

# Enhancing the Skill of Preparing Ledger A/C of F.Y.J.C Students in the Subject Bookkeeping

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**Abstract:** *This research article focuses on enhancing the skill of preparing ledger accounts for First Year Junior College (F.Y.J.C.) students in the subject of bookkeeping. The study aims to identify the difficulties faced by F.Y.J.C. students in understanding basic terms related to ledger accounts and provide remedial measures to improve their understanding. The research adopts an experimental research design, specifically the one-group pretest-posttest design. The study was conducted in Pal Rajendra Junior College, Mumbai, with a sample of 26 F.Y.J.C. students. The data collection involved self-constructed pre-test and post-test questionnaires, and the analysis was done using the Mean Method. The findings of this study will contribute to the development of effective teaching strategies to enhance students' proficiency in preparing ledger accounts.*

**Keywords:** Enhancing Skill

## I. INTRODUCTION

Accounting refers to the recording of economic transactions. Trade and other activities involve the exchange of money for the value of money. Accounting is the process of keeping track of financial transactions and is a part of accounting. Accounting is a part of accounting. Accounting involves a process. Accounting involves a series of steps that include analysing, recording, summarizing, reporting, reviewing and interpreting financial data. Accounting information must be completely accurate and up to date. Bookkeeping or accounting is a process that includes

Systematic organization and reporting of financial transactions in the company. The concept of accuracy plays an important role in accounting. The right accounting records help you keep track of important activities. Financial decisions and good investments. However, both bookkeeping and accounting are concerned with the processing of financial data. Accounting is much broader than accounting; moreover, accounting is one of the mandatory phenomena of accounting.

Accounting reporting mainly concerns the preparation of the accounting process. Accounting provides a lot of information that accounting uses to prepare income tax calculations, audits, financial statements and expense reports. Accounting process can be single entry or double entry but accounting has multiple processes namely financial and social responsibility. Accounting is often referred to as the task of recording financial transactions and is a part of accounting in both business and other organizations. It plays an important role in tracking document related tampon transactions and other business transactions. Transactions include purchases, sales, receipts and payments by a person or organization. Accountant brings the books to the trial balance, from which the accountant can prepare financial statements for the organization, such as an income statement and balance sheet

### 1.1 Need of the Study

The bookkeeping process primarily records the financial effects of Transactions. An important difference between a manual and electronic accounting system is the former between the recording of a financial transaction and its posting in the relevant account. Bookkeeping is that branch which tells us how to keep a record of business

### 1.2 Transactions

It is considered as an art of systematically recording the various types of transactions that occur in a business concern in the books of accounts. According to Spicer and Pegler's keeping is the art of recording all money transactions so that

the financial position of an undertaking and its relationship to both its proprietors and to outside persons can be readily ascertained.' Accounting is a term which refers to theoretical study and the latter refers to practical work.

### 1.3 Statement of Aim

“Enhancing the skill of preparing ledger A/C of F.Y.J.C students in the subject bookkeeping”

### 1.4 Objective of the Study

To identify the difficulties in understanding basic terms faced by F.Y.J.C. students in Pal Rajendra Junior College

To provide remedial measures and to improve the difficulties by F.Y.J.C. student.

To find out pre-test and post test scores of F.Y.J.C. standard student in understanding basic terms.

### 1.5 Hypothesis of the Study

H<sub>1</sub> - Student of F.Y.J.C. do not face any difficulties in understanding basic terms of ledger.

H<sub>2</sub> - There is no difference between the pre-test and post-test of F.Y.J.C.

### 1.6 Delimitation of the Study

The present study is limited to only one college of Mumbai city i.e. pal Rajendra Junior college.

The present study is focused only on the XI standard students.

The present study is limited to the difficulties related to skill of understanding and interpretation of ledger entries in bookkeeping and accountancy.

The study was conducted only on 26 students.

### 1.7 Selection of Research Methodology

Experimental research method was chosen to conduct the present study. Within the experimental research design pre experimental design i.e. one group pretest posttest design is used.

### 1.8 One-group pretest - posttest design

In this design the researcher administers a pre-test, then the treatment and finally a post-test. The effects of treatment are judged by the difference between the pre-test and post-test scores.

The design is represented as follows:

**O1 X O2**

Where O1 - Pre-test

X - Treatment

O2 - Post-test

### 1.9 Sample:

A sample is a small portion of the population that is selected for observation and analysis. The sample comprises 15 students of Std. 12<sup>th</sup> from Alpha junior college. Purposive sampling technique was applied to select college (Alpha junior college) and class (12<sup>th</sup>). Students were chosen by using simple random sampling techniques.

### 1.10 Data collection

The researcher used self-constructed pre-test and post-test questionnaires. The Mean Method was used to analyse the pre-test and post-test scores of students.

## II. RESULTS AND DISCUSSION

The analysis of pre-test and post-test scores revealed a significant improvement in the understanding and proficiency of F.Y.J.C. students in preparing ledger accounts. The intervention measures implemented during the study positively impacted the students' learning outcomes. The findings support the hypothesis that F.Y.J.C. students face difficulties in

understanding basic terms of ledger accounts (H1) and demonstrate a significant difference between the pre-test and post-test scores (H2).

### **III. CONCLUSION**

This research article highlights the importance of enhancing the skill of preparing ledger accounts for F.Y.J.C. students in the subject of bookkeeping. The study findings emphasise the need for effective teaching strategies and remedial measures to improve students' understanding and proficiency in this area. By bridging the gaps in students' knowledge and skills, educators can contribute to their academic and professional success. Further research is recommended to explore additional interventions and instructional approaches for enhancing students' abilities in preparing ledger accounts.

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