

EFFECTIVENESS OF COMPETENCY-BASED INSTRUCTION ON TEACHING OF ACCOUNTANCY FOR THE STUDENTS OF CLASS IX

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Abstract

Accountancy being a business subject demands competencies among the practitioners. Hence the students of accountancy are required to master the basic competencies in accountancy at the higher secondary level, which serves as a platform for higher level studies and for entry level employment. But the competency –based instruction teaching accountancy believes and suggests the use of modules, games and case method for the development of the predetermined construct valid knowledge among the learners. The set of competences and sub competences were identified by the investigator in the subject areas 1 to 12 which constituted the broad subject area “Financial Statements” Five Population variables may be associated with the effectiveness of competency based instruction.

Keywords: *Effectiveness, Competency based instruction, Accountancy.*

Introduction

Our educational system has been criticized on many accounts, particularly for its quality. The contemporary system of education has become mechanical as it burdens the young mind with dry information leaving little scope for independent thinking and competence development. The nature and need of the child is not taken into consideration. Recognizing the urgent need for rectifying the anomalous condition with respect to quality, National Policy of Education 1986, calls for paying immediate attention to laying down minimum level of learning that all children completing different stages of education should achieve.

Statement of the Problem

“Effectiveness of Competency-Based Instruction on Teaching of Accountancy for the Students of Class 11”

Need and Significance of the Study

Competency-based instruction teaching method is such a method which draws on students' existing knowledge, beliefs, and skills. In this teaching, a teacher sets up problems and monitors student exploration, guides student inquiry, and promotes new patterns of thinking. Competency –based instruction teaching asks students to work with their own data and learn to direct their own explorations.

Terms and Definitions

Effectiveness

Efficacy, efficiency and affectivity are terms that can, in some cases, be interchangeable with the term effectiveness. The word effective is sometimes used in a quantitative way, "being very effective or not very effective".

Competency

1. *Competency*: The combination of observable and measurable knowledge, skills, abilities and personal attributes that contribute to enhanced employee performance and ultimately result in organizational success. To understand competencies, it is important to define the various components of competencies.
2. *Knowledge*: is the cognizance of facts, truths and principles gained from formal training and/or experience. Application and sharing of one's knowledge base is critical to individual and organizational success.
3. A *skill*: is a developed proficiency or dexterity in mental operations or physical processes that is often acquired through specialized training; the execution of these skills results in successful performance.

Competence refers to a state of being well qualified to perform an activity, task, or job function. Competence is the state of having and demonstrating skills, abilities or aptitudes in the satisfactory execution of a learning task. (Encyclopedic Dictionary of Education, 1984)

Competency Based Instruction

Competency Based Instruction is the term used to describe the education that prepares the students to perform essential tasks at a stated standard. It is an approach to instruction based on the philosophy that "given appropriate instruction, time and conditions almost all learners can and will learn most of what they are taught".

Objectives of the Study

- To develop competency based instruction modules in XI Standard Accountancy.
- To develop mastery tests in the select chapter.
- To find out the effectiveness of competency based instruction among XI Standard students.

Hypothesis of the Study

The present study is aimed at finding the effectiveness of competency based instruction in XI Standard accountancy. Based on the objectives of the study the following hypotheses are formulated.

1. A minimum of 75% of school students have attained Mastery level III in Accountancy through competency- based instruction.
2. Students' Mastery level attainment depends upon each of the five population variables involved in this study

3. A minimum of 75% of students have retained/gained further during the treatment between Pre-test and post-test administration.

Dependent Variable

- Mastery level attainment in terms of a minimum of 70% Gain Ratio

Independent Variable

- Competency based Instruction in Accountancy

Populations' Variables

1. Medium of instruction: English/Tamil
2. Father's occupation: Employee/others
3. Mother tongue: Tamil / others
4. Family income: Adequate / inadequate
5. Family type: Joint / nuclear

Method of Research

Method: Experimental

Design: Single – Group Pre-test, treatment, Post-test experiment

Tools: Mastery test developed by the investigator.

Sample of the study: The subjects of the study included 40 boys from a higher secondary school in Madurai.

Statistical Treatments

The Mastery level and Gain Ratios were analyzed in terms of percentages in –to as well as sub samples of the five populations wise.

Fixation of Mastery Levels

The gain ratio for accountancy subject of the five experiment (learner) was computed , using the formula given

$$\text{Gain Ratio} = \frac{\text{Post-test score} - \text{Pre-test score}}{\text{Maximum possible score} - \text{Pre-test score}} \times 100$$

Mastery level Gain Ratio

I - A minimum of 90 %

II - A minimum of 80 %

III - A minimum of 70 %

Table 1: Break-Up of Sample of Students

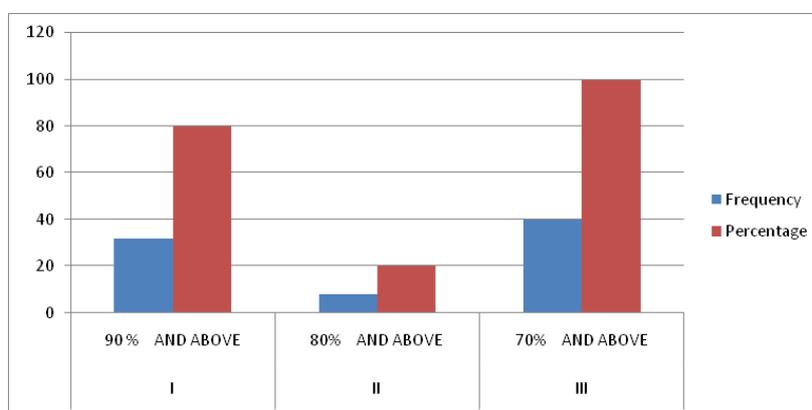
S.No	Variable	Sub Category	Frequency	Percentage	Total	
					Frequency	Percentage
1	Medium of instruction	English	20	50	40	100
		Tamil	20	50		
2	Father Occupation	Employee	28	70	40	100
		Others	12	30		
3	Mother Tongue	Tamil	35	87.5	40	100
		Others	5	12.5		
4	Family Income	Adequate	10	25	40	100
		In Adequate	30	75		
5	Family Type	Joint	18	45	40	100
		Nuclear	22	55		

Students' Mastery of Accountancy

The details of frequency and percentage of XI standard students spread over at three mastery levels in terms of Gain Ratios of Accountancy subject–financial statements are presented in Table 2

Table 2: Mastery Level: Frequency and Percentage of Xi Standard Students

Mastery Level	Gain Ratio	Frequency	Percentage
I	90 % and above	32	80
II	80% and above	8	20
III	70% and above	40	100



It is evident from table 2 that all the forty XI Standard students involved in this study have acquired mastery level III by securing a minimum of 70% Gain Ratio in Accountancy.

It is observed that 20% of XI Standard students have acquired mastery level II by securing a minimum of 80% Gain Ratio in Accountancy.

It is also observed that 80% of XI Standard students have attained mastery level I by securing a minimum of 90% Gain Ratio in Accountancy.

On the whole, a considerable section of the students have attained mastery level II, around three fourth the number of students has attained mastery level I, and all have attained mastery level III.

In other words, the students 'mastery is found satisfactory. Alternatively competency – based instruction, in general, is found highly satisfactory among the XI standard students.

This finding is in tune with the findings of the studies by Gibbons, Michael (1991), Ben Joseph Miriam, Ryan Patrice and Benjamin Ellen (1999), and Bipoupout, J.C. (2007)

Comment

It can very well be argued that competency – based instruction is highly effective and meaningful, though it is a group instruction.

The possible reasons for the effectiveness of this instruction are as follows:

1. Pin pointedness of the specific behavioral objectives through a specific curricular element.
2. Clarity on the part of the teacher.
3. Teachers' self-preparation of lesson plan.
4. Transaction of subject adhering to pedagogic principles.
5. Measurement of students' behavior in terms of Mastery, unlike the current practice of Surveying and comparing individual students' performances.

Conclusions

The specific conclusions emerged out of the present investigation are as follows:

1. Attainment of mastery in Accountancy through competency-based instruction is about three fourth (80 %) at level I (a minimum of 90% Gain Ratio), one third (20%) at level II (a minimum of 70% Gain Ratio) , and all students (100%) at level III
2. Students' attainment of mastery in Accountancy at level III through competency-based instruction is found uniform irrespective of the sub samples of the five population variables, viz. mother tongue, medium of instruction, education of parent's family income and family type involved in this study.

Suggestions for Further Study

1. Identification of competency-based skills in different disciplines such as Economics, Commerce, Business management, Transport management & Communication management.
2. Development of competency-based instruction lessons in the subject areas of the above said disciplines.

3. Development and validation of mastery test for the assessment of competency-based skills.
4. Assessment of attitude towards and interest in competency-based instruction among students as well as Teachers.

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