

Effect of Achievement Goal on Achievement in Accountancy Among Higher Secondary School Students

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Abstract: *The present study aims to examine the effect of achievement goal on achievement among higher secondary school students for the total sample. The effect of achievement goal on achievement in accountancy among higher secondary school students with respect to gender and locale was also studied. The study adopted survey method. The tools used for collecting data are Achievement Goal Inventory and Achievement Test in Accountancy. Statistical Technique used for analysis is One way Analysis of Variance. The results of the study revealed that scores of achievement in accountancy vary with the type of achievement goal pursued by the students at higher secondary level.*

Keywords: *Achievement Goal, Mastery Goal, Performance Avoidance Goal, Performance Approach Goal*

I. Introduction

The contemporary research on student motivation and learning in higher education gives much importance to achievement goal. In the field of educational psychology, the construct of achievement goals has received a great deal of attention nationally and internationally. Achievement goal theory describes goal orientations that individuals are pursuing when approaching and engaging in a task for attaining the purpose. Achievement goals are concrete cognitive representations that direct individuals towards specific end states. (Elliot and McGregor, 2001). According to Pintrich, "Achievement goals refer to the purposes or reasons an individual is pursuing an achievement task, most often operationalized in terms of academic learning tasks, although they can be applied to other achievement contexts such as athletic or business settings" (Pintrich & Schunk, 1996). Achievement goals and orientations are assumed to be cognitive representations of what individuals are trying to do or what they want to achieve and are more domain, situation, or task specific. It has emerged as a dominant framework for studying motivation and competence in academic achievement.

In the original goal models, two classes of goals were identified—performance goals, where the purpose is to validate one's ability or avoid demonstrating a lack of ability, and learning goals, where the aim is to acquire new knowledge or skills. (Dweck & Elliot, 1983). Different names were used by different researchers for these two classes of goals—performance goals have also been called ego-involved goals (Nicholls, 1984) or ability goals and learning goals have also been called mastery goals (Ames, 1992). Later in a trichotomous classification, there are three types of achievement goals: performance-approach goal, performance-avoidance goal, and mastery goal. The performance goal construct is divided into two as approach-avoidance, leading to three separate goals: mastery goal, performance-approach goal, and performance-avoidance goal. Achievement goal researchers have already made one important distinction among performance goals namely, the distinction between performance approach goals (where the focus is on attaining success) and performance avoidance goals (where the focus is on the avoidance of failure. (Elliot, 1999; Elliot & Church, 1997; Elliot & Harackiewicz, 1996; Middleton & Midgely, 1997; Pintrich, 2000). A performance-approach goal is focused on attaining competence relative to others. A student who adopts a performance approach goal towards learning is concerned most with the outcome of learning in particular. He or she wants to demonstrate his or her competence to others. A performance-avoidance goal is focused on avoiding incompetence relative to others. With performance avoidance goal the student is concerned with the avoidance of demonstration of low ability. A mastery goal is focused on the development of competence itself and of task mastery. A student who adopts a mastery goal towards learning is concerned most with the process of learning rather than the product/ outcome. People with mastery goals believe that efforts lead to improvement in performance. Elliot and McGregor (2001) tested and supported a 2 x 2 achievement goal framework that was previously proposed by both Elliot (1999) and Pintrich (2000). This 2 x 2 framework fully crossed the approach-avoidance distinction by the mastery-performance distinction producing four types of goal orientations: performance-approach, performance-avoidance, mastery-approach, and mastery-avoidance goals. In the 2 x 2 achievement goal model (Elliot, 1999), the mastery goal construct is also bifurcated by approach-avoidance, and a fourth goal is added to the trichotomy: mastery-avoidance.

Presently, achievement goal theory is the predominant approach to the analysis of achievement motivation. Achievement goals are viewed as important predictors of achievement relevant attitudes, behavior, processes and outcomes. The researchers have found that the type of goals students set for themselves influences

their academic performance. An achievement goal is commonly defined as the purpose for engaging in a task, and the specific type of goal taken on creates a framework for how individuals experience their achievement pursuits. Students with performance approach goal will attempt to obtain favorable judgment of competence by achieving the best results possible and outperform other students. Students with performance avoidance goal on the other hand, will try to avoid poor performance. In contrast to these above performance goals, a person with mastery goal involves the learning of the subject contents by acquiring competence and mastery of tasks. (Elliot and Church, 1997). The type of goal adopted is presumed to establish how individuals interpret and experience achievement settings. The present study aims to examine the effect of achievement goal on achievement among higher secondary school students.

II. Objectives

The objectives of the study are stated as follows:

- To study the effect of Achievement Goal on Achievement in Accountancy among Higher Secondary School Students for the total sample
- To study the effect of Achievement Goal on Achievement in Accountancy among Higher Secondary School Students with respect to gender
- To study the effect of Achievement Goal on Achievement in Accountancy among Higher Secondary School Students with respect to locale of school

Hypotheses

The hypotheses for the present study are;

- There exists significant effect of Achievement goal on Achievement in Accountancy among Higher Secondary School Students for the total sample.
- There exists significant effect of Achievement Goal on Achievement in Accountancy among Higher Secondary School with respect to gender.
- There exists significant effect of Achievement Goal on Achievement in Accountancy among Higher Secondary School Students with respect to locale of school

III. Methodology

The study adopted survey method.

4.1. Participants

The participants of the present study include 1012 higher secondary students of plus one commerce stream in Kerala state. The sample was selected by using stratified random sampling technique ensuring representation of the population considering the factors like gender of the students, type of management of school and locale of the school.

4.2. Instruments

The tools used for the present study are 'Achievement Goal Inventory' and 'Achievement test in Accountancy' developed and standardized by the investigators.

4.2.1. Achievement Goal Inventory: Achievement Goal Inventory developed and standardized by Niranjana and Usha, 2016, includes 45 items on three types of achievement goal pursued by the students' viz., Mastery Goal, Performance Approach Goal and Performance Avoidance Goal. It is three point scale which consists of items related achievement goal pursued by the students. The reliability coefficient of the scale found to be 0.85 using test-retest method which shows that the scale is reliable. The criterion related validity of the tool was ensured by Achievement Goal Questionnaire (Eillot & Murayama,2008). The coefficient obtained for the scale was 0.67 which shows that the scale is valid.

4.2.2. Achievement Test in Accountancy: To measure the achievement in Accountancy of higher secondary commerce students of plus one class, an Achievement Test in Accountancy on chapters from basic concepts to final accounts was developed and standardized by Niranjana and Usha, 2016, was used. The present achievement test was constructed on the basis of Revised Bloom's Taxonomy of Educational Objectives suggested by Anderson and Krathwohl (2001). The standardized achievement test consists of 40 multiple choice items. The reliability of the test was calculated by test-retest method. The reliability coefficient of the scale found to be 0.77 which shows that the scale is reliable. The test items were subjected to the evaluation experts in the field of accountancy, thus the content validity and face validity of the test was established. The concurrent validity of the test was established by correlating the scores of Achievement Test in Accountancy with the marks obtained for final examination. The coefficient index obtained is 0.63 which shows the test is reliable.

4.3. Analysis Procedure

The effect of Achievement Goal on Achievement in Accountancy was estimated for total sample and sub samples by using One way Analysis of Variance. The achievement goal was classified into three as Mastery goal, Performance approach goal and performance avoidance goal.

The significant F values were subjected to Scheffe’s post hoc comparison of mean scores of relevant types of achievement goal for the variable achievement in accountancy of higher secondary school students for the total sample and relevant sub samples with respect to gender and locale was carried out to know which group can then be considered as distinct.

IV. Results And Discussion

The analysis was carried out to find out the effect of Achievement Goal on Achievement in Accountancy by using one way Analysis of Variance.

5.1. The Effect of Achievement Goal on Achievement in Accountancy for the Total Sample

Table 1. Data and Results of Analysis of Variance for the Effect of Achievement Goal on Achievement in Accountancy for the Total Sample

Source of Variation	Sum of Squares	df	Mean Square	F
Between Groups	25757.09	2	12878.55	534.39
Within Groups	24316.40	1009	24.10	
Total	50073.50	1011		

From the Table 1 it is evident that the F value obtained is 534.39. The F value obtained is higher than the tabled value of F for (2,1009) degrees of freedom at 0.01 level which is 4.63. Thus the results indicate that there exists significant difference in the scores of Achievement in Accountancy for those students who pursue Mastery Goal, Performance Avoidance Goal and Performance Approach Goal for the total sample.

Table 2. Results of the Scheffé Test of Multiple Comparison of Mean Scores of Achievement in Accountancy for Total Sample among Three Types of Achievement Goal

Type of Goal		Mean Difference (I-J)
Performance Avoidance Goal	Mastery Goal	11.45*
Performance Approach Goal	Performance Avoidance Goal	4.70*
Mastery Goal	Performance Approach Goal	6.75*

*P<0.01

In Table 2. Scheffé’s Test of Post-Hoc analysis revealed that those students who pursue Mastery Goal, Performance Avoidance Goal and Performance Approach goal differ significantly in their Achievement in Accountancy for the total sample of higher secondary school students.

5.2. Effect of Achievement Goal on Achievement in Accountancy of Higher Secondary School Students with Respect to Gender

Table 3. Data and Results of Analysis of Variance for the Effect of Achievement Goal on Achievement in Accountancy for Girls

Source of Variation	Sum of Squares	df	Mean Square	F
Between Groups	11540.37	2	5770.18	277.08
Within Groups	10912.22	524	20.83	
Total	22452.58	526		

Table 3 shows that the F value is 277.08. The calculated value of F is greater than the tabled value of F for (2,524) degrees of freedom i.e. 4.66 at 0.01 level of significance. This shows that the effect of Achievement Goal on Achievement in Accountancy is significant at 0.01 level. Therefore, Achievement in Accountancy vary with regard to the type of Achievement Goal pursued by Higher Secondary School Girl Students

Table 4. Results of the Scheffé Test of Multiple Comparison of Mean Scores of Achievement in Accountancy for Girls among Three Types of Achievement Goal

Type of Goal		Mean Difference
		(I-J)
Performance Avoidance Goal	Mastery Goal	10.93*
Performance Approach Goal	Performance Avoidance Goal	4.53*
Mastery Goal	Performance Approach Goal	6.40*

*P<0.01

In Table 4. Scheffé’s Test of Post-Hoc analysis revealed that those students who pursue Mastery Goal, Performance Avoidance Goal and Performance Approach goal differ significantly in their Achievement in Accountancy for the girls of higher secondary school students.

Table 5. Data and Results of Analysis of Variance for the Effect of Achievement Goal on Achievement in Accountancy for Boys

Source of Variation	Sum of Squares	df	Mean Square	F
Between Groups	8802.85	2	4401.42	166.31
Within Groups	12756.50	482	26.47	
Total	21559.35	484		

Table 5 reveals that the F value obtained is 166.31 which is greater than the tabled value of F for (2,482) degrees of freedom i.e. 4.66 at 0.01 level of significance. This indicates that the effect due to type of Achievement Goal on Achievement in Accountancy is significant at 0.01 level. This means that the Achievement in Accountancy vary with regard to the type of Achievement Goal pursued by Higher Secondary School Boys Students

Table 6. Results of the Scheffé Test of Multiple Comparison of Mean Scores of Achievement in Accountancy for Boys among Three Types of Achievement Goal

Type of Goal		Mean Difference
		(I-J)
Performance Avoidance Goal	Mastery Goal	10.63*
Performance Approach Goal	Performance Avoidance Goal	4.40*
Mastery Goal	Performance Approach Goal	6.25*

*P<0.01

In Table 6 Scheffé’s Test of Post-Hoc analysis revealed that those students who pursue Mastery Goal, Performance Avoidance Goal and Performance Approach goal differ significantly in their Achievement in Accountancy for the boys of higher secondary school students.

4.3. The Effect of Achievement Goal on Achievement in Accountancy of Higher Secondary School Students with Respect to Locale of School

The data and results of analysis of variance for the effect of Achievement Goal on Achievement in Accountancy for urban students and rural students of higher secondary schools are presented given below.

Table 7. Data and Results of Analysis of Variance for the Effect of Achievement Goal on Achievement in Accountancy for Rural Students

Source of Variation	Sum of Squares	df	Mean Square	F
Between Groups	15984.04	2	7992.02	329.89
Within Groups	123888.63	532	24.23	
Total	28872.40	534		

Table 7 depicts that the calculated F value is 329.89 which is greater than the tabled value of F for (2,532) degrees of freedom i.e. 4.66 at 0.01 level of significance. This indicates that the effect due to type of Achievement Goal on Achievement in Accountancy is significant at 0.01 level of significance for rural students of higher secondary schools. This means that the Achievement in Accountancy vary significantly with regard to the type of Achievement Goal pursued by Higher Secondary School Rural Students

Table 8 Results of the Scheffé Test of Multiple Comparison of Mean Scores of Achievement in Accountancy for Rural Students among Three Types of Achievement Goal

Type of Goal		Mean Difference (I-J)
Performance Avoidance Goal	Mastery Goal	12.31*
Performance Approach Goal	Performance Avoidance Goal	6.08*
Mastery Goal	Performance Approach Goal	6.23*

*P<0.01

In Table 8 Scheffé's Test of Post-Hoc analysis revealed that those students who pursue Mastery Goal, Performance Avoidance Goal and Performance Approach goal differ significantly in their Achievement in Accountancy for the rural students of higher secondary schools.

Table 9. Data and Results of Analysis of Variance for the Effect of Achievement Goal on Achievement in Accountancy for Urban Students

Source of Variation	Sum of Squares	df	Mean Square	F
Between Groups	9618.53	2	4809.26	206.64
Within Groups	11031.97	474	23.27	
Total	20650.50	476		

Table 9 shows that the obtained F value is 206.64 which is greater than the tabled value of F for (2,474) degrees of freedom i.e. 4.65 at 0.01 level of significance. This indicates that the effect of type of Achievement Goal on Achievement in Accountancy is significant at 0.01 level of significance for urban students of higher secondary schools. This means that the Achievement in Accountancy vary significantly with regard to the type of Achievement Goal pursued by Higher Secondary School Urban Students

Table 10 Results of the Scheffé Test of Multiple Comparison of Mean Scores of Achievement in Accountancy for Urban Students among Three Types of Achievement Goal

Type of Goal		Mean Difference (I-J)
Performance Avoidance Goal	Mastery Goal	10.38*
Performance Approach Goal	Performance Avoidance Goal	3.41*
Mastery Goal	Performance Approach Goal	6.97*

*P<0.01

In Table 10 Scheffé's Test of Post-Hoc analysis revealed that those students who pursue Mastery Goal, Performance Avoidance Goal and Performance Approach goal differ significantly in their Achievement in Accountancy for the urban students of higher secondary schools.

V. Conclusion

The present study aims to find out the effect of achievement goal on achievement in accountancy among higher secondary students. The results of One-Way Analysis of Variance for the total sample and the subsample on the basis of gender and locale of school reveals that the F-ratio is greater than the table value at 0.01 level of significance. Thus the findings of the study revealed that the achievement in accountancy vary with the type of achievement goal pursued by the students. Scheffé's Test of Post-Hoc analysis for the total sample and for relevant subsample based on gender and locale also revealed that the scores of Achievement in Accountancy for higher secondary school students vary for three type of Achievement Goal pursued by the students i.e. Mastery Goal, Performance Avoidance Goal and Performance Approach Goal. Ames (1992) noted considerable benefits of pursuing mastery goals over performance goals; it implies the standards are best which exclusively focuses on mastery in their achieving pursuit. Schraw (1995) found that students who strongly adopt mastery goals reported more Meta cognitive knowledge than students with less strong mastery goals. Likewise mastery goal, performance approach goal were hypothesized to be positive effect on persistent and effortful study behavior. But different from mastery goals, they are focused on extrinsic achievement outcome and can be linked to fear of failure. (Elliot, 1997). The teachers should help the students to pursue mastery goal than performance approach or performance avoidance goals. The mastery goal orientation enables the individuals to orient towards learning and understanding, developing new skills and a focus on self improvement using self-referred standards. Students should be encouraged to increase their efforts and to explore problem solving

strategies to assist them to when facing a problematic situation students should be able to identify the errors committed by them in the exams and to rectify them to improve their performance. Teachers as well as parents should influence students to adopt mastery goals through the strategies such as inquiry based learning, motivating them to master the content, compare performance with self developed standards, deep understanding of the subject matter, encourage students to maximum utilize resources, focus on effort, use appropriate learning strategies, make choices that are challenging and engaging, and develop a positive orientation toward learning.

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