Effectiveness of Spot Guidance Technique in Learning Accountancy at plus One Level

Mr. N. RAJMOHAN
Ph.D. Scholar,
Bharathiyar University, Coimbatore.
rajmohan.set@gmail.com Cell No. 8825461471
&
Dr. R. ARUMUGARAJAN
Principal,
Bharath Institute of Education for Women,
Elathur, Tenkasi.
arumugarajanvalli@gmail.com Cell No. 9965039555

ABSTRACT

The main aim of the study is to find out the effectiveness of spot guidance technique in learning accountancy at plus one level. Experimental method was adopted for this study. The sample consists of 120 plus one accountancy students in Tiruppur District. Purposive Random Sampling Technique was used. Spot Guidance Technique Package (SGTP) (2017), Achievement Test (AT) and pre test and post test were used to collect the data. It was prepared by the Investigator. The statistical technique used was mean, standard deviation and paired 't' test. The findings of the study were: there was no significant difference between the performance of students at secondary level in the control-group and the experimental-group at pre-test level. There was significant difference between the performance of students at secondary level in the control-group and the experimental-group at post-test level. There was no significant difference between the performance of control group students at the pre-test and the post-test level. There was significant difference between the performance of experimental group students at the pre-test and the post-test level. The educational implications and suggestions for further study are also given as per the findings of the study.

Keywords: Spot Guidance Technique, Accountancy, Plus one level students.

Introduction

Education is the most important invention of mankind. Man without education would still be living just like an animal. It is an education which transformed man from a mere "two legged animal into human". Accountancy refers to a systematic knowledge of the actual of process of preparing and presenting the accounts. Accounting is the art of putting the academic knowledge of accountancy into practice. It explains "why to do" and "how to do" of various aspects of accounting. It tells the people why and how to prepare the books of accounts and how to summarize the accounting information and communicate it to the interested parties. Therefore at all levels the teachers as well as the educational administrators try the level best to infuse interest in learning accountancy.

Need and Significance of the Study

Several studies have revealed varied internal as well as external factors that could cause problem in learning accountancy. Very often, the parents find fault with teachers teaching accountancy for the poor performance of their students. Moreover, the personal guidance needed for learning accountancy is not available for most of the students who aspire really for a better achievement. However, one may not lose sight of the fact that the learner himself is greatly responsible for his inability to master the subject - accountancy. The major reason could be the lack of understanding on the part of the learner in learning accountancy. In short, the lack of clear mind, unambiguous thinking and weak concentration are the reasons put forth by the experts for not one being successful in the subject. Therefore, the investigator would like to develop a spot guidance technique to train the younger generation in disciplining the mind and improving the understanding and concentration in the subject. The investigator also believes that the spot guidance technique, which comprises of series of exercises which may develop understanding of the accountancy skills among the students. Thus it has prompted him to take up an experimental study to test the effect of spot guidance technique in learning accountancy.

Operational Definitions of the Terms

Effectiveness

In this study effectiveness means the capability of producing an effect, and is most frequently used in connection with the degree to which something is capable of producing a specific, desired effect.

Spot Guidance Technique

By this, the investigator means a series of exercises to be prepared and used for improving understanding of the students in learning accountancy.

Learning Accountancy

By this, the investigator means the marks obtained on the achievement test to be prepared and validated by the investigator.

Plus One Level

By this, the investigator means the students studying standard XI in the higher secondary schools in Tiruppur District.

Objectives of the Study

1. To find out the significant difference between the performance of students at plus one level in the control-group and the experimental-group at pre-test level.

2. To find out the significant difference between the performance of students at plus one level in the control-group and the experimental-group at post-test level.

3. To find out the significant difference between the performance of control group students at the pre-test and the post-test level.

4. To find out the significant difference between the performance of experimental group students at the pre-test and the post-test level.

Hypotheses of the Study

1. There is no significant difference between the performance of students at plus one level in the control-group and the experimental-group at pre-test level.

2. There is significant difference between the performance of students at plus one level in the control-group and the experimental-group at post-test level.

3. There is no significant difference between the performance of control group students at the pre-test and the post-test level.

4. There is significant difference between the performance of experimental group students at the pre-test and the post-test level.

Delimitations of the Study

1. The investigator chosen Tirupur district only.
2. The investigator chosen government aided and private schools only.

3. Only the limited background variables only chosen.

Research Methodology

This research was carried out using quasi–experimental design of pre-test, post-test method. The population for the present study consisted of all the plus one level students studying commerce group in the higher secondary schools in Tiruppur District. The investigator used purposive random sampling technique. Government aided and private higher secondary schools were taken for this investigation. 120 plus one level students were taken for this investigation. The investigator used Spot Guidance Technique Package (SGTP) (2017) developed by Investigator and Guide (2017).

Statistical Techniques used for the Study

The major statistical techniques used were mean, standard deviation and paired sample 't' test.

Data Analysis and Findings of the Study

Table 1

Significant difference between the performance of students at plus one level in the control group and the experimental group at pre-test level

Category	Test	N	Mean	SD	Calculated t-value	Table t-value	Remarks
Control Group	Pre Test	60	24.94	7.66	0.24	1.96	Non Significance
Experimental Group		60	25.98	7.39			

It is inferred from the above table that the calculated t-value (0.24) is less than the table t-value (1.96) at 5% level of significance. Therefore the null hypothesis is accepted. It shows that there is no significant difference between the performance of students at plus one level in the control-group and the experimental-group at pre-test level.

Table 2

Significant difference between the performance of students at plus one level in the control group and the experimental group at post-test level

Category	Test	N	Mean	SD	Calculated t-value	Table t-value	Remarks
Control Group	Post Test	60	29.08	8.37	13.25	1.96	Significance
Experimental Group		60	43.13	4.85			

It is inferred from the above table that the calculated t-value (13.25) is greater than the table t-value (1.96) at 5% level of significance. Therefore the null hypothesis is rejected. It shows that there is significant difference between the performance of students at plus one level in the control-group and the experimental-group at post-test level.

Table 3

Significant difference between the performance of control group students at the pre-test and the post-test level

Category	Test	N	Mean	SD	Calculated t-value	Table t-value	Remarks
Control Group	Pre Test	60	26.78	6.77	1.52	1.96	Non Significance
	Post Test	60	27.18	6.39			

It is inferred from the above table that the calculated t-value (1.52) is less than the table t-value (1.96) at 5% level of significance. Therefore the null hypothesis is accepted. It shows that there is significant difference between the performance of control group students at the pre-test and the post-test level.

Table 4

Significant difference between the performance of experimental group students at the pre-test and the post-test level

Category	Test	N	Mean	SD	Calculated t-value	Table t-value	Remarks
Experimental Group	Pre Test	60	26.98	8.22	11.65	1.96	Significance
	Post Test	60	45.13	4.84			

It is inferred from the above table that the calculated t-value (11.65) is greater than the table t-value (1.96) at 5% level of significance. Therefore the null hypothesis is rejected. It shows that there is significant difference between the performance of experimental group students at the pre-test and the post-test level.

Educational Implications

1. Teachers should be trained to develop spot guidance technique in teaching and learning.
2. Assistive devices, teaching aids and all resource facilities should be provided to develop the guidance technique.
3. From the present study, it is found that spot guidance technique is more effective over traditional method. Spot guidance technique in the classroom can revive the interest and motivate for learning accountancy and can bring the mind the joy and exquisite value of the accountancy, we have chosen to teach.
4. Spot guidance technique proposes a change from the traditional methods classroom.
5. Educational provision can be conceived by way of school readiness programme, remedial instruction, curricular adaptation and creating motivation through these approaches.

Suggestions for Further Research

1. The study can be done in other districts also.
2. The study can be done in any particular type of special teachers and students.
3. The study can be done for colleges and college of education.

4.   The study can be extended to high schools.

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