

RECENT TRENDS IN TEACHING METHODOLOGY ADOPTED FOR TEACHING THE SUBJECT ACCOUNTANCY IN NASHIK DISTRICT

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Abstract :

In wake of the globalized idea of “One World One Family”, Single Accounting Language. in the field of accounting is subject to drastic changes. These changes entail the teachers of the subject of accountancy to upgrade the knowledge and to up keep with the latest changes engulfing the accounting arena. They are a consequence of growing international shareholding and trade and are particularly important for companies that have their dealings in several countries. They are progressively replacing the many different national accounting standards. The rules to be followed by accountants to maintain books of accounts which is comparable, understandable, reliable and relevant as per the users internal or external.

More than one lakh students join the chartered accountancy course every year with 45 to 50 per cent of them being girls. This was mainly due to the lower education costs for pursuing Chartered Accountant (CA) when compared to other professional courses. While the ICAI had around 2-10 lakh members at present, a total of 10 lakh students were currently pursuing the course in various centers across the country.

The purpose of this paper is to highlight the teaching-learning methods practiced in accounting courses in Nashik District using a method of inquiry based on structured questionnaire.

Keywords : Institute of Chartered Accountants of India, CA courses, students preference, professional courses, accountants.

Introduction :

There is plethora of courses where accounting as a subject is taught at undergraduate levels. As a result of which number of aspirants to take up accounting work is on a rise. Accounting being a practical oriented subject, the search for higher quality in accounting education has become an important endeavor for all. The current choice base credit system adopted by the University of Pune gives freedom to the student to earn credit points from the institution where he foresees better teachers & teaching methods. As a consequence the need for resources is rising.

Outline of paper :

The first part is a review of the literature about teaching methods in accounting. The second part presents the results of two empirical researches. First, a questionnaire was applied with questions regarding to teaching style, students' characteristics and teaching resources. A sample of 25 lecturers from three different universities was considered. Conclusion indicates that although teaching resources are available, less than 28 per cent of the interviewees use any resources other than blackboard and overhead projector. A total of 85 per cent of respondents would like to use different teaching methods. However, some barriers were appointed such as lack of time, working conditions and compensation.

Objectives :

To study the impact of teaching style, students' characteristics and teaching resources on teaching- learning process of the subject accountancy.

Limitation :

The study is limited to the teaching and learning process in the subject of Accountancy for Nashik District only.

Scope :

The research deals with teaching style, students' characteristics and teaching resources on learning the subject accountancy. The research entails the ways and means to impart the course contents to the students in the best way that fits them. The ambit of the concept teaching methods is not only applicable to accountancy but relates to other disciplines also.

Research Methodology :

In the first stage, secondary data will be collected from books, journals, newspapers, publications etc. In the second stage the primary data will be collected from teachers through the structured interview schedules.

Theoretical Background :

The Problems faced by the Teachers of Accountancy are :

- Whether appropriate infrastructure is available for building a better accountant for the future.
- Can a Course provide the student with proper knowledge utilization skills, and necessary abilities the student will be able to adapt to the difficulties of a changing environment?
- Can teaching methods actively involve learners in higher levels of thinking?
- Promotes peer learning and creates synergy?
- Promotes critical thinking? Helps groups reach consensus?

According to *Thorne's integrative model*, sensitivity and prescriptive reasoning are components of moral development. The second component of Thorne's model, prescriptive reasoning, leads to ethical judgment and is the critical-thinking component of the model and the component that has received the most attention by academic accountants. Several approaches to teaching prescriptive reasoning have been advocated in the literature: the psychology of moral development, classical philosophical theories, case analyses, codes of conduct, and virtue.

C.J.Armitage, M. Conner - British journal of social psychology, 2001 comments" Attitude, subjective norm and PBC account for significantly more of the variance in individuals' desires than intentions or self-predictions, but intentions and self-predictions were better predictors of behavior".

It is thus a matter of great interest to judge the correct methodology required to impart the teaching of the subject accountancy.

Teaching methods :

- Lecture/Presentation: Primarily didactic presentation of information, usually to a large group and often with the use of audiovisual aids to transmit information.
- Listen to and participate in interactive lecture

- Demonstration performing an activity so that learners can observe how it is done in order to help prepare learner to transfer theory to practical application.
- Work short numerical problems
- Work longer, unstructured cases and problems
- Discussion: Small groups of 5-10 address case-based tasks, exchanging points of view while
- Working through a problem-solving process.
- Conduct research
- Make oral presentations and answer questions
- Brainstorming: A process for generating multiple ideas/options in which judgment is suspended until a maximum number of ideas has been generated. Following generation of ideas, options are typically analyzed, a best solution identified, and a plan of action developed.
- Computer Simulation: In the accounting context, used to teach specific examination, procedural, and data interpretation skills and the effects of latest pronouncement on the realistic situation.
- Game: Used to bring competition, participation, drills, and feedback into the learning experience as a motivator and opportunity for application of principles.
- Role Play: One or more participants adopt a specified role and try to behave in ways characteristics of a person in that role. In medical education, often revolves around a specified clinical scenario
- Self-Awareness Exercise/Test: Provide insight into how the learner thinks, acts, reacts, or “scores” regarding a particular topic.

Competencies : (for a professional accountancy educator)

- Communication skills
- Ability to built and impart accounting knowledge.
- Accounting knowledge, Tax laws and auditing.
- Accounting software's.
- Professionalism.
- Maximum student's participation approach.

Research methods :

For the purpose of research primary data is gathered through structured questionnaire. The following questions were asked to teachers of accountancy:

- Gender
- Teachers teaching at levels:
- Subject of accountancy taught.
- Resources available and Used in the colleges.
- Student's profile.
- Teaching methods used.
- Students reaction to new teaching methods.(viz accounting software, internet, case study etc.)
- Opinion.

Sample size : A sample of 25 lecturers from three different universities.

Research findings

1. Gender:

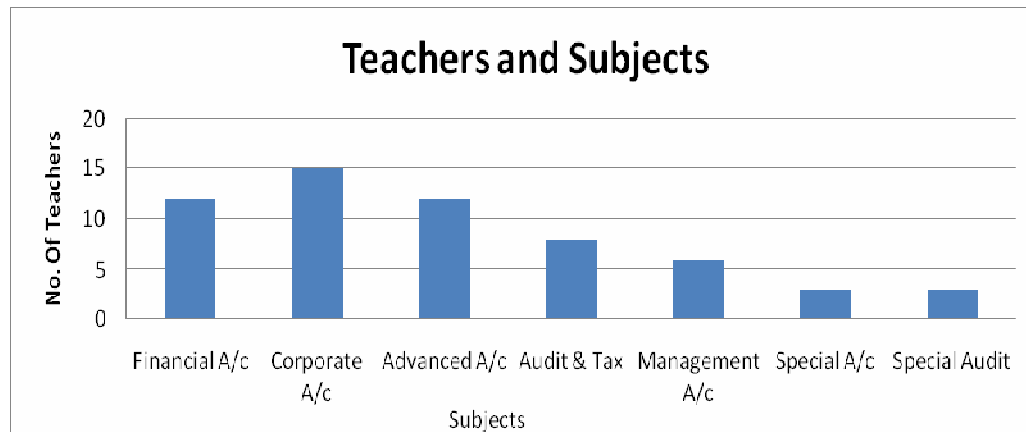
Male	Female	Total	% Male	% female
15	10	25	60%	40%

2. Teachers teaching at levels:

Undergraduate	Postgraduate
25	12

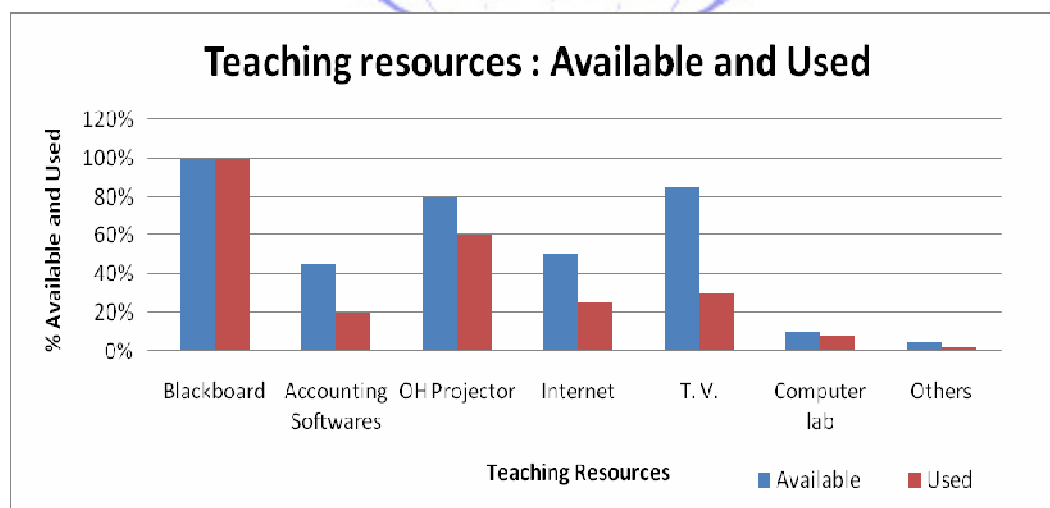
3. Subject of accountancy taught:

Subject	No. of teachers.
Financial Accounting	12
Corporate Accounting	15
Advanced Accounting	12
Auditing and Taxation	08
Management Accounting	06
Special Accounting	03
Special Auditing	03



4. Resources available and Used in the colleges.

Resource	Available	Used
Blackboard	100%	100%
Accounting Softwares	45%	20%
OH Projector	80%	60%
Internet	50%	25%
T. V.	85%	30%
Computer lab	10%	08%
Others	05%	02%



The graph shows a trend the teachers are allowed to use more conventional methods while the modern methods of teachings are still outside the scope of the teachers. The graphs

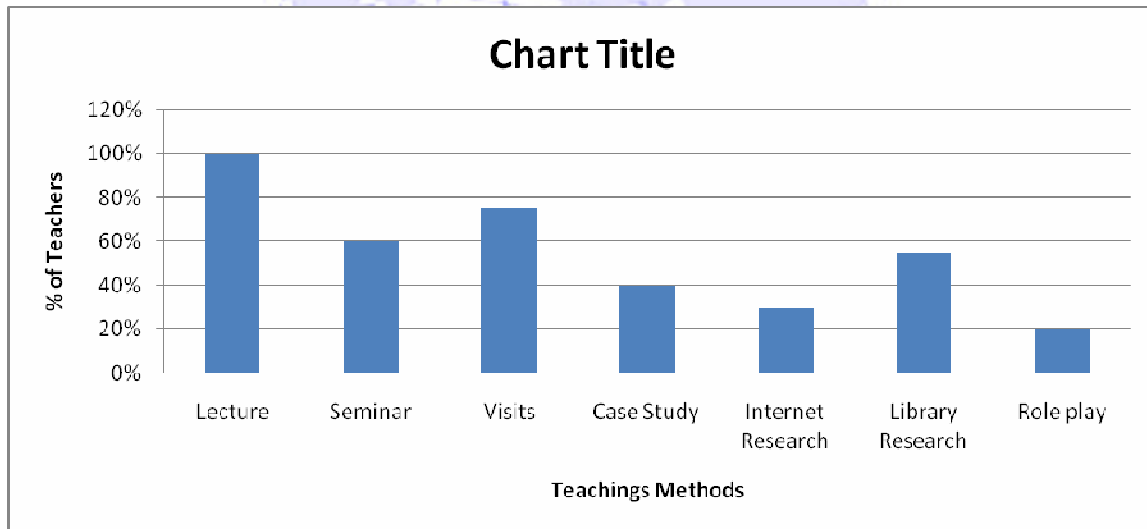
makes it crystal clear that teaching methods if made available to the teachers are mostly used by them.

5. Student's profile:

Student mostly are mostly under the age 23 years. Few of them are regular bread winners, most of them are from middle class. They concentrate on their course in wake of better job opportunity. Their main aim is to secure a better job as a accountant.

6. Teaching methods used.

Sr No	Method of teaching used	% of teachers
1	Lecture	100%
2	Seminar	60%
3	Visits	75%
4	Case Study	40%
5	Internet Research	30%
6	Library Research	55%
7	Role play	20%



The graph shows a more preference to the conventional method of teachings.

7. Teachers opinion on students reaction to new teaching methods.(viz accounting software, internet, case study etc.)

Most of the teachers

8. Most of the teachers Opinion. The teachers were very optimist about the use of new methods but about 32 per cent of the sample found it extra time consuming. 56 per cent were

willing to use new methods subject to their availability. 12 per cent did not want to change their methods of teaching.

Suggestions :

- Accounting education that accommodates individual differences in Verbal and Imager styles by the adoption of appropriate instructional and learning strategies will lead to enhance learning performance and increase the ability of the student to 'learn how to learn'.
- Considering the importance of computer knowledge required the accounting business, a teacher should combine the use of online teaching mode with other teaching strategies. Through this approach all lecture notes, tutorial work, assessment work, notices are posted in the online folder and students access them at their own convenience.
- Recent financial scandals in companies had increased at a high rate. In India scandals (for example Satyam) have led many in the accounting profession to encourage educators to change their pedagogies due to the greed and unethical behavior of top managers. Focus on the need to find more effective pedagogies for the teaching of ethics and professionalism in accounting.

Conclusion :

- The use of modern techniques can produce good results among the students.
- Curiosity is the mother of all invention. The use of new methods generally appeals to students with different competencies.
- The use of modern techniques attracts the students to the classroom.
- It is the practical approach to make the student a global product with increased potential to accept change.

The modern techniques are vital importance, but their availability is an fundamental question. Colleges and university should come forward to promote the use of modern teaching methods. The teachers should change their attitude to adapt to these new methods.

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