



PROBLEMS IN LEARNING ACCOUNTANCY OF HIGHER SECONDARY STUDENTS IN TENKASI EDUCATIONAL DISTRICT

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ABSTRACT

The researcher was examined the Problems in Learning Accountancy of Higher Secondary Students. 250 Sample were selected by the investigator from Tenkasi Educational District. Suitable null hypotheses were framed on the basis of the study. If exhibit the findings were not significant in the "t" test and there was a significant association between parents education of higher secondary students and Problems in learning accountancy.

KEYWORDS : Higher secondary students, Learning Accountancy, Problems

INTRODUCTION

Education is a sense of maturity and responsibility by bringing in the desired changes according to their needs and demands of ever changing society. The new born infant is a helpless human being. He has neither any friend nor an enemy. He is not aware of the social customs and traditions. Not only this, He is not even keen to achieve any ideal or value. But as He grows older, He is influenced by the informal and formal agencies of education. In this way, her physical, mental, and emotional self and social feeling also develops in gradually. By the by, He is able to develop a sense of responsibility like his elders and solve the problems of life successfully. Education is a process that goes on throughout life, and is promoted by almost every experience in life. When the learner comes in contact with real situation, he utilizes all his past experiences that are relevant to it and gains new experiences. The concept of education is still in the process of evolution and this process will never come to an end. Changing time will always demand a revision of the prevailing educational ideals.

SIGNIFICANCE OF THE STUDY

The vocational aim of education is to train the individuals to become socially efficient. Accountancy is an important aspect of the life of every human, the knowledge of accountancy or the study of accountancy is essential. The different values of the study of accountancy include cultural, disciplinary, practical and social. It is believed that an accountancy student not only achieve but also a general professional intelligence. It has a unique feature at different levels of education.

The students of accountancy face a lot of problems in their academic and personal life. These problems are related to curriculum, teacher behaviour, student's activities, library resources, teaching - learning, home environment, and classroom environment. The present study deals with the problems of higher secondary students in learning accountancy of Tenkasi Educational district. The outcomes of the study will clearly indicate the problems faced and perceived by students in Tenkasi Educational district.

OBJECTIVES OF THE STUDY

1. To find out the level of problems in learning accountancy of higher secondary students.
2. To find out the level of problems in learning accountancy of male and female higher secondary students.

NULL HYPOTHESES

1. There is no significant difference between male and female higher secondary students in their problems in learning accountancy.
2. There is no significant association between parent's education and problems in learning accountancy of higher secondary students.

SAMPLE

The investigator has used simple random sampling technique for selecting the sample from the population. The sample consists of 250 higher secondary school students from eight higher Secondary schools in Tenkasi Educational District.

STATISTICAL TECHNIQUES USED

The investigator used the suitable statistical techniques to analyse the data.

OBJECTIVE 1:

1. To find out the level of problems in learning accountancy of higher secondary students.

TABLE 1 LEVEL OF PROBLEMS IN LEARNING ACCOUNTANCY OF HIGHER SECONDARY STUDENTS

Dimension	Low		Average		High	
	N	%	N	%	N	%
Curriculum	27	10.8	191	76.4	32	12.8
Teacher behaviour	30	12.0	193	77.2	27	10.8
Student's activities	46	18.4	179	71.6	25	10.0
Library resources	48	19.2	139	55.6	63	25.2
Teaching- learning	42	16.8	200	80.0	8	3.2
Classroom environment	34	13.6	199	79.6	17	6.8
Home Environment	36	14.4	209	83.6	5	2.9

It is inferred from the above table shows that 10.8% of higher secondary students have low, 76.4% have average and 12.8% have high level of problems in curriculum. 12.0% of higher secondary students have low, 77.2% have average and 10.8% have high level of problems in teacher behaviour. 18.4% of higher secondary students have low, 71.6% have moderate and 10.0% have high level of problems in student's activities. 19.2% of higher secondary students have low, 55.6% have average and 25.2% have high level of problems in library resources. 16.8% of higher secondary students have low, 80% have average and 3.2% have high level of problems in teaching- learning. 13.6% of higher secondary students have low, 79.6% have average, and 6.8% have high level of problems in classroom environment. 14.4% of higher secondary students have low, 83.6% have average, 2.0% have high level of problems in home environment. 13.2% of higher secondary students have low, 77.6% have average, 9.2% have high level of problems in learning accountancy.

OBJECTIVE 2:

2. To find out the level of problems in learning accountancy of male and female higher secondary students.

TABLE 2 LEVEL OF PROBLEMS IN LEARNING ACCOUNTANCY OF MALE AND FEMALE HIGHER SECONDARY STUDENTS

Dimension	Male						Female					
	Low		Average		High		Low		Average		High	
	N	%	N	%	N	%	N	%	N	%	N	%
Curriculum	14	11.1	101	80.2	11	8.7	13	10.5	90	72.6	21	16.9
Teacher behaviour	14	11.1	99	78.6	13	10.3	16	12.9	94	75.8	14	11.3
Student's activities	23	18.3	90	71.4	13	10.3	23	18.5	89	71.8	12	9.7
Library Resources	22	17.5	73	57.9	31	24.6	26	21.0	66	53.2	32	25.8
Teaching- Learning	30	23.8	93	73.8	3	2.4	12	9.7	107	86.3	5	4.0
Classroom environment	18	14.3	96	76.2	12	9.5	16	12.9	103	83.1	5	4.0
Home environment	28	22.2	96	76.2	2	1.6	8	6.5	113	91.1	3	2.4

It is inferred from the above table shows that 11.1% of higher secondary male students have low, 80.2% have average and 8.7% have high level of problems in curriculum. Regarding female 10.5% have low, 72.6% have average and 16.9% have high level of problems in curriculum, 11.1% of higher secondary male students have low, 78.6% have average and 10.3% have high level of problems in teacher behaviour. Regarding female 12.9% have low, 75.8% have average and 11.3% have high level of problems in teacher behaviour. 18.3% of higher secondary male students have low, 71.4% have average and 10.3% have high level of problems in student's activities. Regarding female 18.5% have low, 71.8% have average and 9.7% have high level of problems in student's activities. 17.5% of higher secondary male students have low, 57.9% have average and 24.6% have high level of problems in library resources. Regarding female 21.0% have low, 53.2% have average and 25.8% have high level of problems in library resources. 23.8% of higher secondary male students have low, 73.8% have average and 2.4% have high level of problems in teaching - learning. Regarding female 9.7% have low, 86.3% have average and 4.0% have level of problems in teaching - learning. 14.3% of higher secondary male students have low, 76.2% have average and 9.5% have high level of problems in classroom environment. Regarding female 12.9% have low, 83.1% have average and 4.0% have high level of problems in class room environment. 22.2% of higher secondary male students have low, 76.2% have average and 1.6% have high level of problems in home environment. Regarding female 6.5% have low, 91.1% have average and 2.4% have high level of problems in home environment. 19.0% of higher secondary male students have low, 73.8% have average and 7.1% have high level of problems in learning accountability. Regarding female 7.3% have low, 81.5% have average and 11.3% have high level of problems in learning accountability.

HYPOTHESIS

1 There is no significant difference between male and female higher secondary students in their problems in learning accountability.

TABLE 3 DIFFERENCE BETWEEN MALE AND FEMALE HIGHER SECONDARY STUDENTS IN THEIR PROBLEMS IN LEARNING ACCOUNTANCY

Dimension	Male		Female		Calculated 't' value	Remarks at 5% level
	Mean	S.D	Mean	S.D		
Curriculum	7.89	1.35	8.20	1.45	1.77	NS
Teacher behavior	9.10	1.45	9.02	1.41	0.48	NS
Student's activities	7.34	1.28	7.35	1.23	0.03	NS
Library resources	5.83	2.61	6.10	2.61	0.82	NS
Teaching- learning	10.94	2.28	11.70	1.60	3.04	S
Classroom environment	11.43	1.84	11.13	1.72	1.33	NS
Home environment	7.31	1.60	7.75	1.18	2.48	S
Total	59.84	5.87	61.24	4.11	2.19	S

[At 5% level of significance the table value of 't' is 1.96]

It is inferred from the above table shows that there is no significant difference between male and female higher secondary students in their problems in learning accountability in curriculum, teacher behaviour, student's activities, library resources, and classroom

environment. But there is significant difference between male and female higher secondary students in their problems in learning accountability in teaching - learning and home environment.

HYPOTHESIS

There is no significant association between parents education and problems in learning accountability of higher secondary students.

TABLE 4 ASSOCIATION BETWEEN PARENTS EDUCATION AND PROBLEMS IN LEARNING ACCOUNTANCY OF HIGHER SECONDARY STUDENTS

Dimension	Chi square Value		Remarks at 5% level	
	Female	Male	Female	Male
Curriculum	3.77	8.70	NS	NS
Teacher behaviour	2.31	6.97	NS	NS
Student's activities	8.45	15.29	NS	S
Library resources	6.71	7.22	NS	NS
Teaching-learning	8.64	10.00	NS	NS
Classroom environment	17.63	10.33	S	NS
Home environment	6.68	6.95	NS	NS

[At 5% level of significance for the 6 df, the table value of 'chi square' is 12.592]

It is inferred from the above table shows that there is no significant association between parent's education and problems in learning accountability of higher secondary students in curriculum, teacher behaviour, library resources, teaching - learning, classroom environment, and home environment. But there is significant association between parent's education and problems in learning accountability of higher secondary students in student's activities and classroom environment.

FINDINGS

- There is no significant difference between male and female higher secondary students in their problems in learning accountability in curriculum, teacher behaviour, student's activities, library resources, and classroom environment. But there is significant difference between male and female higher secondary students in their problems in learning accountability in teaching-learning and home environment.
- There is no significant association between parent's education and problems in learning accountability of higher secondary students in curriculum, teacher behaviour, library resources, teaching - learning, classroom environment, and home environment. But there is significant association between parent's education and problems in learning accountability of higher secondary students in student's activities and classroom environment.

EDUCATIONAL IMPLICATIONS

From the present study, it has been found out that there is significant difference between male and female higher secondary students in their problems in learning accountability. The female students are better than the male students. This may be due to the fact that in olden days it was considered that only males alone are capable of doing clerical works. But now-a-days female may also excel and prove themselves in all sorts of field. Also the female students may have more concentration and clear idea in learning

accountancy when compared with male students. Furthermore it is clear that there is no significant association between parent's education and problems in learning accountancy of higher secondary students. This may be due to the fact that even the uneducated parents may motivate their children as that of the educated parents.

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