

Enhancing the Understanding of Accounting Terms among 11th Standard Commerce Students through PPT

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Abstract: *The proposed study aims to enhance the understanding of accounting terms among 11th-standard commerce students through a PowerPoint presentation (PPT). The introduction section provides an overview of the commerce discipline and the importance of accounting for businesses. The section on PowerPoint highlights the benefits of using this tool for teaching and learning, while the need for the study section justifies the research and explains the benefits for both teachers and students. The operational definition of key terms clarifies the scope of the study, while the objectives and hypothesis outline the research questions and expected outcomes. The research methodology section explains the experimental design, sample size, and data analysis method. Overall, the proposed study has the potential to help 11th-standard commerce students better understand accounting terms and improve their academic performance*

Keywords: Power Point, Academic Performance

I. INTRODUCTION

The commerce discipline comprises various subjects: Organisation of commerce, Secretarial practice, and Book-keeping and accountancy. Accounting involves recording, classifying, and summarizing financial transactions, whereas bookkeeping is concerned with recording financial transactions. Every commerce student needs to be familiar with the various accounting terms used in bookkeeping and accountancy. Revenues, expenses, assets, liabilities, income statements, balance sheets, and statements of cash flows are some of the fundamental accounting terms you will learn. As we demonstrate how to record transactions, you will become familiar with debits and credits in accounting.

1.1 Importance of Accounting

- To run a business you need data records, report analysis, and accurate information about assets, debts, liabilities, and profit and that is why accounting is important for any business activity.
- Accounting prevents the misuse of assets, increases production and profit, controls costs, and helps increase overall management efficiency.
- Accounting gives information about the financial position of the economy.
- Accounting plays a very vital role in the proper execution of important functions of the management organization.
- Accounting helps in decision-making, planning, and controlling processes.
- Accounting gives the management information regarding the financial positions of the business, such as profit and loss cost and earnings, liabilities, and assets. We need accounting because it is the only way for business to grow and flourish. Accounting is the backbone of the business and the financial world

PowerPoint

PowerPoint is an educational tool for teaching and delivering materials in classes, but its applications in teaching and learning settings should provide better means of communicating information to the students. (Procedia Social and Behavioral Sciences, 2011)

The use of PowerPoint has become a common tool for presentations and teaching in educational and professional settings worldwide. More classrooms and teachers have access to computers and equipment to use PowerPoint, and many are creating their own presentations and sharing them online. However, many teachers may lack experience and understanding of instructional technologies and their capabilities for teaching and learning. While there are many resources for creating PowerPoint presentations, there is limited information on effective teaching with them. The proper utilization of PowerPoint can improve the teaching and learning experience for teachers and students alike. It can aid teachers in presenting their materials professionally by providing templates that follow good presentation practices, such as limited information per slide and suitable font sizes and styles. This can prevent the overuse of text that is commonly seen on overhead transparencies.

1.2 Need of the Study

- 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 are not able to learn accounts in a proper way.
- Students become confused between some terms e.g. Debtors and Creditors.
- This research is basically based on the accounting term to give a clear picture to the student.
- And to clear their all doubts using some new and unique teaching methods.

II. BENEFITS FOR TEACHER AND STUDENT AFTER THIS RESEARCH

- This research will result in a 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 benefit to both teacher and student.
- Teacher knows the weak points of the students and plans different methods to solve them.
- From this research teachers and students both take an idea of how to understand the basic accounting terms

2.1 Operational Definition of the keywords

Enhancing

Enhancing means improvement in the score of the commerce students.

Understanding:

The student would be able to explain the meaning of accounting terms in their own words

The student would be able to differentiate between two terms.

The student would be able to give examples of various accounting terms.

Accounting terms

Accounting terms are something related to accounts, businesses, and entities.

Commerce Student

It refers to the students who are joining the commerce stream after school.

Objectives of study

- To find out the difficulties of the 11th-standard students of commerce in accounting terms.
- To improve the understanding of accounting terms of the 11th standard students of commerce with the use of ppt as a remedial measure
- To find out the difference between pre-test and post-test scores of 11th standard students of commerce.

Hypothesis of the Study

Null hypothesis:

HO1: There are no difficulties faced by F.Y.J.C students of commerce in understanding accounting terms.

HO2: There is no difference between the pre-test and post-test scores of 11th-standard students.

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III. RESEARCH METHODOLOGY

A 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. In this design the researcher administers a pretest, then the treatment, and finally a posttest. The effects of treatment are judged by the difference between the pretest and posttest scores. The design is represented as follows:

$$O_1 \quad X \quad O_2$$

Where O_1 - Pretest

X - Treatment

O_2 - Posttest

Sample:

A sample is a small portion of the population that is selected for observation and analysis.

The sample comprises 25 students of Std. FYJC from Pal Rajendra Junior College of Commerce. A purposive sampling technique was applied to select Pal Rajendra junior College of Commerce and class 11th students were chosen by using a simple random sampling technique.

IV. FINDINGS AND DISCUSSION

The findings of the study suggest that remedial teaching can be effective in enhancing the understanding of basic accounting terms among commerce students. The study highlights the importance of identifying the difficulties that students face in understanding the concepts and addressing them through appropriate teaching methods. The study also emphasizes the need for regular assessment and evaluation of students to monitor their progress and identify areas that require improvement.

Overall, the study has practical implications for commerce education, highlighting the importance of effective teaching methods and regular assessment in enhancing the understanding of basic accounting terms among students. The findings of this study can be useful for educators, policymakers, and other stakeholders involved in commerce education. Further research can be conducted to explore the effectiveness of other teaching methods and interventions in enhancing the understanding of accounting concepts among commerce students.

V. CONCLUSION

The study conducted by the researcher aimed to enhance the understanding of basic accounting terms among 11th std students of commerce at Pal Rajendra Jr. College of Commerce. The study found that students faced difficulties in understanding basic accounting terms, which led to the rejection of Null Hypothesis 1. However, after providing remedial teaching, there was a remarkable improvement in the scores of students, leading to the rejection of Null

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