

Chartered Accountancy Users Attitude Towards Information Resources in NCR Delhi, India: A Study

Surjeet Kumar

Research Scholar

Department of Library and Information Science

University of Delhi, Delhi

Shailendra Kumar

Associate Professor

Department of Library & Information Science

University of Delhi, India

Sujit Kumar Pandey

University Librarian

Kumaun University, Nainital

Abstract

The main purpose of the study is to find out significant differences among the chartered accountants and chartered accountancy students attitude towards information resources such as user type and category, usages of information resources, need of the user, purpose of use information resources, frequency to use the information resources, users' preferences towards information resources and user attitude towards information. In this study questionnaire method was employed to gather data from charter accountancy users of Central Council Library of ICAI, NCR Delhi, India. Responses received from 77 chartered accountancy users and their categories such as chartered accountants and students. Users' categories have shown significant difference towards the attitude of usage of information resources. Further study finds most of the chartered accountancy users are students they prefer print resources but in case of chartered accountants, they prefer to electronic resources.

Keywords: Information Resources, E-Resources, Users' Attitude and Central Council Library of ICAI.

1. Introduction

The current information landscape is experiencing tremendous growth of information both in print and electronic media. Overlapping types and formats of information presents ambiguity about the future of traditional text-based publishing. Open access for global information from a remote place is present day's necessitates them to possess technical skills to access information in electronic media. Developing

countries are faced with many technological inadequacies. Libraries need to understand the dynamics of services delivery in it driven world and need to strike a balance between print and electronic resources. (Manjunatha and Shivalingaiah 85). Information means the communication of knowledge about an event or given condition or the spread of knowledge derived from observation, study, experience, or instruction. Information may be stored in different ways such as language, graphs, printed document, photographs, diagrams, formulas, factual and statistical data records, magnetic tapes, punch cards etc. Today, information is considered a basic resource. Every bit of information is as essential as minerals and other natural resources. Indeed, such a resource needs to be used and utilized on global level if our total reservoir of scientific and technological knowledge can be made accessible to developing countries. Its intelligent use may bridge the gap separating developing countries from developed ones. Libraries and information centers are maintained for use. To make the library and information services effective, an adequate knowledge about the users, their needs, wants, and demands is necessary. It is imperative for information scientists to know: -

- Who among the potential users make use of the library and information services?
- What services are being used by the users?
- What is the frequency of their use?
- For what purpose these services are being used by the users.

Equally important for the librarians or the information scientists to know are as to how the non-users of the library can be transformed into regular users. Still more important for them to know is how far their library fits into the total system of information communication. For planning library and information services, or for their improvement, or for maximizing the impact of these services, it is necessary to find out about the users and their information requirements as also user attitude towards the information resources. The information needs of different categories of readers are not the same in nature; they differ qualitatively, quantitatively and geographically. It results from the recognition of some perceived need by the user who in turn place demand on the information centre or some person in order to satisfy the perceived needs. (Devendra and Singh 017-021).

2. Review of Literature

Hamades & Yousef investigated the use of information resources in the research papers of the graduate students in Library and Information Science (LIS) at Kuwait University. It is shown that the majority of students used journal articles, web pages, and books as the most preferred form of resources. Their preferred method of retrieval was the printed format (Hamade & Yousef, 2010). Parvathamma & Reddy focused the usage of information resources and services in the public libraries, majority of the users are students and unemployed youth, public libraries need to enrich their information resources collection, provide access to internet and offer community-based services including literacy programmes. Public libraries need to take proactive approach in motivation approach in motivating users to use these

resources and services to enhance their competence level. (Parvathamma & Reddy, 2009). Pushpalatha and Mallaiah are executed that majority of the users visit the library to borrow books, to consult periodicals and browse UGC INFONET journals. The library resources in chemistry are current and useful but the periodicals both primary and secondary are inadequate. (Pushpalatha and Mallaiah 2009). Popoola examined the faculty's awareness, attitude and use of library information products and services in study (Popoola, 2008). This study employs independent samples t-test and One-way ANOVA (f-test) for the purpose of data analysis. The results revealed that readers' type such as academic staff and students, the year of study of the students and user category (Lecturer, Senior Lecturer, Professor and students) have shown significant mean difference towards the attitude of usage of electronic information resources ($P < 0.05$) (Sivathaasan et.al, 2014).

3. Objectives of the Study

The present study has the following objectives:

1. To study the usage of different types of information resources by the Chartered Accountants
2. To analyze the different purposes for which the information resources is used by the respondents;
3. To know how frequently the users are using information resources provided by their institution library;
4. To know the user's Preferences towards information resources.
5. To know the user's attitude towards information resources

4. Methodology

a. Sample of the Study

The present study is based on a sample of chartered accountants (CA) and students of the Central Council Libraries of Institute of Chartered Accountants of India, NCR Delhi, India. Total one hundred and forty five questionnaires were distributed to the CAs, and students. Seventy seven questionnaires were received, giving a response rate of 53.10%. Arguing differently, Babbie and Mouton (2001:261) state that a response rate of 50% is fairly good, while those of 60% and 70% are good and very good respectively. They stress, however, that these arguments have no statistical basis and are hence used as rough guides for researchers (Babbie and Mouton 2001:261). Despite the low response rate, the results of the present study were affected by a non-response bias. As Babbie and Mouton (2001:261) emphasize, "lack of response bias is far more important than a high response rate." Therefore the results of the study could not be used to make generalizations about the total population. Following table shows the sample size determined for the purpose of data collection.

Table 1: Number of Users Selected as a Sample

Status of Users divided by category and sub category wise CAs, and Students which are shows in below table1.

Category	Frequency (N=77)	Percentage (%)
CAs	17	22.08
Students:		
CPT	21	27.27
PCC/IPCC	27	35.07
Final Year	12	15.58
Total	77	100

Table 1 shows that the status of respondents which includes 22.08% (17) Chartered Accountants, and 77.92% (60) students which divided under sub category of their courses: 27.27% (21) CPT students, 35.07% (27) PCC/IPCC students and 15.58% (12) final year students

5. Analysis

5.1 Use of Information Resources

This section deal with use of information resources by the chartered accountants and students. In this section CAs and Students are used different type of information resources according to their needs.

Table 2: Use of Information Resources by the Chartered Accountants and Students

Sl. No	Information Resources (Formal Resources)	CAs (CCL H.Q ITO) Rank and % of CAs					Students (CCL Branch Vishwash Nagar) Rank and % of students				
		1	2	3	4	5	1	2	3	4	5
1	Books/Monographs	-	3	2	7	5	60	-	-	-	-
			1	1	4	2	10				
			8	2	1	9	0				
2	Journals/Periodicals/databases/ Archives	4	4	5	4	-	7	7	1	1	2
		2	2	2	2		11	1	2	3	1
		4	4	9	3			2	2	2	3
								0	2	2	5
3	Reference sources(As Bibliographies, Handbook, Indexing/Abstracting etc.)	-	4	-	5	8	3	1	2	1	-
			2		2	4	5	7	3	7	
			4		9	7		2	3	2	
								8	9	8	
4	Accounting Standards/	-	-	4	6	7	-	3	1	2	1

	Patents/Specifications			2 4	3 5	4 1		5 7	7 2 8	3 3 8	7 2 8
5	Conference/workshop/Seminars Proceedings	-	-	6 3 5	4 2 4	7 4 1	10 17	1 1 1 8	1 3 2 2	9 1 5	2 7 4 5
6	Internet/Intranet sources, Audio/Video CD-ROM/DVD	6 3 5	5 2 9	6 3 5	-	-	-	4 2 7 0	8 1 3	1 0 1 7	-
7	Library Catalogue (OPAC, Web OPAC)	-	3 1 8	2 1 2	5 2 9	7 4 1	4 7	2 3	1 1 8	3 3 5 5	1 0 1 7
8	Review articles / Thesis	-	-	2 1 2	3 1 8	-	-	2 3	8 1 3	1 5 2 5	2 5 4 2
9	Annual/Company /Financial Reports etc	7 4 1	5 2 9	2 1 2	3 1 8	-	-	1 1 1 8	3 2 5 4	1 7 2 8	-
Sl. No	Information Resources (Informal Resources)	CAs (CCL H.Q ITO) Rank and % of CAs					Students (CCL Branch Vishwash Nagar) Rank and % of students				
		1	2	3	4	5	1	2	3	4	5
1	Email/list-server, Discussion forum etc.	5 2 9	6 3 5	4 2 4	2 1 2	-	7 12	1 1 1 8	3 1 5 2	7 1 1 2	4 7
2	Face-to-face Discussions / Conversations with colleagues	-	-	-	5 2 9 1	1 2 7 1	-	-	5 8	1 4 2 3	4 1 6 8
3	Meetings/ Seminars / Conférences/Workshops	-	1 6	4 2 4	7 4 1	5 2 9	-	7 1 2	8 1 3	3 0 5 0	1 5 2 5
4	Discussion with librarian or reference staff of your library	9 5	5 2	3 1	-	-	42 70	1 3	4 7	1 2	-

		3	9	8				2			
								2			
5	Consult a knowledgeable person in the field/Supervisor	3	5	6	3	-	11	2	1	8	-
		1	2	3	1		18	9	2	1	
		8	9	6	8			4	2	3	
								8	0		

Note: respondents were allowed for multiple answers; n=77

Chartered Accounts

The preference of information resources (formal resources) by Chartered Accountants given rank and the percentage of 1st ranking are, for annual/company/financial report 41 % (7) while 35% (6) CAs gives 1st ranking to Internet/Intranet sources, Audio/Video CD-ROM/DVD and 24% (4) CAs gives 1st ranking to Journals/Periodicals/databases/Archives.

Informal Resources by Chartered Accountants given rank and the percentage of 1st ranking are 53% (9) to discussion with librarian or reference staff of your library while 29% (5) to email/list-server, discussion forum and 18% (3) to consult a knowledgeable person in the field/supervisor

Students of Chartered Accountancy

The preference of types of information resources (formal resources) by the Students given rank and the percentage of 1st ranking are, Books/Monographs 100% (60) student gave to print resources and percentage of 2nd ranking are 70% (42) Internet/Intranet sources, Audio/Video CD-ROM/DVD.

Informal Resources by Students given rank and the percentage of 1st ranking are 70% (42) to discussion with librarian or reference staff of your library while 18% (11) to consult a knowledgeable person in the field/supervisor and 12% (7) to email/list-server, & discussion forum.

5.2 Purpose of Library Visit

In this section deal with purpose of library visits most of respondents visits the library for some special purpose and there useful information resources are available in the library following tables are shows;

Table 3: Purpose of Library Visit

Sl. No	Purpose	CAs (CCL ITO H.Q)	Students (CCL Vishwash N)
1	Leisure reading	5 (29.41%)	-
2	General reading	7 (41.18%)	21 (35 %)
3	Professional Information Need	17 (100%)	17 (28.33%)
4	Internet browsing/electronic database search	5 (29.41%)	-
5	Class Works/Presentation Work/	-	60 (100%)

	Preparation of Lecture Work		
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Note: respondents were allowed for multiple answers; n=77

Table 3 reveals that 100% (17) of the CAs visits the library for professional information need purpose followed by 41.18% (7) of them for general reading, 29.41% (5) of the CAs for leisure reading and internet browsing/electronic databases search tools these are main purpose of CAs to visit the library.

100% (60) students visited the library for class work/presentation work and examine preparation only, while 35% (21) student for general reading and 28.33% (17) students visited the library for professional information need purpose.

Thus, this table has shown the positive aspect of visiting the library among the CAs and students of charter accountancy.

5.3 Place and Level of Access to E- Information Resources

Where the students are mostly use and access the e-information Institute Computer Lab (ITT), while CAs are use and access the e-information at the Central Council Library, Cyber café, At office, At Home and any other places following table are showing the place and level of access of e-information resources given below.

Table 4: Access Place of E-Resources

Sl. No.	Access Place	CAs (CCL ITO H.Q)	Students Vishwash N)
1	Institute Computer Lab (ITT)	-	60 (100%)
2	Central Council Library	5 (29.41%)	-
3	Cyber Café	2 (11.76%)	45 (75%)
4	At Office	17 (100%)	-
5	At Home	17(100%)	60 (100%)
6	Any Other Places	7 (41.18%)	30 (60%)

Note: respondents were allowed for multiple answers; n=77

Table 4 reveal that 100% (17) CAs used e-resources at office and home also but while in case of students 100% (60) used e-resources at institute computer lab (ITT) and at home.

5.4 Frequency of Use of Institution's Library

Table 5 reveal that one of the principle objectives of this study are to unearth the frequency at which the CAs, and students are using institution libraries. The responses are grouped under five frequencies.

Table 5: Frequency of Use of Institution's Library

Sl. No	Frequency	CAs (CCL ITO H.Q)	Students (CCL Vishwash Nagar)
1	Daily	1 (5.88%)	5 (8.33%)
2	2-3 times in a week	5 (29.41%)	38 (63.33%)
3	Weekly	5 (29.41%)	10 (16.67%)
4	2-3 time in a months	4 (23.53%)	7 (11.67%)
5	Others	2 (11.76%)	Nil (0%)

41.18% (7) CAs visit library and they utilized the library for a maximum of 2-3 times in a week, some of them 29.41% (5) CAs visit and utilized the library 2-3 times in a months and 29.41% (5) CAs visits and utilized weekly.

8.33% (5) students utilized daily, 63.33% (38) students utilized 2-3 times in a week, 16.67% (10) students utilized weekly and some of them 11.67% (7) students utilized 2-3 times in a months.

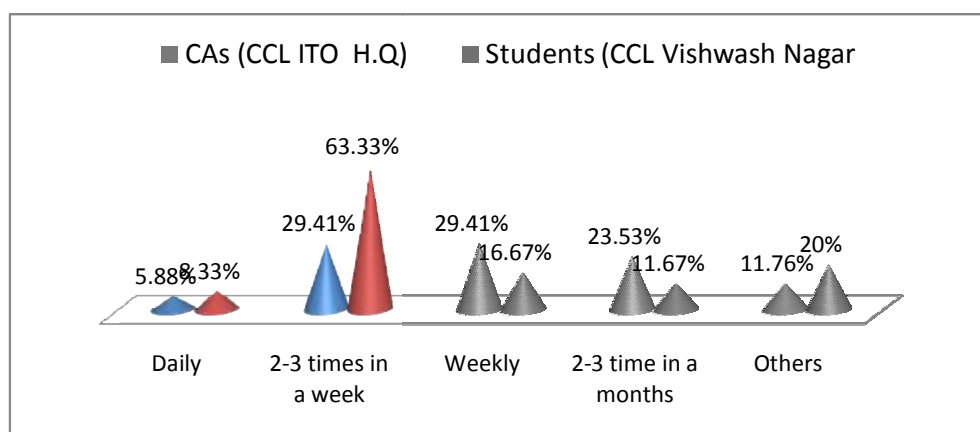


Figure 2: Use of Institution's Library

5.5 Preference Level of Using Print and Electronic Resources.

Table 6: Preference level of using print and electronic resources

Sl. No	Preference	CAs (CCL ITO Branch)	Students (CCL Vishwash Nagar)	Total
1	Both Print & Electronic resources	9 (52.94%)	45 (75%)	54(70.13%)
2	Print Resources	5 (29.18%)	60 (100%)	65(84.42%)
3	Electronic Resources	17 (100%)	32 (53.33%)	49(63.63%)

Note: respondents were allowed for multiple answers; n=77

Table 6 reveals the use of information sources and their preferences by the users of the Central Council Library. The table reveals that While 54 (70.13%) users used Both Print & Electronic resources, 65 (84.42%) users used Print Resources and 49 (63.63%) users used Electronic resources of the library which means print resources are most useful resources while e-resources are least most commonly used resource of the library. In this information age with the availability of more and more information accessible by the users through the electronic environment, most of the users prefer to use the e-resources due to its flexible and convenient access. But due to different problems like users categories need of the study, chartered accountants prefer to e-resources and students used print resources and % of the students are more in comparison of students so Central Council Library, ICAI prefers to use print materials.

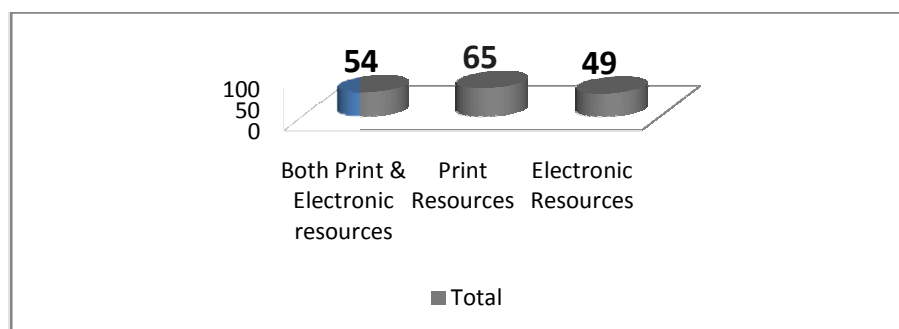


Figure 3: Preference level of using print and electronic resources

Table 7: Use of following Databases/Archives/Indexes Related to Subject Fields

Sl. No	Name of the Databases/Archives/Indexes	CAs (CCL ITO H.Q)	Students (CCL Vishwash Nagar)
1	CTR Encyclopaedia on Indian tax laws	17 (100%)	21 (35%)
2	E-Jurix	17 (100%)	-
3	IASB Comprehensive Package	5 (29.41%)	-
4	Indiastat.com (My profile)	17 (100%)	30(50%)
5	Indlaw.Com	15 (88.23%)	-
6	Company Law Adviser	17 (100%)	-
7	DELNET	11 (64.71%)	40 (66.67%)
8	Electronic Membership of IBFD	13 (64.71%)	-
9	Newspaper Direct	17 (100%)	7 (11.67%)
10	Accountant Browsers (Digital)	17 (100%)	42 (70%)
11	Prowess Databases (CMIE)	11 (64.71%)	-
12	ITR- CD	17 (100%)	-
13	EX.CUS-CD	5 (29.41%)	-

Note: respondents were allowed for multiple answers; n=77

Table 7 show that the preference of databases/archives/index by CAs are, CRT ,E-Jurix, Indiastat.com (My profile), Company Law Adviser, Newspaper Direct, Accountant Browsers (Digital) and ITR- CD are used 100% (17), while Indlaw.Com are used 88.23% (15), Electronic Membership of IBFD are used 64.71% (13) and DELNET and Prowess Databases (CMIE) are used 64.71% (11), by the Chartered Accountants these Databases/Archives/ Indexes are mostly used by the Chartered Accountants.

Students most preferred databases/archives/index and their percentage. Accountants Browsers (digital) are using 70% (42) by the students, DELNET databases are using 66.67% (40) by the students, Indiastat.com (My profile) are using 50% (30) by the students while other databases are very few used by the students and CTR Encyclopaedia on Indian tax laws are using 35% (21) by the students. These databases are favorites between the students.

6. Conclusion

In this study many chartered accountants & students attitude towards access and use the information resources in support of their professional and development activities and many access and use them because information is time saving, so that much time can be saved in their professional work. The internet in general is the most used service by the largest number of CAs, and Students. Also the CAs found greater impact of e-resources over conventional resources but in case of students are used print resources for their study and preparation for examination because their attitude towards information resources is different from CAs. In short conclusion, it is very important for any research library to develop itself with a high technological infrastructure and build a solid collection of e-resources to help its users and provide high quality services to the user's desktop. Libraries should organize various teaching and learning programs, either general training or subject specific training to impart and encourage education about all aspects of e-resources to its users. Libraries should develop their own subject gateways, portals and data archives to provide access to back volumes and to focus on present development trends in order to move towards a brighter future.

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