



# IMPACT OF MULTIMEDIA IN TEACHING-LEARNING OF 'DOUBLE ENTRY SYSTEM' IN ACCOUNTANCY

Dr. C. ANBUHELVAN,  
Assistant Professor in Commerce  
Alagappa University College of Education,  
Alagappa University

## Abstract

An experimental attempt with double group design (control and experimental) was made to know the impact of multimedia approach in teaching-learning of double entry system in accountancy subject. A Samples of 40 eleventh standard students was selected based on the tenth standard marks to ensure the homogeneity in academic achievement. Control group students taught with traditional chalk and talk method and the experimental group taught with multimedia approach, at the end of the completion of topic both the group students subjected to achievement, and the result shown that experimental group students achievement comparatively higher.

## I. INTRODUCTION

Learning in the twenty-first century will be increasingly bound up with work and everyday life. It will be required on demand and will be organized in such a way that it fits the lifestyle and needs of individuals. Learners will seek education and training from a wide variety of suppliers around the world. In particular, learners need the opportunity to interact not only with their teachers but also with fellow students, even if they are continents apart. They need to be able to challenge and question what they are being taught, they need to be able to draw on their own knowledge and experience, and they need to be able to adapt what they learn to their own particular circumstances. In other words, education for lifelong learners needs to become more learner-focused. Teaching and learning are two complementary aspects of education. Technology enabled learning is the way for educating the digital era children.

## II. SIGNIFICANCE OF THE STUDY AND STATEMENT OF PROBLEM

This is the world filled with multimedia technology in all the fields. In our day to day life mainly depends up on the technology. Therefore, technology enabled teaching learning is the sustainable. Hence the researcher taken-up the study entitled "Impact of

Multimedia in Teaching-Learning of 'double entry system' in Accountancy"

### A. Objectives of the study

The following are the objectives of the study  
To know the level of achievement, and whether any significant difference between experimental and control groups in learning of double entry system in accountancy.

### B. Hypothesis of the study

There is no significant difference between experimental and control groups students achievement

### C. Method of research

The study aims at cause effect relationship between variables in a given educational phenomena, the educational problems like this are to be studied with the help of experimental studies. Hence the investigator selected the experimental method for the present study with double group design.

### D. Multimedia

Multimedia refers the use of audio, video, alphabets, colour and check yourself etc in teaching learning of double entry system.

### E. Accountancy

Accountancy refers to a systematic knowledge of accounting. It explains "shy to do" and "how to do" of



various aspects of accounting. It tells us why and how to prepare the books of accounts and how to summarize the accounting information and communicate it to the interested parties.

**F. Double entry system**

Recording of business transactions has been in vogue in all countries of the world. In India, maintenance of accounts was practiced not in such a developed form as we have today. Kautilya's famous Arthashastra not only relates to politics and economics, but also explains the art of account keeping in a separate chapter.

Double entry system was introduced to the business world by an Italian merchant named Lucas Pacioli in 1494 A.D. though the system of recording business transactions in a systematic manner has originated in Italy, it was perfected in England and other European countries during the 18<sup>th</sup> century only.

There are numerous transactions in a business concern. Each transaction, when closely analysed, reveals two aspects. One aspect will be "receiving aspect" or "incoming aspect" or "expenses/loss aspect". This is termed as the "Debit aspect". The other aspect will be "giving aspect" or "outgoing aspect" or "income/gain aspect". This is termed as the "Credit aspect". These two aspects namely "Debit aspect" and "Credit aspect" form the basis of Double entry system. The double entry system is so named since it records both the aspects of a transaction.

In short, the basic principle of this system is, for every debit, there must be a corresponding credit of equal amount and for every credit, there must be a corresponding debit of equal amount.

**G. Advantages of double entry system**

1. Scientific system
2. Complete record of transactions
3. A check on the accuracy of accounts
4. Ascertainment of profit or loss
5. Knowledge of the financial position
6. Full details for control
7. Comparative study
8. Helps in decision making
9. Detection of fraud.

**III. POPULATION AND SAMPLE**

Population of the present study is higher secondary first year students of coimbatore city. Sample size of the study was 40(15 male and 25 female). Sample selected based on the tenth standard marks to ensure the homogeneity in academic achievement.

**A. Tools used**

The following are the tools used in the investigation

1. Achievement test in commerce

2. Multimedia courseware development for teaching

**B. Descriptive analysis**

Group	Mean	S.D
Control	35.71	6.59
Experimental	41.28	4.94

**C. Testing of hypotheses (Differential analysis)**

Variable	N	Mean	S.D	t-value	Level of significance at 0.05
Control group	20	35.71	6.59	7.40	Significant
Experimental group	20	41.28	4.94		

**D. Findings of the study**

There exists significant difference between experimental group and control group, it shows that there is effect on using multimedia in learning of double entry system.

**IV. RECOMMENDATIONS**

1. Government should take necessary steps to implement the multimedia approach in teaching learning process at all levels
2. In-service training to be provided regarding owe to use the multimedia approach in teaching and pre-service teachers curriculum must contain the multimedia approach and development of courseware for concerned subject.

**REFERENCES**

[1] Kumar K.L (1997) "Educational Technology" New age international Pvt. Ltd. Mumbai.  
 [2] Government of Tamilnadu (2009) "Accountancy" volume-I, Tamilnadu Textbook Corporation, Chennai  
 [3] Dr. Radha Mohan (2010) "Research Methods in Education" Neeelkamal Publications Pvt. Ltd., New Delhi.