Chapter 4

Analysis and Interpretation

- Preliminary Analysis
- Mean Difference Analysis
- Analysis of Variance
- Multiple Regression Analysis
The present study is intended to find out the influence of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy among higher secondary school students. Basic descriptive statistics, Test of significance of difference between means of large independent samples, 2X3X2 Factorial ANOVA and Multiple Regression analysis were carried out for the purpose of analyzing collected data. The statistical analysis was carried out on the basis of the objectives set for the present study. The formulated hypotheses were tested by using the results of statistical analysis.

The details of analysis done for the present study are described under the following headings:

- Preliminary Analysis
- Mean Difference Analysis
- Analysis of Variance
- Multiple Regression Analysis

**Preliminary Analysis**

As a first step of analysis, to know the basic properties of the variables, preliminary analysis of the scores of independent variables and dependent variable was carried out for total sample and relevant subgroups on the basis
of gender, type of management of schools, and locale of schools. Preliminary analysis helped the investigator to understand the basic properties of the distribution of scores of variables under study. It gives a concise summary of the collected data which can be used to make more valid interpretations of the results for the present study.

The distribution of scores of independent variables namely Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and the dependent variable, Achievement in Accountancy were studied to understand whether the distribution follows normality. The important statistical constants such as mean, median, mode, standard deviation, skewness, and kurtosis of the distribution of scores for Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy were determined for total sample and relevant subgroups with respect to gender, type of management of schools, and locale of schools.

The important statistical constants for the distribution of scores for Epistemological Beliefs of higher secondary school students for total sample and subgroups based on gender, type of management of schools, and locale of schools are calculated and presented in Table 18.
Table 18

*Statistical Constants for the Distribution of Scores of Epistemological Beliefs for Total Sample and Subgroups based on Gender, Type of Management of Schools, and Locale of Schools*

<table>
<thead>
<tr>
<th>Sample</th>
<th>N</th>
<th>Mean</th>
<th>Median</th>
<th>Mode</th>
<th>Standard Deviation</th>
<th>Skewness</th>
<th>Kurtosis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Girls</td>
<td>527</td>
<td>87.23</td>
<td>87</td>
<td>82</td>
<td>7.76</td>
<td>-0.230</td>
<td>-0.024</td>
</tr>
<tr>
<td>Boys</td>
<td>485</td>
<td>81.16</td>
<td>81</td>
<td>80</td>
<td>7.32</td>
<td>0.153</td>
<td>0.003</td>
</tr>
<tr>
<td>Government</td>
<td>539</td>
<td>84.36</td>
<td>84</td>
<td>82</td>
<td>8.11</td>
<td>-0.117</td>
<td>-0.147</td>
</tr>
<tr>
<td>Aided</td>
<td>473</td>
<td>84.27</td>
<td>83</td>
<td>83</td>
<td>8.16</td>
<td>0.135</td>
<td>0.410</td>
</tr>
<tr>
<td>Rural</td>
<td>535</td>
<td>84.69</td>
<td>84</td>
<td>82</td>
<td>8.70</td>
<td>-0.041</td>
<td>-0.330</td>
</tr>
<tr>
<td>Urban</td>
<td>477</td>
<td>83.90</td>
<td>83</td>
<td>80</td>
<td>7.42</td>
<td>-0.015</td>
<td>-0.342</td>
</tr>
<tr>
<td>Total</td>
<td>1012</td>
<td>84.32</td>
<td>84</td>
<td>82</td>
<td>8.13</td>
<td>0.002</td>
<td>-0.279</td>
</tr>
</tbody>
</table>

Table 18 conveys that the mean, median, and mode of the independent variable, Epistemological Beliefs, of higher secondary school students coincide approximately for total sample and subgroups with respect to gender, type of management of schools, and locale of schools. The obtained value of mean, median, and mode of Epistemological Beliefs is 84.32, 84, and 82 respectively for the total sample. The indices of skewness shows that the distribution of Epistemological Beliefs scores for total sample ($Sk=0.002$) is approximately normal. The indices of kurtosis for total sample reveals that the distribution of scores of Epistemological Beliefs ($K=-0.279$) is slightly leptokurtic. The distribution of the scores of Epistemological Beliefs of higher secondary school students show that the distribution is almost normal for total
sample and subgroups with respect to gender, type of management of schools, and locale of schools.

The important statistical constants for the distribution of scores for Achievement Goals of higher secondary school students for total sample and subgroups based on gender, type of management of schools, and locale of schools are calculated and presented in Table 19.

Table 19

<table>
<thead>
<tr>
<th>Types of Achievement Goals</th>
<th>Sample</th>
<th>N</th>
<th>Mean</th>
<th>Median</th>
<th>Mode</th>
<th>Standard Deviation</th>
<th>Skewness</th>
<th>Kurtosis</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mastery Goal</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Girls</td>
<td></td>
<td>527</td>
<td>34.62</td>
<td>36</td>
<td>39</td>
<td>6.93</td>
<td>-0.508</td>
<td>-0.671</td>
</tr>
<tr>
<td>Boys</td>
<td></td>
<td>485</td>
<td>29.52</td>
<td>29</td>
<td>30</td>
<td>6.74</td>
<td>0.145</td>
<td>-0.685</td>
</tr>
<tr>
<td>Government</td>
<td></td>
<td>539</td>
<td>32.36</td>
<td>32</td>
<td>28</td>
<td>6.95</td>
<td>-0.173</td>
<td>-0.869</td>
</tr>
<tr>
<td>Aided</td>
<td></td>
<td>473</td>
<td>31.97</td>
<td>31</td>
<td>39</td>
<td>7.67</td>
<td>-0.116</td>
<td>1.022</td>
</tr>
<tr>
<td>Rural</td>
<td></td>
<td>535</td>
<td>32.84</td>
<td>33</td>
<td>39</td>
<td>7.20</td>
<td>0.273</td>
<td>-0.963</td>
</tr>
<tr>
<td>Urban</td>
<td></td>
<td>477</td>
<td>31.43</td>
<td>31</td>
<td>29</td>
<td>7.34</td>
<td>-0.013</td>
<td>-0.844</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1012</td>
<td>32.17</td>
<td>32</td>
<td>39</td>
<td>7.30</td>
<td>-0.150</td>
<td>-0.937</td>
</tr>
<tr>
<td>Girls</td>
<td></td>
<td>527</td>
<td>33.42</td>
<td>33</td>
<td>37</td>
<td>4.42</td>
<td>-0.117</td>
<td>-0.281</td>
</tr>
<tr>
<td>Boys</td>
<td></td>
<td>485</td>
<td>32.24</td>
<td>32</td>
<td>30</td>
<td>4.94</td>
<td>-0.054</td>
<td>-0.003</td>
</tr>
<tr>
<td>Government</td>
<td></td>
<td>539</td>
<td>33.23</td>
<td>33</td>
<td>30</td>
<td>4.62</td>
<td>-0.087</td>
<td>0.033</td>
</tr>
<tr>
<td>Aided</td>
<td></td>
<td>473</td>
<td>32.44</td>
<td>33</td>
<td>35</td>
<td>4.79</td>
<td>-0.141</td>
<td>-0.240</td>
</tr>
<tr>
<td>Rural</td>
<td></td>
<td>535</td>
<td>33.03</td>
<td>33</td>
<td>30</td>
<td>4.68</td>
<td>-0.083</td>
<td>-0.136</td>
</tr>
<tr>
<td>Urban</td>
<td></td>
<td>477</td>
<td>32.66</td>
<td>33</td>
<td>37</td>
<td>4.74</td>
<td>-0.161</td>
<td>-0.052</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1012</td>
<td>32.85</td>
<td>33</td>
<td>30</td>
<td>4.71</td>
<td>-0.121</td>
<td>-0.093</td>
</tr>
<tr>
<td>Girls</td>
<td></td>
<td>527</td>
<td>32.75</td>
<td>33</td>
<td>35</td>
<td>5.78</td>
<td>-0.350</td>
<td>-0.410</td>
</tr>
<tr>
<td>Boys</td>
<td></td>
<td>485</td>
<td>29.82</td>
<td>30</td>
<td>30</td>
<td>6.26</td>
<td>-0.058</td>
<td>-0.356</td>
</tr>
<tr>
<td>Government</td>
<td></td>
<td>539</td>
<td>31.59</td>
<td>32</td>
<td>30</td>
<td>6.12</td>
<td>-0.260</td>
<td>-0.382</td>
</tr>
<tr>
<td>Aided</td>
<td></td>
<td>473</td>
<td>31.07</td>
<td>31</td>
<td>30</td>
<td>6.25</td>
<td>-0.198</td>
<td>-0.485</td>
</tr>
<tr>
<td>Rural</td>
<td></td>
<td>535</td>
<td>31.72</td>
<td>32</td>
<td>30</td>
<td>5.96</td>
<td>-0.230</td>
<td>-0.450</td>
</tr>
<tr>
<td>Urban</td>
<td></td>
<td>477</td>
<td>30.93</td>
<td>31</td>
<td>31</td>
<td>6.41</td>
<td>-0.208</td>
<td>-0.459</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1012</td>
<td>31.46</td>
<td>31</td>
<td>30</td>
<td>6.18</td>
<td>-0.232</td>
<td>-0.438</td>
</tr>
</tbody>
</table>

**Performance-Avoidance Goal**

**Performance-Approach Goal**
Table 19 reveals the important statistical constants for the distribution of scores for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal of higher secondary school students for total sample and subgroups with respect to gender, type of management of schools, and locale of schools. For the Mastery Goal, the value of mean, median, and mode are 32.17, 32, and 39 respectively for total sample. The mean, median, and mode obtained for Performance-Avoidance Goal are 32.85, 33, and 30 respectively for total sample. In the case of Performance-Approach Goal the value of mean, median and mode are 31.46, 31, and 30 respectively for the total sample. The mean, median and mode of Mastery Goal, Performance-Avoidance Goal and Performance-Approach Goal for total sample and subgroups reveal that the measures coincide approximately. The indices of skewness for total sample for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal is – 0.150, - 0.121, and - 0.232 respectively. It shows that the distribution of types of Achievement Goals scores is slightly negatively skewed. The indices of kurtosis for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal is – 0.937, - 0.093, and – 0.438 respectively for total sample. It shows that the distribution of scores of types of Achievement Goals is slightly leptokurtic. Therefore, it is inferred that the distribution of scores for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal for total sample and subgroups show that the distribution almost follows normality.
The important statistical constants for the distribution of scores for Self Regulated Learning Strategies of higher secondary school students for the total sample and subgroups based on gender, type of management of schools, and locale of schools are calculated and presented in Table 20.

Table 20

Statistical Constants for the Distribution of Scores of Self Regulated Learning Strategies for Total Sample and Subgroups based on Gender, Type of management of Schools, and Locale of Schools

<table>
<thead>
<tr>
<th>Sample</th>
<th>N</th>
<th>Mean</th>
<th>Median</th>
<th>Mode</th>
<th>Standard Deviation</th>
<th>Skewness</th>
<th>Kurtosis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Girls</td>
<td>527</td>
<td>137.78</td>
<td>138</td>
<td>133</td>
<td>14.99</td>
<td>-0.204</td>
<td>-0.359</td>
</tr>
<tr>
<td>Boys</td>
<td>485</td>
<td>125.75</td>
<td>125</td>
<td>122</td>
<td>13.27</td>
<td>0.158</td>
<td>-0.467</td>
</tr>
<tr>
<td>Government</td>
<td>539</td>
<td>132.44</td>
<td>133</td>
<td>122</td>
<td>14.95</td>
<td>0.004</td>
<td>-0.609</td>
</tr>
<tr>
<td>Aided</td>
<td>473</td>
<td>131.53</td>
<td>130</td>
<td>133</td>
<td>15.91</td>
<td>0.135</td>
<td>-0.473</td>
</tr>
<tr>
<td>Rural</td>
<td>535</td>
<td>132.15</td>
<td>132</td>
<td>122</td>
<td>16.17</td>
<td>0.010</td>
<td>-0.793</td>
</tr>
<tr>
<td>Urban</td>
<td>477</td>
<td>131.86</td>
<td>131</td>
<td>133</td>
<td>14.52</td>
<td>0.143</td>
<td>-0.164</td>
</tr>
<tr>
<td>Total</td>
<td>1012</td>
<td>132.01</td>
<td>132</td>
<td>133</td>
<td>15.41</td>
<td>0.065</td>
<td>-0.539</td>
</tr>
</tbody>
</table>

Table 20 reveals that the mean, median, and mode of the Independent variable, Self Regulated Learning Strategies, of higher secondary school students coincide approximately for the total sample and subgroups with respect to gender, type of management of schools, and locale of schools. The obtained value of mean, median, and mode of Self Regulated Learning Strategies for total sample is 132.01, 132, and 133 respectively. The indices of skewness shows that the distribution of Self Regulated Learning Strategies...
score for total sample ($Sk=0.065$) is slightly positively skewed. The indices of kurtosis for the total sample reveals that the distribution of scores of Self Regulated Learning Strategies ($K=-0.539$) is slightly leptokurtic. Therefore, it is evident that the distribution of scores of Self Regulated Learning Strategies for total sample and subgroups depict that the distribution is almost normal.

The important statistical constants for the distribution of scores for Achievement in Accountancy of higher secondary school students for total sample and subgroups based on gender, type of management of schools, and locale of schools are calculated and presented in Table 21.

Table 21

<table>
<thead>
<tr>
<th>Sample</th>
<th>N</th>
<th>Mean</th>
<th>Median</th>
<th>Mode</th>
<th>Standard Deviation</th>
<th>Skewness</th>
<th>Kurtosis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Girls</td>
<td>527</td>
<td>24.31</td>
<td>25</td>
<td>23</td>
<td>6.53</td>
<td>-0.254</td>
<td>-0.723</td>
</tr>
<tr>
<td>Boys</td>
<td>485</td>
<td>19.41</td>
<td>19</td>
<td>17</td>
<td>6.67</td>
<td>0.397</td>
<td>-0.496</td>
</tr>
<tr>
<td>Government</td>
<td>539</td>
<td>22.11</td>
<td>22</td>
<td>17</td>
<td>7.02</td>
<td>-0.001</td>
<td>-0.860</td>
</tr>
<tr>
<td>Aided</td>
<td>473</td>
<td>21.79</td>
<td>22</td>
<td>16</td>
<td>7.06</td>
<td>-0.072</td>
<td>-0.886</td>
</tr>
<tr>
<td>Rural</td>
<td>535</td>
<td>22.66</td>
<td>23</td>
<td>21</td>
<td>7.35</td>
<td>-0.153</td>
<td>-0.943</td>
</tr>
<tr>
<td>Urban</td>
<td>477</td>
<td>21.78</td>
<td>21</td>
<td>17</td>
<td>6.59</td>
<td>0.236</td>
<td>-0.660</td>
</tr>
<tr>
<td>Total</td>
<td>1012</td>
<td>21.96</td>
<td>22</td>
<td>23</td>
<td>7.04</td>
<td>0.033</td>
<td>-0.876</td>
</tr>
</tbody>
</table>

Table 21 shows that the mean, median, and mode of the dependent variable, Achievement in Accountancy, of higher secondary school students
coincide approximately for total sample and subgroups with respect to gender, type of management of schools, and locale of schools. The obtained value of mean, median, and mode of achievement in Accountancy for total sample is 21.96, 22, and 23 respectively. The index of skewness for total sample is 0.033 which shows that the distribution of Achievement in Accountancy scores is slightly positively skewed. The index of kurtosis for total sample is –0.876 which shows that the distribution of scores of Achievement in Accountancy is slightly leptokurtic. Therefore, the distribution of the scores of Achievement in Accountancy for total sample and subgroups reveal that the distribution almost follows normality.

**Discussion**

In preliminary analysis, the basic properties possessed by the distribution of scores of independent variables i.e., Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and the dependent variable, Achievement in Accountancy for total sample and subgroups based on gender, type of management of schools, and locale of schools were analyzed. The analysis shows that the mean, median, and mode of independent variables and dependent variable under study coincide approximately for total sample and subgroups based on gender, type of management of schools, and locale of schools. It also reveals that the distribution of the scores of the independent variables, Epistemological
Beliefs, Achievement Goals, and Self Regulated Learning Strategies and of the dependent variable, Achievement in Accountancy follows near normality in all aspects.

The distribution of the scores of the independent variables and dependent variable under study were further examined by using P-P Plot (Probability-Probability Plot). The Probability-Probability Plot indicates the cumulative probability of the variables against the cumulative probability of the normal distribution.

The Probability-Probability Plot of distribution of scores of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies, and the dependent variable, Achievement in Accountancy, of higher secondary school students for total sample are presented in Figure 11, Figure 12, Figure 13, Figure 14, Figure 15, and Figure 16 respectively.
Figure 11. Normal Probability-Probability Plot of Epistemological Beliefs of Higher Secondary School Students for Total Sample

Figure 12. Normal Probability-Probability Plot of Mastery Goal of Higher Secondary School Students for Total Sample
Figure 13. Normal Probability-Probability Plot of Performance-Avoidance Goal of Higher Secondary School Students for Total Sample

Figure 14. Normal Probability-Probability Plot of Performance-Approach Goal of Higher Secondary School Students for Total Sample
Figure 15. Normal Probability-Probability Plot of Self Regulated Learning Strategies of Higher Secondary School Students for Total Sample

Figure 16. Normal Probability-Probability Plot of Achievement in Accountancy of Higher Secondary School Students for Total Sample
Discussion

The normal Probability-Probability Plot of Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and Achievement in Accountancy of higher secondary school students for total sample show that the scores are only slightly deviated from the observed cumulative probability from the diagonals. Thus, it is inferred that the distribution of the scores of independent variables and dependent variable follow a normal distribution approximately. As the distribution of the scores of the independent variables and the dependent variable follows near normality, it can be concluded that the sample selected for the study is a true representative of the population under study.

As it is evident from the preliminary analysis that the distribution of scores of the variables both independent and dependent follows near normality, further analysis for realizing the objectives were carried out. Mean difference analysis was carried to find out whether there exist any difference in the mean scores of independent variables and dependent variable for subgroups based on gender, type of management of schools, and locale of schools. The analysis of variance with 2X3X2 factorial design was done to understand the main effect and interaction effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for total sample and subgroups based on gender, type of
management of schools, and locale of schools. The multiple regression analysis was carried out to estimate the relative efficiency of the predictor variables, Epistemological Beliefs, Achievement Goals, and Self-Regulated Learning Strategies in predicting the Achievement in Accountancy of higher secondary school students.

**Mean Difference Analysis**

Mean difference analysis was done in order to find out whether there exist any group differences in scores of independent and dependent variables with respect to gender, type of management of schools, and locale of schools. The intention was to find out whether any significant difference exists in the mean scores of Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and Achievement in Accountancy for girls and boys, government and aided higher secondary school students, and rural and urban higher secondary school students.

The first objective of the study is to find out whether there exist any gender, type of management of schools, and locale differences for the selected independent variables namely, Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and dependent variable, Achievement in Accountancy among higher secondary school students. Two tailed test of significance of difference between means of large independent sample was used to compare the mean scores of independent variables and dependent
variable. The mean and standard deviation of the scores of Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and Achievement in Accountancy were calculated separately for the purpose of mean difference analysis. For Achievement Goals, mean scores were compared for the distribution of scores for the three types of Achievement Goal separately viz., Mastery Goal, Performance-Avoidance Goal and Performance-Approach Goal.

**Gender Difference**

The test of significance of difference between mean scores of boys and girls for the independent variables namely Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies, and the dependent variable, Achievement in Accountancy, were calculated. The details of results of mean difference analysis are given in Table 22.
Table 22

*Data and Results of the Test of Significance of Difference Between the Mean Scores of Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and Achievement in Accountancy of Girls and Boys of Higher Secondary Schools.*

<table>
<thead>
<tr>
<th>Variables</th>
<th>Girls</th>
<th>Boys</th>
<th>Critical Ratio (t-value)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$N_1$</td>
<td>$M_1$</td>
<td>$SD_1$</td>
</tr>
<tr>
<td>Epistemological Beliefs</td>
<td>527</td>
<td>87.23</td>
<td>7.76</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>527</td>
<td>34.62</td>
<td>6.93</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>527</td>
<td>33.42</td>
<td>4.42</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>527</td>
<td>32.75</td>
<td>5.78</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>527</td>
<td>137.78</td>
<td>14.96</td>
</tr>
<tr>
<td>Achievement in Accountancy</td>
<td>527</td>
<td>24.31</td>
<td>6.53</td>
</tr>
</tbody>
</table>

** $p \leq .01$

**Discussion**

Table 22 shows that the critical ratio obtained for girls and boys for the independent variable, Epistemological Beliefs, is 12.81 which is greater than the tabled value (2.58) for significance at .01 level. Thus, there exists significant difference in the level of Epistemological Beliefs of higher secondary school students with respect to gender, $t = 12.81, p \leq .01$. It reveals that the mean scores of Epistemological Beliefs for girls and boys of higher secondary schools differ significantly. The mean scores of Epistemological
Beliefs for girls ($M=87.23, SD=7.76$) is significantly higher than that of boys ($M=81.16, SD=7.32$). The high mean score associated with girls reveals that the level of Epistemological Beliefs is higher for girls than that of boys of higher secondary schools.

The critical ratio obtained for girls and boys for Mastery Goal is 11.87 which is greater than the tabled value (2.58) for significance at .01 level. It shows that in pursuing Mastery Goal, girls and boys of higher secondary schools differ significantly, $t=11.87, p \leq .01$. The mean score of Mastery Goal of girls ($M=34.62, SD=6.93$) is significantly higher than that of boys ($M=29.52, SD=6.74$). The high mean score for girls show that girls are superior in pursuing Mastery Goal than boys of higher secondary schools.

The critical ratio obtained for girls and boys for Performance-Avoidance Goal is 4.02 which is significant at .01 level as it is greater than the tabled value (2.58). It reveals that girls and boys of higher secondary schools differ significantly in pursuing Performance-Avoidance Goal, $t=4.02, p \leq .01$. The mean scores of Performance-Avoidance Goal for girls ($M=33.42, SD=4.42$) is slightly higher than that of boys ($M=32.24, SD=4.94$). The high mean score for girls show that girls are superior in pursuing Performance-Avoidance Goal than boys of higher secondary schools.

The critical ratio obtained for girls and boys for Performance-Approach Goal is 7.74 which is significant at .01 level as it is greater than the
tabled value (2.58). It indicates that in pursuing Performance-Approach Goal there exist significant difference among girls and boys of higher secondary schools, \( t = 7.74, p \leq .01 \). The mean score of Performance-Approach Goal for girls \((M=32.75, SD=5.78)\) is higher than that of boys \((M=29.82, SD=6.26)\). The high mean score related with girls show that girls are superior in pursuing Performance-Approach Goal than boys of higher secondary schools.

The critical ratio obtained for girls and boys for Self Regulated Learning Strategies is 13.54 which is significant at .01 as it is greater than the tabled value (2.58). It indicates that in practicing Self Regulated Learning Strategies girls and boys of higher secondary schools differ significantly, \( t = 13.54, p \leq .01 \). The mean scores of Self Regulated Learning Strategies for girls \((M=137.78, SD=14.96)\) is significantly higher than that of boys \((M=125.75, SD=13.27)\). The high mean score related to the girls indicate that girls are superior in practicing Self Regulated Learning Strategies than boys of higher secondary schools.

The critical ratio obtained for girls and boys in Achievement in Accountancy is 11.78 which is greater than the tabled value (2.58) for significance at .01 level. Thus, there exists significant difference in Achievement in Accountancy of higher secondary schools with respect to gender, \( t = 11.78, p \leq .01 \). The mean scores of Achievement in Accountancy for girls \((M=24.31, SD=6.53)\) which is significantly higher than that of boys
(M=19.41, SD=6.67). The high mean score associated with the girls indicate that girls are superior in Achievement in Accountancy than boys of higher secondary schools.

**Difference Based on Type of Management of Schools**

The test of significance of difference between mean scores of government and aided higher secondary school students was carried out for the select independent variables viz., Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies, and for the dependent variable, Achievement in Accountancy. The details of the results of mean difference analysis are given in Table 23.

**Table 23**

*Data and Results of the Test of Significance of Difference Between the Mean Scores of Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and Achievement in Accountancy of Government and Aided Higher Secondary School Students.*

<table>
<thead>
<tr>
<th>Variables</th>
<th>Government</th>
<th>Aided</th>
<th>Critical Ratio (t-value)</th>
</tr>
</thead>
<tbody>
<tr>
<td>N1</td>
<td>M1</td>
<td>SD1</td>
<td>N2</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Epistemological Beliefs</td>
<td></td>
<td></td>
<td>539</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td></td>
<td></td>
<td>539</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td></td>
<td></td>
<td>539</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td></td>
<td></td>
<td>539</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td></td>
<td></td>
<td>539</td>
</tr>
<tr>
<td>Achievement in Accountancy</td>
<td></td>
<td></td>
<td>539</td>
</tr>
</tbody>
</table>

** p≤ .01, * p≤ .05
Discussion

Table 23 depicts that critical ratio obtained for Epistemological Beliefs is 0.16 for government and aided higher secondary school students, which is not significant even at .05 level as the obtained value is less than the tabled value (1.96). It reveals that there exists no significant difference in the level of Epistemological Beliefs of higher secondary school students with respect to the type of management of schools, $t=0.16, p>.05$. Thus, the level of Epistemological Beliefs possessed by higher secondary school students for government and aided schools is same.

The critical ratio obtained for government and aided higher secondary school students for Mastery Goal is 0.85 which is not significant even at .05 level as the obtained value is less than the tabled value (1.96). It reveals that the difference in pursuing Mastery Goal for higher secondary school students is not significant with respect to type of management of schools, $t=0.85, p>.05$. Therefore, both government and aided higher secondary school students are same in pursuing mastery goal.

The critical ratio obtained for the government and aided higher secondary school students for Performance-Avoidance Goal is 2.63 which is greater than the tabled value (2.58) for significance at .01 level. It reveals that there exists significant difference in pursuing Performance-Avoidance Goal among higher secondary school students with respect to type of management.
of schools, \( t=2.63, \, p \leq .01 \). The mean score of Performance-Avoidance Goal for government higher secondary school students is \( (M=33.23, \, SD=4.62) \) which is slightly higher than that of aided school students whose mean score is \( (M=32.44, \, SD=4.79) \). Therefore, government higher secondary school students are superior in pursuing Performance-Avoidance Goal than aided school students.

The critical ratio obtained for government and aided higher secondary school students for Performance-Approach Goal is 1.32 which is not significant even at .05 level as the obtained value is smaller than the tabled value (1.96). It shows that the difference in pursuing Performance-Approach Goal of higher secondary school students do not differ significantly, \( t=1.32, \, p>.05 \), with respect to type of management of schools. Therefore, it is evident that government and aided higher secondary school students are same in pursuing Performance-Approach Goal.

The critical ratio obtained for government and aided higher secondary school students for Self Regulated learning Strategies is 2.02 which greater than the tabled value (1.96) required for significance at .05 level. It shows that in practicing Self Regulated Learning Strategies the higher secondary school students differ significantly, \( t=2.02, \, p \leq .05 \), with respect to type of management of schools. Moreover, the mean score of Self Regulated Learning Strategies of government school students \( (M=132.44, \, SD=14.95) \) is slightly higher than that of aided higher secondary school students’ mean
score \((M=131.53, \ SD=15.91)\). Therefore, government higher secondary school students are superior in practicing Self Regulated Learning Strategies than aided school students.

The critical ratio obtained for government and aided higher secondary school students for the dependent variable, Achievement in Accountancy is 0.71 which is not significant even at 0.05 level of significance as the calculated value is less than the tabled value (1.96). It indicates that the government and aided higher secondary school students do not differ significantly, \(t=0.71, \ p>.05\), for Achievement in Accountancy. Therefore, level of Achievement in Accountancy is same for government and aided higher secondary school students.

**Difference Based on Locale of Schools**

The test of significance of difference between the mean scores of the independent variables, Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies, and the dependent variable, Achievement in Accountancy for urban and rural higher secondary school students were carried out. The data and results of mean difference analysis are presented in Table 24.
Table 24

Data and Results of the Test of Significance of Difference Between the Mean Scores of Epistemological Beliefs, Achievement Goals, Self Regulated Learning Strategies, and Achievement in Accountancy of Rural and Urban Higher Secondary School Students.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Rural</th>
<th>Urban</th>
<th>Critical Ratio (t-value)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>( N_1 )</td>
<td>( M_1 )</td>
<td>( SD_1 )</td>
</tr>
<tr>
<td>Epistemological Beliefs</td>
<td>535</td>
<td>84.69</td>
<td>8.70</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>535</td>
<td>32.84</td>
<td>7.43</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>535</td>
<td>33.03</td>
<td>4.68</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>535</td>
<td>31.72</td>
<td>5.96</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>535</td>
<td>132.15</td>
<td>16.17</td>
</tr>
<tr>
<td>Achievement in Accountancy</td>
<td>535</td>
<td>22.66</td>
<td>7.35</td>
</tr>
</tbody>
</table>

** * \( p \leq .01 \), * \( p \leq .05 \)

Discussion

Table 24 indicates that the critical ratio obtained is 1.57 for rural and urban higher secondary school students for Epistemological Beliefs which is not significant even at .05 level as the calculated value is less than the tabled value (1.96). This shows that the mean scores of Epistemological Beliefs of higher secondary school students with respect to locale of schools do not differ significantly, \( t = 1.57, \ p > .05 \). Therefore, the level of Epistemological Beliefs for rural and urban higher secondary school students is same.
The critical ratio obtained for rural and urban higher secondary school students for Mastery Goal is 3.07 which is greater than 2.58, the tabled value for significance at .01 level. It reveals that the mean scores of Mastery Goal of higher secondary school students differ significantly, \( t = 3.07, \ p \leq .01 \), with respect to locale of schools. Further, the mean score of Mastery Goal for rural higher secondary school students (\( M = 32.84, \ SD = 7.43 \)) is greater than that of urban higher secondary school students (\( M = 31.43, \ SD = 7.20 \)). Therefore, it indicates that rural higher secondary school students are more pursuing Mastery Goal than urban higher secondary school students.

The critical ratio of Performance-Avoidance Goal obtained for the rural and urban higher secondary school students is 1.25, which is not significant even at .05 level as the calculated value is less than the tabled value (1.96). It indicates that the in pursuing Performance-Avoidance Goal the higher secondary school students do not differ significantly, \( t = 1.25, \ p > .05 \), with respect to locale of schools. Therefore, it is evident that in pursuing Performance-Avoidance Goal, rural and urban higher secondary school students are same.

The critical ratio of Performance-Approach Goal obtained for rural and urban higher secondary school students is 2.03 which is greater than the tabled value (1.96) for significance at .05 level. It indicates that in pursuing Performance-Approach Goal the higher secondary school students differ significantly, \( t = 2.03, \ p \leq .05 \), with respect to locale of schools. Further, the
mean score of Performance-Approach Goal for rural higher secondary school students ($M=31.72$, $SD=5.96$) is greater than that of urban higher secondary school students ($M=30.93$, $SD=6.41$). Therefore, it indicates that rural higher secondary school students are superior in pursuing Performance-Approach Goal than urban higher secondary school students.

The critical ratio of Self Regulated Learning Strategies obtained for rural and urban higher secondary school students is 0.30 which is not significant even at .05 level as the calculated value is less than the tabled value (1.96). This indicates that in practicing Self Regulated Learning Strategies the higher secondary school students do not differ significantly, $t=0.30$, $p>.05$, with respect to locale of schools. Therefore, it is evident that in using Self Regulated Learning Strategies the rural and urban higher secondary school students is same.

The critical ratio of Achievement in Accountancy obtained for the rural and urban school higher secondary students is 3.37, which is greater than the tabled value (2.58) required for significance at .01 level. It reveals that the rural and urban higher secondary school students differ significantly, $t=3.37$, $p\leq .01$, for Achievement in Accountancy. Moreover, the mean score of Achievement in Accountancy for rural higher secondary school students ($M=22.66$, $SD=7.35$) is greater than that of urban higher secondary school students ($M=21.78$, $SD=6.59$). Therefore, higher mean score for rural higher
secondary school students shows that rural school students are superior in Achievement in Accountancy than urban higher secondary school students.

**Analysis of Variance**

The main purpose of the study is to find out the influence of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of higher secondary school students. The main effect and interaction effect of three independent variables on the dependent variable, Achievement in Accountancy is studied for this purpose. Three-way ANOVA with 2X3X2 Factorial design was carried out separately for the total sample and subgroups on the basis of gender, type of management of schools, and locale of schools. The 2X3X2 Factorial design of Three-way ANOVA includes two levels of Epistemological Beliefs, three types of Achievement Goals, and two levels of Self Regulated Learning Strategies. Epistemological Beliefs was classified as High Epistemological Beliefs group and Low Epistemological Beliefs group. Achievement Goals was categorized as Mastery Goal group, Performance-Avoidance Goal group, and Performance-Approach Goal group. Self Regulated Learning Strategies was categorized as High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.
Influence of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy of Higher Secondary School Students for Total Sample

Influence of the independent variables, viz., Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on the dependent variable, Achievement in Accountancy for total sample was calculated first and their interaction effect on dependent variable was also found out. The results of 2X3X2 Factorial design ANOVA of the main effect and interaction effects of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for total sample are presented in Table 25.

Table 25

Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies of Higher Secondary School Students for Total Sample

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F-Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>2285.10</td>
<td>1</td>
<td>2285.10</td>
<td>141.46**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>1672.46</td>
<td>2</td>
<td>836.23</td>
<td>51.77**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>1572.79</td>
<td>1</td>
<td>1572.79</td>
<td>97.36**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>46.35</td>
<td>2</td>
<td>23.17</td>
<td>1.44</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>1.88</td>
<td>1</td>
<td>1.88</td>
<td>0.12</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>91.36</td>
<td>2</td>
<td>45.68</td>
<td>2.82</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>137.34</td>
<td>2</td>
<td>68.67</td>
<td>4.25*</td>
</tr>
<tr>
<td>Error</td>
<td>16153.96</td>
<td>1000</td>
<td>16.15</td>
<td></td>
</tr>
</tbody>
</table>

** $P \leq .01$, * $P \leq .05$
Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy of Higher Secondary School Students for Total Sample

Table 25 shows that the $F$ value for Epistemological Beliefs on Achievement in Accountancy for total sample is 141.46 which is greater than the tabled value 6.66 for degrees of freedom (1, 1000) required for significance at .01 level. It indicates that there exists significant difference in the mean scores of Achievement in Accountancy, $F(1,1000)=141.46, p \leq .01$, for High Epistemological Beliefs group and Low Epistemological Beliefs group of higher secondary school students for total sample. Therefore, there exists significant influence of Epistemological Beliefs on Achievement in Accountancy of higher secondary school students for total sample.

Discussion

As ANOVA is non-directional, it is not possible to identify which level of Epistemological Beliefs is having high influence on the Achievement in Accountancy. Thus a close observation of mean scores of two groups of Epistemological Beliefs reveals that the mean score of Achievement in Accountancy of High Epistemological Beliefs group ($M=26.99, SD=5.12$) compared to that of Low Epistemological Beliefs group ($M=16.93, SD=4.74$) is significantly greater. This indicates that those higher secondary school students who are having sophisticated Epistemological Beliefs, scores high on
Achievement in Accountancy than those students who are having naïve Epistemological Beliefs for total sample.

**Influence of Achievement Goals on Achievement in Accountancy of Higher Secondary School Students for Total Sample**

Table 25 shows that the $F$ value obtained for Achievement Goal on Achievement in Accountancy for total sample is 51.77 which is greater than the tabled 4.62 for degrees of freedom (2, 1000) required for significance at .01 level. This indicates that the main effect due to Achievement Goals on Achievement in Accountancy of higher secondary schools students for total sample is significant, $F (2, 1000) = 51.77, p \leq .01$. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of higher secondary school students for the types of Achievement Goal i.e., Mastery Goal, Performance-Avoidance Goal and Performance-Approach Goal for total sample.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy of higher secondary school students for total sample among three types of Achievement Goal are presented in Table 26.
Table 26

Summary of Scheffe’s Test of Post Hoc Comparison with Matrix of Ordered Means of Types of Achievement Goal on Achievement in Accountancy for Total Sample

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>27.96</td>
<td>16.51</td>
<td>21.21</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>27.96</td>
<td>0.00</td>
<td>11.45**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>16.51</td>
<td>0.00</td>
<td>4.70**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>21.21</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**p < .01

Discussion

Table 26 reveals that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance groups is 11.45 which is significant at .01 level, $F=1580.06$, $F^1=9.26$, $p \leq .01$. This reveals that these two groups are not identical with regard to their Achievement in Accountancy. Those students who pursue Mastery Goal ($M=27.96$) have significantly higher scores on Achievement in Accountancy when compared to those students who pursue Performance-Avoidance goal ($M=16.51$) among total sample of higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Mastery Goal group and Performance-Approach Goal group is 6.75 which is significant at .01 level, $F=408.44$, $F^1=9.26$, $p \leq .01$. This reveals that these
two groups are not identical with regard to their Achievement in Accountancy. Those students who pursue Mastery Goal \( (M=27.96) \) have significantly higher scores on Achievement in Accountancy than those who pursue Performance-Approach Goal \( (M=21.21) \) for total sample of higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal group and Performance-Approach Goal group is 4.70 which is significant at .01 level, \( F=199.99, F^2=9.26, p \leq .01 \). This reveals that these two groups are not identical with regard to their Achievement in Accountancy among the total sample. Those students who pursue Performance-Approach Goal \( (M=21.21) \) have significantly higher scores on Achievement in Accountancy when compared to those who pursue Performance-Avoidance Goal \( (M=16.51) \) for total sample of higher secondary school students.

Therefore, it evident that Mastery Goal group, Performance-Avoidance group, and Performance-Approach group differ significantly in Achievement in Accountancy for total sample of higher secondary school students. Those students who pursue Mastery Goal perform better in Achievement in Accountancy than those who pursue Performance Approach goal and Performance-Avoidance Goal.
Influence of Self Regulated Learning Strategies on Achievement in Accountancy of Higher Secondary School Students for Total Sample

Table 25 reveals that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for total sample is 97.36 which is greater than the tabled value 6.66 for degrees of freedom (1, 1000) required for significance at .01 level. Hence, the influence of Self Regulated Learning Strategies on Achievement in Accountancy is significant, $F(2, 1000) = 97.36$, $p \leq .01$, for total sample. It indicates that there exists significant difference in the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of total sample of higher secondary school students.

Discussion

In order to know which group of Self Regulated Learning Strategies is having greater influence, the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group were compared. A close observation of mean scores of two groups revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group ($M=26.72$, $SD=5.38$) compared to that of Low Self Regulated learning Strategies group ($M=17.17$, $SD=4.95$) is significantly greater. This indicates that those higher secondary students who are practicing high Self Regulated Learning
Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies among total sample.

**Interaction Effects**

**Interaction Effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy of Higher Secondary School Students for Total Sample**

From Table 25 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs and Achievement Goals for total sample is 1.44 which is less than 3.00, the tabled value for degrees of freedom (2, 1000) required for significance at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy is not significant, $F(2,1000)=1.44$, $p>.05$, for the total sample even at .05 level. Therefore, the mean scores of Achievement in Accountancy at two levels of Epistemological Beliefs do not vary significantly for Mastery Goal, Performance Approach Goal, and Performance-Avoidance Goal groups of higher secondary school students for total sample.

In order to verify the trend of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for total sample, Profile Plot has been plotted and presented in Figure 17.
Figure 17. Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Total Sample

Discussion

The analysis of Figure 17 also indicates that mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups for total Sample. It shows the independence of influence of Epistemological
Beliefs and Achievement Goals on Achievement in Accountancy for total sample of higher secondary school students.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy of Higher Secondary School Students for Total Sample**

From Table 25 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for total sample is 0.12 which is less than the tabled value 3.85 for degrees of freedom (1, 1000) required for significance at .05 level. The influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for total sample, $F(1,1000)=0.12, p>.05$, is not significant even at .05 level. It shows that the mean scores of Achievement in Accountancy at two levels of Epistemological Beliefs do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of higher secondary school students in the total sample. Therefore, the Achievement in Accountancy is independent of interaction between Epistemological Beliefs and Self Regulated Learning Strategies of higher secondary school students for total sample.

In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in
Accountancy for total sample, Profile Plot has been plotted and presented in Figure 18.

Figure 18. Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Total Sample

Discussion

Figure 18 clearly depicts that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for total sample. From the profile plot also it is clear that for High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of High Self Regulated Learning Strategies group is higher than that of Low Self
Regulated Learning Strategies group for total Sample. It indicates the independence of influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for total sample.

**Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy of Higher Secondary School Students for Total Sample**

Table 25 shows that the $F$ value obtained for interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for total sample is 2.82 which is less than 3.00, the tabled value for significance at .05 level for degrees of freedom (2,1000). It indicates that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies Group of higher secondary school students for total sample. There is no significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,1000)=2.82, p>.05$, for total sample. Hence, the Achievement in Accountancy is independent of interaction between Achievement Goals and Self Regulated Learning Strategies of higher secondary school students for total sample.

In order to verify the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for total sample, Profile Plot has been plotted and presented in Figure 19.
Discussion

It is evident from Figure 19 that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups are independent for total sample. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the means scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups. Thus, the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for total sample is not significant.

Figure 19. Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Total Sample.
**Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of Higher Secondary School Students for Total Sample.**

Table 25 shows that the $F$ value obtained for interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for total sample is 4.25 which is greater than the tabled value 3.00 for degrees of freedom (2,1000) required for significance at .05 level. The interaction effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for the total sample is significant, $F(2,1000)=4.25$, $p \leq .05$. It reveals that the mean scores of Achievement in Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance Avoidance Goal, and Performance Approach Goal and for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of higher secondary school students for the total sample differ significantly. Thus, Achievement in Accountancy of higher secondary school students is dependent of the influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for total sample.

In order to know the trend of influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for total sample, Profile Plot has been plotted and presented in Figure 20.
Figure 20. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Total Sample.
Discussion

Figure 20 depicts that the higher secondary school students belonging to High Self Regulated Learning Strategies group among High Epistemological Beliefs group, Mastery Goal group scores a higher mean score for Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group for total sample. The mean scores of Achievement in Accountancy for the Performance-Approach Goal group come in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance-Approach Goal groups are almost same.

For Low Self Regulated Learning Strategies group, the higher secondary school students belonging to High Epistemological Beliefs group, Mastery Goal group scores a higher mean score on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The Performance-Approach Goal group comes in the second sequence for the means scores of Achievement in Accountancy. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal
groups. Therefore, the profile plots show that there is exists significant interaction effect among Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of higher secondary school students for total sample.

**Influence of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy for Girls of Higher Secondary Schools**

The data were analyzed by using 2X3X2 Factorial design ANOVA to understand the influence of the Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their interaction effect on Achievement in Accountancy for girls of higher secondary schools. The results of 2X3X2 Factorial design ANOVA are presented in Table 27.
Table 27

Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies of Higher Secondary School Girls

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F- value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>980.36</td>
<td>1</td>
<td>980.36</td>
<td>68.04**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>538.99</td>
<td>2</td>
<td>269.49</td>
<td>18.70**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>596.10</td>
<td>1</td>
<td>596.10</td>
<td>41.37**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>1.88</td>
<td>2</td>
<td>0.94</td>
<td>0.07</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>19.33</td>
<td>1</td>
<td>19.33</td>
<td>1.34</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>20.94</td>
<td>2</td>
<td>10.47</td>
<td>0.73</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>41.72</td>
<td>2</td>
<td>20.86</td>
<td>1.45</td>
</tr>
<tr>
<td>Error</td>
<td>7420.55</td>
<td>515</td>
<td>14.41</td>
<td></td>
</tr>
</tbody>
</table>

**p ≤ .01

Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy for Girls of Higher Secondary Schools

Table 27 shows that the $F$ value obtained for Epistemological Beliefs on Achievement in Accountancy for girls of higher secondary schools is 68.04 which is greater than the tabled value 6.66 for (1,515) degrees of
freedom at .01 level. The results show that influence of Epistemological Beliefs on Achievement in Accountancy is significant, $F(1,515) = 68.04, p \leq .01$, for girls of higher secondary schools. It means that the mean scores of Achievement in Accountancy of girls of higher secondary schools belonging to High Epistemological Beliefs group and Low Epistemological Beliefs group differs significantly.

**Discussion**

The close observation of mean scores of two groups of Epistemological Beliefs was carried out to know which group is having higher influence on Achievement in Accountancy for girls of higher secondary schools. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Epistemological Beliefs group ($M=27.79, SD=4.62$) is significantly greater than that of Low Epistemological Beliefs group ($M=17.93, SD=4.35$) for girls of higher secondary schools. This indicates that those higher secondary school girls who are having sophisticated Epistemological Beliefs scores high on Achievement in Accountancy than those students who are having naïve Epistemological Beliefs.
Influence of Achievement Goals on Achievement in Accountancy for Girls of Higher Secondary Schools

Table 27 indicates that the F value obtained for Achievement Goals on Achievement in Accountancy for girls of higher secondary schools is 18.70 is greater than the tabled value 4.62 for (2,515) degrees of freedom required for significance .01 level. This indicates that the influence of Achievement Goals on Achievement in Accountancy is significant, $F (2,515)=18.70$, $p \leq .01$, for girls of higher secondary schools. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of higher secondary school students for girls belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher for girls. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy for girls of higher secondary schools among three types of Achievement Goal are presented in Table 28.
Table 28

Summary of Scheffe’s Test of Post Hoc Comparison with Matrix of Ordered Means of Types of Achievement Goal on Achievement in Accountancy for Girls

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>28.47</td>
<td>17.54</td>
<td>22.07</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>28.47</td>
<td>0.00</td>
<td>10.93**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>17.54</td>
<td>0.00</td>
<td>4.53**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>22.07</td>
<td>0.00</td>
<td>6.40**</td>
</tr>
</tbody>
</table>

**p < .01

Discussion

Table 28 shows that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance groups is 10.93 which is significant at .01 level, $F = 750.21, F^1 = 9.30, p \leq .01$. This reveals that these two groups are not identical with regard to their Achievement in Accountancy for girls of higher secondary schools. Those students who pursue Mastery Goal ($M=28.47$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=17.54$) for girls of higher secondary schools.

The difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Approach Goal groups is 6.40 which is significant at .01 level, $F=228.92, F^1 = 9.30, p \leq .01$. This indicates that these
two groups are not identical with regard to their Achievement in Accountancy for girls of higher secondary schools. Those students who pursue Mastery Goal ($M=28.47$) have significantly higher mean score on Achievement in Accountancy when compared to those who pursue Performance-Approach Goal ($M=22.07$) for girls of higher secondary schools.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance-Approach Goal groups is 4.53 which is significant at .01 level, $F=87.24$, $F^1 = 9.30$, $p \leq .01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy for girls of higher secondary schools. Those girls who pursue Performance-Approach Goal ($M=22.07$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=17.54$).

Therefore, it is evident that those students who pursue Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal differ significantly in their Achievement in Accountancy for girls of higher secondary schools. Those girls who pursue Mastery Goal scores high on Achievement in Accountancy than those who pursue Performance-Avoidance Goal and Performance-Approach Goal.
Influence of Self Regulated Learning Strategies on Achievement in Accountancy for Girls of Higher Secondary Schools

From Table 27 it is evident that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for girls of higher secondary schools is 41.37 which is greater than the tabled value 6.66 for (1,515) degrees of freedom at .01 level. This indicates that the influence of Self Regulated Learning Strategies on Achievement in Accountancy, $F (1,515)=41.37, p \leq .01$, is significant for girls of higher secondary schools. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy for girls of higher secondary schools belonging to High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.

Discussion

A close observation of the mean scores of two groups of Self Regulated Learning Strategies was carried out to know which group is having greater influence on Achievement in Accountancy among girls of higher secondary schools. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group ($M=27.53, SD=4.88$) is significantly greater than that of the Low Self Regulated Learning Strategies group ($M=18.30, SD=4.73$) for girls of higher secondary schools. This indicates that those higher secondary girls
who are practicing High Self Regulated Learning Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies.

**Interaction Effects**

**Interaction Effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Girls of Higher Secondary Schools**

From Table 27 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for girls of higher secondary schools is 0.07 which is less than the tabled value 3.00 for (2,515) degrees of freedom at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy is not significant even at .05 level, $F (2,515)=0.07, p>.05$, for girls of higher secondary schools. Therefore, the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups for girls of higher secondary schools.

In order to verify the trend of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for girls of
higher secondary schools, the Profile Plot has been plotted and presented in Figure 21.

![Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Girls of Higher Secondary Schools](image)

**Figure 21.** Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Girls of Higher Secondary Schools

**Discussion**

The analysis of Figure 21 indicates that mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for girls of higher secondary schools. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups
for girls of higher secondary schools. It shows the independence of influence of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for girls of higher secondary schools.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Girls of Higher Secondary Schools**

From Table 27 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for girls of higher secondary schools is 1.34 which is less than the tabled value 3.85 for (1,515) degrees of freedom required for significance at .05 level. It shows that the mean scores of Achievement in Accountancy at two levels of Epistemological Beliefs i.e. High Epistemological group and Low Epistemological group do not vary significantly for the two groups of Self Regulated Learning Strategies i.e. High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for girls of higher secondary schools. Thus, there is no significant influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy, $F$ (1,515)=1.34, $p>.05$, for girls of higher secondary schools even at .05 level. Therefore, the Achievement in Accountancy was found to be independent of
interaction between Epistemological Beliefs and Self Regulated Learning Strategies for girls of higher secondary schools.

In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for girls, the Profile Plot has been plotted and presented in Figure 22.

![Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Girls](image)

*Figure 22. Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Girls*

**Discussion**

Figure 22 clearly depicts that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for girls of
higher secondary schools. It is evident from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group is higher than that of Low Self Regulated Learning Strategies group for girls of higher secondary schools. Thus, the influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy is not significant for the girls of higher secondary schools.

**Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Girls of Higher Secondary Schools**

Table 27 depicts that the $F$ value obtained for influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for girls of higher secondary schools is 0.73 which is less than the tabled value 3.00 for (2,515) degrees of freedom required for significance at .05 level. It indicates that there is no significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,515)=0.73, p>.05$, for girls of higher secondary schools even at .05 level. This means that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups do not vary
significantly with High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for girls of higher secondary school students. Therefore, the Achievement in Accountancy is independent of interaction between Achievement Goals and Self Regulated Learning Strategies for girls of higher secondary schools.

In order to verify the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for girls, Profile Plot has been plotted and presented in Figure 23.

\[\text{Figure 23. Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Girls}\]
**Discussion**

It is evident from Figure 23 that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups are independent for girls of higher secondary schools. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the mean scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-ApproachGoal groups. Thus, the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for girls of higher secondary schools is not significant.

**Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Girls of Higher Secondary Schools**

From Table 27 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for girls of higher secondary schools is 1.45 which is less than the tabled value 3.00 for (2,515) degrees of freedom required for significance at .05 level. Thus, there is no significant influence of interaction between Epistemological Beliefs,
Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy, $F(2,515)=1.45$, $p>.05$, of higher secondary school girls of higher secondary schools even at .05 level. It means that the mean scores of Achievement in Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups and High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group do not differ significantly for girls. Therefore, the interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy is independent for girls of higher secondary schools.

In order to verify the trend of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for girls, Profile Plot has been plotted and presented in Figure 24.
Figure 24. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Girls

Discussion

Figure 24 depicts that for girls belonging to High Self Regulated Learning Strategies group among High Epistemological Beliefs group,
Mastery Goal category scores a higher mean score on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The Performance-Approach Goal group comes in the second sequence for the mean scores of Achievement in Accountancy. Among Low Epistemological Beliefs group also, the mean score of Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence.

For Low Self Regulated Learning Strategies group, the higher secondary school students belonging to High Epistemological Beliefs group, Mastery Goal group scores a higher mean score on Achievement in Accountancy for than Performance-Avoidance Goal group and Performance-Approach Goal group for girls. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance Avoidance Goal and Performance Approach Goal groups. Therefore, the profile plots indicate that the interaction among Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for girls of higher secondary schools is not significant.
Influence of Epistemological Beliefs, Achievement Goals and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy for Boys of Higher Secondary Schools

The data were analyzed by using 2X3X2 Factorial design ANOVA to understand the influence of the Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their interaction effect on Achievement in Accountancy for boys of higher secondary schools. The results of 2X3X2 Factorial design ANOVA are presented in Table 29.

Table 29

Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies of Higher Secondary School Boys

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F- value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>1121.19</td>
<td>1</td>
<td>1121.19</td>
<td>62.36**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>1010.47</td>
<td>2</td>
<td>505.24</td>
<td>28.10**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>765.51</td>
<td>1</td>
<td>765.51</td>
<td>42.58**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>65.16</td>
<td>2</td>
<td>32.58</td>
<td>1.81</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>6.34</td>
<td>1</td>
<td>6.34</td>
<td>0.35</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>83.89</td>
<td>2</td>
<td>41.95</td>
<td>2.33</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>102.997</td>
<td>2</td>
<td>51.50</td>
<td>2.86</td>
</tr>
<tr>
<td>Error</td>
<td>8504.26</td>
<td>473</td>
<td>17.98</td>
<td></td>
</tr>
</tbody>
</table>

**p ≤ .01
Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy for Boys of Higher Secondary Schools

Table 29 shows that the $F$ value obtained for Epistemological Beliefs on Achievement in Accountancy for boys of higher secondary schools is 62.36 which is greater than the tabled value 6.70 for (1,473) degrees of freedom required for significance at 0.01 level. The results reveal that influence of Epistemological Beliefs on Achievement in Accountancy, $F(1,473)=62.36$, $p \leq .01$, is significant for boys of higher secondary schools. It means that the mean scores of Achievement in Accountancy for boys of higher secondary schools belonging to High Epistemological Beliefs group and Low Epistemological Beliefs group differs significantly.

Discussion

The mean scores of Achievement in Accountancy for two groups of Epistemological Beliefs were compared to know which group is having higher influence on Achievement in Accountancy for boys of higher secondary schools. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Epistemological Beliefs group ($M=25.33, SD=5.66$) is significantly greater than that of Low Epistemological Beliefs group ($M=16.36, SD=4.86$) for boys of higher secondary schools. This indicates that those boys of higher secondary schools who are having
sophisticated Epistemological Beliefs scores high on Achievement in Accountancy than those students who are having naïve Epistemological Beliefs.

Influence of Achievement Goals on Achievement in Accountancy for Boys of Higher Secondary Schools

Table 29 shows that the $F$ value obtained for Achievement Goals on Achievement in Accountancy for boys is 28.10 which is greater than the table value 4.66 for (2,473) degrees of freedom required for significance at .01 level. This indicates that the influence of Achievement Goals on Achievement in Accountancy is significant for boys at .01 level, $F (2,473)=28.10, p \leq .01$. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of higher secondary school students for boys belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher for boys. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy of higher secondary school students for boys among three types of Achievement Goal are presented in Table 30.
Table 30

Summary of Scheffe’s Test of Post Hoc Comparison with Matrix of Ordered Means of Types of Achievement Goal on Achievement in Accountancy for Boys

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>26.63</td>
<td>15.98</td>
<td>20.38</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>26.63</td>
<td>0.00</td>
<td>10.65**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>15.98</td>
<td>0.00</td>
<td>4.40**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>20.38</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**p < .01

Discussion

Table 30 shows that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance groups is 10.65 which is significant at .01 level, $F= 482.24$, $F^*=9.30$, $p\leq .01$. This reveals that these two groups of Achievement Goals are not identical with regard to their Achievement in Accountancy. Those students who pursue Mastery Goal ($M=26.63$) have significantly higher mean score on Achievement in Accountancy when compared to those who pursue Performance-Avoidance Goal ($M=15.98$) for boys of higher secondary schools.
The difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance Approach Goal groups is 6.25 which is significant at .01 level, $F=121.88$, $F^\prime=9.30$, $p \leq 0.01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Those students who pursue Mastery Goal ($M=26.63$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Approach Goal ($M=20.38$) for boys of higher secondary schools.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance-Approach Goal groups is 4.40 which is significant at .01 level, $F=86.49$, $F^\prime=9.30$, $p \leq 0.01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Those students who pursue Performance-Approach Goal ($M=20.38$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=15.98$) for boys of higher secondary schools.

Therefore, it is evident that those students who pursue Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal differ significantly in their Achievement in Accountancy for boys of higher secondary schools. The mean score of Achievement in Accountancy is considerably high for those students who pursue Mastery Goal than
Performance-Avoidance Goal and Performance-Approach Goal among higher secondary school students for boys.

**Influence of Self Regulated Learning Strategies on Achievement in Accountancy for Boys of Higher Secondary Schools**

From Table 29 it is evident that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools is 42.58 which is greater than the tabled value 6.70 for (1,473) degrees of freedom required for significance at .01 level. This indicates that the influence of Self Regulated Learning Strategies on Achievement in Accountancy is significant, $F(1,473)=42.58, p \leq .01$, for boys of higher secondary schools. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of higher secondary school students for boys belonging to High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.

**Discussion**

The analysis of the mean scores of Achievement in Accountancy for two groups of Self Regulated Learning Strategies was done to know which group is having greater influence on Achievement in Accountancy for boys of higher secondary schools. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group ($M=25.03, SD=5.95$) is significantly greater than that of the
Low Self Regulated Learning Strategies group ($M=16.51$, $SD=4.96$) for boys of higher secondary schools. This indicates that those boys of higher secondary schools who are practicing High Self Regulated Learning Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies.

**Interaction Effects**

**Interaction Effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Boys of Higher Secondary Schools**

From the Table 29 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for boys is 1.81 which is less than the tabled value 3.02 for (2,473) degrees of freedom required for significance at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy is not significant, $F$ (2,473)=1.81, $p>0.05$, for boys of higher secondary schools even at .05 level. Therefore, the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups for boys of higher secondary schools.
In order to verify the trend of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for boys of higher secondary schools, the Profile Plot has been plotted and presented in Figure 25.

![profile_plot](image)

*Figure 25. Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Boys of Higher Secondary Schools*

**Discussion**

The analysis of Figure 25 also indicates that mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for boys of higher secondary schools. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological
Beliefs groups the mean scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance- Approach Goal groups for boys of higher secondary schools. It shows the independence of influence of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for boys of higher secondary schools.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Boys of Higher Secondary Schools**

From Table 29 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools is 0.35 which is less than the tabled value 3.86 for $(1,473)$ degrees of freedom at .05 level. It shows that the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for boys. Thus, there is no significant influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy, $F (1,473)=0.35$, $p>.05$, for boys of higher secondary schools even at .05 level. Therefore, the Achievement in
Analysis

Accountancy is independent of interaction between Epistemological Beliefs and Self Regulated Learning Strategies for boys of higher secondary schools.

In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools, the Profile Plot has been plotted and presented in Figure 26.

![Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Boys](image)

*Figure 26. Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Boys*

**Discussion**

Figure 26 clearly depicts that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for boys of
higher secondary schools. The profile plot indicates that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group is higher than that of Low Self Regulated Learning Strategies group for boys. It indicates the independence of influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools.

**Influence of Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Boys of Higher Secondary Schools**

Table 29 shows that the $F$ value obtained for influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools is 2.33 which is less than the tabled value 3.02 for (2,473) degrees of freedom required for significance at .05 level. It indicates that there is no significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,473)=2.33, p>.05$, for boys of higher secondary schools even at .05 level. This means that the mean scores of Achievement in Accountancy for Mastery Goal, Performance Avoidance Goal, and Performance Approach Goal groups do not vary significantly with High Self Regulated Learning Strategies group and Low
Self Regulated Learning Strategies group for boys of higher secondary school students. Therefore, it is evident that Achievement in Accountancy is found to be independent of interaction between Achievement Goals and Self Regulated Learning Strategies for boys of higher secondary schools.

In order to verify the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools, Profile Plot has been plotted and presented in Figure 27.

Figure 27. Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Boys

Discussion

It is evident from Figure 27 that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self
Regulated Learning Strategies group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups are independent for boys of higher secondary schools. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the means scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups. Thus, the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools is not significant.

**Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Boys of Higher Secondary Schools**

From Table 29 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools is 2.86 which is less than the tabled value 3.02 for $(2,473)$ degrees of freedom required for significance at .05 level. Thus, there is no significant influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy, $F(2,473)=2.86$, $p>.05$, for boys of higher secondary schools even at .05 level. It means that the mean scores of Achievement in
Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance Avoidance Goal, and Performance Approach Goal groups and for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group do not differ significantly for boys of higher secondary schools. Therefore, the Achievement in Accountancy is independent of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for boys of higher secondary schools.

In order to verify the trend of interaction between Epistemological Beliefs, Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for boys of higher secondary schools, Profile Plot has been plotted and presented in Figure 28.
Figure 28. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Boys
Discussion

Figure 28 depicts that for boys of higher secondary school students belonging to High Self Regulated Learning Strategies group among High Epistemological Beliefs group, Mastery Goal group scores higher mean score on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Avoidance Goal group is slightly higher than that of Performance Approach Goal group.

For Low Self Regulated Learning Strategies group, for boys of higher secondary students belonging to High Epistemological Beliefs group, Mastery Goal group and Performance-Approach Goal group scores higher mean scores in Achievement in Accountancy than Performance-Avoidance Goal group. Among Low Epistemological Beliefs group, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. The profile plots show that there is a tendency for Epistemological Beliefs, Achievement Goals, and Self Regulated
Learning Strategies to interact on Achievement in Accountancy but the interaction is not significant for boys of higher secondary school students.

**Influence of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy of Government Higher Secondary School Students**

The data were analyzed by using 2X3X2 Factorial design ANOVA to understand the influence of the Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their interaction effect on Achievement in Accountancy of government higher secondary school students. The results of 2X3X2 Factorial design ANOVA are presented in Table 31.

Table 31

*Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies of Government Higher Secondary School Students*

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F- value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>1442.42</td>
<td>1</td>
<td>1442.42</td>
<td>95.05**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>983.92</td>
<td>2</td>
<td>491.96</td>
<td>32.42**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>735.96</td>
<td>1</td>
<td>735.96</td>
<td>48.50**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>13.52</td>
<td>2</td>
<td>6.76</td>
<td>0.45</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>5.23</td>
<td>1</td>
<td>5.23</td>
<td>0.35</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>112.10</td>
<td>2</td>
<td>56.05</td>
<td>3.69*</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>38.28</td>
<td>2</td>
<td>19.14</td>
<td>1.26</td>
</tr>
<tr>
<td>Error</td>
<td>7997.51</td>
<td>527</td>
<td>15.18</td>
<td></td>
</tr>
</tbody>
</table>

**p ≤ .01, *p ≤ .05**
Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy of Government Higher Secondary School Students

Table 31 reveals that the $F$ value obtained for Epistemological Beliefs on Achievement in Accountancy for government school students is 95.05 which is greater than the tabled value 6.66 for (1, 527) degrees of freedom required for significance at .01 level. The results reveal that influence of Epistemological Beliefs on Achievement in Accountancy is significant, $F (1,527)=95.05$, $p \leq .01$, for government higher secondary school students. It means that the mean scores of Achievement in Accountancy of government higher secondary school students belonging to High Epistemological Beliefs group and Low Epistemological Beliefs group differs significantly.

Discussion

The mean scores of Achievement in Accountancy of two groups of Epistemological Beliefs were compared to know which group is having higher influence on Achievement in Accountancy for government higher secondary school students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Epistemological Beliefs group ($M=27.20$, $SD=4.84$) is significantly greater than that of Low Epistemological Beliefs group ($M=16.92$, $SD=4.72$) for the government higher secondary school students. This indicates that those higher secondary
students of government schools who are having sophisticated Epistemological Beliefs scores high on Achievement in Accountancy than those students who are having naïve Epistemological Beliefs.

**Influence of Achievement Goals on Achievement in Accountancy of Government Higher Secondary School Students**

Table 31 shows that the $F$ value obtained for Achievement Goals on Achievement in Accountancy for government school students is 32.42 which is greater than the tabled value 4.62 for degrees of freedom (2,527) at .01 level. This indicates that the influence of Achievement Goals on Achievement in Accountancy, $F(2,527)=32.42, p \leq .01$, is significant for government school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of the government higher secondary school students belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher for government school students. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy of government higher secondary school students among three types of Achievement Goal are presented in Table 32.
Table 32

*Summary of Scheffe’s Test of Post Hoc Comparison of with Matrix of Ordered Means of Types of Achievement Goal on Achievement in Accountancy for Government Higher Secondary School Students*

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>28.22</td>
<td>16.52</td>
<td>21.84</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>28.22</td>
<td>0.00</td>
<td>11.70**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>16.52</td>
<td>0.00</td>
<td>5.32**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>21.84</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**p < .01

**Discussion**

Table 32 shows that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance Goal groups is 11.70 which is significant at .01 level, $F= 938.20$, $F^l = 9.30$, $p\leq .01$. This reveals that these two groups of Achievement Goals are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=28.22$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.52$) for government higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Approach Goal groups is 6.38 which is
significant at .01 level, $F = 203.06$, $F^I = 9.30$, $p \leq .01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=28.22$) have significantly higher mean score on Achievement in Accountancy than those pursue Performance-Approach Goal ($M=21.84$) for government higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance-Approach Goal groups is 5.32 which is significant at .01 level $F = 145.44$, $F^I = 9.30$, $p \leq .01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Performance-Approach Goal ($M=21.84$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.52$) for government higher secondary school students.

Therefore, it is evident that those students who pursue Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal differ significantly in their Achievement in Accountancy for government higher secondary school students. The students who pursue Mastery Goal are having higher scores on Achievement in Accountancy than those who pursue Performance-Avoidance Goal and Performance-Approach Goal for government higher secondary school students.
Influence of Self Regulated Learning Strategies on Achievement in Accountancy of Government Higher Secondary School Students

From Table 31 it is evident that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for government school students is 48.50 which is greater than the tabled value 6.66 for (1,527) degrees of freedom at .01 level. This indicates that the influence of Self Regulated Learning Strategies on Achievement in Accountancy is significant, $F(1,527) = 48.50$, $p \leq .01$, for government higher secondary school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy for government higher secondary school students belonging to High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.

Discussion

A close observation of the mean scores of two groups of Self Regulated Learning Strategies was done to know which group is having greater influence on Achievement in Accountancy for government higher secondary school students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group ($M=26.62$, $SD=5.44$) is significantly greater than that of the Low Self Regulated Learning Strategies group ($M=17.23$, $SD=4.98$) for government higher secondary school students. This indicates that those
government higher secondary school students who are practicing high Self Regulated Learning Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies.

**Interaction Effects**

**Interaction Effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy of Higher secondary school students for Government School Students**

Table 31 depicts that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for government school students is 0.45 which is less than the tabled value 3.00 for (2,527) degrees of freedom required for significance at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy is not significant, $F(2,527)=0.45, p>.05$, for government higher secondary school students even at .05 level. Therefore, the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups for government higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for
government school students, the Profile Plot has been plotted and presented in Figure 29.

![Profile Plot](image)

*Figure 29.* Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Higher Secondary Students of Government Schools

**Discussion**

Figure 29 indicates that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for government school students. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups.
for government school students. It shows the independence of influence of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for government school students.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy of Government Higher Secondary School Students**

Table 31 shows that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for government higher secondary school students is 0.35 which is less than the table value 3.85 for (1,527) degrees of freedom at .05 level. It shows that the mean scores of Achievement in Accountancy for High Epistemological group and Low Epistemological group do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for government higher secondary school students. Thus, there is no significant influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy, $F$ (1,527)=0.35, $p > .05$, for government higher secondary school students. Therefore, the Achievement in Accountancy is independent of interaction between Epistemological Beliefs and Self Regulated Learning Strategies for government higher secondary school students.
In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for government school students, the Profile Plot has been plotted and presented in Figure 30.

![Profile Plot](image)

**Figure 30.** Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Government School Students

**Discussion**

Figure 30 clearly depicts that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent. From the profile plot it is also clear that for the High Epistemological Beliefs and Low
Epistemological Beliefs groups the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group is higher than that of Low Self Regulated Learning Strategies group for government school students. It indicates the independence of influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for government school students.

**Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy of Government Higher Secondary School Students**

Table 31 depicts that the $F$ value obtained for influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for government school students is 3.69 which is greater than the tabled value 3.00 for (2,527) degrees of freedom at .05 level. It indicates that there exists significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F$ (2,527) =3.69, $p\leq.05$, for government higher secondary school students at .05 level. This means that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups vary significantly with High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of government higher secondary school students. Therefore,
the Achievement in Accountancy is found to be dependent of interaction between Achievement Goals and Self Regulated Learning Strategies for government higher secondary school students.

In order to know the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for government school students, Profile Plot has been plotted and presented in Figure 31.

![Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Government School Students](image)

**Figure 31.** Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Government School Students

**Discussion**

It is evident from Figure 31 that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self
Regulated Learning Strategies group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups are independent for government school students. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the means scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups. Even though the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for government school students is significant at .05 level, the profile plot shows that the effect of interaction is not significant.

**Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of Government Higher Secondary School Students**

Table 31 shows that the $F$ value obtained for interaction effect of Epistemological Beliefs, Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for government school students is 1.26 which is less than the table value 3.00 for (2,527) degrees of freedom at .05 level. Thus, there is no significant influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,527)=1.26, p >.05$, for government higher secondary school students. It means that the mean scores
of Achievement in Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups and for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group do not differ significantly for government higher secondary school students. Therefore, the Achievement in Accountancy is independent of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for government higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for government school students, Profile Plot has been plotted and presented in Figure 32.
Figure 32. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Government School Students


Discussion

Figure 32 depicts that for the government higher secondary school students belonging to High Self Regulated Learning Strategies group among High Epistemological Beliefs group, Mastery Goal group scores a higher mean score on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Approach Goal group and Performance-Avoidance Goal group are almost same.

For Low Self Regulated Learning Strategies group, the government higher secondary school students belonging to High Epistemological Beliefs group, Mastery Goal group and Performance-Approach Goal group scores higher mean scores on Achievement in Accountancy than Performance Avoidance Goal group. Among Low Epistemological Beliefs group, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for
Performance-Approach Goal group comes in the second sequence. Therefore, the profile plots show that the interaction among Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy is not significant for government higher secondary school students.

**Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy of Aided Higher Secondary School Students**

The data were analyzed by using 2X3X2 Factorial design ANOVA to understand the influence of the Epistemological Beliefs, Achievement Goals and Self Regulated Learning Strategies and their interaction effect on Achievement in Accountancy of aided higher secondary students. The results of 2X3X2 Factorial design ANOVA are presented in Table 33.
Table 33

Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goals and Self Regulated Learning Strategies of Aided Higher Secondary School Students

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>754.56</td>
<td>1</td>
<td>745.56</td>
<td>43.70**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>716.55</td>
<td>2</td>
<td>358.28</td>
<td>20.75**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>839.18</td>
<td>1</td>
<td>839.18</td>
<td>48.60**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>72.73</td>
<td>2</td>
<td>36.37</td>
<td>2.11</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>1.52</td>
<td>1</td>
<td>1.53</td>
<td>0.09</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>5.73</td>
<td>2</td>
<td>2.87</td>
<td>0.17</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>134.30</td>
<td>2</td>
<td>67.15</td>
<td>3.89*</td>
</tr>
<tr>
<td>Error</td>
<td>7960.08</td>
<td>461</td>
<td>17.27</td>
<td></td>
</tr>
</tbody>
</table>

**p ≤ .01, *p ≤ .05

Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy of Aided Higher Secondary School Students

Table 33 reveals that the F value obtained for Epistemological Beliefs on Achievement in Accountancy for aided school students is 43.70 which is greater than the tabled value 6.70 for (1,461) degrees of freedom required for significance at .01 level. The results reveal that influence of Epistemological Beliefs on Achievement in Accountancy is significant, \(F (1,461)= 43.70\),
Analysis

$p \leq .01$, for aided higher secondary school students. It means that the mean scores of Achievement in Accountancy of aided higher secondary school students belonging to High Epistemological Beliefs group and Low Epistemological Beliefs group differs significantly.

Discussion

The mean scores of two groups of Epistemological Beliefs were compared to know which group is having higher influence on Achievement in Accountancy for aided higher secondary school students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Epistemological Beliefs group ($M=26.74$, $SD=5.40$) is significantly greater than that of Low Epistemological Beliefs group ($M=16.95$, $SD=4.76$) for aided higher secondary school students. This indicates that those higher secondary students of aided schools who are having sophisticated Epistemological Beliefs scores high on Achievement in Accountancy than those students who are having naïve Epistemological Beliefs.

Influence of Achievement Goals on Achievement in Accountancy of Aided Higher Secondary School Students

Table 33 shows that the $F$ value obtained for Achievement Goals on Achievement in Accountancy for aided school students is 20.75 which is greater than the tabled value 4.66 for degrees of freedom (2,461) at .01 level. This indicates that the influence of Achievement Goals on Achievement in
Accountancy is significant, $F(2,461)=20.75$, $p \leq .01$, for aided school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of aided higher secondary school students belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher for aided school students. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy of aided higher secondary school students among three types of Achievement Goal are presented in Table 34.

Table 34

*Summary of Scheffe’s Test of Post Hoc Comparison with Matrix of Ordered Means of Types of Achievement Goal on Achievement in Accountancy for Aided Higher Secondary School Students*

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>27.68</td>
<td>16.50</td>
<td>20.50</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>27.68</td>
<td>0.00</td>
<td>11.18**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>16.50</td>
<td>0.00</td>
<td>4.00**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>20.50</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**$p < .01$**
Discussion

Table 34 shows that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance Goal groups is 11.18 which is significant at .01 level, $F=656.38$, $F'=.930$, $p \leq .01$. This reveals that these two groups of Achievement Goals are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=27.68$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.50$) for aided higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Approach Goal groups is 7.18 which is significant at .01 level, $F=203.92$, $F'=.930$, $p \leq .01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=27.68$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Approach Goal ($M=20.50$) for aided higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance-Approach Goal groups is 4.00 which significant at .01 level, $F= 62.73$, $F' = 9.30$, $p \leq .01$. This indicates that these two groups are not identical with regard to their Achievement in
Accountancy. Thus, those students who pursue Performance-Approach Goal ($M=20.50$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.50$) for aided higher secondary school students.

Therefore, it can be concluded that those students who pursue Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal differ significantly in their Achievement in Accountancy for aided higher secondary school students. The higher mean scores for Achievement in Accountancy are associated with Mastery Goal group than those who pursue Performance-Approach Goal and Performance-Avoidance Goal for aided higher secondary school students.

**Influence of Self Regulated Learning Strategies on Achievement in Accountancy of Higher Secondary School Students for Aided School Students**

From Table 33 it is evident that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for aided school students is 48.60 which is greater than the tabled value 6.70 for (1,461) degrees of freedom at .01 level. This indicates that the influence of Self Regulated Learning Strategies on Achievement in Accountancy is significant, $F (1,461)=48.60, \ p<.01$, for aided higher secondary school students. Therefore, there exists significant difference in the mean scores of
Achievement in Accountancy for aided higher secondary school students belonging to High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.

**Discussion**

A close observation of the mean scores of two groups of Self Regulated Learning Strategies was done to know which group is having greater influence on Achievement in Accountancy for aided higher secondary school students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group (\(M=26.84, SD=5.30\)) is significantly greater than that of the Low Self Regulated Learning Strategies group (\(M=17.10, SD=4.94\)) for aided higher secondary school students. This indicates that those aided higher secondary school students who are practicing high Self Regulated Learning Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies.
Interaction Effects

Interaction Effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy of Higher Secondary School Students for Aided School Students

From Table 33 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for aided school students is 2.11 which is less than the tabled value 3.02 for (2,461) degrees of freedom at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy, $F (2,461)=2.11, p>.05$, is not significant even at .05 level for aided higher secondary school students. Therefore, the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups for aided higher secondary school students.

In order to verify the trend of influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for aided higher secondary school students, the Profile Plot has been plotted and presented in Figure 33.
Figure 33. Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Aided School Students

Discussion

The analysis of Figure 33 indicates that mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for aided school students. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups for aided higher secondary school students. It shows the independence of
influence of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for aided school students.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy of Aided Higher Secondary School Students**

From Table 33 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for aided higher secondary school students is 0.09 which is less than the tabled value 3.86 for (1,461) degrees of freedom at .05 level. It shows that the mean scores of Achievement in Accountancy for High Epistemological group and Low Epistemological group do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for aided higher secondary school students. Thus, there is no significant influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy, $F (1,461)=0.09$, $p>.05$, for aided higher secondary school students. Therefore, the Achievement in Accountancy is independent of interaction between Epistemological Beliefs and Self Regulated Learning Strategies for aided higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in
Accountancy for the aided higher secondary school students, the Profile Plot has been plotted and presented in Figure 34.

![Profile Plot](image)

**Figure 34.** Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Aided School Students

**Discussion**

Figure 34 clearly depicts that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for aided school students. From the profile plot it is clear that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for High Self Regulated Learning
Strategies group is higher than that of Low Self Regulated Learning Strategies group for aided school students. It indicates the independence of influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for aided higher secondary school students.

**Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy of Aided Higher Secondary School Students**

From the Table 33 it is clear that the $F$ value obtained for interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for aided school students is 0.17 which is less than the tabled value 3.02 for (2,461) degrees of freedom at .05 level. It indicates that there exists no significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F_{(2,461)}=0.17, p>.05$, for aided higher secondary school students even at .05 level. This means that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups do not vary significantly with High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of aided higher secondary school students. Therefore, it evident that the Achievement in Accountancy is independent of interaction
between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for aided higher secondary school students.

In order to verify the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for aided school students, Profile Plot has been plotted and presented in Figure 35.

![Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Aided School Students](image)

*Figure 35. Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Aided School Students*

**Discussion**

It is evident from Figure 35 that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to Mastery Goal,
Performance-Avoidance Goal, and Performance-Approach Goal groups are independent for aided higher secondary school students. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the means scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups. Thus, the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for aided school students is not significant.

**Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of Aided Higher Secondary School Students**

From Table 33 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for aided school students is 3.89 which is greater than the tabled value 3.02 for (2,461) degrees of freedom at .05 level. Thus, there is significant influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,461)=3.89, p \leq .05$, for aided higher secondary school students. It means that the mean scores of Achievement in Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-
Approach Goal groups and for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group differ significantly for aided higher secondary school students. Therefore, the Achievement in Accountancy is dependent of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for aided higher secondary school students.

In order to know the trend of influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for aided school students, Profile Plot has been plotted and presented in Figure 36.
Figure 36. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Aided School Students

Discussion

Figure 36 depicts that for aided higher secondary school students belonging to High Self Regulated Learning Strategies group among High Epistemological Beliefs group, Mastery Goal group scores higher mean score
on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Approach Goal group and Performance-Avoidance Goal group are same.

For Low Self Regulated Learning Strategies group aided higher secondary school students belonging to High Epistemological Beliefs group, Mastery Goal group scores a higher mean score on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. Among Low-Epistemological Beliefs category also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal group. Therefore, the profile plots also show interaction among Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy is significant for aided higher secondary school students.
Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy of Rural Higher Secondary School Students

The data were analyzed by using 2X3X2 Factorial design ANOVA to understand the influence of the Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their interaction effect on Achievement in Accountancy of rural higher secondary school students. The results of 2X3X2 Factorial design ANOVA are presented in Table 35.

Table 35

Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies of Rural Higher Secondary School Students

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F- value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>1271.58</td>
<td>1</td>
<td>1271.58</td>
<td>83.08**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>874.91</td>
<td>2</td>
<td>437.46</td>
<td>28.58**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>864.60</td>
<td>1</td>
<td>864.60</td>
<td>56.49**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>31.73</td>
<td>2</td>
<td>15.87</td>
<td>1.04</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>0.97</td>
<td>1</td>
<td>0.97</td>
<td>0.63</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>35.75</td>
<td>2</td>
<td>17.87</td>
<td>1.17</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>118.82</td>
<td>2</td>
<td>59.41</td>
<td>3.88*</td>
</tr>
<tr>
<td>Error</td>
<td>8005.21</td>
<td>523</td>
<td>15.31</td>
<td></td>
</tr>
</tbody>
</table>

**p≤.01, *p≤.05
Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy of Rural Higher Secondary School Students

Table 35 reveals that the $F$ value obtained for Epistemological Beliefs on Achievement in Accountancy for rural school students is 83.08 which is greater than the tabled value 6.66 for (1,523) degrees of freedom required for significance at .01 level. The results reveal that influence of Epistemological Beliefs on Achievement in Accountancy is significant, $F$ (1,523)=83.08, $p\leq.01$, for rural higher secondary school students. It means that the mean scores of Achievement in Accountancy of rural higher secondary school students belonging to High Epistemological Beliefs group and Low Epistemological Beliefs group differs significantly.

Discussion

The mean scores of two groups of Epistemological Beliefs were compared to know which group is having higher influence on Achievement in Accountancy for rural higher secondary school students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Epistemological Beliefs Group ($M$=27.91, $SD$=4.68) is significantly greater than that of Low Epistemological Beliefs group ($M$=16.98, $SD$=5.17) for rural higher secondary school students. This indicates that those higher secondary students of rural schools who are having sophisticated
Epistemological Beliefs scores high on Achievement in Accountancy than those students who are having naïve Epistemological Beliefs.

**Influence of Achievement Goals on Achievement in Accountancy of Higher secondary school students for the Rural School Students**

Table 35 shows that the $F$ value obtained for Achievement Goals on Achievement in Accountancy for rural school students is 28.58 which is greater than the tabled value 4.62 for (2,523) degrees of freedom at .01 level. This indicates that the influence of Achievement Goals on Achievement in Accountancy is significant, $F (2,523)=28.58, p≤.01$, for rural school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of rural higher secondary school students belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher for rural school students. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy of rural higher secondary school students among three types of Achievement Goals are presented in Table 36.
Table 36

**Summary of Scheffe’s Test of Post Hoc Comparison with Matrix of Ordered Means of Types of Achievement Goals on Achievement in Accountancy for Rural Higher Secondary School Students**

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>28.44</td>
<td>16.13</td>
<td>22.21</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>28.44</td>
<td>0.00</td>
<td>12.31**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>16.13</td>
<td>0.00</td>
<td>6.08**</td>
</tr>
<tr>
<td>Performance Approach Goal</td>
<td>22.21</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**p < .01

**Discussion**

Table 36 shows that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance Goal groups is 12.31 which is significant at .01 level, \( F = 1043.94 \), \( F^1 = 9.30 \), \( p \leq .01 \). This reveals that these two groups of Achievement Goals are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal (\( M=28.44 \)) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal (\( M=16.13 \)) for rural higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Approach Goal groups is 6.23 which is significant at .01 level, \( F = 189.06 \), \( F^1 = 9.30 \), \( p \leq .01 \). This indicates that these
two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=28.44$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Approach Goal ($M=22.21$) for rural higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance-Approach Goal groups is 6.08 which is significant at .01 level, $F= 171.09, F^1= 9.30, p \leq .01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Performance-Approach Goal ($M=22.21$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.13$) for rural higher secondary school students.

Therefore, it can be concluded that those students who pursue Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal differ significantly in their Achievement in Accountancy for rural higher secondary school students. The achievement scores of students who pursue Mastery Goal is significantly higher than that of those students who pursue Performance-Avoidance Goal and Performance-Approach Goal for rural school students.
Influence of Self Regulated Learning Strategies on Achievement in Accountancy of Rural Higher Secondary School Students

From Table 35 it is evident that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for rural school students is 56.49 which is greater than the tabled value 6.66 for (1,523) degrees of freedom at .01 level of significance. This indicates that the influence of Self Regulated Learning Strategies on Achievement in Accountancy is significant, $F (1,523)=56.49, p \leq .01$, for rural higher secondary school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy for rural higher secondary school students belonging to High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.

Discussion

The comparison of the mean scores of achievement for two groups of Self Regulated Learning Strategies was done to know which group is having greater influence on Achievement in Accountancy for rural higher secondary school students. Results of comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group ($M=27.77, SD=4.98$) is significantly greater than that of the Low Self Regulated Learning Strategies group ($M=17.21, SD=5.27$) for rural higher secondary school students. This indicates that those rural higher
secondary school students who are practicing high Self Regulated Learning Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies.

**Interaction Effects**

**Interaction Effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy of Rural Higher Secondary School Students**

From Table 35 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for rural school students is 1.04 which is less than the tabled value 3.00 for (2,523) degrees of freedom at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy is not significant, $F(2,523)=1.04$, $p>.05$, for rural higher secondary school students even at .05 level. Therefore, it can be concluded that the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups for rural higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for rural
Analysis

higher secondary school students, the Profile Plot has been plotted and presented in Figure 37.

Figure 37. Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Rural School Students

Discussion

The analysis of Figure 37 also indicates that mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for rural higher secondary school student. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean score of Achievement in
Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups for rural school students. It shows the independence of influence of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for rural higher secondary school students.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy of Rural Higher Secondary School Students**

From Table 35 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for rural higher secondary school students is 0.63 which is less than the tabled value 3.85 for (1,523) degrees of freedom at .05 level. It shows that the mean scores of Achievement in Accountancy for High Epistemological group and Low Epistemological group do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for the rural higher secondary school students. Thus, there is no significant influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy, $F$ (1,523)=0.63, $p>.05$, for rural higher secondary school students. Therefore, the Achievement in Accountancy is
independent of interaction between Epistemological Beliefs and Self Regulated Learning Strategies for rural higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for the rural school students, the Profile Plot has been plotted and presented in Figure 38.

![Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Rural School Students](image)

*Figure 38. Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Rural School Students*

**Discussion**

Figure 38 shows that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological Beliefs and
Low Epistemological Beliefs groups are independent for rural higher secondary school students. From the profile plot it is clear that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group is higher than that of Low Self Regulated Learning Strategies group for rural school students. It indicates the independence of influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for rural higher secondary school students.

**Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy of Rural Higher Secondary School Students**

From Table 35 it is clear that the $F$ value obtained for interaction effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for rural school students is 1.17 which is less than the tabled value 3.00 for (2,523) degrees of freedom at .05 level. It indicates that there exists no significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,523)=1.17, p>.05$, for rural higher secondary school students even at .05 level. This means that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups do not vary significantly with High Self
Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of rural higher secondary school students. Therefore, the Achievement in Accountancy is independent of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for rural higher secondary school students.

In order to verify the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for rural school students, Profile Plot has been plotted and presented in Figure 39.

![Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Rural School Students](image)

*Figure 39. Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Rural School Students*
Discussion

Figure 39 shows that the mean scores in Achievement in Accountancy of High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups are independent. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the means scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups for rural higher secondary school students. The mean scores of Achievement in Accountancy for Performance-Approach group come second. Thus, the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for rural school students is not significant.

Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of Rural Higher Secondary School Students

From Table 35 it is evident that the $F$ value obtained for interaction effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for rural school students is 3.88 which is greater than the tabled value 3.00 for (2,523) degrees of freedom at .05 level. Thus, there is significant influence of interaction
between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy, $F(2,523) = 3.88, p \leq 0.05$, for rural higher secondary school students. It means that the mean scores of Achievement in Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups and for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group differ significantly for rural higher secondary school students. Hence, the Achievement in Accountancy is dependent of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for rural higher secondary school students.

In order to know the trend of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for rural school students, Profile Plot has been plotted and presented in Figure 40.
Figure 40. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Rural School Students

Discussion

Figure 40 depicts that for rural higher secondary school students belonging to High Self Regulated Learning Strategies group among High Epistemological Beliefs group, Mastery Goal group scores higher mean score
on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for Performance-Approach Goal group falls in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Mastery Goal group shows higher mean score on Achievement in Accountancy than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Avoidance Goal group is higher than that of Performance-Approach Goal group for rural higher secondary school students.

In case of rural higher secondary school students, for Low Self Regulated Learning Strategies group, the students belonging to High Epistemological Beliefs group, Mastery Goal group scores higher mean score on Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. Therefore, the profile plots reveal a significant interaction among Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy among rural higher secondary school students.
Influence of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their Interaction on Achievement in Accountancy for Urban Higher Secondary School Students

The data were analyzed by using 2X3X2 Factorial design ANOVA to understand the influence of the Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies and their interaction effect on Achievement in Accountancy of urban higher secondary school students. The results of 2X3X2 Factorial design ANOVA are presented in Table 37.

Table 37

*Summary of 2X3X2 Factorial Design ANOVA of Achievement in Accountancy by Epistemological Beliefs, Achievement Goal, and Self Regulated Learning Strategies of Urban Higher Secondary School Students*

<table>
<thead>
<tr>
<th>Sources of Variation</th>
<th>Sum of Squares</th>
<th>Degrees of Freedom</th>
<th>Mean Squares</th>
<th>F- value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>941.71</td>
<td>1</td>
<td>941.71</td>
<td>57.75**</td>
</tr>
<tr>
<td>Achievement Goals</td>
<td>541.28</td>
<td>2</td>
<td>270.64</td>
<td>16.60**</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>711.15</td>
<td>1</td>
<td>711.15</td>
<td>43.61**</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals</td>
<td>29.36</td>
<td>2</td>
<td>14.69</td>
<td>0.90</td>
</tr>
<tr>
<td>Epistemological Beliefs X Self Regulated Learning Strategies</td>
<td>6.10</td>
<td>1</td>
<td>6.10</td>
<td>0.37</td>
</tr>
<tr>
<td>Achievement Goals X Self Regulated Learning Strategies</td>
<td>135.94</td>
<td>2</td>
<td>67.97</td>
<td>4.17*</td>
</tr>
<tr>
<td>Epistemological Beliefs X Achievement Goals X Self Regulated Learning Strategies</td>
<td>17.18</td>
<td>2</td>
<td>8.59</td>
<td>0.53</td>
</tr>
<tr>
<td>Error</td>
<td>7582.33</td>
<td>465</td>
<td>16.31</td>
<td></td>
</tr>
</tbody>
</table>
Main Effects

Influence of Epistemological Beliefs on Achievement in Accountancy of Urban Higher Secondary School Students

Table 37 reveals that the $F$ value obtained for Epistemological Beliefs on Achievement in Accountancy for urban school students is 57.75 which is greater than the tabled value 6.70 for (1,465) degrees of freedom required for significance at .01 level. The results reveal that influence of Epistemological Beliefs on Achievement in Accountancy is significant, $F_{(1,465)}=57.75$, $p \leq .01$, for urban higher secondary school students. It means that the mean scores of Achievement in Accountancy of urban higher secondary school students belonging to High Epistemological Beliefs group and Low Epistemological Beliefs group differs significantly.

Discussion

The mean scores of two groups of Epistemological Beliefs were compared to know which group is having higher influence on Achievement in Accountancy for urban higher secondary school students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Epistemological Beliefs group ($M=25.87$, $SD=5.38$) is significantly greater than that of Low Epistemological Beliefs group ($M=16.89$, $SD=4.25$) for urban higher secondary school students. This indicates that those higher secondary students of urban schools who are having sophisticated
Epistemological Beliefs scores high on Achievement in Accountancy than those students who are having naïve Epistemological Beliefs.

**Influence of Achievement Goals on Achievement in Accountancy of Urban Higher Secondary School Students**

Table 37 shows that the $F$ value obtained for Achievement Goals on Achievement in Accountancy for urban school students is 16.60 which is greater than the tabled value 4.66 for (2,465) degrees of freedom at .01 level. This indicates that the influence of Achievement Goals on Achievement in Accountancy is significant, $F (2,465)=16.60, p \leq .01$, for urban school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy of urban higher secondary school students belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups.

The data were further analyzed with the help of Scheffe’s Test of Post Hoc Comparison to know which group’s mean score of Achievement in Accountancy is significantly higher for urban school students. The results of Scheffe’s Test of Post Hoc Comparison of mean scores of Achievement in Accountancy of urban higher secondary school students among three types of Achievement Goal are presented in Table 38.
Table 38  

Summary of Scheffe’s Test of Post Hoc Comparison with Matrix of Ordered Means of Types of Achievement Goal on Achievement in Accountancy for Urban Higher Secondary School Students

<table>
<thead>
<tr>
<th>Type of Achievement Goals</th>
<th>Mastery Goal</th>
<th>Performance Avoidance Goal</th>
<th>Performance Approach Goal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean Scores</td>
<td>27.27</td>
<td>16.88</td>
<td>20.29</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>27.27</td>
<td>0.00</td>
<td>10.39**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>16.88</td>
<td>0.00</td>
<td>3.41**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>20.29</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

**p < .01

**Discussion**

Table 38 shows that the difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Avoidance Goal groups is 10.39 which is significant at .01 level, $F=582.79$, $F_{1} = 9.30$, $p \leq .01$. This reveals that these two groups of Achievement Goals are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=27.27$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.88$) for urban higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Mastery Goal and Performance-Approach Goal groups is 6.98 which is significant at .01 level, $F= 203.06$, $F_{1} = 9.30$, $p \leq .01$. This indicates that these
two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Mastery Goal ($M=27.27$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Approach Goal ($M=20.29$) for urban higher secondary school students.

The difference between mean scores of Achievement in Accountancy for Performance-Avoidance Goal and Performance Approach Goal groups is 6.08 which is significant at .01 level, $F=53.29$, $F^l=9.30$, $p\leq.01$. This indicates that these two groups are not identical with regard to their Achievement in Accountancy. Thus, those students who pursue Performance-Approach Goal ($M=20.29$) have significantly higher mean score on Achievement in Accountancy than those who pursue Performance-Avoidance Goal ($M=16.88$) for urban higher secondary school students.

Therefore, it can be concluded that those students who pursue Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal differ significantly in their Achievement in Accountancy for urban higher secondary school students. Those students who pursue Mastery scores high on Achievement in Accountancy than those who pursue Performance-Avoidance Goal and Performance-Approach Goal for urban school students.
Influence of Self Regulated Learning Strategies on Achievement in Accountancy of Urban Higher Secondary School Students

From Table 37 it is evident that the $F$ value obtained for Self Regulated Learning Strategies on Achievement in Accountancy for urban school students is 43.61 which is greater than the tabled value 6.70 for $(1,465)$ degrees of freedom at .01 level. This indicates that the influence of Self Regulated Learning Strategies on Achievement in Accountancy is significant, $F\ (1,465)=\ 43.61,\ p\leq.01$, for urban higher secondary school students. Therefore, there exists significant difference in the mean scores of Achievement in Accountancy for urban higher secondary school students belonging to High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group.

Discussion

An analysis the mean scores of two groups of Self Regulated Learning Strategies was carried out to know which group is having greater influence on Achievement in Accountancy for urban higher school secondary students. The comparison of mean scores revealed that the mean score of Achievement in Accountancy of High Self Regulated Learning Strategies group ($M=25.47, SD=5.57$) is significantly greater than that of the Low Self Regulated Learning Strategies group ($M=17.12, SD=4.61$) for urban higher secondary school students. This indicates that those urban higher secondary school
students who are practicing high Self Regulated Learning Strategies scores high on Achievement in Accountancy than those who are practicing low Self Regulated Learning Strategies.

**Interaction Effects**

**Interaction Effects of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy of Urban Higher Secondary School Students**

From Table 37 it is evident that the $F$ value obtained for influence of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for urban school students is 0.90 which is less than the tabled value 3.02 for (2,465) degrees of freedom at .05 level. It indicates that the interaction effect of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy is not significant, $F(2,465)=0.90$, $p>.05$, even at .05 level for urban higher secondary school students. Therefore, the mean scores of Achievement in Accountancy for High Epistemological Beliefs group and Low Epistemological Beliefs group do not vary significantly for Mastery Goal, Performance Avoidance Goal, and Performance Approach Goal groups for urban higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for urban
higher secondary school students, the Profile Plot has been plotted and presented in Figure 41.

Figure 41. Profile Plot of Interaction between Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for Urban School Students

Discussion

Figure 41 it is evident that mean scores Achievement in Accountancy of Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups belonging to High Epistemological Beliefs and Low Epistemological Beliefs groups are independent for urban higher secondary school students. It is clear from the profile plot that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for Mastery Goal group is higher than
that of Performance-Avoidance Goal and Performance-Approach Goal groups for urban school students. The Performance-Approach Goal group has the second highest mean score on Achievement in Accountancy. It shows the independence of influence of Epistemological Beliefs and Achievement Goals on Achievement in Accountancy for urban higher secondary school students.

**Interaction Effect of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy of Urban Higher Secondary School Students**

From Table 37 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for urban higher secondary school students is 0.37 which is less than the tabled value 3.86 for $1,465$ degrees of freedom at .05 level. It shows that the mean scores of Achievement in Accountancy for High Epistemological group and Low Epistemological group do not vary significantly for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group for urban higher secondary school students. Thus, there is no significant influence of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy, $F (1,465)=0.37$, $p>.05$, for urban higher secondary school students. Therefore, the Achievement in Accountancy was found to be independent of interaction between Epistemological Beliefs and
Self Regulated Learning Strategies for urban higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for the urban school students, the Profile Plot has been plotted and presented in Figure 42.

![Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Urban School Students](image)

**Figure 42.** Profile Plot of Interaction between Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for Urban School Students

**Discussion**

It is evident from Figure 42 that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to High Epistemological
Beliefs and Low Epistemological Beliefs groups are independent for urban higher secondary school students. The profile plot clearly depicts that for the High Epistemological Beliefs and Low Epistemological Beliefs groups the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group is higher than that of Low Self Regulated Learning Strategies group for urban higher secondary school students. It indicates the independence of influence of Epistemological Beliefs and Self Regulated Learning Strategies on Achievement in Accountancy for urban school students.

**Interaction Effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy of Higher Secondary Urban School Students**

From Table 37 it is clear that the $F$ value obtained for interaction effect of Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for urban school students is 4.17 which is greater than the tabled value 3.02 for (2,465) degrees of freedom at .05 level. It indicates that there exists significant influence of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy, $F (2,465)=4.17, p \leq 0.05$, for urban higher secondary school students at .05 level. This means that the mean scores of Achievement in Accountancy for Mastery Goal, Performance-Avoidance Goal, and
Performance-Approach Goal groups vary significantly with High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group of urban higher secondary school students. Therefore, the Achievement in Accountancy is dependent of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for urban higher secondary school students.

In order to know the trend of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for urban school students, Profile Plot has been plotted and presented in Figure 43.

**Figure 43.** Profile Plot of Interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy for Urban School Students


Discussion

The analysis of Figure 43 indicates that the mean scores of Achievement in Accountancy for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group belonging to Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal groups are independent for urban higher secondary school students. For the High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group the means scores of Achievement in Accountancy for Mastery Goal group is higher than that of Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Approach Goal group falls the second. Even though, the results of ANOVA indicates that the effect of interaction between Achievement Goals and Self Regulated Learning Strategies on Achievement in Accountancy is significant for urban higher secondary school students, the profile plot depicts that the interaction effect is negligible.

Interaction Effect of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of Urban Higher Secondary School Students

From Table 37 it is evident that the $F$ value obtained for interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies for the rural school students is 0.53 which is less than the
tabled value 3.02 for (2,465) degrees of freedom at 0.05 level. Thus, there is no significant influence of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy, $F(2,465)=0.53, p>.05$, for urban higher secondary school students. It means that the mean scores of Achievement in Accountancy of High Epistemological Beliefs group and Low Epistemological Beliefs group belonging to Mastery Goal, Performance- Avoidance Goal, and Performance-Approach Goal groups and for High Self Regulated Learning Strategies group and Low Self Regulated Learning Strategies group do not differ significantly for urban school higher secondary students. Therefore, the Achievement in Accountancy is independent of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies of urban higher secondary school students.

In order to verify the trend of interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for urban school students, Profile Plot has been plotted and presented in Figure 44.
Figure 44. Profile Plot of Interaction between Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for Urban School Students

Discussion

Figure 44 depicts that for urban higher secondary school students belonging to High Self Regulated Learning Strategies group among High
Epistemological Beliefs group, Mastery Goal group scores a higher mean score of Achievement in Accountancy than Performance-Avoidance Goal group and Performance-Approach Goal group. The mean score of Achievement in Accountancy for the Performance-Approach Goal group comes in the second sequence. Among Low Epistemological Beliefs group also, the mean score of Achievement in Accountancy for Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Performance-Approach Goal group and Performance-Avoidance Goal group are almost same.

For Low Self Regulated Learning Strategies category, urban higher secondary school students belonging to High Epistemological Beliefs group, Mastery Goal group and Performance-Approach Goal group have higher mean scores on Achievement in Accountancy than Performance-Avoidance Goal group. Among Low-Epistemological Beliefs group also, the mean score of Achievement in Accountancy of Mastery Goal group shows higher mean score than Performance-Avoidance Goal and Performance-Approach Goal groups. The mean score of Achievement in Accountancy for Performance-Approach Goal group comes in second sequence. Therefore, the profile plots show that the interaction among Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy of urban higher secondary school students is not significant.
Multiple Regression Analysis

The third objective of the study is to find out the individual and combined contributions of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies on Achievement in Accountancy for the total sample. Multiple regression analysis was carried out to predict the value of the dependent variable, Achievement in Accountancy based on the predictor variables such as Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies. In order to express the relationship between the variables, an equation is formed by the investigator with the help of multiple regression. Multiple correlation was carried out as a part of multiple regression to identify the predictor variables that add to predication of the criterion variable, Achievement in Accountancy. It helped the investigator to understand the individual and joint contributions of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies in predicting Achievement in Accountancy of higher secondary school students. Enter Method of regression analysis was used and it was done with the help of SPSS programme 21.0 version. Enter method is more suitable when dealing with small set of predictors and the researcher does not know which independent variable cause the best prediction equation. In Enter method, all predictor variables viz., Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies are entered into the equation at the same time. While considering the Achievement Goals, the scores of three
types of Achievement Goals such as Mastery Goal, Performance-Avoidance Goal, and Performance-Approach Goal were considered separately. Then each predictor variable is deleted one at a time if they do not contribute to the regression equation. Thus, the predictors are forced into the model simultaneously. The data of intercorrelation of criterion variable, Achievement in Accountancy with the predictor variables are given in Table 39.

Table 39

*Correlation Matrix of Variables*

<table>
<thead>
<tr>
<th>Variables</th>
<th>Achievement in Accountancy</th>
<th>Epistemological Beliefs</th>
<th>Mastery Goals</th>
<th>Performance Avoidance Goals</th>
<th>Performance Approach Goals</th>
<th>Self-Regulated Learning Strategies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achievement in Accountancy</td>
<td>1.00</td>
<td>0.80**</td>
<td>0.76**</td>
<td>0.10**</td>
<td>0.44**</td>
<td>0.81**</td>
</tr>
<tr>
<td>Epistemological Beliefs</td>
<td>0.80**</td>
<td>1.00</td>
<td>0.69**</td>
<td>0.06</td>
<td>0.36**</td>
<td>0.75**</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>0.76**</td>
<td>0.69**</td>
<td>1.00</td>
<td>0.15**</td>
<td>0.43**</td>
<td>0.74**</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>0.10**</td>
<td>0.06</td>
<td>0.15**</td>
<td>1.00</td>
<td>0.21**</td>
<td>0.13**</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>0.44**</td>
<td>0.36**</td>
<td>0.43**</td>
<td>0.21**</td>
<td>1.00</td>
<td>0.43**</td>
</tr>
<tr>
<td>Self Regulated Learning</td>
<td>0.81**</td>
<td>0.75**</td>
<td>0.74**</td>
<td>0.13**</td>
<td>0.43**</td>
<td>1.00</td>
</tr>
</tbody>
</table>

**p<.01**
From Table 39, it is evident that all the predictor variables viz., Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies has positive correlation with the Achievement in Accountancy of higher secondary school students. It also reveals that among the predictor variables Self Regulated Learning Strategies, $r=.81$, $p\leq .01$, and Epistemological Beliefs, $r=.80$, $p\leq .01$, are significantly correlated with the criterion variable, Achievement in Accountancy. The correlation coefficient of types of Achievement Goals reveal that there exists significant positive relationship for Mastery Goal, $r=.76$ $p\leq .01$, Performance-Avoidance Goal, $r=.10$, $p\leq .01$, and Performance-Approach Goal $r=.44$, $p\leq .01$, with the criterion variable, Achievement in Accountancy.

Discussion

The results of correlation analysis indicated that both the Self Regulated Learning Strategies and Epistemological Beliefs have strong positive relationship with the criterion variable, Achievement in Accountancy of higher secondary school students. Among the achievement goals, only Mastery Goal showed strong positive correlation with Achievement in Accountancy. The Performance-Approach Goal showed a positive moderate correlation and Performance-Avoidance Goal showed a positive low correlation with Achievement in Accountancy among higher secondary school students.
The model summary of multiple regression analysis of Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies is presented in Table 40.

Table 40

*Model Summary of Multiple Correlation Coefficient for Achievement in Accountancy*

<table>
<thead>
<tr>
<th>Predictors</th>
<th>R</th>
<th>R²</th>
<th>Level of Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mastery Goal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>0.878</td>
<td>0.77</td>
<td>.01</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

From Table 40 it is evident that the multiple correlation coefficient obtained is 0.878, which is significant at .01 level, \( R = 0.878, R^2 = .77, p < .01 \). Moreover, the results indicated that the predictor variables explained 77 percent of variance \( R^2 = .77, F (5,1006)=673.67, p<.01 \) of joint contribution of Epistemological Beliefs, types of Achievement Goals, and Self Regulated Learning Strategies in predicting Achievement in Accountancy of higher secondary school students.

**Discussion**

It is evident that the Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies jointly contribute to 77 percent variance
in predicting Achievement in Accountancy of higher secondary school students. The analysis of multiple correlation coefficient reveals that Epistemological Beliefs, types of Achievement Goal, and Self Regulated Learning Strategies jointly contribute significantly in predicting Achievement in Accountancy of higher secondary school students.

The data were further analyzed with the help of regression analysis to know the individual contribution of the predictor variables in predicting the Achievement in Accountancy of higher secondary school students. The data and results of regression analysis are presented in Table 41.

Table 41

<table>
<thead>
<tr>
<th>Predictors</th>
<th>Beta Coefficient</th>
<th>Percentage of Contribution</th>
<th>t – Value</th>
<th>Level of Significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Epistemological Beliefs</td>
<td>.373</td>
<td>29.82</td>
<td>15.48</td>
<td>.01</td>
</tr>
<tr>
<td>Mastery Goal</td>
<td>.239</td>
<td>18.15</td>
<td>9.91</td>
<td>.01</td>
</tr>
<tr>
<td>Performance-Avoidance Goal</td>
<td>-.009</td>
<td>0.10</td>
<td>0.58</td>
<td>NS</td>
</tr>
<tr>
<td>Performance-Approach Goal</td>
<td>.056</td>
<td>2.45</td>
<td>3.26</td>
<td>.01</td>
</tr>
<tr>
<td>Self Regulated Learning Strategies</td>
<td>.327</td>
<td>26.48</td>
<td>12.57</td>
<td>.01</td>
</tr>
</tbody>
</table>

From the Table 41 it is evident that beta coefficients for Epistemological Beliefs ($\beta = .373, p \leq .01$), Mastery Goal ($\beta = .239, p \leq .01$),
Performance-Approach Goal ($\beta = .056, p \leq .01$), and Self Regulated Learning Strategies ($\beta = .327, p \leq .01$), are significant at .01 level in predicting Achievement in Accountancy of higher secondary school students. But the beta coefficient for Performance-Avoidance Goal ($\beta = -.009, p > .05$), is not significant even at .05 level in predicting Achievement in Accountancy of higher secondary school students. The individual contribution of Epistemological Beliefs is 29.82 percent, Mastery Goal is 18.15 percent, Performance-Approach Goal is 2.45 percent, and Self Regulated Learning Strategies is 26.48 percent in predicting Achievement in Accountancy of higher secondary school students which is significant at .01 level. But the contribution of Performance-Avoidance Goal (0.10 percent) is not significant even at .05 level.

**Discussion**

It is evident that the individual contributions of Epistemological Beliefs, Mastery Goal, Performance-Approach Goal, and Self Regulated Learning Strategies in predicting Achievement in Accountancy of higher secondary school students are significant. By analyzing the individual contribution, it is inferred that the Epistemological Beliefs contributes higher contribution followed by Self Regulated Learning Strategies in predicting Achievement in Accountancy of higher secondary school students. Among the Achievement Goals, Mastery Goal contributes higher than Performance-
Approach Goal and Performance-Avoidance Goal in predicting Achievement in Accountancy of higher secondary school students. Thus, the Achievement in Accountancy can be enhanced by helping the students to develop sophisticated epistemological beliefs and use of self regulated learning strategies.

The fourth objective of the study is to work out the equation to the regression lines for predicting Achievement in Accountancy based on the independent variables. For predicting Achievement in Accountancy from three predictor variables viz., Epistemological Beliefs, Achievement Goals and Self Regulated Learning Strategies of higher secondary school students the regression equation is generated on the basis of beta weights. The regression equation is as follows

\[ Y' = 0.323X_1 + 0.231X_2 -0.014X_3+ 0.064X_4 + 0.149X_5 -33.990 \]

Where,

\[ Y' = \text{Predicted value of Achievement in Accountancy} \]

\[ X_1 = \text{Epistemological Beliefs} \]

\[ X_2 = \text{Mastery Goal} \]

\[ X_3 = \text{Performance-Avoidance Goal} \]

\[ X_4 = \text{Performance -Approach Goal} \]

\[ X_5 = \text{Self Regulated Learning Strategies} \]
**Discussion**

This equation can be used for predicting Achievement in Accountancy of higher secondary school students for the predictor variables Epistemological Beliefs, Achievement Goals, and Self Regulated Learning Strategies. The equation suggests that for unit increase in $X_1$ (Epistemological Beliefs), the increase in $Y^l$ (Achievement in Accountancy) is 0.323 units when the effects of $X_2, X_3, X_4$, and $X_5$ is held constant. For unit increase in $X_2$ (Mastery Goal), the Achievement in Accountancy increases by 0.231 units when the effect of variable $X_1, X_3, X_4$, and $X_5$ is nullified. For unit increase in $X_3$ (Performance-Avoidance Goal), the Achievement in Accountancy decreases by 0.014 units when the effect of variable $X_1, X_2, X_4$, and $X_5$ is nullified. For unit increase in $X_4$ (Performance-Approach Goal), the Achievement in Accountancy increases by 0.064 units when the effect of variable $X_1, X_2, X_3$, and $X_5$ is nullified. For unit increase in $X_5$ (Self Regulated Learning Strategies), the increase in Achievement in Accountancy is 0.149 when the effect of variables $X_1, X_2, X_3$, and $X_4$ is nullified.

Multiple regression equation is modified by using standardized beta coefficient ($\beta$) as follows:

$$Z_{Y^l} = 0.373 \ Z_{X_1} + 0.239 \ Z_{X_2} -0.009 \ Z_{X_3}+ 0.056 \ Z_{X_4}+ 0.327 \ Z_{X_5}$$
Where,

\[ Z_Y = \text{Standardized predicted value of Achievement in Accountancy} \]
\[ Z_{X_1} = \text{Standardized value of Epistemological Beliefs} \]
\[ Z_{X_2} = \text{Standardized value of Mastery Goal} \]
\[ Z_{X_3} = \text{Standardized value of Performance-Avoidance Goal} \]
\[ Z_{X_4} = \text{Standardized value of Performance-Approach Goal} \]
\[ Z_{X_5} = \text{Standardized value of Self-Regulated Learning Strategies} \]

**Discussion**

The equation can be interpreted as when there is an increase in standard deviation of Epistemological Beliefs by one unit, there is a corresponding increase in Achievement in Accountancy of higher secondary school students by 0.373 standard deviations.

In the case of Achievement Goals, when there is an increase in standard deviation of Mastery Goal by one unit, there is a corresponding increase in Achievement in Accountancy of higher secondary school students by 0.239 standard deviations. When there is an increase in standard deviation of Performance-Approach Goal, there is a corresponding increase in Achievement in Accountancy of higher secondary school students by 0.056 standard deviations. Whereas, when there is an increase in standard deviation of Performance-Avoidance Goal by one unit, there is a corresponding
The decrease in Achievement in Accountancy of higher secondary school students by 0.009 standard deviations.

Similarly, when there is an increase in standard deviation of Self Regulated Learning Strategies by one unit, there is a corresponding increase in Achievement in Accountancy of higher secondary school students by 0.327 standard deviations.