

Enhancing the Understanding of Basic Accounting Terms in Book-Keeping and Accountancy: A Study Conducted on Commerce Students

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Abstract: *This research study aims to enhance the understanding of basic accounting terms in Book-Keeping and Accountancy among commerce students. The research used a quasi-experimental design with pre-test and post-test conducted on 25 students. The results indicate that commerce students face difficulties in understanding basic accounting terms, but providing remedial measures can enhance their understanding. The study recommends that educators should provide remedial measures to enhance the understanding of basic accounting terms among commerce students. Future research should consider a larger sample size and explore the effectiveness of different types of remedial measures. This research provides a foundation for future research in this area.*

Keywords: Accounting Terms & Book keeping, commerce

I. INTRODUCTION

Commerce refers to the elaborate and conscious process of buying and selling either/both products and/service. Buying and selling usually takes place on a large scale. Commerce is the exchange of monetary compensation for the purchase or sale of goods or services. Simply put, commerce is the exchange of goods and services between two parties. Once upon a time, every person was happy, as wants were limited. but as wants have increased, every person tried to adjust the resource available for him. in beginning, commodities were exchanged for commodities. but later on there was evolution of money, commodities were exchanged for money. Activities involving money increased. Overall development took place.

Business activities have also increased along with it and it was difficult for any business person to remember all the transactions of a day. So there was a need to record everything happening in a systematic way and this job of recording transactions has been later on called as "Book – keeping And Accountancy. Commerce is an elaborate process of buying and selling products or services for monetary compensation. With the increase in wants, business activities have also increased, making it difficult for business persons to remember all the transactions of a day. Therefore, there is a need to record all happenings in a systematic way. This job of recording transactions has been later called "Book-Keeping and Accountancy." This research aims to enhance the understanding of basic accounting terms in Book-Keeping and Accountancy.

1.1 Need of The Study

Accounting is a very necessary subject in the field of commerce. It is very difficult to manage business without accounting. The basic accounting terms are a complete description of the terms that are used and it is important to know the basic accounting terms. The student faced lots of problems while learning the accounts. Because accounting is a new subject for them and there are lots of new words used in accounting. If the student doesn't know the meaning of all those terms they could not be able to learn accounts properly. Students become confused between some terms for e.g. Debtors and Creditors. This research is basically based on the accounting term to give the clear picture to the students and to clear their all doubts using some new and unique teaching method. This research will result in discussion of possible ways of changing the approach of teaching and learning in the current developing academic environment.

Teachers can change teaching methods and use some unique ideas to give better explanations to the students. Teachers can take pre and post tests This will also give the benefit to both teacher and student.

1.2 Objective

- The objective of this research is to enhance the understanding of basic accounting terms in Book-Keeping and Accountancy among commerce students of D.T.S.S. Junior College. The specific objectives are:
- To determine if D.T.S.S. Junior College of Commerce students face difficulties in understanding basic accounting terms.
- To improve the difficulties faced by students by providing remedial measures for understanding basic accounting terms.
- To find out the difference between pre-test and post-test scores of commerce students.

1.3 Hypothesis of the Study

Null Hypothesis

Ho 1 - The students of SYJC do not face any difficulties in understanding the basic accounting terms.

Ho 2 - There is no difference between pre test and post test scores of SYJC students regarding accounting terms.

Sample:

A sample is a small portion of the population that is selected for observation and analysis. The sample comprises 25 students of Std. SYJC from D.T.S.S. Junior College of Commerce

II. METHODOLOGY

This study is a quasi-experimental design with pre-test and post-test conducted on 25 students from D.T.S.S. Junior College of Commerce. The research used a standardized test for basic accounting terms as the instrument for data collection. The pre-test was conducted before providing the remedial measures, and the post-test was conducted after providing the remedial measures. The data collected was analyzed using descriptive statistics.

III. RESULTS

Objective 1: The null hypothesis (HO1) states that D.T.S.S. Junior College of Commerce students do not face any difficulties in understanding basic accounting terms. Table 4.1 indicates that the mean score acquired by the students in the pre-test is 15.68. This shows that the students faced a problem in understanding basic accounting terms in Book-Keeping and Accountancy. Therefore, the null hypothesis (HO1) is rejected.

Objective 2: Table 4.2 shows that the mean score acquired by students in the post-test is 21.00. This indicates that there is a remarkable improvement in the learning of basic accounting terms after providing the remedial teaching to the commerce students.

Objective 3: The null hypothesis (HO2) states that there is no difference between pre-test scores and post-test scores of commerce students. Table 4.3 shows that the mean score of post-test (21.00) is higher than that of pre-test (15.68). The difference in the mean is (5.32). There is a remarkable difference between the means of pre-test and post-test scores. Therefore, the null hypothesis (HO2) is rejected.

IV. CONCLUSION

The results of this research show that commerce students of D.T.S.S. Junior Colleges face difficulties in understanding basic accounting terms in Book-Keeping and Accountancy. However, providing remedial measures can enhance their understanding of these terms. The pre-test and post-test results indicate that there is a significant improvement in the learning of basic accounting terms among commerce students after providing the remedial measures. Therefore, it is recommended that educators should provide remedial measures to enhance the understanding of basic accounting terms among commerce students.

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