

Construction and Validation of Attitude towards Commerce Scale (ATCS) among higher secondary students

Mr. Kogulan M*
Dr. Jayanthi C**

*Ph.D., Research Scholar, Department of Education, Annamalai University, Annamalai University, Anamalai Nagar, Chidambaram, Tamil Nadu, India.

**Professor, Department of Education, Annamalai University, Anamalai Nagar, Chidambaram, Tamil Nadu, India.

Abstract

Attitude towards commerce assume a critical job in the instructing and learning, and learning procedure of Commerce. It influences understudy accomplishment in Commerce. Endeavour to improve demeanor towards Commerce at normal level gives the base to investigations in financial literacy. It additionally causes an impact on the accomplishment of Commerce at higher secondary student level. Also added that the students' success in financial literacy depends upon the attitude towards Commerce and it influences the participation rate of learners. Thus, the role and applicability of Commerce in today's generation, which is characterized by the exponentially increasing technology, becomes more imperative. In effect, may students get normal performance in Commerce. According, the ratio of normal performing students in Commerce to the total population of students is an essential factor of Commerce education qualify. Most notably, in terms of Commerce instruction, it seems that it is tough for the learners to cope up with the subject matter because of the students learning attitude. Hence the investigator decided to constructed and validated on Attitude towards Commerce Scale.

Key words: Attitude, Commerce, Higher Secondary Students

Introduction

Attitude towards commerce assure a critical job in the instructing and learning procedure of Commerce. It influences understand accomplishment in Commerce. Endeavour in improve demeanor towards Commerce at normal level gives the base to higher secondary school investigations in financial literacy. It causes an impact on the accomplishment of Commerce at higher secondary school level in additionally. Students' success in commerce depends upon the attitude towards commerce and it influences the participation rate of learners. Thus, the role and applicability of Commerce in today's generation which is cauterized by the exponentially increasing technology in filed.

In effect, many higher secondary students get high in Commerce, According, the ratio of high performing higher secondary students it Commerce in the population of students are an essential factor Commerce education quality. Most notably, in items of Commerce instruction, it seems that it is tough for the learners to cope up with the subject matter become of the higher secondary students' attitude towards commerce learning. The students' mindset in Commerce is very positive towards the subject. This attitude better from time to time and in the year. Consideration and observation, there is a need more for quality education in the field of Commerce of the teachers' that would help to arouse students' self-confidence, interest, and attitude for a an interactive class discussion. So, it is very vital that teacher need to determine the students' attitude in engaging and learning Commerce. This would serve as helping ever higher secondary school level student learned the subject of commerce.

Attitude towards Commerce

The competence gain in the study of Commerce is widely used it all spheres of human life. Commerce plays a key role a shaping how individuals deal with the various sphere of private, social, and civil life. Justifies the compulsion of the study of the subject by all students who go through basic and higher secondary student's education in lost of the country of India.

Commerce is therefore a core subject at these levels of education in Pondicherry, It is regrettable, therefore, that in the contemporary time many students struggle with Commerce and perform normal in their final examinations in most jurisdictions. In India, students' particularly Pondicherry higher secondary school students' performance in Commerce has been encouraging of normal. Investigator reported to exhibit normal understanding of Commerce subject concepts and able to form the appropriate Commerce teaching which could be tackled with requisite skills. It has also been realized that many students have developed normal attitude towards the study of Commerce as a result of mass students never more interest of the subject.

It is an irrefutable fact that the successfulness of learning the subject is contingent on myriad of factors, School, Classroom, student and teacher factors all impinge on the learning of Commerce. In particular, the seriousness or otherwise attached to the teaching of Commerce invariably affects students' performance in their final examination.

The Operational Definition of the key term used

The operational definition of the key term in the present investigation,

Attitudes toward commerce vary widely, including positive perceptions of its economic benefits, a growing acceptance of e-commerce due to convenience and choice, and a mixture of interest and apprehension toward entrepreneurship among students.

Attitude towards Commerce Scale (ATCS)

Attitude towards Commerce Scale (ATCS) constructed by the investigator possesses 60 statements from which 41 positive statements and 19 Negative statements set against 5 points scale. Strong agree, Agree, Undecided, Disagree, and Strongly disagree with scoring weightage of 5,4,3,2, and 1 are given positive statement and scoring reversed for 1,2,3,4, and 5 negative statement. An individual score is sum of 60 items. Therefore, one can get maximum score of 300 and a minimum of the 60.

Pilot Study of the scale

To validate this scale a pilot study has been conducted with a sample of 100 students selected through random sampling technique.

Item Analysis

Next step in the Validation of a attitude towards commerce scale after the pilot study is to find out 't' value of each statement. Which forms the basis for item selection in order to build scale. Attitude towards commerce scale scores for all te 100 students were found out and they were arranged in descending of scores from the highest to the lowest. Then 27% of subjects (upper group) with the highest total scores and 27% of the subjects (lower group) with lowest total scores were sorted out for the purpose of item selection.

Each statement was taken individually and the number of student who responded from 'Strongly Agree to Strongly Disagree' was found out in both the high and the low groups separately. A separate work sheet was prepared for each statement for the calculations of 't' values. Value of 't' is a measure of the extent to which a given statement differentiates between the high and low groups.

The 't' value of 't' is a measure of the extent to which a given statement differentiate between the high and the low groups. The value 't' is equal to or greater than 0.82, It indicates that the high response of the high and low groups to a statement differs significantly (Edwards, 1957). As many as 41 statements are having value greater than or equal to 0.82 were chosen in order to form of the fine scale. The item in the scale were randomized so that positive and negative statements distributed throughout the scale.

Commerce education is gaining great demand after the implementation of new economic policy (LPG). Employment opportunities for commerce graduates have also increased. It is believed that commerce graduates have plenty of employment opportunities after their graduation.

Table – 1

Rank order of items in Attitude towards Commerce Scale based on ‘t’ value

| Statement Number | Nature of Student | ‘t’ value | Item selected |
|------------------|-------------------|--------------|---------------------|
| 1. | Positive | 4.313 | Selected |
| 2 | Negative | 4.133 | Selected |
| 3 | Positive | 2.129 | Selected |
| 4 | Negative | 2.153 | Selected |
| 5 | Positive | 9.111 | Selected |
| 6 | Positive | 2.240 | Selected |
| 7 | Positive | 6.467 | Selected |
| 8 | Positive | 1.701 | Not Selected |
| 9 | Negative | 8.907 | Selected |
| 10 | Positive | 3.249 | Selected |
| 11 | Positive | 7.005 | Selected |
| 12 | Negative | 6.531 | Selected |
| 13 | Positive | 2.565 | Selected |
| 14 | Positive | 3.320 | Selected |
| 15 | Positive | 8.512 | Selected |
| 16 | Positive | 2.350 | Selected |
| 17 | Negative | 3.603 | Selected |
| 18 | Positive | 3.641 | Selected |
| 19 | Positive | 0.707 | Not Selected |
| 20 | Positive | 1.216 | Not Selected |
| 21 | Negative | 3.266 | Selected |
| 22 | Positive | 5.699 | Selected |
| 23 | Negative | 6.196 | Selected |
| 24 | Positive | 4.670 | Selected |
| 25 | Positive | 4.751 | Selected |
| 26 | Positive | 3.407 | Selected |
| 27 | Positive | 2.306 | Selected |
| 28 | Positive | 4.988 | Selected |
| 29 | Negative | 5.783 | Selected |
| 30 | Positive | 5.582 | Selected |

| Statement Number | Nature of Student | 't' value | Item selected |
|------------------|-------------------|--------------|---------------------|
| 31 | Positive | 5.811 | Selected |
| 32 | Positive | 4.537 | Selected |
| 33 | Positive | 1.711 | Not selected |
| 34 | Negative | 6.202 | Selected |
| 35 | Positive | 7.470 | Selected |
| 36 | Positive | 5.970 | Selected |
| 37 | Positive | 6.439 | Selected |
| 38 | Positive | 5.582 | Selected |
| 39 | Negative | 7.107 | Selected |
| 40 | Positive | 3.643 | Selected |
| 41 | Positive | 3.701 | Selected |
| 42 | Negative | 7.091 | Selected |
| 43 | Negative | 5.258 | Selected |
| 44 | Positive | 1.049 | Not Selected |
| 45 | Positive | 0.506 | Not Selected |
| 46 | Positive | 2.562 | Selected |
| 47 | Negative | 3.561 | Selected |
| 48 | Positive | 6.350 | Selected |
| 49 | Positive | 5.582 | Selected |
| 50 | Negative | 3.561 | Selected |
| 51 | Positive | 4.615 | Selected |
| 52 | Positive | 2.625 | Selected |
| 53 | Positive | 5.305 | Selected |
| 54 | Positive | 3.156 | Selected |
| 55 | Positive | 4.125 | Selected |
| 56 | Negative | 2.705 | Selected |
| 57 | Positive | 4.103 | Selected |
| 58 | Negative | 2.587 | Selected |
| 59 | Negative | 3.478 | Selected |
| 60 | Negative | 2.365 | Selected |

In the present study there are 27 subject each in the high and low groups, the total number of subjects involved in the pilot study being 100. As many 41 statements having the highest 't' values have been chosen in order to form the final scale (Table – 1).

Interpretation of Scores for Attitude towards Commerce Scale

| S. No. | Percentiles | Value | Level of Stress |
|--------|--------------------|-------------|-----------------|
| 1 | A ₂₅ | 179 & Below | Low |
| 2 | A ₂₅₋₇₅ | 180-259 | Averages |
| 3 | A ₇₅ | 260 & 300 | High |

Hence one can get a maximum score of 300 and the minimum score of 60.

Reliability and Validity of the Scale

The intrinsic validity is also called as the index of reliability Guilford, (1954). The formula used to determine the intrinsic validity is the square root of its reliability. Thus the validity of this test is 0.82. The significance of the validity was tested with 't' test. The 't' value 26.33 was significant at 0.01 level. Thus from the two coefficient it may be inferred that this test is highly reliable and valid.

Conclusion

The present investigation is a unique study conducted the field of education; hence this study has contributed to the field of commerce education. This research tool focuses on gathering information about the attitude towards commerce of higher secondary students. Attitude towards commerce of higher secondary students the stage a vital role in effective change of commerce subject among students. Present study has focused only on the main effects of financial literacy and demographic varaibales on attitude towards commerce of higher secondary students. It is very important element of learning of the commerce influence on entrepreneurial intention and financial literacy of young students in higher secondary students. Socio-economic status of the commerce students' influence on their entrepreneurial knowledge.

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