data from a large cohort of students. The survey methodology was used to investigate the correlation between several motivating elements (intrinsic and extrinsic) and student involvement with computerized accounting.

Population and Sample

The target demographic included students enrolled in intermediate commerce programs at five metropolitan institutions. A purposive sample method was used to choose 200 students now enrolled in a computerized accounting course. The sample was chosen to make sure that it comprised pupils from different backgrounds and with different levels of experience with computers.

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Instrumentation

A systematic questionnaire was created for gathering information. There were 20 questions in the questionnaire, split into two parts:

Intrinsic Motivation (10 items): This section asked students on their enthusiasm, pleasure, and perceived ability to master computerized accounting.

Extrinsic Motivation (10 items): centered on professional relevance, the significance of academic success, and external incentives.

The items were rated on a five-point Likert scale, with 1 being "Strongly Disagree" and 5 being "Strongly Agree."

Data Collection

The procedure of gathering data happened during normal class times. Students were given informed consent papers, and they may choose whether or not to take part. The questionnaire was given out and collected in a half-hour session. The procedure followed ethical rules, such as keeping things private and letting people choose to take part.

Data Analysis

We used SPSS 26.0 to look at the data. For each motivation item, we calculated descriptive data like means and standard deviations. Pearson's correlation was used to ascertain the correlations between intrinsic and extrinsic motivation and many other factors. We used independent sample t-tests to see whether there were changes in motivation depending on gender and how much computing experience someone had before.

Results

Descriptive Statistics

The average motivation score for all the students was 3.96 (SD = 0.54), which means they were very motivated. Table 1 shows the descriptive statistics for items that measure intrinsic and extrinsic motivation.

Table 1: Descriptive Statistics for Motivation Factors

Motivation Factor	Mean	SD
Intrinsic Motivation (Interest)	4.10	0.58
Intrinsic Motivation (Enjoyment)	4.05	0.60
Extrinsic Motivation (Career Relevance)	4.15	0.53
Extrinsic Motivation (Academic Achievement)	3.85	0.62

Table 1 shows that students were more motivated by intrinsic variables, especially their enthusiasm and delight in studying the topic. But professional significance as an outside aspect was the most important driver.

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Correlation Analysis

Pearson's correlation analysis showed a high positive link between perceived professional relevance and overall motivation ($r = 0.62$, $p < 0.01$). This means that students who think the topic would help them in their future job are more likely to be interested in it.

Group Differences

The T-test findings showed that there were no significant variations in motivation depending on gender ($p > 0.05$). However, pupils who had used computers before were far more motivated ($M = 4.15$, $SD = 0.53$) than those who had not ($M = 3.85$, $SD = 0.57$). The t-value was 3.43, and the result was statistically significant ($p < 0.01$).

Table 2: Motivation by Computer Experience

Prior Computer Exposure	Mean	SD	t-value	p-value
Yes	4.15	0.53	3.43	0.01
No	3.85	0.57		

Table 2 demonstrates that having used a computer before had a big effect on motivation. This suggests that students who had used a computer before were more confident and willing to study computerized accounting.

Discussion

Motivation Factors

This research indicated that both internal and external influences have a big effect on how motivated students are. The elevated intrinsic motivation, especially with interest and pleasure, corresponds with Ryan and Deci's (2000) Self-Determination Theory (SDT), which underscores the significance of internal incentives in promoting sustained engagement. Conversely, professional relevance, an extrinsic factor, significantly influenced student motivation, corroborating prior research by Al-Busaidi (2022) and Khan et al. (2023), which highlighted the importance of career-oriented incentives in accounting education.

Practical Implications

Teachers should make lesson plans that include hands-on learning using accounting software, which has been demonstrated to boost both internal and extrinsic motivation. Additionally, career advising that connects computerized accounting to actual employment prospects may enhance student engagement and illustrate the subject's significance to their future jobs.

Limitations and Future Research

The limitations of this research stem from its cross-sectional design and reliance on self-reported data, which may introduce bias. Future studies may investigate longitudinal designs to analyze the temporal variations in motivation. Moreover,

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additional research may investigate the influence of teacher-student contact and instructional practices on the augmentation of student motivation.

Conclusion and Recommendations

Conclusion

The research finds that intermediate students are eager to learn computerized accounting, with job relevance as the primary extrinsic incentive and subject interest as the key internal motivator. Having used computers before is also very important for boosting motivation.

Recommendations

Include genuine-Life Applications: Give students additional chances to use genuine accounting software to boost both their internal and external motivation.
Make it clear how it relates to your career: In the classroom, stress how learning computerized accounting skills might help students get jobs in the future.
Offer digital literacy courses that students must take first: To help students who haven't had much experience with computers, provide basic computer literacy classes to bridge the digital gap.
Use teaching methods that are interactive: Use active learning methods like gamification and case studies to get people more involved.

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