

# A Study On Knowledge Base and Skill Development in Financial Accounting Using The SPSS Method Sunitha R

Institute of management studies Davangere university, Davangere, Karnataka, India. \*Corresponding Author Email: sunithar005@gmail.com

**Abstract:** The topics of growth and learning, practical proficiency in theory, supervision and leadership, awareness of policies and procedures, and organizational awareness are all included under the heading of knowledge and skill development. It is helpful to have a solid skill set to develop personally, establish a network, and learn managerial and interpersonal skills. Neither schooling nor formal instruction is required for the development of these abilities. Knowledge is information stored in long-term memory and accessed when necessary. Knowledge and comprehension are expressed through action, conduct, behavior, and the ability to understand how well something is done. The practice Financial accounting is the process of documenting, gathering, and summarizing multiple transactions occurring from company activities throughout time. The three types of accounting that a corporation might use to track its revenue are administrative accounting, financial accounting, and cost accounting. An ongoing feedback and practice cycle is necessary for learning new abilities. Self-regulation, functional, and specialized knowledge are the three types of skills. Functional talents are intrinsic aptitudes or abilities that develop with instruction and practice. Strong work ethic, self-motivation, adaptability, perseverance, and critical thinking in a team are all desirable qualities. A knowledgeable and effective time manager is also essential. This essay presents the findings of an examination of the fundamental knowledge, skills, and technique for accounting practice as seen by students. Notwithstanding some differences in opinion among the respondent businesses about the significance of these knowledge and skills, respondents generally agreed on a range of information and abilities essential to the practice of accounting students. The results also show that respondents are disappointed with the state-ofthe-art delivery of necessary knowledge and skills. One of the main benefits of education and improvement is productivity. Personnel can perform their duties successfully and effectively when they possess the required expertise and understanding. Efficiency gains free up more time to enhance operations and increase income. SPSS statistics is a data management, advanced analytics, multivariate analytics, business intelligence, and criminal investigation developed by IBM for a statistical software package. A long time, spa inc. Was created by, IBM purchased it in 2009. The brand name for the most recent versions is IBM SPSS statistics. Evaluation parameters taken as Financial Accounting Knowledge, Financial Development Knowledge, Management in accounting, Taxes management and Business Law Knowledge. The Cronbach's Alpha Reliability result. The overall Cronbach's Alpha value for the model is .541 which indicates 54% reliability. From the literature review, the above 46% Cronbach's Alpha value model can be considered for analysis. The overall Cronbach's alpha value for the model was .490, indicating 50% reliability. From the literature review, the above Cronbach's alpha value of 46% can be considered to analyze the model.

Keywords: SPSS statistics, Management accounting, financial accounting, Global business, E-commerce and Retail and sales.

## 1. INTRODUCTION

In the archives of English language education, the value of listening has long been recognized. According to Mark Hegelson's research from 2003, the Kooin collection and the Berlitz academy placed a strong focus on listening in the late 1800s. The phonological apparatus, which provided the language verbally before providing it in writing, was able to detect this. The development of CLT has increased the importance of listening because newcomers learn through communicative action [1]. Education and training are not typically offered. Secondly, teachers and parents might believe that pupils have a minimum degree of physical preparedness and defence and that their free time might be better spent honing other coping mechanisms (Akran, 2012). Additionally, parents, parents, and educators could short life expectancies Teaching them with skills they cannot comprehend or apply is wildly unrealistic for their pupils or kids. They believe that third, despite the seriousness of the incidents, the risk of damage is minimal, hopefully, even if there are random possibilities. It is normal

to step in as a coach or other provider organization. Last but not least, teachers may be reluctant to offer advice because safety skills are functional, while being valuable for ability enhancement [2]. study or investigation that emphasizes capacity, method, reflection, disciplinary, organizational, and movement. The investigation of the pondering that underlies the design of practice is our second and related objective. Evidence for this was derived from an analysis of key practices in instructional development as well as from a survey of the theoretical, conceptual, and empirical research cited in the articles in our analysis. We start out by talking about the manner in which this conceptual evaluation adds to and complements earlier empirical findings. By providing a thorough explanation and examination of the six-cluster framework, we present the design and methodologies of our evaluation. The consequences of this investigation for academic development practice are further considered in our conclusion [3]. Achieving success in Vietnam nowadays requires being fluent in English. So, there is a high demand for the English language, and people rush to English classes day and night in an effort to learn the language in order to improve their chances of landing a fantastic job, getting promoted, or earning a university degree. The international rise of the Asian monetary sector and the popularity of English-language media have also been significant drivers of English language learning. Students engage in physical English activities are provided to help students' grammar, studying, and writing abilities. Additionally, they routinely attend classes and memories terminology. They appear to have already accomplished all necessary to realize their English ambition. One important factor, though, is one they sometimes overlook: the purported ability to listen. This topic has been discussed by the original author with his friends and classmates [4]. Creativity requires knowledge and skills. But, in relational studies, Communication across team members is essential because team creativity is greater than an amount of its individual contributors' contributions. In particular, change management (TFL) is highly suited to establish appropriate strategies in both, as it promotes individual progress of people (Dvir, Eden, Avolio, & Shamir, 2002) and consisting of parts (Eisenbeiss, Van Knippenberg, & Boerner, 2008). To manage this dual undertaking, there are individual and group phases. However, Rosing, Frese, and Bausch (2011) discussed discrepancies in studies on the relationship between TFL and creativity revealed that a loss of rationality may be to blame for the high degree of heterogeneity shown during courtship. evaluation levels. Modern Management theory really supports the idea that successful transformational leaders should focus on different things while working with people and organizations [5]. The new corporate climate and the knowledge of accountants to suit preferences also contribute to the changing environment. educating students for future accounting needs Understanding of current accounting education programmers to supplement and many studies on the skill components that should be taught have looked at consensus education [6]. "To become talented in a game, pupils must master the necessary skills (Rink, French, and Tjeerdsma, 1996). Since physical education teachers do not teach their pupils how to play a specific sport, many of them focus solely on traditional techniques of coaching skill development (Siedentop, Doutis, Tsangaridou, Ward, & Rauschenbach, 1994; Siedentop & Tannehill, 2000). Traditional physical education instruction entails teaching athletic skills during the early stages of a unit and then transitioning to full games at the end of the unit (Siedentop & Tannehill, 2000). By managing courses, assignments, and learner duty of care, teachers maintain complete control over the educational environment and learning in this way." [7]. Also, the figures revealed that children from lowincome households or those from racial or ethnic minorities received relatively poor scores. The preschool years have been targeted as a crucial with the purpose of quickly identifying young infants who also demonstrate gradual growth of important cognitive skills. These efforts have focused on improving instructional abilities, particularly studying, and dealing with shortcomings [8]. Over the past few decades, criticism of accounting education has grown for failing to keep up meets the requirements of an economic landscape that is shifting. The research on the skills and knowledge needed for accounting is presented in this article Ghanaian accounting professionals' grads, too. We looked at the requirements for recent graduates' professional and academic knowledge of information technology (IT) capability. Graduates can prepare for careers as seasoned accountants using these skills. Employers and graduates both ranked the ability to think critically and analytically as the most important professional skills. The most crucial IT competency was determined to be the ability to comprehend spreadsheet programmed by each company [9]. In order to pay attention and analyse critically, capable pupils might expand on Vygotsky's concept of proximate improvement (ZPD) and scaffolding. According to ZPD theory, being connected to people provides self-law and enthusiasm in building skills. Similar to listening, critical thinking requires collaboration with others as resources and collaborators to expand on facts, figures, and opinions through questioning and providing answers in order to draw conclusions. ZPD and Scaffolding Theory demand that learners be given complicated assignments that are demanding and practical, and sufficient support is provided to learners in the form of leading scaffolding questions that put the finishing touch on learning assignments [10]. These factors, which include feeling "embarrassed," "shameful," or "uncomfortable," can prevent you from accessing knowledge or honing your skills. Rubella, syphilis, nothing, according to Jess (a female student in her eleventh grade), when asked about ignorance of STIs. Yet I was unable to identify them. Tim (a Grade 11 student) was unaware of the risk of infection since he lacked knowledge: "I absolutely didn't acknowledge you can catch something." A "that would never appear way start showing up to me" mentality and alcohol's detrimental effects on decision-making are two far less frequently expressed private factors [11]. The nurse must evaluate her own facilitation, comprehension, and problem-solving abilities while considering kids and their parents as stakeholders in order to develop a holistic strategy. This is a very delicate skill, which may be one of the reasons why some paediatric nurses feel more at ease when providing intentional, family-focused care [12]. According to this article, some reading skills, such as knowing the alphabet, are limited to little amounts of knowledge acquired over a remarkably quick period of development. Different skills and vocabulary, in contrast, are not limited by the amount of

knowledge to be acquired or the length of time to acquire it. This bulletin identifies distinct types of restrictions on analyzing structures and actions and defines conceptual, developmental, and procedural constraints on various studying skills. In order to illustrate (a) how barriers can also help to explain interdisciplinary interactions among analyzing facts and (b) how proxy effects around limited abilities have an impact on meanings of analyzing development, examples from having to read studies and assessment are provided [13]. The capacity to imprint meaning based on semantic signals depends on abilities, phonological encoding strategies, semantic comprehension, and the capacity to contribute sufficient global knowledge to the project (Ewoldt, 1993). According to this approach, it is possible to comprehend written words by really memorizing a visual example and connecting it to a term from one's current vocabulary. Since the depiction of the those things is visual rather than aural, signing deaf children are likely to have a larger vocabulary than children who learn words orally (particularly those with deaf parents) [14]. both beginning (baby) readers of varied abilities and proficient adult readers. The model's theoretical presumptions, in particular, can be utilised to explore potential links between three main indicators of learning capacity-orthographic competency, phonological the speed of processing, and sentence comprehension—and different reading fluency gaze stages (such as fixation times). We aim to provide a clearer explanation of why attention movements of starting readers differ from those of proficient readers and, in the process, shed light on the technology vendors that are crucial for reading instruction [15], creating the abilities and knowledge future mental nurses will need to recognize and handle physical issues. A group of nursing students in their last year received sequential presentations of three advanced situations. Two consciousness groups carried out the analysis of the session videos and the evaluation of the sessions. The findings show that simulating is a potent driver for creating war, which in turn encourages the student to focus their future study on filling in known knowledge and competency gaps. The genuineness of simulation sessions contributes to student engagement, and teachers' guidance all throughout sessions is essential to assist college students in navigating unfamiliar situations [16]. That students have had sporadic success learning English over the years. Despite the Thai Ministry of Education's continuous efforts to expand the curricula to aid college students in improving their English skills, this continues to be the case. Yet, the majority of Thai college students struggle to use their language skills, particularly their listening abilities. This is because it takes effort and focus to listen, and it's very difficult to parent someone who isn't paying attention. Hearing impairment could have unfavorable effects. Poor listening skills among college students can result in failed assignments, missed opportunities for employment, and more [17]. There are many more educational techniques that are as important for improving children's listening skills, in addition to giving children a reason to listen, setting the stage, and providing meaningful follow-up activities. One theory is that teachers need to swap the amount of time students They're required to focus on them for the absurd length of time adolescents need listen each day [18]. The goal of this assignment is for pupils to improve their speaking and writing abilities, whether instantly or indirectly. but examining their communication and writing abilities. Yet, it also includes. He was an educated man who did not possess equal mastery of the four abilities in English. Teachers at the intermediate and upper secondary levels have fewer possibilities to teach all four English language skills in a lecture setting, while postsecondary instructors have at least some possibilities to acknowledge this challenge [19]. The mission was funded by the University of Coventry in association with a film production business. In order for beginners to use and benefit from English in a professional setting, This project's goal is to create an interactive language instruction tool that will aid in their improvement as listeners. The programmed seeks to make the most of multimedia elements' abilities to deliver text, sound, and video content in a number of ways. It is meant to serve as an effective instrument for independent, self-guided learning. These programmed could be used to investigate the advantages of multilingual multimedia acquisition [20].

## 2. MATERIAL METHOD

**2.1. Financial accounting Knowledge:** Financial accounting is a selected branch of accounting that entails recording, summarizing, and reporting several transactions attributable to business sports over a time frame. A time period. For instance, buyers or sponsors may additionally want to test the account assertion before showing hobby in interacting with the enterprise. Finance is a time period for subjects associated with the management, creation and examine of cash and investments. Uses debt and equity, bonds and funding to finance cutting-edge projects the use of destiny earnings streams.

**2.2.** *Financial Development Knowledge:* The "costs" imposed by the financial system are essentially what financial sector development is all about. Financial arrangements, as result of the act of reducing the costs of acquiring information, performing contracts, and performing transactions, marketplaces and intermediaries were created.

**2.3.** *Management in accounting:* Managerial accounting deals with product costing, budgeting, including forecasting and multiple financial analyses covers many factors of accounting. It is money differs from accounting, which is for the public prepares and disseminates reliable economic reports intake according with winning accounting standards. Some The primary examples of managerial accounting include: Product costing and evaluation. Product cost is an ideal or overall product Means calculating the value carrier. Management accounting is also called managerial accounting and may be defined as the manner of offering financial statistics and assets to managers for selection making.

2.4. Taxes management: Taxes are obligatory contributions imposed on individuals or businesses with the aid of a central authority company—nearby, local, or countrywide. Tax sales finance government activities, along with public works and offerings which includes roads and colleges, or packages including social safety and Medicare. Progressive tax – than companies with diminishing returns High percentage income from top income companies' tax to be taken. Proportionate Tax - All income a tax that takes an equal percentage of profits from the agents as well. Regressive tax – on less profitable companies a tax that takes a better percentage of income better profits corporations.

**2.5.** Business law Knowledge: Commercial regulation, also known as enterprise law or industrial regulation, is the body of rules, convention, treaty, or national or international law that governs transactions among humans in commercial subjects. The body of regulation that governs the rights, relationships and behavior of humans and groups concerned in exchange, marketing, commerce and sales is known as commercial law, now and again referred to as commercial enterprise regulation or company law. Laws governing business may be divided into several primary classes: contracts, organization, types of commercial enterprise entities, commercial law governing sale of products, negotiable gadgets and secured credit transactions, product liability and highbrow assets.

**2.6.** *Auditing/assurance services:* Assurance services (as defined by the AICPA) are independent professional services, typically provided by certified public accountants, that aim to improve information or the environment of information so that decision makers can make more informed and better decisions.

**2.7.** *Ethics/social responsibilities:* According to the ethical principle of social responsibility, people are responsible for performing their civic duties, and their acts will help society as a whole. The welfare of individuals and the preservation of nature must therefore coexist in harmony with economic prosperity. The four areas of CSR that are frequently used are: fiscal accountability, altruistic obligation, ethical/human norms responsibility, and accountability for the environment.

**2.8.** *Management Information System:* MIS (management information systems) are the study of people, technology, organizations, and their relationships. MIS experts help firms make the most of their investments in personnel, technology, and operational processes. The focus in MIS is on providing technology-enabled service to people. Business information systems (MIS) are used by organizations to coordinate and assist with strategy, decision-making, and operations. The following are typical MIS system components: software, hardware, data, people, and processes. MIS systems provide managers with the information they need to make decisions, monitor performance, and oversee operations. Popular MIS systems include client relationship management (CRM), supply-chain administration (SCM), enterprise resource planning (ERP), and data warehousing.

**Global Business Development:** A worldwide commercial enterprise is an organization that operates facilities (consisting of factories and distribution centres) in many countries round the arena. This isn't the same as a worldwide commercial enterprise, which sells merchandise international but has facilities handiest in its domestic us of a. A worldwide organization is one that owns and manages the capabilities in two or greater countries. For instance- Unilever Ltd, Coca-Cola, Samsung and so forth. The BBA in Global Business is a worldwide program overlaying worldwide enterprise practices, management, advertising and marketing, and verbal exchange. The BBA in Global Business is a global application covering global business practices, control, advertising, and verbal exchange.

**Methods:** IBM created the statistical software package SPSS statistics, which includes features for corporate intelligence, handling information, multiple analytics, sophisticated statistical analysis, and criminal justice investigations. Long time, Spa Inc. Was developed by IBM and bought in 2009. The most recent versions are marketed under the name IBM SPSS statistics. It is usual to practice utilizing the "statistical package for the social sciences" (SPSS), a collection of software tools for modifying, analyzing, and displaying data. SPSS supports several formats. To expand the software's Many add-on modules are available for purchase, including those with data entry, statistical, or reporting features. The main programmed is known as SPSS base. The most crucial ones for statistical analysis, in our opinion, are the Sds sophisticated algorithms and the SPSS regression analysis add-on components. Additionally, spas inc. offers standalone applications that integrate with SPSS. SPSS is compatible with all versions of Windows 98, 2000, ME, NT, and XP; SPSS version 11.0.1 runs on Windows 2000. We are confident that the SPSS instructions supplied in each chapter will still be applicable to the experiments described, even if more versions of the SPSS will probably be available by the time the publication is issued.

## 3. RESULT AND DISCUSSION

Table 1 shows the descriptive statistics values for analysis N, range, minimum, maximum, mean, standard deviation, Variance, Skewness, Kurtosis. Financial accounting Knowledge, Financial Development Knowledge, Management in accounting, Taxes management, Business law Knowledge, Auditing/assurance services, Ethics/social responsibilities, Management Information System, Global Business Development this also using.

	N	Range	Minim um	Maxim um	Sum	Mean	Std. Deviation	Varian ce	Skewness		Kurtosis	
Financial accounting Knowledge	199	4	1	5	561	2.82	.925	.856	.368	.172	.307	.343
Financial Development Knowledge	199	4	1	5	581	2.92	1.165	1.357	.042	.172	605	.343
Management in accounting	199	4	1	5	658	3.31	1.202	1.446	170	.172	932	.343
Taxes management	199	4	1	5	597	3.00	1.082	1.172	290	.172	528	.343
Business law Knowledge	199	4	1	5	575	2.89	1.286	1.654	381	.172	-1.069	.343
Auditing/assurance services	199	4	1	5	626	3.15	1.472	2.166	226	.172	-1.243	.343
Ethics/social responsibilities	199	4	1	5	548	2.75	1.308	1.712	054	.172	-1.277	.343
Management Information System	199	4	1	5	581	2.92	.955	.913	.022	.172	145	.343
Global Business Development	199	4	1	5	519	2.61	1.058	1.118	067	.172	-1.120	.343
Valid N (listwise)	199											

TABLE	1. I	Descriptive	e Statistics

		Financial accounting Knowledge	ent	Managem ent in accountin g	Taxes	Business law Knowledg e		Ethics/soc ial responsibi lities	ent	
N	Valid	199	199	199	199	199	199	199	199	199
	Missing	0	0	0	0	0	0	0	0	0
Mean		2.82	2.92	3.31	3.00	2.89	3.15	2.75	2.92	2.61
Std. Error of	Mean	.066	.083	.085	.077	.091	.104	.093	.068	.075
Median		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mode		3	3	3	3	3	3	4	3	3
Std. Deviatio	on	.925	1.165	1.202	1.082	1.286	1.472	1.308	.955	1.058
Variance		.856	1.357	1.446	1.172	1.654	2.166	1.712	.913	1.118
Skewness		.368	.042	170	290	381	226	054	.022	067
Std. Error of Skewness		.172	.172	.172	.172	.172	.172	.172	.172	.172
Kurtosis		.307	605	932	528	-1.069	-1.243	-1.277	145	-1.120
Std. Error of	Kurtosis	.343	.343	.343	.343	.343	.343	.343	.343	.343
Range		4	4	4	4	4	4	4	4	4
Minimum		1	1	1	1	1	1	1	1	1
Maximum		5	5	5	5	5	5	5	5	5
Sum		561	581	658	597	575	626	548	581	519
Percentiles	25	2.00	2.00	2.00	2.00	1.00	2.00	1.00	2.00	2.00
	50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	75	3.00	4.00	4.00	4.00	4.00	5.00	4.00	3.00	3.00

Table 2 Shows the Frequency Statistics in Financial accounting Knowledge, Financial Development Knowledge, Management in accounting, Taxes management, Business law Knowledge, Auditing/assurance services, Ethics/social responsibilities, Management Information System, Global Business Development curve values are given.

TABLE 3. Reliabil	lity Statistics

Cronbach's Alpha Based on Standardized Items	N of Items				
.541	9				

Table 3 shows the Cronbach's Alpha Reliability result. The overall Cronbach's Alpha value for the model is .541 which indicates 54% reliability. From the literature review, the above 46% Cronbach's Alpha value model can be considered for analysis.

<b>TABLE 4.</b> Reliability Statistic individual						
	Cronbach's Alpha if Item Deleted					
Financial accounting Knowledge	.649					
Financial Development Knowledge	.631					
Management in accounting	.469					
Taxes management	.553					
Business law Knowledge	.507					
Auditing/assurance services	.476					
Ethics/social responsibilities	.519					
Management Information System	.508					
Global Business Development	.458					

Table 4 Shows the Reliability Statistic individual parameter Cronbach's Alpha Reliability results financial accounting Knowledge .649, Financial Development Knowledge .631, Management in accounting .469, Taxes management .553, Business law Knowledge .507, Auditing/assurance services .476, Ethics/social responsibilities .519, Management Information System .508, Global Business Development .458. this indicates all the parameter can be considered for analysis.

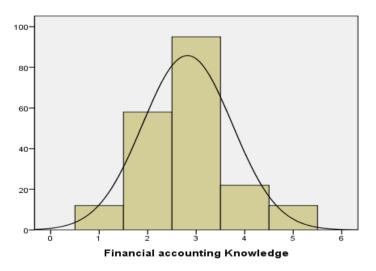


FIGURE 1. Financial accounting Knowledge

Figure 1 shows the histogram plot for the financial accounting Knowledge from the figure it is clearly seen that the data are slightly Right skewed due to more respondents choosing 3 for the financial accounting Knowledge except for the 2value all other values are under the normal curve shows the model is significantly following a normal distribution

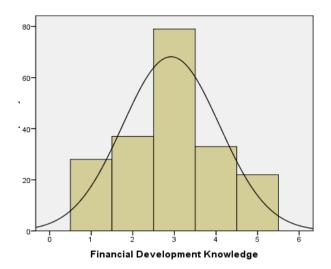


FIGURE 2. Financial Development Knowledge

Figure 2 shows the histogram plot for the Financial Development Knowledge from the figure it is clearly seen that the data are slightly Right skewed due to more respondents choosing 3 for the Financial Development Knowledge except for the 2,5 value all other values are under the normal curve shows the model is significantly following a normal distribution.

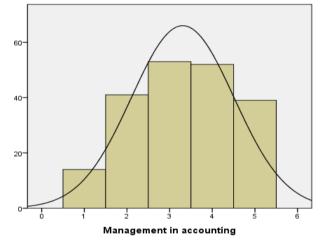


FIGURE 3. Management in accounting

Figure 3 shows the histogram plot for the Management in accounting from the figure it is clearly seen that the data are slightly Left skewed due to more respondents choosing 3 for the Management in accounting except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution.

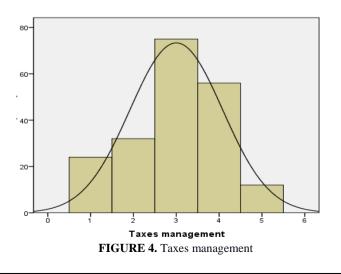


Figure 4 shows the histogram plot for the Taxes management from the figure it is clearly seen that the data are slightly Left skewed due to more respondents choosing 3 for the Taxes management except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution.

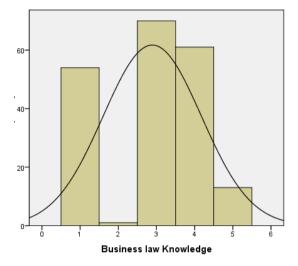


FIGURE 5. Business law Knowledge

Figure 5 shows the histogram plot for the Business law Knowledge from the figure it is clearly seen that the data are slightly Right skewed due to more respondents choosing 3 for the Business law Knowledge except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution.

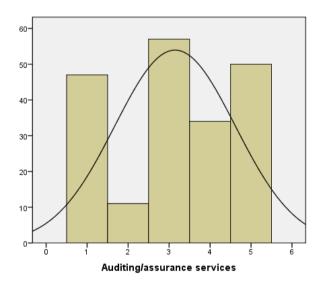


FIGURE 6. Auditing/assurance services

Figure 6 shows the histogram plot for the Auditing/assurance services from the figure it is clearly seen that the data are slightly Right skewed due to more respondents choosing 3 for the Auditing/assurance services except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution.

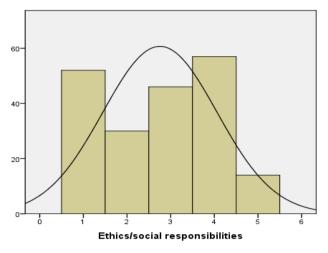


FIGURE 7. Ethics/social responsibilities

Figure 7 shows the histogram plot for the Ethics/social responsibilities from the figure it is clearly seen that the data are slightly Right skewed due to more respondents choosing 4 for the Ethics/social responsibilities except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution.

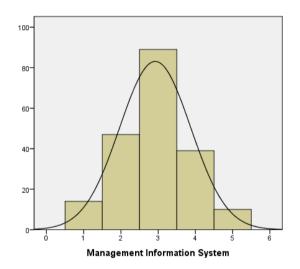


FIGURE 8. Management Information System

Figure 8 shows the histogram plot for the Management Information System from the figure it is clearly seen that the data are slightly Right skewed due to more respondents choosing 3 for the Management Information System except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution.

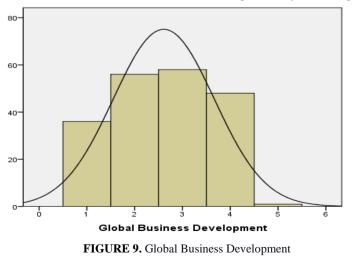


Figure 9 shows the histogram plot for the Global Business Development from the figure it is clearly seen that the data are slightly Left skewed due to more respondents choosing 3 for the Global Business Development except for the 3 value all other values are under the normal curve shows the model is significantly following a normal distribution. Financial accounting Knowledge

			ТАВ	LE5. Cor	relations				
	Financi al accoun ting Knowle dge	Financi al Develo pment Knowle dge	Manag ement in accoun ting	Taxes manag ement	Busines s law Knowle dge	Auditin g/assur ance service s	Ethics/ social respons ibilities	Manag ement Inform ation System	Global Busines s Develo pment
Financial accounting Knowledge	1	.478**	150*	353**	153*	259**	196**	171*	357**
Financial Development Knowledge	.478**	1	.169*	413**	040	241**	165*	097	.085
Management in accounting	150*	.169*	1	.233**	.074	.440**	.177*	.193**	.580**
Taxes management	353**	413**	.233**	1	.606**	.209**	039	.410**	.071
Business law Knowledge	153*	040	.074	.606**	1	.078	.176*	.400**	.280**
Auditing/assur ance services	259**	241**	.440**	.209**	.078	1	.546**	.220**	.520**
Ethics/social responsibilities	196**	165*	.177*	039	.176*	.546**	1	.214**	.383**
Management Information System	171*	097	.193**	.410**	.400**	.220**	.214**	1	.254**
Global Business Development	357**	.085	.580**	.071	.280**	.520**	.383**	.254**	1
**. Correlation is	s significant	t at the 0.01	level (2-ta	iled).					

Table 5 shows the correlation between motivation parameters for the financial accounting Knowledge for Financial Development Knowledge from success stories is having the highest correlation. Next the correlation between motivation parameters for Financial Development Knowledge. For the Financial Development Knowledge is having the highest correlation with Global Business Development having the lowest correlation. Next the correlation between motivation parameters for Management in accounting for the Auditing/assurance services is having the highest correlation with Business law Knowledge having the lowest correlation. Next the correlation between motivation parameters for Taxes management for the Business law Knowledge is having the highest correlation with Global Business Development is having the lowest correlation. Next the correlation between motivation parameters for Business law Knowledge for the Taxes management is having the highest correlation with Management in accounting is having the lowest correlation. Next the correlation between motivation parameters for Auditing/assurance services for the Ethics/social responsibilities is having the highest correlation with Business law Knowledge having the lowest correlation. Next the correlation between motivation parameters for ethics/social responsibilities for the Auditing/assurance services is having the highest correlation with Management in accounting is having the lowest correlation. Next the correlation between motivation parameters for Ma Taxes management for the Taxes management is having the highest correlation with Management in accounting is having the lowest correlation. Next the correlation between motivation parameters for Global Business Development for the Management in accounting is having the highest correlation with Taxes management is having the lowest correlation.

## 4. CONCLUSION

The topics of growth and learning, practical proficiency in theory, supervision and leadership, awareness of policies and procedures, and organizational awareness are all included under the heading of knowledge and skill development. It is helpful to have a solid skill set to develop personally, establish a network, and learn managerial and interpersonal skills. Neither schooling nor formal instruction is required for the development of these abilities. Knowledge is information stored in long-term memory and accessed when necessary. Knowledge and comprehension are expressed through action, conduct,

behavior, and the ability to understand how well something is done. This essay presents the findings of an examination of the fundamental knowledge, skills, and technique for accounting practice as seen by students. Notwithstanding some differences in opinion among the respondent businesses about the significance of these knowledge and skills, respondents generally agreed on a range of information and abilities essential to the practice of accounting students. In the archives of English language education, the value of listening has long been recognized. According to Mark Hegelson's research from 2003, the Kooin collection and the Berlitz academy placed a strong focus on listening in the late 1800s. The phonological apparatus, which provided the language verbally before providing it in writing, was able to detect this. The mission was funded by the University of Coventry in association with a film production business. In order for beginners to use and benefit from English in a professional setting, this project's goal is to create an interactive language instruction tool that will aid in their improvement as listeners. Financial accounting is a selected branch of accounting that entails recording, summarizing, and reporting several transactions attributable to business sports over a time frame. The "costs" imposed by the financial system are essentially what financial sector development is all about. Financial arrangements, as result of the act of reducing the costs of acquiring information, performing contracts, and performing transactions, marketplaces and intermediaries were created. Managerial accounting deals with product costing, budgeting, including forecasting and multiple financial analyses covers many factors of accounting. It is money differs from accounting, which is for the public prepares and disseminates reliable economic reports intake according with winning accounting standards. Taxes are obligatory contributions imposed on individuals or businesses with the aid of a central authority company—nearby, local, or countrywide. Tax sales finance government activities, along with public works and offerings which includes roads and colleges, or packages including social safety and Medicare. Commercial regulation, also known as enterprise law or industrial regulation, is the body of rules, convention, treaty, or national or international law that governs transactions among humans in commercial subjects. The body of regulation that governs the rights, relationships and behavior of humans and groups concerned in exchange, marketing, commerce and sales is known as commercial law, now and again referred to as commercial enterprise regulation or company law. The Cronbach's Alpha Reliability result. The overall Cronbach's Alpha value for the model is .541 which indicates 54% reliability. From the literature review, the above 46% Cronbach's Alpha value model can be considered for analysis.

### REFERENCES

- [1]. Alam, Zerin. "Developing listening skills for tertiary level learners." Dhaka University Journal of Linguistics 2, no. 3 (2009): 19-52. https://doi.org/10.3329/dujl.v2i3.4141
- [2]. Agran, Martin, Michael Krupp, Fred Spooner, and Tracie-Lynn Zakas. "Asking students about the importance of safety skills instruction: A preliminary analysis of what they think is important." Research and Practice for Persons with Severe Disabilities 37, no. 1 (2012): 45-52. https://doi.org/10.2511/027494812800903265
- [3]. Amundsen, Cheryl, and Mary Wilson. "Are we asking the right questions? A conceptual review of the educational development literature in higher education." Review of educational research 82, no. 1 (2012): 90-126. https://doi.org/10.3102/0034654312438409
- [4]. Vu, Hai Yen, and Mahsood Shah. "Vietnamese students' self-direction in learning English listening skills." Asian Englishes 18, no. 1 (2016): 53-66. https://doi.org/10.1080/13488678.2015.1136104
- [5]. Dong, Yuntao, Kathryn M. Bartol, Zhi-Xue Zhang, and Chenwei Li. "Enhancing employee creativity via individual skill development and team knowledge sharing: Influences of dual-focused transformational leadership." Journal of organizational behavior 38, no. 3 (2017): 439-458. https://doi.org/10.1002/job.2134
- [6]. Lin, Z. Jun, Xiaoyan Xiong, and Min Liu. "Knowledge base and skill development in accounting education: Evidence from China." Journal of accounting education 23, no. 3 (2005): 149-169. https://doi.org/10.1016/j.jaccedu.2005.06.003
- [7]. Pritchard, Tony, Andrew Hawkins, Robert Wiegand, and Jonathan N. Metzler. "Effects of two instructional approaches on skill development, knowledge, and game performance." Measurement in Physical Education and Exercise Science 12, no. 4 (2008): 219-236. https://doi.org/10.1080/10913670802349774.
- [8]. Lokhande, Amol, M. Ramachandran, Chinnasami Sivaji, and Manjula Selvam. "A Study on GFRP Drilling Composites Using SPSS Statistical Analysis." *REST Journal on Advances in Mechanical Engineering* 1, no. 3 (2022): 1-6.
- [9]. Molfese, Victoria J., Arlene A. Modglin, Jennifer L. Beswick, Jessica D. Neamon, Shelby A. Berg, C. Jeffrey Berg, and Andrew Molnar. "Letter knowledge, phonological processing, and print knowledge: Skill development in nonreading preschool children." Journal of Learning Disabilities 39, no. 4 (2006): 296-305. https://doi.org/10.1177/00222194060390040401
- [10]. Awayiga, Joseph Y., Joseph M. Onumah, and Mathew Tsamenyi. "Knowledge and skills development of accounting graduates: The perceptions of graduates and employers in Ghana." Accounting Education: an international journal 19, no. 1-2 (2010): 139-158. https://doi.org/10.1080/09639280902903523
- [11]. Santoso, T., L. Yuanita, and E. Erman. "The role of student's critical asking question in developing student's critical thinking skills." In Journal of Physics: Conference Series, vol. 953, no. 1, p. 012042. IOP Publishing, 2018.
- [12]. MacDonald, Jo-Ann, Anita J. Gagnon, Claudia Mitchell, Giuseppina Di Meglio, Janet E. Rennick, and Joseph Cox. "Asking to listen: Towards a youth perspective on sexual health education and needs." Sex Education 11, no. 4 (2011): 443-457. https://doi.org/10.1080/14681811.2011.595268

- [13] Lee, Polly. "Family involvement: are we asking too much?." Nursing Children and Young People 16, no. 10 (2004). https://10.7748/paed2004.12.16.10.37.c887
- [14]. Paris, Scott G. "Reinterpreting the development of reading skills." Reading research quarterly 40, no. 2 (2005): 184-202. https://doi.org/10.1598/RRQ.40.2.3
- [15]. Geers, Ann E. "Predictors of reading skill development in children with early cochlear implantation." Ear and hearing 24, no. 1 (2003): 59S-68S.
- [16]. Mancheva, Lyuba, Erik D. Reichle, Benoît Lemaire, Sylviane Valdois, Jean Ecalle, and Anne Guérin-Dugué. "An analysis of reading skill development using EZ Reader." Journal of Cognitive Psychology 27, no. 5 (2015): 657-676. https://doi.org/10.1080/20445911.2015.1024255
- [17]. Unsworth, John, Margo McKeever, and Michael Kelleher. "Recognition of physical deterioration in patients with mental health problems: the role of simulation in knowledge and skill development." Journal of Psychiatric and Mental Health Nursing 19, no. 6 (2012): 536-545. https://doi.org/10.1111/j.1365-2850.2011.01828.x
- [18]. Woottipong, Kretsai. "Effect of using video materials in the teaching of listening skills for university students." International Journal of Linguistics 6, no. 4 (2014): 200. http://dx.doi.org/10.5296/ijl.v6i4.5870
- [19]. Funk, Hal D., and Gary D. Funk. "Guidelines for developing listening skills." The Reading Teacher 42, no. 9 (1989): 660-663.
- [20]. Abedin, Md Minhajul, Saiful Hassan Khan Majlish, and Shorna Akter. "Listening skill at tertiary level: A reflection." Dhaka University Journal of Linguistics 2, no. 3 (2009): 69-90. https://doi.org/10.3329/dujl.v2i3.4144
- [21]. Brett, Paul. "Multimedia for listening comprehension: The design of a multimedia-based resource for developing listening skills." System 23, no. 1 (1995): 77-85. https://doi.org/10.1016/0346-251X(94)00054-A.
- [22]. Sivaji, Chinnasami, Sudha Balasubramaniam, M. Ramachandran, and Manjula Selvam. "Assessment of Seasonal Variations in Surface Water Quality in SPSS Method."