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A Study on Factors Influencing the Performance of CA Students

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Abstract:

Chartered accountancy course is one of the prestigious and challenging professional courses in the field of commerce. Large crowd of commerce students pursue this Challenging course. This study mainly focuses about the factors that makes this course challenging and toughest. It also Throws light on stress as one of the factors. This study based on the results collected from 200 samples through a questionnaire Electronically. The factors that have an impact on performance of CA students is tested Using the statistical tools which include the independent sample T-test, chi square and Regression test. Using the tools, it was Observed that not only Stress but other factors like Distraction, possessing negative emotions, and consistent performance have an impact on performance.

Keywords- *Chartered accountancy course, Performance, Factors affecting and Stress factor.*

INTRODUCTION

A professional course requires a candidate to upgrade his skills continuously. It also enables candidate to identify their strengths as well as weaknesses. These professional courses are frequently adjusted according to the need of the industry which benefits both new aspirants and working professionals. As this study considers the scope commerce students, these are the following professional courses available in the field of commerce.

1. Cost and Management Accountant (CMA).
2. Company Secretary (CS).
3. Chartered Accountancy (CA).

This study further enables the reader to know the factors that influence the performance of students pursuing this course. It focuses on the stress factor that undergone by the students pursuing this course. It also covers various factors that cause stress to the students undergone by the students.

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Apart from the stress caused by the general factors like family, social medias etc.. it also covers the stress caused by the passing percentage of the institute and surprising question papers been set in the respective attempts. Even the study period of 6 Months does create the stress. Finally, this paper enables the readers to know whether the motivating factors enable the students to kick-back into the performance. As this study mainly focus on the students pursuing CA it will enable the readers to know the general background of CA course and students, stress factors and the motivating factors so that it would be the base for the new joined students to undertake the course.

OBJECTIVE OF THE STUDY

This paper enables the reader to understand various relationship among variables which affects the performance and the following list gives the precise of the purpose of this study.

1. To evaluate the mental health of Students post-result.
2. To understand the impact of stress on the performance of CA students.
3. To study whether factors other than stress as an impact on the results.
4. To understand how far motivating factors helped the CA students to process the stress and get through the exams
5. To understand how emotion impacts performance.

NEED FOR THE STUDY

In the course of pursuing these courses, students generally face various factors that acts as a hindrance for them from completing this course. Mental health is also highly concerned. The study includes these as follows: -

- Mental state of student's post results
- Factors faced by them which influences the results
- Stress as a factor considered by the students
- Emotion as a factor have consideration over the performance
- Motivating factors.

PROBLEM STATEMENT

Mental health is very much important in this fast moving competitive economy. The more you are mentally healthy the more efficient is the work. This study is made to evaluate the mental health of CA students post results. Mental health of any person is usually affected by stress. This paper further focusses on stress being a factor that influences the performance of a professional course student. There are many Factors that influence the performance of the student. This study focuses both the Stress and other factors. This study is also taking a step ahead to give the readers to know whether there are any motivating factors that are practiced by the respective students in order to get through stress and the exams.

RESEARCH METHODOLOGY

- The Study uses both Primary Data and Secondary data. 200 Respondents participated in this survey. The Questionnaire was designed in such a way that it clearly spots the various factors that impacts the performance. Conclusions were made by identifying the factors that influences the performance.
- A. Primary Data: The Study was conducted by framing the questionnaire and distributing it to selected students pursuing chartered accountancy course, through

Google Forms. A sample size of 200 respondents was used with a convenient sampling technique. For data analysis, Chi-Square, and Correlation tests were used to bring out the results.

- B. Secondary Data: The Secondary data was collected Through internet from The Institute of Chartered Accountants of India, News Articles for the data regarding stress management and motivational factors.
- Snow ball sampling was used to collect the data. These data were tested and analyzed using SPSS software. Using this software, various tools were used for testing which includes Chi-Square, and Correlation tests were used to bring out the results.

REVIEW OF LITERATURE

1. Muhammad DANİYAL, Tahir NAWAZ and Muhammad ALEEM: The Factors Affecting The Student's Performance: A Case Study Of Islmia University Of Bahawalpur, Pakistan.

Here, the author concentrated on how student's academic success is influenced by a number of elements in addition to their own inherent traits that they were given by nature. Author believes If society wants to prosper economically and socially, our children must receive a top-notch education. The majority of recent initiatives have centered on figuring out factors that could affect student performance (academic). This study's goal is to identify and investigate the variables that may have an impact on how well students perform academically at The Islamia University of Bahawalpur. Students were given questionnaires to complete in order to collect the data. Various factors were emphasised in this regard. The most crucial variables were the students' interest in extracurricular activities and the financial factor, as well as the parents' educational backgrounds, the size of the household, the frequency of instructors' visits, and the teachers' own enthusiasm for the subject. To emphasise the crucial elements, the Pearson Correlation Coefficient was applied. The social sciences statistical package was used to help with the analysis (SPSS).

2. Azrinawati Mohd Remali, Mohamad Afiq Ghazali, Mohammad Khairi Kamaruddin, Tan Yong Kee: Understanding Academic Performance Based on Demographic Factors, Motivation Factors and Learning Styles.

The purpose of the study is to pinpoint the critical elements that first-year accounting students at the University Tenaga Nasional may depend on to do academically well. In order to understand the disparities in students' academic performance, researchers looked into demographic characteristics, motivational factors, and learning styles. A completed survey was returned by 170 students. The three factors' associations with the academic achievement of the pupils were demonstrated using the Spearman Correlation Analysis method. According to the findings, there is a substantial correlation between self-efficacy and the academic performance of students as well as motivational elements like intrinsic and extrinsic motivation. Also, it was discovered in this study that learning styles have a direct impact on the academic success of the participants. The findings, however, also suggested that there is no connection between gender and students' past academic training or experience.

3. Irfan Mushtaq & Shabana Nawaz Khan: Factors Affecting Academic Performance of Students.

To find out what elements affect college students' performance, numerous real-world studies are conducted. This study's main finding is that a student's success on the intermediate examination is related to his attitude to communication, his use of learning resources, his access to appropriate assistance, and his stress levels in his family. Based on information and data gathered through assessment from students of a collection of private colleges, the research is based on a student profile that was created.

4. R. Kaviyarasi, and T. Balasubramanian: Exploring the High Potential Factors that Affects Students' Academic Performance.

Education facilities at all levels have expanded as a result of the student population's rapid growth. Present-day instructors have a wide range of duties. The task of assisting students in selecting a career field that fits with their skills and interests falls on the shoulders of the professors. For the purpose of enhancing the quality of educational processes, the field of data mining extracts educational data from vast amounts of data. As well as helping students develop their social skills, today's educational system must help students improve their ability to solve problems and make decisions. One application of data mining to uncover hidden knowledge and trends in educational institutions is educational data mining. Students have been divided into three key categories: those who learn quickly, those who learn averagely, and those who learn slowly.

DATA ANALYSIS AND INTERPRETATION

Impact of pursuing UG course on the performance of CA students

Hypothesis

H0:- Pursuing Undergraduate course does not having any impact on the performance of CA students.

H1- :- Pursuing Undergraduate course is having any impact on the performance of CA students.

Table-1: Independent Sample T-Test

		Levene's Test for Equality of Variances		
		F	Sig.	df
Pursing under graduation course.	Equal variances assumed	2.904	.090	200
	Equal variances not assumed			114.995

INTERPRETATION

From the above table 1, it is found that $P = 0.09$ which is high than 0.05. As P value is greater than 0.05 it indicates that null hypothesis should be accepted and alternate hypothesis shall be rejected. This depicts that there is no much of impact of pursuing Undergraduate course over the performance of CA students.

Impact of distractions in the performance of CA students

Hypothesis

H0:- Distractions factors does not having any impact on the performance of CA students.

H1:- Distraction factors is having any impact on the performance of CA students.

Table-2: Chi-square Test

Chi-Square Tests			
	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	31.942 ^a	4	<.001
Likelihood Ratio	20.126	4	<.001
Linear-by-Linear Association	13.910	1	<.001
N of Valid Cases	202		
a. 5 cells (50.0%) have expected count less than 5. The minimum expected count is .48.			

INTERPRETATION

From the above table 2, it is found that P value is less than 0.01. As P value is lesser than 0.05 it indicates that null hypothesis should be rejected and alternate hypothesis shall be accepted. This depicts that there is impact of distraction factors over the performance of CA students.

Impact of stress on the performance CA students

Hypothesis

H0:- There is no relationship between stress factors and performance of CA students.

H1:- There is a relationship between stress factors and performance of CA students.

Table 3: Regression analysis

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.567	1	5.567	79.315	<.001 ^b
	Residual	14.037	200	.070		
	Total	19.604	201			
a. Dependent Variable: Do you think STRESS as a important factor for affecting the performance?						
b. Predictors: (Constant), What are the factors do you think that impacts stress?						

Table 3.1: Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.831	.036		22.891	<.001
	What are the factors do you think that impacts stress?	.096	.011	.533	8.906	<.001
a. Dependent Variable: Whether STRESS is an important factor for affecting the performance						

INTERPRETATION

From the above table 3 it is found that the P value is less than 0.01. As P value is less than 0.05 in both the dependent and independent factors it indicates that null hypothesis should be rejected and alternate hypothesis shall be accepted. This depicts that there is an impact of stress factors over the performance of CA students.

Influence of motivating factors on the performance CA students

Hypothesis

H0:- There is no influence of motivating factors on the performance of CA students.

H1:- There is a influence of motivating factors on the performance of CA students

Table-4: Chi-square test

	Value	df	Asymptotic Significance(2-sided)
Pearson Chi-Square	71.337 ^a	5	<.001
Likelihood Ratio	35.890	5	<.001
Linear-by-Linear Association	10.761	1	.001
N of Valid Cases	202		

INTERPRETATION

From the above table 4 it is found that the P value is less than 0.01. As P value is less than 0.05 it indicates that null hypothesis should be rejected and alternate hypothesis shall be accepted. This depicts that there is an influence of motivating factors over the performance of CA students.

FINDINGS:

- There is no significant impact of pursuing under-graduation course over students pursuing chartered accountancy course, hence it is not considered as a major factor that impacts the performance.
- There is significant impact of distraction factors over the students pursuing chartered accountancy course, therefore it is considered as an important factor that impacts the performance of chartered accountancy students.
- It is found that there is significant impact of stress factors over students pursuing chartered accountancy course, hence it is also considered as an important factor that impacts the performance of chartered accountancy students.
- There is significant positive influence of motivating factors over the student pursuing chartered accountancy course. Hence it is concluded that there is a positive impact of motivating factors in the performance of students.

SUGGESTIONS:

- As studied above, in majority, stress factors lies as a major factor that impacts the performance of CA students, hence it is suggested to reduce the stress which may get back good results.
- To improve the performance, it would be better to reduce various distraction factors as there is only slight difference in the significance value.
- In order to overcome the stress and reduce the distractions motivating factors lies as a stepping path. Hence having good level of motivating factors will have a positive impact in the performance.

CONCLUSION

In conclusion, this study gives an insight of various factors influencing the performance of CA students and it provides insights into the motivation factors that influence CA student's performance. It suggests that students shall focus more on overcoming stress as it is considered as one of the major factors that impacts the performance. Furthermore, it is studied that to overcome this stress and other impacting factors, motivating factors were very useful. Motivation factor includes various source which includes Parents, teachers, through motivational lectures etc. Hence the performance of a Chartered accountancy student is influenced by both affecting factors and motivating factors.

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