



A study of Understanding of Students about Concepts included in the Accountancy Subject of Std. XII

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1. Introduction

The contribution of education plays vital role in development of individual, society and nation. Education is process of overall development. The basic aim of education is to draw out the hidden capacity and potentiality of students. At primary and secondary level contribution of various subjects play an important role in overall development of students. Students receive basic knowledge through various subjects and utilize them practically.

In year 1976, new pattern 10 + 2 + 3 was introduced. Higher Secondary level formed for Standard 11th and 12th. At Higher Secondary level different streams was introduced with intention to professionalism and Elements of accounts was introduced as an optional subject in Commerce Stream. Curriculum was constructed with and intention that student get the basic and practical knowledge of Book keeping.

Accountancy has a direct relation with life. It is required in day to day and practical life. Accountancy is very important to Commercial institutions for knowing their business position. One can give his opinion regarding the financial condition of Co-operative Institution on the basis of accountancy only. Skills like accuracy, interest, aptitude and attitude are by-product of knowledge of accountancy.

Knowledge of accountancy is also useful to an individual in his daily transactions. By preparing budget one can easily cop up with the financial situation of his family even with marginal income. Accountancy gives an actual figure of income and expenditure to an individual of a particular time i.e. month or a year. Thus, elements of accountancy play an important role in life of individual for day-to-day transactions.

Account is must for new generation. Hence subject like elements of accounts has been introduced at the higher secondary level. The basic aim to introduce this subject is to give knowledge of accountancy to students in the classroom, which can be utilised by students in their day-to-day life. But it has been observed that new generation has limited knowledge of accountancy. When student admitted to Commerce stream, he is completely ignorant to the subject and hence it is not possible for them to understand the terminologies used.

The syllabus of accountancy in Standard 11th is neither lengthy nor systematic, hence the teacher is unable to give practical knowledge to the students. In addition, after getting admission in Standard 11th, students are not very serious about their study and teacher also not bother about the study in depth. Hence when the students enter in Standard 12th, they feel the accountancy subject tough. As the students do not possess the basic knowledge, shallow knowledge of accounting concept, they could not cultivate interest in the subject. Hence the present subject has been selected to know the level of understanding of students about concepts included in the Accountancy Subject of Std. XII.

2. Statement of the problem

It is necessary to clear the subject. The study of the subject is very important to know the level of clarity of concepts of accountancy in students of Standard 12 at Higher Secondary level. The statement of this study is “A study of Understanding of Students about Concepts included in the Accountancy Subject of Std. XII”

In present research the study has been conducted for understanding of students about concepts included in Accountancy subject of standard 12th in context to various variables like gender, types of management, medium of instruction, educational achievement and geographical area.

3. Objectives of the Research

The objectives of the present study are as under: -

1. To classify the Concepts mentioned in Accountancy book of Standard 12th of Higher Secondary Schools.
2. To prepare Achievement test to gather information regarding the understanding of concept of accountancy of Standard 12th Students of Higher Secondary schools.
3. To Study concept of accountancy mentioned in the accountancy book of Standard 12th of Higher Secondary Schools.
4. To Study concept of accountancy mentioned in the accountancy book of Standard 12th of Higher Secondary Schools in context to Gender.
5. To Study concept of accountancy mentioned in the accountancy book of Standard 12th of Higher Secondary Schools in context to types of management.

4. Hypothesis of the Study

The null hypotheses formed by researcher are as follows.

Ho₁ There will be no significant difference between mean score of Boys and Girls of standard 12th at Higher Secondary level on Achievement test (concept understanding test)

Ho₂ There will be no significant difference between mean score of students studying in Granted and Self finance school of standard 12th at Higher Secondary level on Achievement test (concept understanding test)

5. Research variables

Variables are the conditions or characteristic that the experiment manipulators controls or observes. In present study the following variables were selected

Table 1: Table showing types of variables and its level

Sr.	Types of variables	Variables	Level
1	Dependent	Understanding of Concept	---
2	Independent	Gender	1.Boys 2.Girls
3	Independent	Types of Management	1.Granted 2.Self Finance

6. Operational Definition of Key Word

The definition of key words included in the research is as follows

6.1 Book-Keeping

“Book-Keeping is an art of recording business transaction in a regular and systematic manner”

6.1.1 Operational Definition

The subject prepared by Gujarat State School Text-Book Board for the students admitted in standard 11th and 12th commerce branch.

6.2 Concepts

1. Something conceived in the mind: thought, notion.
2. An idea of something formed by mentally combining all its characteristics of particulars; a construct

7. Delimitations of the Study

The following are the delimitations of the study

1. The research is delimited to Ahmedabad District.
2. The present research is delimited to the students of standard 12 of Higher Secondary schools.
3. Present research is delimited to only students of Gujarati and English medium.
4. The research is delimited to the students of standard 12 of GSEB only.

8. Population

Since the researcher has undertaken commerce stream students of higher secondary schools affiliated with GSEB the population of the study is the total number of students in the higher secondary section of the schools affiliated with GSEB of Ahmedabad District.

9. Sample and Sample size

In present research researcher has selected 150 higher secondary school students of grade 12th & both Government and Self finance schools. In such a way researcher has selected the sample with Stratified Random Clustered Method.

10. Tool of Research

In present research the researcher has used standardized tool prepared by Dr. Nisha Patel. This tool contains 78 questions with four options each which covers all concepts of Accountancy. The reliability was found by Test-Retest method which is 0.96 and 0.70 from Split Half Method. The validity of test is 0.73.

11. Research Methodology

The study of understanding of concept in subject of Accountancy required the researcher to study a sample of such students that are studying grade 12 of commerce stream of Gujarat secondary education board. Research that studies the current status of any phenomena is considered to be a Descriptive Survey Type Research. The present research studies the students of grade 12, thus the method of research is survey method.

12. Data Collection

In present research researcher used Concept Understanding Test (Achievement Test) for data collection. The researcher first collected the information and list of all the Higher secondary schools of Ahmedabad District from DEO office. With prior permission of the principal the researcher went to schools and gave test to the students and thus collected data.

13. Analysis of Data

Researcher has classified and interpreted data by Frequency Distribution. The data was analysed by statistical techniques like Mean, Median, Standard Deviation, Quartile Deviation, Skewness, Kurtosis, Standard Error of Deviation and t-test.

14. Major Findings

The following are the major findings of research

As the Gender is concerned there was no significant difference between the mean score of Boys and Girls of standard 12th at Higher Secondary level on Achievement test (concept understanding test). The understanding about concepts in Accountancy subject is found to be equal for Boys and Girls.

As the Types of School Management is concerned there was no significant difference between the mean score of Students from Granted and Self finance school of standard 12th at Higher Secondary level on Achievement test (concept understanding test). The understanding about concepts in Accountancy subject is found to be equal for students of Granted and Self finance school

15. Educational Implications

Following are the educational implications for present research

- 1.The concepts of Accountancy should be explained by the teachers with the help of illustrations.
- 2.The teacher should present appropriate examples to the student while teaching the concepts of Accountancy at Higher secondary school.
- 3.The use of technology is very helpful to the students in understanding of concepts of Accountancy.
- 4.The various methods and techniques should be use while teaching Accountancy so that the students easily understand the concepts of Accountancy.
- 5.The uses of computer in classroom should be frequent to clear the concepts of Accountancy at Higher secondary school.
- 6.To explain the concepts of Accountancy school should provide the facilities of practical work like field visit and survey.
- 7.More practices also make the students perfect in understanding of concepts
- 8.Specifically in rural area it found the low understanding of concepts in subject of Accountancy so special care should be taken for rural students.
- 9.It is found that English medium students have low understanding of concepts so teacher of English medium should clear the concepts with the help of illustrations.
10. Specifically, the understanding of students having lower achievements is found to be low so special care should be taken for those students by teacher

16. Suggestions for future Research

No research is complete in the full extent. It is in the research itself the possibility of further research. Such possibilities arising out of the present research.

1. The present research is undertaken for the geographical district of Ahmedabad. One can take more extensive geographical regions or even focus on complete population for a small region.
2. In present research the tool of research is prepared by the researcher. One can use different tool for more comprehensive results.
3. The variables under study as considered after review of related literature and on suggestions of experts, however there are still more and different variables that can be considered for the research.
4. In the present research type of research is descriptive survey type, one can take up a other research method.
5. Present research is measuring the understanding of concepts of Accountancy one can take the Business Administration or other subjects.
6. In present research the understanding level of students of Higher Secondary level is measured one can take students of Primary, Secondary, PTC, Or B.Ed. level.

17. Conclusion

The quest for understanding of a concept is a never quenching thirst. Efforts in the direction have been done by many scholars and experts, and are still undergoing by many. Such efforts will continue as long as there is innovation and creativity in the work method of teachers.

From the present research we can conclude that many factors affect the understanding of concepts in subject of Accountancy. However, the variable understudy like Gender, Types of school not affected the understanding of concepts in subject of Accountancy. The uses of technology, different methods of teaching, teaching learning materials and proper examples given by teacher can improve the

understanding of concepts in subject of Accountancy. However more practices given by the teachers can also improve the understanding level of concepts.

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