

Research Article

DOI: <http://dx.doi.org/10.22192/ijamr.2020.07.03.001>

Impact of Adopting Different Teaching Practices in Accounting

Sonal Gupta & Dr. Priyanka Vijay

Banasthali University, Vanasthali Road, Dist, Vanasthali, Rajasthan 304022.

Abstract

This paper presents different teaching practices or different methods of teaching accounting and the impact in the classroom environment of adopting different practices. As the demand in accounting field increasing day by day and increase in number of students choosing accounting as a career, so the need of complete knowledge of accounting in both theoretical and practical aspect to the students also increases. The main focus is on the clarity of the concept and for the basic and complete knowledge there is a need of interactive classroom environment and the learner and the teacher relationship. In this paper we do discussion on the different methods of teaching accounting, why there is need of adopting different methods, which level of teaching adopted in accounting, needs of effective teaching, how different adopted methods benefited students, feedback of the students and the difference in the normal teaching and the innovative and the interactive teaching. The quality of teaching impacts the quality of the learning in the students.

More emphasis given on the individual or on the personal level because if one relate the topic from its own prospective then it is easy to relate further mean independent thinking. The methods that we talk about are not only for the new learners these are applicable to all of the students or at every level in the Accounting. In this specifically more focus on the real and virtual work environment means presentations, information and communication technology, case study that relates the life of accountant or a businessman means how in business transactions and event occur, how they prepare account and a brief view of the Tally software so that they can relate the chain of Accounting. For the successful adoption of different methods or techniques there is need of proper availability of needed resources, interactive classroom and the strong analytical part of teacher and the students. Complete paper focus on understanding and reflexive level of the teaching and the learner centric approach. There is need of efforts from both teacher and the student side for quality learning outcomes and the learning experiences. The feedback and the response of the learners are positive and changes realized in classroom environment by adopting different teaching practices.

Keywords

Interactive classroom,
Level of teaching,
Innovative learning,
Independent thinking,
Learner centric
approach,
quality learning
outcomes

Introduction

When it comes to teaching, teaching techniques play a key role for quality teaching. By the process of teaching, learning facilitates. Quality teaching is one that gave long term impact of concept in the mind of learners and interaction between the learners and the teacher. Traditional teaching is one way teaching where teacher teach or dictate the topic in the class in this the teacher is the active variable and the learners are the passive variables. There is hardly any involvement of learner in the classroom. This method of teaching doesn't show the results or output if we compare from the input. In this students cannot give feedback to the teachers and the teacher assumes that the learning and understanding level of all the students are same that is not right.

As the time changes modern teaching practices adopted by the teachers in the classroom, now teaching is two way learners are also active variables with the teachers in the process of teaching. Hybrid approach is adopted that means the combination of teacher centric and learner centric approach. In this for the attainment of some pre determined goal a process followed in which learner, teacher, content and other variables are organized in a systematic way. Teaching not only includes the completion of the syllabus but improving the personality of the learners, moral right and duties, determination of what is right what is wrong all includes in teaching. Learners should know that the battle is not between the learner and the world, but the battle is between the learner and the mind. Teaching is overall development of individual. There is no interim relationship between the teacher and the learners the relationship should be direct.

In the modern method there are three variables first is the dependent variable that are students second is the independent variable that is teacher and the third or the last is intervening variables that includes content, methods, techniques, environment. For the effective teaching practices there are certain requirements like learner and teacher relationship, appropriate environment, teacher should be expertise in the subject, students should maintain discipline in the classroom, teacher take interest in the teaching and the students should also take active participation and interest in the class, Three variables dependent, independent and the intervening should be present and the last and most important interaction between the teacher and the learners.

Effective teaching practices plays a crucial role in the teaching learning process due to the following reasons as this will increases the participation of the students in the classroom so the students interest aroused, if different teaching practices adopted in the classroom so the learners are also curious that what's next, the concept of the learners are more clear because of the learners participation in the class, overall development of the individual, problem solving ability of the learners increases, in depth knowledge of the topic, Reasoning skills of the learners increases, to make the classroom environment interactive, by this the students think about the topic in different prospective, theoretical aspect easily relate with the real life or in the practical way.

If any individual, household or business want a complete track on what is happening in the daily life so there is need to proper record the transactions and events and this can only be possible by the complete knowledge of accounting. If the teacher wants the topic give the long lasting impact in the mind of the learners so the involvement of students is necessary because by this they can better relate the topic and also understand the practical aspect.

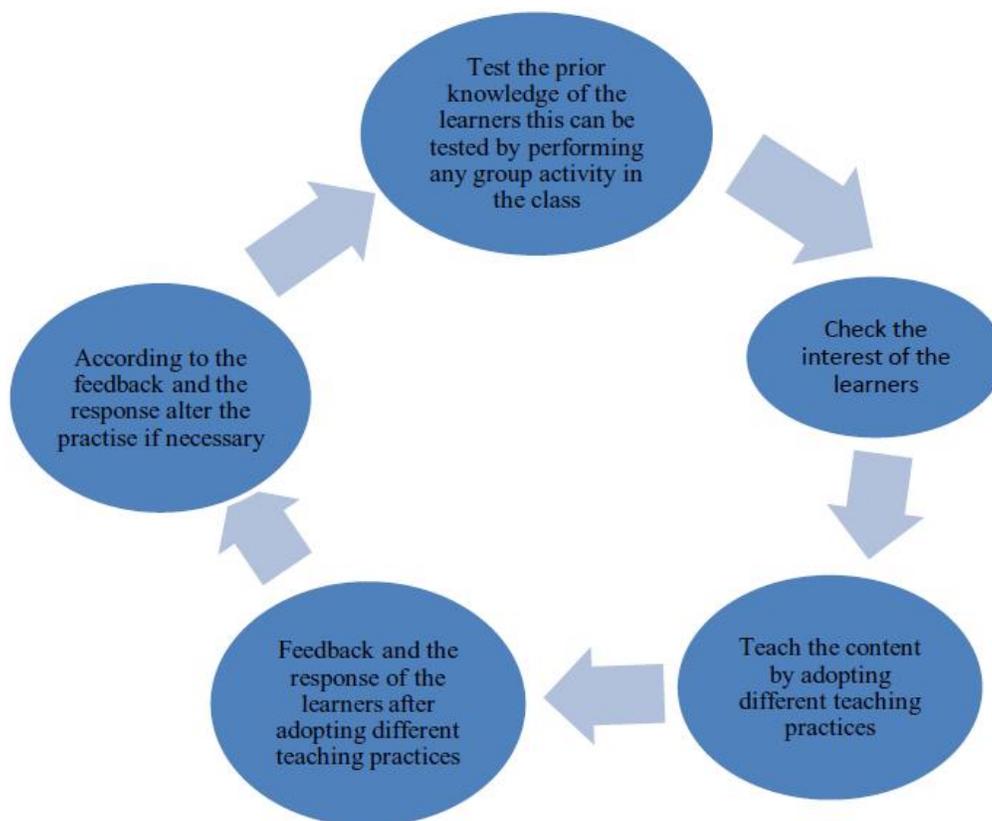
Effective teaching practices in Accounting

Usually teachers create or adopt their own practices of teaching according to the experience of the teacher, subject, syllabus, time duration, and response of the learners, prior knowledge of the learners, attitude of the learners, output of the learners, way of understanding and some other factors. Accounting is a subject that is professional and practical. Rote learning is not possible in the subject like accounting. The first most important thing is that the teacher should be very clear with the concepts because the learners acquire what the teacher taught. Accounting is a key for all the human activities and majorly for the business activities. Accounting are not made only for the business houses even an individual and household can do his/her own accounting on the basis of cash received, cash paid, income, expenses, assets, liabilities so that one can keep a track on the actual position. If we talk about accounting so in this mostly the understanding level of teaching is followed where the role of teacher is active. Rote learning is discouraged in the understanding level of teaching whereas the encouragement of rote learning in the memory level of teaching. In the understanding level

the first need is that the teacher explains the topic and the learners understand the concept applied, how the questions relate with the concept and how concept related to the practical life or the practical aspect of a concept. In this the learners learn by understanding the facts and information and the purpose and the use of the topic. For e.g a topic journal in accounting in this

learner should know how the concept of debit and credit applied in the journal and after the concept how the rules apply in the business and in the real life so in this no cramming only understanding the concept and applied so by the above example we can relate how the understanding level of teaching followed in the accounting.

Steps in adopting different teaching practices



In this the teacher has to identify which teaching methods or practices are more suitable and help learners to understand in a better way and what you expect to the activity be and what are the actual results and if there are differences so why these differences. In this paper we will discuss how the different teaching practices adopted in teaching accounting. The practices are Interactive (group or team work, Debates), Discussion, Case study, How the concept related to real life, Brainstorming sessions, Tally ERP software and virtual learning, Collaborative teaching, Quiz, Role play, Assignments are given in the group by this the teacher easily addressed the strength and weakness.

Literature Review

Lynne Cook and Marilyn Friend (1995) concluded that there is a need of proper communication otherwise there are barriers and the need of proper support and preparation of co-teachers for the diverse knowledge of students.

Zezhong Xiao & John R. Dyson (1999) concluded from the study that the assessment done on the base of overall development of the individual and main focus is on independent thinking. Chinese universities are in the developing stage of recruitment policies, teaching assessment and teaching training and characteristics of teaching are same for both accounting and non accounting subjects.

Rosina Mladenovic (2000) concluded that feedback of the students is necessary or we can say the assessment by this the findings can be concluded of adopting different teaching practices and the stereotype regarding accounting solved by adopting different teaching practices.

Ralph W. Adler, Markus J. Milne & Carolyn P. Stringer (2000) they found that there is need to understanding between the student, institution and the teacher and the positive results by the adoption of proactive approach and the problem is lack of reading habits in the students and the support of the educator. The author focuses on the adoption of learner centric approach in the classroom.

Julia Shaftel and Timothy L. Shaftel (2005) concluded from the study that changes or improvement was found in the learners after adopting the instructional intervention and linking attitude to the behavior or active participation of students in the class and there is need to redesign the introductory accounting course because the problem is with the professional orientation of the subject.

Rosle Mohidin, Junainah Jaidi, Lim Thien Sang and Zaiton Osman (2009) they concluded that the variables that are independent have a positive impact on the methods of teaching and the characteristics of the lecturer also play a important role and the practices adopted on the base of the learners. In this paper discussion was done on the teaching centered approach, learner centered approach and the characteristics of the lecturer.

Monica Pheny & Louis Shun (2009) concluded from the study that results can be easily measured by these types of activities, strength and weakness can be easily addressed, and realistic situation created in the mind of the learners and by this the problem solving ability also increases.

Jian Wang, Sandra J. Odell, Cari L. Klecka, Elizabeth Spalding, and Emily Lin (2010) concluded from the study that there is need to invest time which practice to be followed, feedback of the students, measurement of the results and changes done according to the need or the environment.

Palm, Chrisann T. and Bisman, Jayne (2010) concluded from the study that the traditional method of delivery of content is now dominated and according to the characteristics of the learners, experience of

teacher and from the learning outcomes different practices of teaching adopted in the class.

Maria Cadiz Dyball, James Hazelton & Sue Wright (2012) from this study they concluded that the global standards should be meet in teaching accounting and the ethical practices should be adopted according to the environment.

Belias Dimitrios, Dr. Sdrolias Labros, Dr. Kakkos Nikolaos, Koutiva Maria & Dr. Koustelios Athanasios (2013) concluded that the new and innovative methods like information and communication technology in accounting and finance virtual learning or learning through software is important for the participation of the learners in the class, learner and the teacher participation increases in all the cases and by this the knowledge broaden and improvement in the key skills of the learners. The author also studied on different teaching practices like Quiz and Collaborative teaching.

J. P. Fouché (2013) concluded from the study that innovative practices should be adopted and in this the learners should know the concept and applied that practically like after accounting there is auditing both are related so the learners know how accounting helps in the auditing. Teachers should know what was required by the profession and the encouragement of group work and more emphasis on the technical knowledge so that they can cope up with the technology when go to the workplace.

Donald E. Wygal and David E. Stout (2015) concluded from the study that factors that affects the quality of the teaching and teaching effectiveness includes focus of students, environment of classroom, passion and commitment to teaching, course structure, planning and organizing. The learners and the teacher are the important factors and the quality of teaching and impacts by the given factors in all these factors the role of teachers and the learners are equal.

Monim A. Al-Saaideh (2015) concluded from the study that the team teaching enhance the quality of learning, long lasting impact of content, better relate to practical life, students involvement in class increases, learners satisfy and new ideas strike related to the topic but it increases the burden of the teacher and the practices adopted is time consuming so there is interferences in the class schedule.

B. Amali Prabha & Dr. K. Krishnamoorthy (2016) concluded from the study that the teacher should plan first what to teach, how to teach and how to do evaluation and the role of teacher is more crucial than the role of students and there is need of more staff training regarding the methods of instruction and to develop the instructional method there is need of both practical and the cognitive skills.

A. F. Popa, O.G. St nil , A.G. Ponoric (2017) concluded that students are active variables in the process of learning and more focus on the team work rather than the individual work and the teacher plays different roles in the process of teaching and by adopting the practices like role play, jigsaw activity, debate and discussion, brainstorming in the classroom it increases the reasoning and intellectual skills in the students.

Justina I. Ezenwafor & Christopher Emudiaga Akpobome (2017) concluded from the study that group discussions are more effective rather than the questioning strategy and use the strategies where the participation of students is active such as student centric strategies because the main prospect is to improve the performance of students in accounting course. The lecturer shifts from the teacher centered to the learner centered approach.

Lilian Nwosu, Andre Bechuke and Pontso Moorosi (2018) concluded from the study that the management team and supervisors play an important role and the teaching resources, Instructional leadership, supporting the educators of accounting and the progress of the learners that can measure by the feedback and the assessment is necessary.

Lynne Cook and Marilyn Friend (1995) concluded from the study that there is a need of proper communication otherwise there are barriers when co-teaching adopted in the classroom and the need of proper support and preparation of co-teachers.

Methodology

The practices or method that we will talk about in teaching accounting in this research paper are adopted with the students of Banasthali Vidyapeeth Bachelor of Business Administration Law second year in Financial Accounting. The main aim of conducting these activities in the classroom is to create a environment where students and teacher interact, teacher understand the problem of the students, increasing the problem solving ability, exchange of

ideas, develop critical thinking skills in the students. The methods adopted benefited to the students because interaction between students and teachers, exchanging views and ideas increases the knowledge of the students rather than sitting in the class and listening attentively what the teacher teach.

Discussion

Quiz

Quiz was conducted in the classroom the main aim of conducting quiz was to create an environment where students interact and by this the command on the topic of students can easily identify. The teacher got to know about the strength and the weakness of the students so that in the future it should be addressed. There is the change in the classroom environment. The feedback of the class students after conducting a quiz is that they got to know about different concepts related to the topic. By this the topic will easily revise and this will clear the concepts of the students. After each question answered the teacher should explain the concept behind the answer so everyone who is in the class are clear to the concept. Student's critical thinking skills enhance and innovative learning in the classroom environment. It is the unique and easy way of engaging the students in the class because by this the participation of the students in the class increased. It gives a break to the students to the daily classroom teaching. It encourages the group or team work there is need to form the team while conducting quiz so it gives a opportunity to students to hone the teamwork skills. It is very clear that practicing topic after learning makes more likely to retain the topic for long term.

Debates and Discussion

A particular topic given to the students of class and a deep study done by both the students and the teacher after that the ideas and views of both students and teacher should be exchanged. Each and every student of the class get the chance to express his/her views on the topic because the involvement of students is necessary to make classroom environment interactive and interesting. By this the thinking power of students increase they relate the concept easily and if everyone get the chance to present so the concept will be clear because different student has different aspect and different views related to the topic that exchanged in the discussion. The feedback of the class students after debate and discussion is that they got the detailed

information of the topic. It develops presentation skills, interactive skills and critical thinking in the students. The results are more effective by the discussion method because of class involvement rather than delivering lecture by the teacher. By this the teacher also evaluate where students are lacking.

Brainstorming session

For the Brainstorming session the teacher first identify the topic, that is interesting and think about the topic in different prospect means how the topic relates to the practical life or from the organization prospect . The brief overview of the topic given to the students by the teacher after the overview some time given to the students so that they have to think about the topic. In the session all positive and negative points of the students should be encouraged because everyone has a different prospective related to particular concept The feedback of the class students after conducting a session is that they came to know about different prospect of a particular topic, boost up the cognitive skills and critical thinking skills in the students, how a topic has both positive and negative impacts, creates a atmosphere of team work in the class, a new experience and different knowledge exchanged, amount of generated ideas on a particular topic are high, students feel motivated and it also boost the confidence of the students by participating and responding in the class. By this the teacher also came to know about the understanding level and thinking ability of the students.

Collaborative teaching

Collaborative teaching is also called cooperative teaching in which two teachers prepare the same topic in this the involvement of two teachers in the class. Both the teachers are expertise in the subject. There are different methods of adopting collaborative teaching in the classroom like one teacher teach the content and another observe the performance of the students and the interest of the students in topic, another is split the class in two then both teacher teach same content but in different groups, another is both teacher teach content and explain in the collaboration means one teacher start teaching after some time another thinks that they have different way of explanation and that is different and interesting so she starts explaining and the last is one teacher teach the basic content and the another one explain the practical aspects and the current affairs related to that topic. The last way of cooperative teaching adopted in the

classroom in this one teacher explains the topic and another explain the practical aspect. The feedback of the students after adopting collaborative teaching is they get more knowledge as the involvement of two teachers, students get the diversified knowledge related to topic and classroom environment is interactive, encouragement of team and group work, improvement in the oral communication skills, students participate actively in teaching learning process.

Case Study

Case study is the one in which a real life situation or question given to the students and every student has different prospective related to that situation so the solution also differs from student to student but this is only possible in the theoretical aspect because if we talk about accounting in this questions are in the form of case study but after completing the question the measures taken on the basis of results are differ from student to student. In the class a case study given to the students on the analysis of the financial statement of the company, goal of the business and how business start, how a accountant do accounting, how transactions recorded, how profit and loss find out and on the basis of that profit what and how the accountant take different decisions. The feedback of the students after solving the case study they get to know the transactions incurred in the business, how a businessman take decisions in the business, how a company decided the goal and a brief picture of the practical business and after finding the profit or loss how a businessman take decisions related to future. The problem solving and reasoning ability of the students improved by solving more and more case study in the classes. As different companies given to the students in case study so they get to know about the working of the companies, current scenario of the company and rate of growth of company so this helps students in gaining knowledge of the practical world something different that is not in the course content.

Virtual learning

In the virtual learning there is the involvement of the visual aids in the teaching learning process or we can say the learning through software. As we know in the real life the theoretical concepts apply in the practical way so students should aware how the theoretical aspect applies in the practical life. By this the students take a brief picture of the practical world. Accounts are prepared by the accountant in the organization

with the help of software; in this all theoretical concepts apply but how to apply that is the problem so by this students should know how companies prepare accounts in the real world. The another is the virtual trading finance is all about the money and how, where the money invested for the future returns, so the virtual trading is a learning platform where individuals can learn how money invested in the stock market and here complete picture of stock market shown, the only difference is the money not actually invested because it is virtual only for the prospective of learning. The feedback or the results after getting the practical knowledge of the theoretical aspect is that they better relate the concept and easily understands the topic and when comes to the work life so they already have some practical knowledge so at the joining time there is no need of training. Students came to know how business houses record the transactions. The analytical portion of the students strong by these type of practical sessions in the curriculum By the virtual trading students came to know about the investment patterns, way of investment, different sectors and how profit and loss generated from investing money in the stock market and for this there is need of strong analytical part.

Role Play

Role play is the most interesting activity or practice and this is also the complex one. In this the teacher gave the topic to the group of students and now it depends on the students how they perform on the particular case or topic because the points and views are differ from person to person on a particular case. After that according to the case the students decide their roles and also decide how they present and the conclusion from the role play. At the end of the role play the teacher summarizes the play and concludes the main purpose of the play. The feedback of the students after the role play is that there is the change in the classroom environment, the play performs on the benefits of the accounting and what are the consequences of improper accounting and auditing. So by this students get to know the practical aspect of improper accounting, team work, a new experience of the students and the learning with the play that easily catches the mind of the students and also gave long term impact in the mind of learners.

Jigsaw Activity

In the jigsaw activity whole class divided into the groups, groups divided according to the topics and the

issue involved. Every group do a deep study of the given topic after that every topic discussed in the class that each and every student have complete knowledge of all the topics and from the discussion new points aroused. The feedback or the results after conducting the activity that students get complete information related to the topic, by this most of the doubts of the students clear, revision of the topics and team work. Results are effective because students take active participation in the class and by this the involvement of the students in the class increases, the critical thinking skills and the power of interaction in the students increase. As every group done a deep study on their topic so the amount of generated ideas increases and this will gave benefits to the students from the examination point of view.

Conclusion

By keeping in mind different approaches or methods of teaching it can be concluded from the above discussion that the classroom environment is interactive, interesting, and participative for the concept clarity and long lasting impact of particular topic in the mind of the learners. Students take active participation in the teaching learning process. As in this paper discussion on various methods of teachings and in all methods one thing is common the ideas of students encouraged so by this they motivate and try to do more and also take interest in the subject. By this the teacher easily addressed the learning capability, needs of the students so the teacher should present or teach accordingly in the class.

The activities or methods presented in this paper are adopted in the classroom and the feedbacks of the students are positive they have better understanding of the topic by adopting the methods in the classroom. New methods of doing work and new concept develop by working in the team. By this they came to know new way of doing work. They came to know about the practical applicability of the theoretical aspect. In nutshell for the two way teaching there is need student take active participation and this can be possible by engaging the students in different activities this gave benefit to both the learners and the teacher.

The research or method adopted also beneficial to the teachers and the students of other subjects also but it depend on subject to subject how you increase the involvement of the students in the class, how they get the benefit from the activities performed or methods adopted but the common point is group work, participation of students, interaction between students and teacher and the student centric approach.

References

- Adler, R. W., Milne, M. J., & Stringer, C. P. (2000). Identifying and overcoming obstacles to learner-centred approaches in tertiary accounting education: a field study and survey of accounting educators' perceptions. *Accounting Education*, 9(2), 113-134.
- Barac, K., & Du Plessis, L. (2014). Teaching pervasive skills to South African accounting students. *Southern African Business Review*, 18(1), 53-79.
- Dimitrios, B., Labros, S., Nikolaos, K., Koutiva, M., & Athanasios, K. (2013). Traditional teaching methods vs. teaching through the application of information and communication technologies in the accounting field: Quo Vadis?. *European Scientific Journal*, 9(28).
- Fouché, J. P. (2013). A renewed call for change in accounting education practices. *International journal of educational sciences*, 5(2), 137-150.
- Makani-Lim, B., Agee, A., Wu, D., & Easter, M. (2014). Research in action: Using rubrics to assess information literacy skills in business education. *Journal of Business and Educational Leadership*, 5(1), 3.
- Mladenovic, R. (2000). An investigation into ways of challenging introductory accounting students' negative perceptions of accounting. *Accounting Education*, 9(2), 135-155.
- Mohidin, R., Jaidi, J., Sang L. T., & Osman, Z. (2009). Effective teaching methods and lecturer characteristics a study on accounting students at universiti malaysia sabah (ums)'. *European Journal of Social Sciences*, 8(1), 21-29.
- Nwosu, L., Bechuke, A., & Moorosi, P. (2018). Towards an Effective Management on the Teaching and Learning of Accounting in Secondary Schools: Case Report. *Br J Res*, 5(1), 38.
- Palm, C., & Bisman, J. (2010). Benchmarking introductory accounting curricula: Experience from Australia. *Accounting Education: an international journal*, 19(1-2), 179-201.
- Pheny, M., & Shun, L. (2009). Flexible role playing game engine for case studies in forensic accounting. Available at SSRN 2447384.
- Popa, A. F., St nil , O. G., & Ponoric , A. G. (2012). Impact of changes in methods of teaching and learning accounting. *Journal of Economics and Business Research*, 18(2), 110-123.
- Prabha, B. A., & Krishnamoorthy, K. Effective instruction methods in teaching of accountancy.
- Shaftel, J., & Shaftel, T. L. (2005). The influence of effective teaching in accounting on student attitudes, behavior, and performance. *Issues in Accounting Education*, 20(3), 231-246.
- Wang, J., Odell, S. J., Klecka, C. L., Spalding, E., & Lin, E. (2010). Understanding teacher education reform.
- Xiao, Z., & Dyson, J. R. (1999). Chinese students' perceptions of good accounting teaching. *Accounting Education*, 8(4), 341-361.

Access this Article in Online	
	Website: www.ijarm.com
	Subject: Accounting Education
Quick Response Code	
DOI: 10.22192/ijamr.2020.07.03.001	

How to cite this article:

Sonal Gupta & Priyanka Vijay. (2020). Impact of Adopting Different Teaching Practices in Accounting. *Int. J. Adv. Multidiscip. Res.* 7(3): 1-8.
DOI: <http://dx.doi.org/10.22192/ijamr.2020.07.03.001>