

**SIKAP TERHADAP MATA PELAJARAN ELEKTH? PRINSIP AKAUN DI
KALANGAN PELAJAR DI PULAU PINANG**

**Tesis diserahkan kepada Sekolah Siswazah sebagai memenuhi keperluan
sebahagian pengajian lepasan Ijazah Sarjana Sains Pengurusan**

Universiti Utara Malaysia

oleh

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Hak Cipta Terpelihara

KEBENARAN **MENGGUNA**

Dalam menyerahkan tesis **ini**, sebagai memenuhi keperluan sebahagian pengajian lepasan **ijazah** Universiti Utara Malaysia, **saya** bersetuju bahawa pihak perpustakaan Universiti Utara Malaysia mengadakan tesis **ini** **bagi** tujuan rujukan. **Saya juga** bersetuju bahawa kebenaran untuk membuat salinan **sama ada** secara keseluruhan atau sebahagian daripadanya, **bagi** tujuan akademik mestilah mendapat kebenaran daripada **penyelia saya**, atau semasa ketiadaan beliau, kebenaran **tersebut** boleh diperolehi daripada Dekan Sekolah **Siswazah**. Sebarang **penyalinan**, penerbitan atau penggunaan ke **atas** keseluruhan atau sebahagian daripada tesis **ini**, untuk pemerolehan kewangan tidak dibenarkan **tanpa** kebenaran bertulis daripada **saya**. Di **samping** itu, pengiktirafan kepada **saya** dan Universiti Utara Malaysia seharusnya diberikan dalam sebarang kegunaan bahan-bahan yang terdapat dalam tesis **ini**.

Permohonan untuk kebenaran membuat salinan atau kegunaan lain, **sama ada** secara keseluruhan atau sebahagiannya, boleh dibuat dengan menulis kepada:

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ABSTRAK

Kajian *ini* bertujuan untuk mengenalpasti *sikap pelajar* tingkatan *empat* terhadap *mata pelajaran elektifprinsip akaun* dan hubungannya dengan peranan guru, pengaruh rakan sebaya, faktor persekitaran *rumah*, jantina dan keturunan.

Dalam negara, *banyak kajian tentang* sikap dan pencapaian pelajar dalam pelbagai *mata pelajaran* dijumpai tetapi kajian *tentang* hubungan sikap *pelajar* terhadap *mata pelajaran prinsip akaun* dengan pembolehubah bebas seperti dalam kajian *ini* adalah *terhad*. Oleh itu, kajian *ini* adalah penting memandangkan *kini* prinsip akaun adalah *mata pelajaran elektif dalam Kurikulum Bersepadu Sekolah Menengah (KBSM)*.

Satu *kajian kuantitatif* berbentuk tinjauan telah dijalankan ke *atas 343 orang pelajar* tingkatan *empat* yang mengambil *mata pelajaran elektifprinsip akaun*, yang dipilih secara rawak *berlapis* daripada 17 buah sekolah untuk mewakili 3065 populasi dari 39 buah sekolah menengah di daerah *pulau*, negeri P ulau Pinang.

Pengumpulan data adalah melalui kaedah *soal selidik*. *Instrumen* yang digunakan untuk mengukur sikap ialah "Revised Math Attitude Scale" oleh Aiken Dreger (1961) dan diulangkaji oleh Aiken (1963), "Science Attitude Question" oleh Skurnik & Jeff (1970) serta yang dibentuk oleh pengkaji sendiri berdasarkan format *5-skala Likert*. *Koefisien kebolehpercayaan* ialah 0.9421 (*sikap*), 0.9175 (*peranan guru*), 0.7679 (*pengaruh rakan sebaya*) dan 0.4381 (*faktor sokongan ibu bapa*).

Ujian korelasi Pearson digunakan untuk menguji hubungan; *ujian-t* dan *ujian ANOVA* untuk *menguji* perbezaan; dan *ujian* regresi STEP WISE untuk *menguji* faktor peramal yang terbaik dalam sikap pelajar tingkatan *empat* terhadap *mata pelajaran elektif prinsip akaun*. *Paras signifikan* yang ditentukan untuk membuat keputusan hipotesis ialah $p < 0.05$.

Keputusan menunjukkan:

- (1) Wujud hubungan yang *signifikan* di antara sikap pelajar tingkatan *empat* terhadap *mata pelajaran elektifprinsip akaun* dengan peranan guru, pengaruh rakan sebaya, faktor sokongan ibu bapa, menghadiri kelas bimbingan prinsip akaun dan memiliki buku ulangkaji prinsip akaun.
- (2) Tidak wujud perbezaan yang *signifikan* dalam sikap pelajar tingkatan *empat* terhadap *mata pelajaran prinsip akaun* di antara jantina; keturunan; peringkat *pekerjaan* dan tahap pendidikan bapa *dan* ibu; dan peringkat pendapatan bulanan keluarga.
- (3) Sebanyak 73.9% varian dalam sikap pelajar tingkatan *empat* terhadap *mata pelajaran elektifprinsip akaun* dijelaskan oleh faktor peranan guru, pengaruh rakan sebaya *dan* faktor sokongan ibu bapa. Faktor peranan guru merupakan faktor peramal yang paling kuat dengan meramalkan 28.2% varian dalam sikap pelajar tingkatan *empat* terhadap *mata pelajaran elektif prinsip akaun*.

ABSTRACT

The present study investigated the attitude of form four students toward principle of accounting as an elective and its relationship with teacher's role, peer's influence, home environment factors, gender and race.

There were many studies done on students' attitude and achievements in various subjects but studies on the students' attitude toward principle accounting as an elective subject and its relationship with teacher's role, peer's influence, home environment factors, gender and race were scarce in this country. Therefore, this study is vital in view of its present status as an elective subject in the Integrated Secondary School Curriculum.

A quantitative exploratory study was conducted on the 343 form four students who are taking principle accounting as an elective subject. Stratified random sampling was applied to select the respondents from 17 schools to represent 3065 population of 39 island secondary schools in Penang.

Questionnaire method was employed. The instruments used to measure the attitude of form four students toward principle accounting were statements of "Revised Math Attitude Scale" by Aiken & Dreger (1961) and revised by Aiken (1963), "Science Attitude Question" by Skurnik & Jeff (1970) and some others constructed by the researcher using 5-point Likert scale. The reliability coefficients are as follow: 0.9421 (attitude), 0.9175 (teacher's role), 0.7479 (peer's influence), and 0.4381 (parents' support).

The data were analyzed by using the Pearson Correlation to test the relationship; t-test and ANOVA to test the significant differences; and STEP WISE regression to determine the best factor that predicts the attitude of form four students toward principle accounting. The 0.05 level of significance was used as critical level for decision-making regarding the hypotheses.

The major findings of the study are as follows:

- (1) There is a significant relationship between the attitude of form four students toward principle accounting as an elective subject and teacher's role; peer's influence; parents' support, attending principle accounting tuition; and possessing principle accounting revision books.*
- (2) There is no significant difference in the attitude of form four students toward principle accounting as an elective subject between the male and female students: at the father's and mother's different occupation and education levels; and at the different monthly household income levels.*
- (3) 73.9% of the teacher's role, peer's influence and parents' support significantly explained the variance in the attitude of form four students toward principle accounting as an elective. The teacher's role is the best predictor accounting for 28.2% variance in the attitude of form four students toward principle accounting as elective.*

PENGHARGAAN

Pengkaji **ingin** merakamkan setinggi-tinggi penghargaan kepada pihak yang turut menjayakan persiapan tesis **ini**.

1. Prof. Madya Dr. Mohamad Salmi Mohd **Sohod**, penyelia utama tesis **ini**, **atas** panduan, nasihat, **tunjukajar** dan tanggungjawab yang diberikan dalam penyeliaan sehingga siapnya nukilan tesis **ini**.
2. Prof. Madya Dr. Ibrahim Abdul **Hamid**, Dekan Sekolah Siswazah, yang mengambillberat dan menjayakan perjalanan projek **ini**.
3. Dr. Ibrahim Ahrnad Bajunid, Pengarah **Institut** Aminuddin Baki, yang menjayakan program **ini** dan yang **bagi** pihak penganjur menunaikan sumbangan kewangan.
4. Prof. Dr. Milandre "**Nini**" B Rusgal, **atas** bimbingan permulaan yang sungguh tinggi nilai dan **amat** bermakna.
5. Semua pengetua, wakil pengetua dan responden pelajar di sekolah-menengah **pulau**, Pulau Pinang yang memberikan **kerja sama** yang sepenuhnya semasa data sampel dipungut.
6. Encik Leong Sow Chew, rakan sekursus yang senantiasa memberikan input, nasihat dan tunjukajar yang sungguh bererti berkenaan dengan program SPSS window 6.0 khasnya dan program komputer amnya **tanpa** pernah merasa jemu.
7. Cik Tai **Ai** Lee, Cik Wong Siew **Yock**, Cik Meena dan Encik Abdul **Razak Hashim**, rakan seperjuangan yang **bersama-sama** mengkongsi dan mengharungi liku-liku **ini** dengan sokongan moral dan bimbingan yang **amat** bermakna.
8. Semua pihak terlibat yang pernah menghulurkan bantuan dalam menjayakan tesis **ini sama ada** secara **langsung** atau tidak langsung.
9. Kesemua ahli keluarga **atas** sokongan moral yang diberikan dan kesudian menanggung tanggungjawab dan **beban** selama setahun sepanjang kursus sehingga siapnya tesis **ini**.
10. Seorang rakan yang teristimewa **atas** kejayaan **ini**.

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BAB 1

PENGENALAN

1.1 Pendahuluan

Banyak kajian pendidikan di dalam negara telah dijalankan dan dapatan kajian **ini** menunjukkan bahawa penyelidikan yang dibuat adalah mencakupi pelbagai topik yang **luas** seperti ketegangan kerja di kalangan guru, penerapan nilai-nilai murni di kalangan guru dan pelajar, **corak** kepemimpinan pentadbir sekolah, sistem pengurusan sekolah, sikap pelajar terhadap **suatu** subjek **serta** pencapaian dalamnya dan sebagainya. **Daripada** **banyak** kajian yang dibuat **tentang** pengajaran dan pembelajaran di peringkat tinggi sejak 30 dekad **sudah**, agak **banyak** penyelidikan yang dijumpai berkisar di sekitar sikap pelajar terhadap sesuatu **mata** pelajaran dan pencapaian mereka dalam **mata** pelajaran itu seperti sains, matematik, sains pertanian, bahasa Malaysia, bahasa Inggeris dan lain-lain tetapi sungguh sedikit **tentang** prinsip akaun yang ditulis. Lebih-lebih **lagi**, kajian **tentang** pembolehubah-pembolehubah seperti persekitaran **rumah** pelajar, peranan guru, pengaruh rakan sebaya, jantina dan keturunan dengan sikap pelajar sekolah menengah **atas** terhadap **pemilihan mata** pelajaran elektif prinsip akaun masih jarang diselidiki di dalam negara sedangkan **ia juga** tidak kurang penting berbanding dengan kajian yang lain.

Oppenheim (1966) mengatakan bahawa sikap seseorang terhadap sesuatu objek, situasi

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