

ATTITUDE OF ACCOUNTING PROFESSIONALS TOWARDS IMPACT OF E-COMMERCE IN RELATION TO THEIR QUALIFICATION

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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) Highly and lowly educated account professionals have different approach regarding their attitude towards extent of use of company e-commerce applications. The highly educated account professionals have more favourable attitude than their counterpart lowly educated account professionals; (ii) The highly and lowly educated account professionals have different approach regarding their attitude towards the impact of electronic commerce on the development of accounting information system within the client company. The highly educated account professionals have more favourable attitude than their counterpart lowly educated account professionals; (iii) Highly and lowly educated account professionals have different approach regarding the challenges facing the tax system in light of the development of electronic commerce and proliferation. Highly educated account professionals have more favourable attitude than their counterpart lowly educated account professionals; and (iv) Highly and lowly educated account professionals almost have same approach regarding the legal issues about e-commerce.

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