

Relation between Self Regulated Learning Strategies and Achievement in Accountancy among Higher Secondary School Students

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Abstract:

Self regulated learning orients students towards attainment of their own goals through self generated thoughts, feelings and actions that are systematically organized. Self regulated learning strategies are considered as important predictors of academic achievement across the domains. The present study intended to understand the relationship between self regulated learning strategies and achievement in accountancy among higher secondary school students. Sample for the study consisted of 1012 higher secondary school students studying in standard XI of commerce stream of Kerala state. The study adopted survey method. Data were collected by using Scale on Self Regulated Learning Strategies and Achievement Test in Accountancy. Statistical technique used is correlation analysis. The correlation analysis revealed that there exists significant positive relation between self regulated learning strategies and achievement in accountancy for total sample and subsample based on gender. The component wise correlation analysis of self regulated learning strategies also indicated that either high or moderate positive relation exist between cognitive-metacognitive-resource management strategies and achievement in accountancy among higher secondary school students for total sample and sub sample based on gender.

I. INTRODUCTION

Self regulated learning is inherently constructive and a self directed process which orients students towards attainment of their own goals through self generated thoughts, feelings and actions that are systematically organized. According to Zimmerman (1990), students' self regulated learning involves the use of self regulated learning strategies, their responsiveness to self-oriented feedback about learning effectiveness and their independent motivational processes. The social cognitive view of learning emphasizes that learning is not merely a fixed trait but can be influenced and improved with the aim of achieving successful academic outcomes. Zimmerman (1989) through social cognitive view postulated the relation between self regulated learning and academic achievement and theorized that self-regulated learning is acquired through a triadic interaction between three important characteristics features such as self-observation (monitoring one's actions) seen as the most important of these processes, self-judgement (evaluation of one's performance), and self-reactions (one's response to performance outcomes). Self –regulated learners select and use self regulated learning strategies to accomplish desired outcomes on the basis of feedback about learning efficiency and skill. The various self regulated learning strategies used by the learner are cognitive strategies, metacognitive strategies, resource management strategies and motivational strategies.

The cognitive strategies are those lower level strategies and operations used by the learner to understand the learning material. The application of cognitive strategies is domain specific and sometimes even task specific. The main types of cognitive strategies are elaboration strategies, rehearsal strategies and organization strategies. The elaboration

strategies are those strategies through which the connections between new material and already known material are established by the learner. The rehearsal strategies are those strategies which help the learner to store information in the memory by repeating the material and through practicing. The organization strategies are those strategies which help to the students to arrange the materials in a systematic manner to facilitate learning. Metacognitive strategies are used by the learner during various phases of the learning process. The metacognitive strategies emphasize the use of planning strategies, monitoring strategies and self-reflection strategies used by the learner. Zimmerman (2002) explained in the cyclical model of self-regulatory learning process that the forethought phase involves the development of planning strategies such as allocation of time for each subject and planning time according to the difficulty of the subject. In the performance phase, the learner repeatedly checks whether he/she understands the material with the help of self-monitoring and self-questioning. The self-reflection phase of self regulation enables the learner to evaluate the learning process and/or product with the help of evaluation and reflection techniques. A self regulated learner uses the management strategies for the optimum utilize the resources available to them and gives emphasis on managing the learning environment. Here, the learner use those strategies which help the learner to persist in case of learning difficulties, seeking help from others to understand the material, resort on collaborative learning strategies and uses of resources available such as library, internet and dictionaries. Thus the management strategies include effort management strategies, help-seeking strategies and use of physical environment.

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Wolters (2003) described self-regulated learners as actively engaged in the learning process and hold the belief that effort leads to success, which drives their willingness to make a commitment to effort utilization and persistence in academic tasks. A review of studies conducted by Broadnent and Poon (2015) for examining self regulated learning strategies as correlates of academic achievement in online higher education settings revealed that the strategies of time management, effort regulation, metacognition and critical thinking were positively correlated with academic outcomes, where as elaboration, rehearsal, and organisation had the least empirical support. The present study aims to understand the relationship between self regulated learning strategies and achievement in accountancy among higher secondary school students.

II. OBJECTIVES

The objectives of the study are stated as follows:

- To understand the relation between Self Regulated Learning Strategies and Achievement in Accountancy of higher secondary school students for the total sample
- To understand the relation between Self Regulated Learning Strategies and Achievement in Accountancy of higher secondary school students for girls sample
- To understand the relation between Self Regulated Learning Strategies and Achievement in Accountancy of higher secondary school students for boys sample

III. HYPOTHESES

The hypotheses for the present study are;

- There exists significant relation between Self Regulated Learning Strategies and Achievement in Accountancy of Higher Secondary School Students for the total sample.
- There exists significant relation between Self Regulated Learning Strategies and Achievement in Accountancy of Higher Secondary School Students for the girls’ sample.
- There exists significant relation between Self Regulated Learning Strategies and Achievement in Accountancy of Higher Secondary School Students for the boys’ sample.

IV. METHODOLOGY

The study adopted survey method.

Participants

The population for the study is higher secondary school students of commerce stream. The participants of the present study include 1012 higher secondary school students studying in standard XI of commerce stream of Kerala state. The sample was selected by using stratified random sampling technique by giving due representation to gender of the students.

Instruments

The tools used for the present study are ‘Scale on Self Regulated Learning Strategies’ and ‘Achievement test in Accountancy’ developed and standardized by the investigators.

Scale on Self Regulated Learning Strategies: Scale on Self Regulated Learning Strategies developed and standardized by Niranjana and Usha, 2016, includes 58 items based on the components of self regulated learning strategies such as Cognitive Strategies, Metacognitive Strategies and Resource Management Strategies. The respondent have to mark their responses on a three point scale which consist of the responses ‘Always’, ‘Sometimes’ and ‘Never’ . The test-retest reliability coefficient of the scale is found to be .79 which shows that the scale is reliable. The criterion related validity was test by using Self Regulatory Learning Strategies Scale (Usha & Seema,2007). The coefficient obtained for the scale was .78 which shows that the scale is valid.

Achievement Test in Accountancy: To measure the achievement in Accountancy of higher secondary commerce students of standard XI, 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 achievement test was constructed on the basis of Revised Bloom’s Taxonomy of Educational Objectives. The standardized achievement test consists of 40 multiple choice items. The reliability of the test was calculated by test-retest method and the reliability coefficient of the scale found to be .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.

Analysis Procedure

The relation between Self Regulated Learning Strategies and Achievement in Accountancy was estimated for total sample and sub samples by using Pearson’s Product Moment Correlation. The correlation was calculated for the total score and components of self regulated learning strategies such as Cognitive Strategies, Metacognitive Strategies and Resource Management Strategies.

V. RESULTS AND DISCUSSION

The analysis was carried out to find out the relation between Self Regulated Learning Strategies and Achievement in Accountancy among higher secondary school students with the help of Pearson’s Product Moment Correlation.

The Relation Between Self Regulated Learning Strategies and Achievement in Accountancy for the Total Sample

Table 1. Data and Results of Analysis Correlation between Self Regulated Learning Strategies and Achievement in Accountancy for the Total Sample

Components	N	r
Cognitive Strategies	1012	0.656**
Metacognitive Strategies	1012	0.576**
Resource Management Strategies	1012	0.736**
Self Regulated Learning Strategies (Total)	1012	0.806**

** P<.01

Table 1 shows that relation between Self Regulated Learning Strategies (total) and Achievement in Accountancy is

significant at .01 level ($r=0.806, p<.01$). The component wise analysis of relation between Achievement in Accountancy and Self Regulated Learning Strategies revealed that for the components of self regulated learning strategies, such as cognitive strategies ($r=0.656, p<.01$), metacognitive strategies ($r=0.576, p<.01$) and resource management strategies ($r=0.736, p<.01$), there exist significant positive relation at .01 level of significance higher secondary school students for the total sample.

Therefore, it can be inferred that for the components of self regulated learning strategies, viz., cognitive strategies, metacognitive strategies and resource management strategies have significant positive relation with Achievement in Accountancy of higher secondary school students for the total sample. Among the various components of self regulated learning strategies, resource management strategies show high positive relation with achievement than the cognitive and metacognitive strategies for total sample

The Relation Between Self Regulated Learning Strategies and Achievement in Accountancy for the Girls Sample

Table 2. Data and Results of Analysis Correlation between Self Regulated Learning Strategies and Achievement in Accountancy for the Girls Sample

Components	N	r
Cognitive Strategies	1012	0.657**
Metacognitive Strategies	1012	0.536**
Resource Management Strategies	1012	0.731**
Self Regulated Learning Strategies (Total)	1012	0.800**

** P<.01

Table 2 shows that relation between Self Regulated Learning Strategies (total) and Achievement in Accountancy is significant at .01 level ($r=0.800, p<.01$). The component wise analysis of relation between Achievement in Accountancy and Self Regulated Learning Strategies revealed that for the components of self regulated learning strategies, such as cognitive strategies ($r=0.657, p<.01$), metacognitive strategies ($r=0.536, p<.01$) and resource management strategies ($r=0.731, p<.01$), there exist significant positive relation at .01 level of significance for the girls sample of higher secondary school students.

Hence, it is concluded that that for the components of self regulated learning strategies, viz., cognitive strategies, metacognitive strategies and resource management strategies have significant positive relation with Achievement in Accountancy for girls sample of higher secondary schools students. Among the various components of self regulated learning strategies, resource management strategies show high positive relation with achievement in accountancy than the cognitive and metacognitive strategies for the girls sample of higher secondary school students.

The Relation Between Self Regulated Learning Strategies and Achievement in Accountancy for the Boys Sample

Table 3. Data and Results of Analysis Correlation between Self Regulated Learning Strategies and Achievement in Accountancy for the Boys Sample

Components	N	r
Cognitive Strategies	1012	0.570**
Metacognitive Strategies	1012	0.513**
Resource Management Strategies	1012	0.669**
Self Regulated Learning Strategies (Total)	1012	0.753**

** P<.01

Table 3 shows that relation between Self Regulated Learning Strategies (total) and Achievement in Accountancy is significant at .01 level ($r=0.753, p<.01$). The component wise analysis of relation between Achievement in Accountancy and Self Regulated Learning Strategies revealed that for the components of self regulated learning strategies, such as cognitive strategies ($r=0.570, p<.01$), metacognitive strategies ($r=0.513, p<.01$) and resource management strategies ($r=0.669, p<.01$), there exist significant positive relation at .01 level of significance for the boys sample of higher secondary school students.

Therefore, it is evident that that for the components of self regulated learning strategies, viz., cognitive strategies, metacognitive strategies and resource management strategies have significant positive relation with Achievement in Accountancy for boys sample of higher secondary schools students. Among the various components of self regulated learning strategies, resource management strategies show high positive relation with achievement in accountancy than the cognitive and metacognitive strategies for the boys sample of higher secondary school students.

VI. CONCLUSION

The present study aims to understand the relation between Self Regulated Learning Strategies and Achievement in Accountancy among higher secondary school students. Correlation analysis for the variables among the total sample and the subsample on the basis of gender reveals that there exists significant positive relation between Self Regulated Learning Strategies and Achievement in Accountancy at .01 level of significance. All the components of Self Regulated Learning Strategies viz., cognitive strategies, metacognitive strategies and resource management strategies show either high or moderate positive relation with Achievement in Accountancy among higher secondary school students for the total sample and subsample based on gender. A self regulated perspective of students' learning has reflective implications for the way teachers should interact with students and the manner in which schools should be organized. The study conducted by Banarjee and Kumar (2014) also revealed that there exists significant positive correlation between self-regulated learning and academic achievement among under graduate science students. Sadi and Uyar (2013) also reported that the use of all cognitive self-regulated learning variables enhanced the biology achievement of students. Understanding how learners use self-regulated learning may provide clear guidance to the teachers and parents about how to persuade the students for supporting the development of effective self-regulated learning behaviour. Self regulated learning skills cannot be acquired in classroom only, educators should set the workable environment in both

school and home surroundings and teachers should work together with families. Teachers should regularly monitor students and establish learning atmosphere that enable different ways of thinking and exchange of different ways of problem-solving among the students.

VII. REFERENCES

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