

# Attitude measurement - information for the accounting researcher

Bureau of Business Research, College of Business, Ball State University - Accounting Theory: Role, Levels and Methodology

Description: -

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New Age  
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Accounting -- Research  
Attitude (Psychology) -- Testing

Attitude measurement - information for the accounting researcher

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Notes: Bibliography: p. 37-38  
This edition was published in 1975

Tags: #Help #for #Education: #Accounting #Research #Methods

## Attitude Scales

Sorter proposes the following guidelines for the preparation of balance sheet and income statement under the events

approach: i A balance sheet should be so constructed as to maximise the reconstructibility of the events to be aggregated. The conventional approach tends to inhibit change, and by concentrating upon generally accepted accounting principles makes the relationship between theory and practice a circular one.

## Attitudes, Behaviors, and Rating Scales

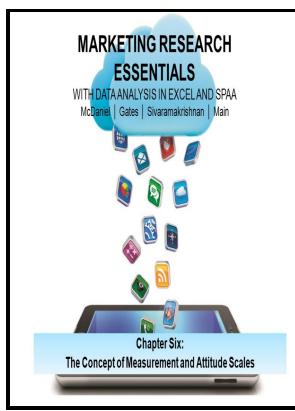
Its limitation is that coding and analysis will require substantial amount of time, since we first have to measure the physical distances on the scale for each respondent. Some degree of crudity may be excused in a new discipline, but failure to recognise that much of what passes as accounting theory is hopelessly entwined with unsupported behaviour assumption as unforgivable.

## Attitudes, Behaviors, and Rating Scales

However, the choice of the objective is not made by the theorists, but by the users of theory. Instead, BAR has been primarily concerned with studying the techniques of data collection and analysis; there has been little attempt to develop a theoretical framework that would support the problems or hypotheses to be tested.

## Help for Education: Accounting Research Methods

Note: that the ratio data example has a zero value, which differentiates it from the interval scale. While designing a good Likert Scale, first a large



Filesize: 70.96 MB

pool of statements relevant to the measurement of attitude has to be generated and then from the pool statements, the statements which are vague and non-discriminating have to be eliminated.

### **Attitude Measurement**

Some accounting writers have followed inductive approach and used observations regarding accounting practice to suggest an accounting theory, accounting principles and generalisations. They are very commonly used in political science, anthropology, public opinion, research and psychology. The seven-point Likert scale adds a neutral point.

### **Attitudes, Behaviors, and Rating Scales**

Usefulness, or utility, means that attribute which fits something to serve or to facilitate its intended purpose. Thus, likert scale is a five point scale ranging from strongly agreementto strongly disagreement. However, a theory which suggest the specification of objective does not provide a means for assessing the appropriateness of the objective s which frequently differ among writers and researchers.

### **Attitude measurement and the perceptions of tax accounting faculty publication outlets**

Ijiri undertakes to generalize the objectives implicit in current accounting practice and then defends the use of historical cost against current cost and current value.

### **Accounting Theory: Role, Levels and Methodology**

Following example illustrates - What is your gender? Consequently, responses on attitude scales are not always 100% valid. When Semantic Differential Scale is used to develop an image profile, it provides a good basis for comparing images of two or more items. Maurice Moonitz, the Basic Postulates of Accounting 1961.

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