

Challenges Faced By 11th Standard Students in Learning Accountancy Subject

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Abstract

This paper deals with findings, discussion, suggestions for future research and educational implications to improve better teaching learning process in 11th standard level for accountancy subject. Further, the conclusion can lead to reduce problems in accountancy subjects among the students. Here, the summarization of the present study conducted by researcher. The study focused on understanding the challenges faced by 11th standard students in learning Accountancy. It identified various difficulties encountered by students, including comprehending terminology, recognizing different types of accounts, understanding debit-credit rules, and passing journal entries. These challenges are significant barriers to students' success in mastering Accountancy concepts. Teachers also provided valuable insights into these challenges, emphasizing students' struggles with complex terms, classification of accounts, understanding debit-credit rules, and accurately passing journal entries. Overall, the findings highlighted the importance of tailored teaching approaches and support mechanisms to enhance students' learning experiences in Accountancy. By addressing these challenges and implementing effective strategies, educators can help students develop a solid foundation in Accountancy and improve their academic performance in the subject.

Key Words: Higher secondary Level, Challenges , Accountancy , Learning

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I. Introduction

Education is a continuous and life long process. Education depends on quality of teacher. The teacher is the living ideal, the foundation head of knowledge and the potential guide to provide directive for the growth and development of students of today as worthy citizens of tomorrow. "The quality of a nation depends upon the quality of its citizens. The quality of its citizen depends, more than any other single factor upon the quality of their teacher." these words of the American Commission of Teacher Education cannot be over emphasized. To put it in the nut shell, the teacher is the backbone of the educational system, the maker of mankind and the architect of the society.

II. Review of Related Literature

Review of related literature helps the researcher to find various gaps. Review of related literature is an essential aspect of a researcher. The purpose of the review is to expand the context and background of the study, to help further in defining the researcher problem .

Some of the reviews are as follow:

Ghosh, S., Saha, S., & Bhowmick, S. (2021) studied on challenges and coping strategies of students in learning accounting during COVID-19 pandemic. Objectives of the study were to identify the challenges faced by 11th standard students in learning accounting during the COVID-19 pandemic and to explore the coping strategies used by these students to overcome these challenges. This study used a mixed-methods research design to collect data from a sample of 100 11th standard students in India. Data were collected through a survey questionnaire and semi- structured interviews. The data were analyzed using descriptive statistics and content analysis. The study found that 11th standard students faced several challenges in learning accounting during the COVID-19 pandemic, including the lack of face-to-face interaction with teachers and peers, poor internet connectivity, and difficulty in accessing learning resources. To overcome these challenges, students used a variety of coping strategies, including self-directed learning, seeking help from family members or friends, and using online resources. The study also found that students who had prior experience with online learning were better

equipped to handle the challenges of learning accounting during the pandemic. Overall, this study highlights the unique challenges faced by 11th standard students in learning accounting during the COVID-19 pandemic and the need for educators to provide support and resources to help these students cope with the challenges.

Jian, L. (2021) studied challenges and strategies in teaching financial accounting to non-accounting students in China. Objectives of the study were to identify the challenges faced by non-accounting students in learning financial accounting and to explore the strategies and interventions used by educators to address these challenges. This study used a qualitative research design to collect data from a sample of 30 non-accounting students in a Chinese university. Data were collected through semi-structured interviews, focus group discussions, and document analysis. The data were analyzed using a thematic analysis approach. The study found that non-accounting students faced several challenges in learning financial accounting, including the need to memorize a large volume of material, understand technical jargon, and apply accounting principles to real-life scenarios. To address these challenges, educators used a variety of strategies, including interactive teaching methods, real-life case studies, and simplified explanations. However, there is a need for more research on the effectiveness of these interventions, as well as the use of technology in teaching financial accounting to non-accounting students.

Educational Implications for the Present Study

The researcher examined various studies focusing on challenges encountered by higher secondary students in learning Accountancy. Parekh (2019) examined gender and area-based disparities in educational achievement in Accountancy among students in Rajkot district, India. Shah, A. (2013) and Vasava, G. (2010) investigated teaching methods and learning difficulties in Accountancy, emphasizing challenges in understanding debit-credit rules and recording transactions. Balakrishnan, R. (2002) explored students' efficiency in learning Accountancy in selected higher secondary schools in Madras city, indicating the need for innovative teaching methods. Overall, these studies underscore the multifaceted challenges students face in learning Accountancy and highlight the importance of tailored pedagogical approaches and enhanced support mechanisms to improve learning outcomes in this subject.

III. Methodology

In the present study, the investigator has detailed out the methodology which has been adopted to carry out the study. In the present study the method adopted is a descriptive survey method. In the words of Best and Kahn (1992) "A descriptive study describes and interprets what is.

Research Question

Which are the major components in which students faced challenges in learning Accountancy?

Statement of the Problem

"Challenges faced by 11th standard students in learning Accountancy subject"

Objectives of the Study

I. To identify the challenges in different content areas or components in Accountancy as perceived by 11th standard students (in terms of terminologies of Accountancy, types of Accounts, debit-credit rules of accounting and Journal entry).

II. To suggest different strategies to overcome challenges in Accountancy subject of 11th standard students.

Explanation of the Term

Challenges: Challenges refers to as issues in understanding terminologies of Accountancy, types of Accounts, debit and credit rules and its effect on particular Account and Journal entry.

Delimitation of the Study

The study was delimited to the Grant-in-aid, Gujarati medium schools having commerce stream of Vadodara city following the Gujarat Secondary and Higher Secondary Education Board (GSHEB), Gandhinagar.

Research Design : This study was conducted based on descriptive survey method.

Population

Population of the present study was consists of all the standard 11th commerce stream students of Grant-in-aid, Gujarati medium schools of Vadodara city following the Gujarat Secondary and Higher Secondary Education Board (GSHEB) in the year 2023-24. There are total Ninety schools of Gujarati medium higher secondary (Commerce Stream) schools which follow GSHEB (<https://cos.gujarat.gov.in/secondary-and-higher-secondary-schools-list>).

Sample

For this study, the simple random sampling technique was used. The sample of the present study was based on availability of Gujarati medium higher secondary (commerce stream) schools which follow the Gujarat Secondary and Higher Secondary Education Board GSHEB in Vadodara city in the academic year 2023-24. Present students of ten schools were selected by random sampling technique for the present study.

Tools and Technique

For the present study the researcher used following tool to identify the challenges faced by 11th standard students in learning Accountancy subject.

Questionnaire:

An open ended and close ended questionnaire tool was adopted by the investigator for the present study to identify the challenges in different content areas or components in Accountancy subject as perceived by 11th standard students (in terms of terminologies of Accountancy, types of Accounts, debit-credit rules and Journal entry).

Semi Structured Interview:

To identify the areas or components in which students faced challenges in Accountancy subject a semi-structured interview schedule consisting of some questions for Account teacher was developed by the investigator with respect to relevant teaching points of Accountancy subject. This tool was validated based on expert's opinions.

Plan and Procedure for Data Collection

Researcher had collected data from the Gujarati medium higher secondary schools that follow GSHEB of vadodara city. Researcher was personally visiting the Grant-in- aid (GSHEB) schools of Vadodara city. Plan of study was executed in two phases which are as follows:

Phase-1 Permission from schools

In the first phase, the researcher had taken permission from the school to conduct survey in the school. Research was conducted in those schools who granted permission to conduct it. For this researcher met to the principal of various higher secondary schools in Vadodara city for taken permission to conducting survey in the school.

Phase-2 Executions of Tools

In the second stage of researcher was executing tools among to the students to find the content areas or components in which students faced challenges in learning Accountancy. Researcher met there different teachers who taught Accountancy in Standard 11. Students and teachers cooperated with the researcher for collecting data for the present study. Researcher also assured the respondents that the information given by them would be kept under confidence and the data collected would be used for the research purpose only. The researcher distributed questionnaires among the students. Students were asked to fill the questioner containing the basic component of Accountancy subject for identify the challenges in different content areas or components in Accountancy as perceived by 11th standard students (in terms of terminologies of Accountancy, types of Accounts, debit-credit rules and Journal entry).

Thus the investigator collected the responses of three hundred forty four students. The investigator collected all the response sheets from the selected samples of the study and recorded them under the study. Following table represents total numbers of students' data were collected.

Number of Boys	165
Number of Girls	179
Total Students	344

Table 1: Shows the data of Sample

Along with this researcher had conducted semi structured interview with twenty teachers who taught Accountancy subject in standard 11.

IV. Data Analysis and Interpretation

In the present study, quantification of data may not be useful, rather the challenges in Accountancy. Therefore, taking into consideration the objectives of the study, the collected data has been analyzed qualitatively so that meaningful findings would be reached visualized. The data has been analyzed by using the simple appropriate statistics like, percentage, average, graphs, descriptive form and content analysis.

There were 15 questions in the questionnaire which tried to reflect on students' views in this regard. The researcher had collected total 344 student's data where 165 students were boys and 179 students were girls.

To identify the challenges in different content area researcher find out content area wise average of false answers and true answers given by the students. False answer's average indicates challenges faced by students in learning accountancy subject and true answer's average indicates no challenges faced by students in learning accountancy subject. This is representing as following:

Content Area	Challenges Faced by Students	No Challenges Faced by Students
Terminology of Accountancy	2.18%	7.82%
Types of Account	1.92%	8.09%

Debit credit Rules of Accounting	5.53%	4.47%
Journal	2.67%	7.33%

Table 2 : Shows content area wise false answer's and true answer's average

From the above table researcher found that there were 52.18% of students faced challenges in learning terminology of accountancy, 51.92% students faced challenges in identification of types of account, 65.53% students having problem with memorizing and applying debit credit rule of accounting and 72.67% students having problem in passing journal entry. From the analyzed data the researcher found that the majority of students are facing challenges in content area terminology of accountancy, types of account, debit credit rules of accounting and passing Journal entry.

To know the students' faced challenges in learning Accountancy and to suggest strategies to overcome it, the researcher met different teachers involved in teaching Accountancy in 11th standard students at higher secondary level. On the basis of conducted semi structured interview of teachers by the researcher and the discussion inferred the following challenges in learning Accountancy and their **suggested strategies** to overcome challenges for 11th standard students as follows :

- Teachers should utilize visual aids such as charts, diagrams, and mnemonic devices to help students remember and understand accounting terminology.
- role-plays, and games to reinforce their understanding of different types of accounts.
- Teachers should provide real-world examples that demonstrate the application of accounting terms in business transactions, making the terminology more relatable and understandable for students.
- Teachers should engage students in interactive activities such as group discussions, Teachers should encourage students to compare and contrast different types of accounts, highlighting their characteristics and how they contribute to financial reporting.
- Teachers should break down the debit-credit rules into simple steps and provide clear explanations with examples to illustrate each concept.
- Teacher should provide guided practice sessions where students work through journal entry problems step-by-step with teacher support and feedback.
- Teachers should be offer constructive feedback on students' journal entries, highlighting any errors and guiding them on how to correct and improve their entries.

V. Major Findings

From the present study, the researcher has divided the findings of present study as follows:

Some following findings related to students facing problems in learning Accountancy subject

- There were 52.18% of students faced challenges in learning terminology of accountancy.
- There were 51.92% students faced challenges in identification of types of account.
- There were 65.53% students having problem in memorizing and applying debit credit rule of accounting.
- There were 72.67% students having problem in passing journal entry.

Findings related to teachers' perspective in students' facing challenges in learning Accountancy subject

- Most of teacher's opinion was that the majority of students were quite interested in learning the basics of Accounting. But some students who learn at a slower pace found it hard to understand tricky topics like accounting terms, analyzing financial statements, double-entry, and bookkeeping.
- 80% of teachers believe that students have difficulty recognizing various types of accounts in Accounting, like personal, Reaby l, and Nominal accounts. Some also struggle with identifying accounts such as assets, liabilities, goods, income, and expenses. It's crucial for students to understand how to classify these accounts accurately for proper financial reporting. Teachers emphasize that simply memorizing the types of accounts without understanding their roles can hinder students' ability to apply accounting principles effectively.
- The rules about when to debit or credit an account can be confusing, especially for 11th standard students who are new to the subject. Students find it hard to apply these rules because they don't fully grasp how transactions affect different types of accounts.
- 85% of teachers believe that passing journal entries in accounting requires carefully analyzing transactions and recording them correctly. Many students struggle with identifying which accounts are affected by a transaction and figuring out the right amounts for debits and credits. They also find it challenging to balance entries, especially with complex transactions involving multiple accounts.

Findings related to teachers' suggestions to overcome the challenges faced by students in learning Accountancy subject

- 60% of teachers suggest explaining complex terms in simpler ways and using real- life examples.
- 20% of teachers recommend giving more examples to help students grasp the meanings.

- 5% of teachers suggest having students draw charts to understand accounting terms better.
- 50% of teachers recommend teaching in engaging ways, like involving students, using real-life examples, and incorporating short games.
- 30% of teachers suggest using audio-visual aids for clearer understanding.
- Most of teachers recommend that teaching step by step to understand concepts effectively and providing ample practice and regular tests to apply debit-credit rules in transactions.
- Most of teachers suggest that giving more practice in passing journal entries and applying debit-credit rules through worksheets, exercises, and homework assignments.
- Arranging remedial classes to help students facing calculation problems.

Implications of the Present Study

The findings have several implications for both educators and curriculum developers.

Pedagogical Implications: Teachers can benefit from the suggested strategies to overcome challenges faced by students. Utilizing visual aids, real-world examples, interactive activities, and guided practice sessions can enhance students' understanding and retention of accounting concepts.

Curriculum Development: Curriculum developers can consider incorporating more practical examples and interactive activities into the accountancy curriculum to make it more engaging and relatable for students. Additionally, providing opportunities for hands-on practice and regular assessment can help reinforce learning and improve students' proficiency in the subject.

Teacher Training: Teacher training programs can focus on equipping educators with effective teaching strategies, such as simplifying complex concepts, providing clear explanations, and offering personalized support to students. Training sessions can also emphasize the importance of using diverse instructional methods to cater to the varied learning needs of students.

Policy Implications: Policymakers in the education sector can use the findings to inform decisions related to curriculum development, teacher training initiatives, and resource allocation for schools.

Student Support Services: Schools can establish support services, such as remedial classes and tutoring programs, to assist students who are struggling with specific aspects of accountancy. Providing additional support outside of regular classroom instruction can help students overcome difficulties and achieve academic success.

Research Direction: Future studies can explore additional factors influencing students' learning experiences, investigate the effectiveness of different teaching methodologies, and assess the long-term impact of interventions aimed at improving students' proficiency in accountancy.

Incorporating these implications can provide valuable insights for educators, policymakers, and stakeholders in the field of accounting education.

VI. Conclusion

The study focused on understanding the challenges faced by 11th standard students in learning Accountancy. It identified various difficulties encountered by students, including comprehending terminology, recognizing different types of accounts, understanding debit-credit rules, and passing journal entries. These challenges are significant barriers to students' success in mastering Accountancy concepts. Teachers also provided valuable insights into these challenges, emphasizing students' struggles with complex terms, classification of accounts, understanding debit-credit rules, and accurately passing journal entries. Moreover, teachers offered practical strategies to address these challenges, such as simplifying concepts, using real-life examples, engaging students in interactive activities, and providing ample practice opportunities. So the above findings highlighted the importance of tailored teaching approaches and support mechanisms to enhance students' learning experiences in Accountancy subject. By addressing these challenges and implementing effective strategies, educators can help students develop a solid foundation in Accountancy and improve their academic performance in the subject.

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