

AGE OF ACCOUNTING PROFESSIONALS AND THEIR ATTITUDE TOWARDS IMPACT OF E-COMMERCE

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ABSTRACT

The present study was an attempt to find out the difference among highly and low educated accounting professionals regarding their attitude towards impact of E-commerce on accounting professionals. A sample of 75 accounting professionals (26 highly educated + 49 lowly educated) from district Rohtak were taken as a sample on the basis of random sampling method. A self-made questionnaire was used to collect the data. The statistical techniques Mean, standard deviation and 't' test were used to analyse the difference. The findings of the study revealed that (i) The account professionals belonging to the lower age group i.e. 20-35 years have been found to have significantly better attitude towards extent of use of company e-commerce applications as compared to the account professionals belonging to the age group of 36-50 and above 51 and above years. Further, the account professionals belonging to the age group of 36-50 years were found to have better attitude towards extent of use of company e-commerce applications as compared to the account professional belonging to the higher age group 51 and above years; (ii) The account professionals belonging to the lower age group i.e. 20-35 years have been found to have significantly better attitude towards impact of electronic commerce on the development of AISs within the client company as compared to the account professionals belonging to the higher age group of above 51 years; (iii) The account professionals belonging to the age group i.e. 20-35 and 36-50 years have been found to have significantly better attitude towards the challenges facing the tax system in light of the development of electronic commerce and proliferation as compared to the account professionals belonging to the higher age group of above 51 years ; (iv) The account professionals belonging to the age group i.e. 20-35 and 36-50 years have been found to have significantly better attitude towards the legal issues about e-commerce as compared to the account professionals belonging to the higher age group of above 51 years.

KEYWORDS: E-Commerce, Accounting Information System, Accounting Professionals