

STUDY THE EFFECTIVENESS OF THE MODERN EQUIPMENT BASED TEACHING PROGRAM ON THE ACHIEVEMENT OF ACCOUNTING SKILLS OF IX STANDARD STUDENTS IN COMMERCE SUBJECT

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1.0 Introduction

In present century, a teacher is not mere teaching, but she has to play multiple roles-guide motivator, counselor, provider of new learning opportunities through multiple various methodologies.

A commerce teacher needs to be well acquainted of various methodologies in order to develop the accounting skills of the students for their further development in the field of accounting

The Modern Equipment Based Teaching and the use of the three Golden Rules in the field of basic accounting is the Modern Approach consisting of rules for Accounting purpose. Traditional Educational approaches have resulted in a mismatch between what is taught to the students and what the industry needs.

But Modern Equipment Based Teaching is becoming a more popular tool to address the inadequacies of traditional teaching. It has become a solution to produce students who are creative and can think critically, analytically and concept and understanding of Accounting. It is been taken care that the topic selected is appropriate and the brainstorming is done with the essential terms that are required to be learnt by the students to make the correct entries. solve problems. It has become an innovative teaching and learning method to improve the

The researcher has tried to study the effectiveness of the Modern Equipment Based Teaching to develop the correct accounting entering in the respective books of accounts. [ie Journal, Ledgers, Trial Balance and the Balance Sheets] in the present research.

1.2 Need of Research

Many new methods and techniques of teaching have been emerged as a result of continuous educational Research to meet the requirements of the learners in order to gain proficiency in all aspects of education

The researcher is teaching in St. Peter's School & Jr. College, Panchgani as a Commerce teacher. In order to enable the learners to develop the accounting skills the researcher would study the effectiveness of the Modern Equipment Based Teaching

As per the researchers observation and weightage given to the assessment of accounting skills the students are given a topic on preparing a balance sheet on the given trial balance. They are asked to use the three golden rules and the techniques taught to them using the modern teaching to prepare this balance sheet.

They are also told to take the help of their partners if needed. Researcher has faced it as a problem while teaching as teacher. So the researcher had decided to develop students accounting skills by using the Modern Equipment Based Teaching and the three golden rules of accounting.

This research will further help:

In improving the accounting skills in education system.

To empower people,

To think logically

To develop the skills of reasoning

To learn through visual means

To pay more attention to the information presented and retain the information better.

The teachers to present his her lessons in a more meaningful way.

The students to learn better by using multiple sensory modalities.

Thus, a need arouse for the study of the subject in more detail, with the help of Modern Equipment Based Teaching, so that the students can excel in accounting subject in the Commerce field and give a strong base to their career.

Importance of the research:

For the Student:

The present research is important for effective development of accounting skills of students. They will get proper understanding and can improve their logical thinking and reasoning skill. It will help most of the students to do accounting more efficiently and accurately this in exchange will help them to choose a better career in the field of commerce.

For the Teacher:

The teacher will understand the effectiveness of use of Modern Equipment Based Teaching for the improvement of accounting learning of pupils. It will help the teacher to understand the effectiveness of different programs on improvement of accounting skills of pupils. It inspires the teachers to adopt and experiment new and different methods.

For the Headmaster:

The Headmaster can judge and understand the importance of Modern Equipment Based Teaching. He/ She can inspire the other teachers to follow the Modern Equipment Based Teaching. The research will be essential for the education department and various institutes to increase the effectiveness of accounting skills.

TITLE OF THE RESEARCH

Study the effectiveness of the Modern Equipment Based Teaching on the development of accounting skills of IX Standard student in Commerce.

Statement of the research of the problem

Study the effectiveness of the Modern Equipment Based Teaching on the development of accounting skills of IX Standard student in Commerce subject for the students of St. Peter's High School & Jr. College.

Operational definitions:

1) Effectiveness:

The difference in mean score in Pre-test & Post- test of a single group achievement of pupils in Accounting.

2) Modern Equipment based Teaching:

Teaching through the modern equipment like smart class / boards, internet, power point presentation, Google classrooms, etc is called as Modern Equipment based Teaching

3) Achievement:

Modern Equipment based Teaching enhances the skills of drawing, constructing, analyzing, creating, visualizing and calculating the given data.

4) 9 standard pupils:

Those students, who have passed 8 std and now studying in 9 std in St. Peter's School & Jr. College, Panchgani under boarding education of 14 to 15 years old.

5) St. Peter's School & Jr. College, Panchgani

The school located in the hills of the beautiful town Panchgani, Mahableshwar, approximately 70kms away from Bhor, 100kms away from Pune city. St. Peter's School & Jr. College offers education for student of the surrounding vicinity in English medium for secondary till 10 standards under boys boarding educations system.

6) Technique:

The achievement of setting up new teaching methodologies and incorporation various teaching aids, using innovative technologies to teach accounting more easily and skillfully.

7) Accounting skills:

Accounting skills and abilities are practical and useful in any business, big and small. People with accounting aptitude are typically detail oriented and are good in analysis and logical thinking. Accounting skills are not just about Maths, they are also logic and analysis.

Objectives of the research problem

- 1) To plan programs for the development of accounting skills of pupils in Commerce.
- 2) To facilitate the programmer regarding technique to develop the accounting skills.
- 3) To study the effectiveness of Modern Equipment Based Teaching of accounting techniques which is used to make entries in Journals and further transferred to ledgers, then to the Trial balance and finally used to make the Balance sheet for that accounting year. These rules help in the development of pupils accounting skills. They are
 - a) Debit the Receiver - Credit the giver
 - b) Debit what comes in - Credit what goes out
 - c) Debit all expenses and losses -Credit all income and gain.

Assumptions of the research:

1. To organize entries of Trial balance of different ledger entries in the balance sheet in Commerce is essential.
2. Special teaching programs are separately not arranged and periods are not devoted in school for better development of accounting skills and implementing it.

Research hypothesis

There is a significant difference between the mean score of pre-test and posttest regarding and the development of pupils accounting skills through the Modern Equipment Based Teaching technique.

Null Hypothesis:

There is no difference between the mean score of pre-test and posttest regarding the achievement of pupils on the selected accounting topic.

Scope of the Research

1. This research is concern with 9th std pupils.
2. This research is for Commerce subject.
3. It is concerned with Modern Equipment Based Teaching technique
4. It is concerned with the correct journal entries in the ledger accounts and further in the trial balance sheets to make entries in the Balance Sheet later.

Limitations:

- ❖ Apart from Basic accounting other branches of Commerce are not considered in the present research.
- ❖ The effectiveness of the research is only judged by the pre-test and the post-test score of the pupils. The both tests are prepared by the Researcher.

- ❖ Personal tuition and social and economic background of pupils are not taken into consideration for the present Research.

Delimitations of the Research:

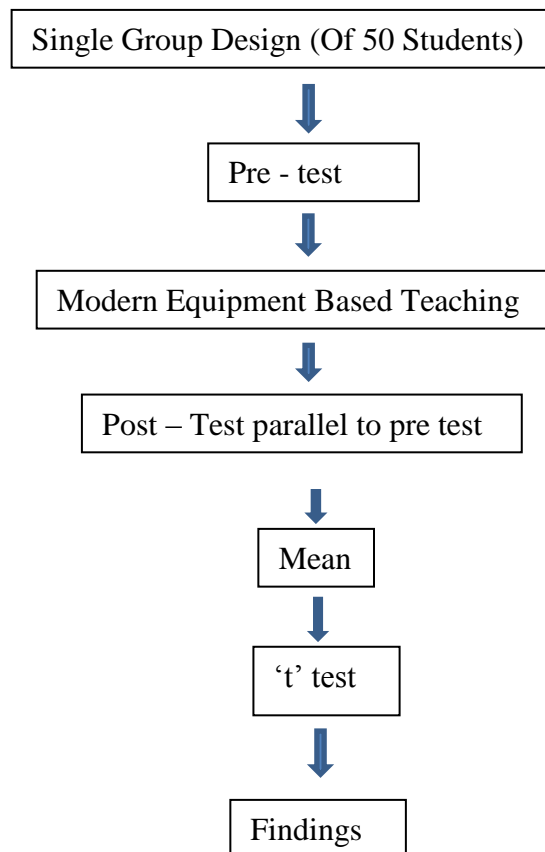
- ❖ This research is limited to the pupils of 9th std. in St. Peter's School & Jr. College, Panchgani.
- ❖ The study is limited to the programs suggested by Researcher only.
- ❖ This research is limited to enhance accounting skills only.

Research Method:

- ❖ The method selected for the present research by the researcher is Experimental Method.
- ❖ As in the present research, researcher studies the effect of the modern equipment on students in learning basic accounting concepts with the help of the single group design.
- ❖ Post-test parallel to pre-test made by the researcher of Research, to find out the effectiveness of modern equipment on students in learning accounting concepts.

Research Design:

The Researcher selected Functional Design - Single group, pre-test, post-test design for the Research.



Variables:

Variables are any concept in educational research which can be expressed in either qualitative or quantitative values.

Independent Variable Modern Equipment Base Teaching

Dependent Variable Achievement of Students

Pilot Study:

The Pilot study of any research reveals the success rate of research. It gives a rough sketch of its positive and negative aspects, which can be rectified well in advance. Many a times, research can be given a different direction, in case of failure of the pilot study.

The pilot study done on the sample of 10 students was fruitful provided the base for the research. Minor changes were needed in the execution of it.

Tools of data collection

1. Pre-test

The Researcher has made pre-test on the syllabus of 2 semesters. Researcher could be able to know the previous knowledge of the 9 Standard pupils regarding selected topics in Commerce. She has made single group on the basis of the marks scored by pupils in this pre-test

2. Post – Test

The Researcher has conducted the posttest after the application of the Golden Rules techniques. This test was conducted on the single group. By the result of this test, the researcher judged the findings of the researcher.

3. Rating – scale

It is the tool to evaluate pupils accounting skills that get observed by the expert.

4. Statistical tools:

- a) to analyze information following statistical tools used.
- b) Mean, Standard deviation (S.D) ‘t’ Score
- c) Statistical tools used for present research.
- d) To evaluate the effectiveness of research the statistical tools – ‘t’ score is used.

5. Responses:

Sr. no	Groups	Test	Mean	S.D	r
1	Single Group	Pre - test	11.9	1.87	
		Post - test	16.84	1.43	0.68

Population:

A population is a group of individuals, who has one or more characteristics in common that are of interest to the researcher.

Sr. no	Name of the School	Std	Div	No. of students
1	St. Peter's School & Jr. College	9	A & B	25

Sample of Research:

A sample is a small proportion selected from the observation analysis. It should reflect all the characteristics of population.

1. Selection of School

The Researcher has selected 9 std A & B Div from St. Peter's School & Jr. College, Panchgani, by purposive sampling method because the location of the school is near to residence of the researcher.

2. Selection of student:

The researcher has selected 25 students of 9 A & B St. Peter's School & Jr. College, Panchgani.

Tools of data collection

1. Pre-test:

The Researcher has made pre-test on the syllabus of 2 semesters. Researcher could able to know the previous knowledge of the 9 standard pupils regarding selected topics in Commerce. She has made single group on the basis of the marks scored by the pupils in this pre-test

2. Post-test:

The Researcher conducted posttest after the application of the Three Golden Rules technique. This test was conducted on the single. By the result of this test the Researcher judged the finding of the research.

3. Rating Scale:

It is a tool to evaluate pupils accounting skills that get observed by the expert.

Data Analysis and Interpretation:

❖ Calculated t value is greater than t scale at significant level 0.05 and 0.01.

- ❖ Post-test scores are greater than Pre-test score, which shows significant difference in the achievement of the students.
- ❖ The positive effect of Modern Equipment Based Teaching is seen on the pupils of 9 Std.
- ❖ The usage of Modern Equipment based Teaching enhances the knowledge of accounting concepts and brings clarity with the understanding and construction skills of 9 standard students.
- ❖ All the interpretations depicts that null hypothesis is rejected and research hypothesis is accepted.

Findings:

- ❖ The use of Modern Equipment Based Teaching is more result oriented and positive regarding preparation of lesson plan and development of accounting concepts among students in Commerce Subject.
- ❖ The use of Modern Equipment Based Teaching for improvement in the performance of 9th std students.
- ❖ While using Modern Equipment Based Teaching for improvement in making journal and ledger entries to form a trial balance as well as a Balance Sheet, they were found to be more active, attentive and enthusiastic.

Comparison of Findings:

- ❖ The usage of Modern Equipment Based Teaching showed a positive result in understanding the accounting concepts more clearly.
- ❖ The students were able to understand the complicated concepts more easily and were able to enter it correctly in the given sheets of accounting.
- ❖ The students find interpreting financial statements and other accounting reports more convenient.
- ❖ The solving or preparing the spreadsheets will enable the pupils to develop the interpersonal and mathematics-related skills, as well as the organizational and ethical values
- ❖ The pre-test and the post-test scores clearly depicted about the improvement in the performance of students.

Recommendations:

For Teacher:

- ❖ Different kinds of Modern Equipment Based Teaching should be introduced by the teacher in their schools.

- ❖ The teacher should be creative, innovative and inspiring in his/her profession.
- ❖ It is the duty of the teacher educator to develop to overall personality of each and every student.

For School Administrators:

- ❖ The School administrator should have series approach towards the use of Modern Equipment Based Teaching for improvement of accounting concepts in teaching.
- ❖ Once in a month, an interactive session should be arranged by the school administrators for discussing the various problems of students regarding accounting concepts.

Topics suggested for further studies

- ❖ Research can be done on new technologies which can be utilized to improve the Commerce of students.
- ❖ A study can be done of play- way technique, of teaching and its impact over the comprehension of the students.
- ❖ A study can be done on the methods which can make students understand the logical reasoning sums or prove that sums simpler and easy to understand.

Educational Implications:

- ❖ Modern Equipment Based Teaching will bring concreteness in teaching.
- ❖ The process of teaching will become effective with the use of various Modern Equipment.
- ❖ Students can gain the detailed idea about the clarity and accuracy of geometrical concepts.
- ❖ It will enable the student to be more active and participative in solving sums based on geometry.
- ❖ Modern Equipment Based Teaching will make improvement in the mental and intellectual capacity of the student.

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