

## COVID-19 AND ON-LINE TEACHING OF ACCOUNTANCY

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### Abstract

*India is a developing country where a large population lives below poverty line. In this context it is pertinent to know the availability of required tools to the students for effective learning during such pandemic. Effective preparedness to such situation can make its handling possible in worse situation. Accounting is a subject which requires full attention and understanding to make every doubt clear. Due to covid-19 when all the students and teachers were stuck in their houses and classroom teaching was replaced by online teaching. With all best efforts from teachers and students it was tried to make this subject easy and understandable. Electricity, internet connection, laptop and smart phone were the major requirements for the proper teaching and learning of the subject. The best way to reduce problem was to take feedback from both the fraternities. The paper is an attempt to discuss various issues of online teaching of Accountancy through questionnaire filled by teacher and students teaching/studying. Likert scale test is used to interpret the data. The study will propose suitable changes in the current system of teaching and learning to make online teaching and learning a success.*

Key words: - Online teaching, Innovation in teaching, Digital learning

### Introduction

The main asset of any county is their people. Human capital can be sharpened through right education. The world is moving towards innovation and imparting quality education to make our people future fit. Many universities have come up with their massive on-line open courses. The trend shows that with technology we can have access to knowledge. India is the youngest country of the world with 29 years as its average age. Education occupies special role in making India future fit.

Year 2020 was the time when there was deadly outbreak of covid-19. There was huge shock and fear of this communicable pandemic. All offices, schools and colleges were shut down with the fear of its massive spread. The work started in online mode. Teachers were given training and directions to teach online so that the teaching/learning work could be carried within the safe boundaries. All attempts were made to make each subject interesting for the students but to make it successful good infrastructure both in the hands of students and teachers are required. The research paper throws light on the experience of teachers and students teaching and learning on line Accounting.

Accounting is a practical subject where regular interaction between teacher and students is required to make the subject interesting and understandable. When it is taught in the classroom there is healthy interaction between the learners and the teacher. Sometimes there is more than one way to solve the problem depending upon the assumption taken by the respective problem solver. Such practices makes classroom environment lively and interactive. Shifting on online teaching during Covid-19 pandemic was not a choice but

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demand of the time. It is therefore important to understand various issues in on-line teaching learning.

According to the report of Mc kinsey about online teaching teachers found effectiveness of online teaching is being declining. The research was conducted on eight countries that are Australia, Germany, Canada, China, UK, France, US and Japan. The teachers of these countries gave five score out of ten to the effectiveness of online learning. Individual scores given by Japan and US are lesser than the average score. This research from teacher's point of view shows effectiveness of on-line learning worldwide.

**Objectives**

To receive feedback from teachers regarding online teaching of Accountancy.

To get feedback of students of online learning of accountancy.

To find effective solution of the problems in online teaching and learning accountancy.

**Research Methodology**

Questionnaire was circulated among teachers and students teaching and learning in colleges in Chandigarh, Haryana and Punjab. Liket scale test is used to analyse the data.

**Digital learning**

It is the system where students and teachers do not meet physically in the class room. Either the online notes are made available to the students or some platform like zoom meeting or Google meet is used to make teachers and students interact on the topic and clear their doubts. Digital learning is an effective tool to impart knowledge where teachers and taught ratio is not as per standard.

**Limitation of study**

The response rate is not very high. The various social and emotional skills which a student develops in off line teaching is also a drawback of on-line teaching.

**Study of On-Line Teaching of Accountancy**

The Google form was circulated to many students and faculty members learning/teaching accountancy but the response received is 109 only. Out of 109 responses 4 is from faculty members and 105 from students, 41 females and 68 males. The questions were designed in such a way that problems related to online teaching/ learning can be discussed and suitable alternative could be find out to include it with regular teaching.

Table-1

S.N.	Question	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1	Do you think on line teaching /learning of Accounting was beneficial?	9	13	47	24	16
2	There was no disturbance in the class room.	9	36	32	24	8
3	You were encouraged to ask questions in the class.	19	54	24	8	4
4	You find enough material is there in online mode of teaching	9	36	37	13	14

	and learning.					
5	You find learning Accounting on chalk and board method is better than online learning.	55	25	11	9	9
6	Teaching and learning was full of innovation during online teaching learning.	16	25	32	23	13
7	You were able to understand your problems in online learning/teaching and find alternate solutions.	10	25	38	21	15
8	You can trace weak students in online learning and motivated them to ask questions to clear their doubts/ students find better to ask their doubts in online learning mode.	5	21	28	25	30
9	There was problem of internet and connectivity in online teaching learning mode.	38	33	22	7	9
10	To solve such problem there must be free and fast access of internet to the all students and faculty members provided by the college.	47	36	14	6	6
11	In addition of fee concession free laptops must be provided to all weaker section of students and to all faculty members. For effective teaching and learning.	55	36	10	3	5
12	You were more focused in on line teaching /learning.	13	18	27	25	26
13	There is fast coverage of syllabus in online teaching/learning.	25	28	14	29	13
14	You were able to explore various other sources of learning during Pandemic.	16	50	22	13	8
15	When the Pandemic will be over you would like online teaching to be part of your learning/teaching.	17	16	22	19	35
16	It is easy to impart knowledge to students in on line mode when		26	44	19	14

	teacher taught ratio is not as per standard.	6				
17	Frequent tests are required to get feedback from the learners.	20	48	28	8	5

Table-2 Analysis of 5 point Likert Scale  
Descriptive statistics on the response on-line teaching of Accountancy

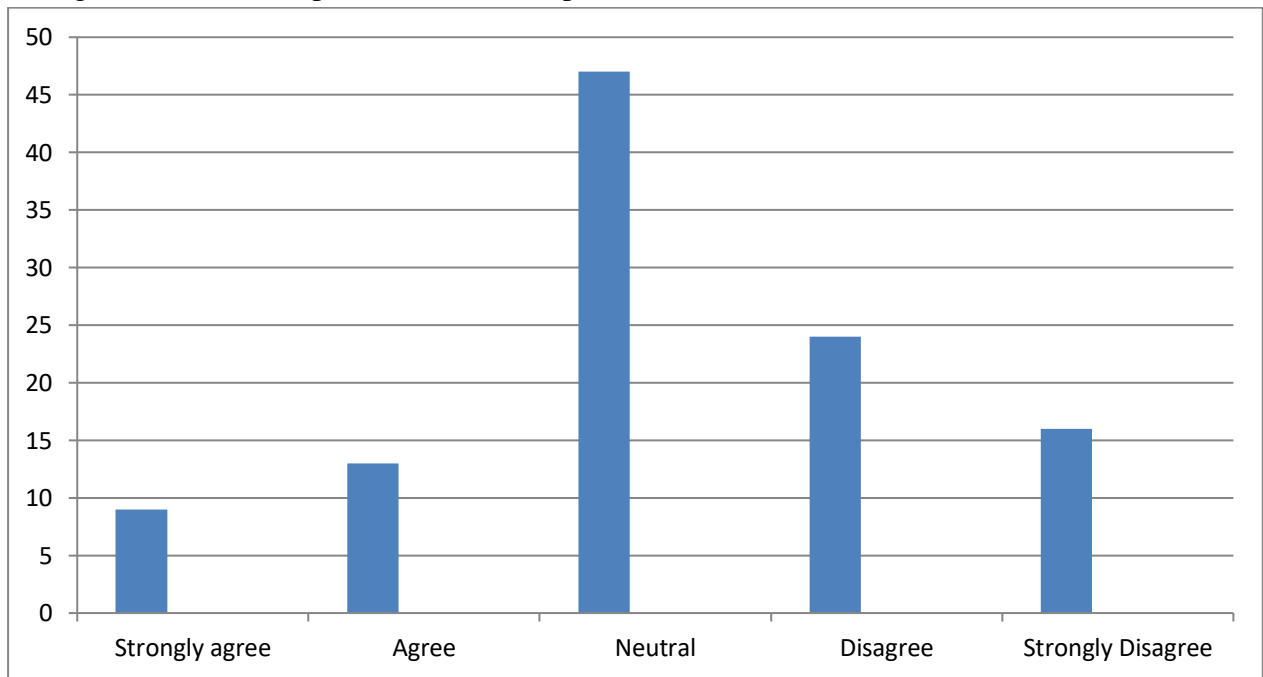
S.No.	Statements	Mean	Std. Deviation
1	Do you think on line teaching /learning of Accounting was beneficial.	2.7706422	2.471859976
2	There was no disturbance in the class room.	3.12844037	2.795802883
3	You were encouraged to ask questions in the class.	3.69724771	3.30137586
4	You find enough material is there in online mode of teaching and learning.	3.11926606	2.80889805
5	You find learning Accounting on chalk and board method is better than online learning.	3.99082569	3.689807434
6	Teaching and learning was full of innovation during online teaching learning.	3.0733945	2.805629989
7	You were able to understand your problems in online learning/teaching and find alternate solutions.	2.94495413	2.657860076
8	You can trace weak students in online learning and motivated them to ask questions to clear their doubts/ students find better to ask their doubts in online learning mode.	2.50458716	2.286778913
9	There was problem of internet and connectivity in online teaching learning mode.	3.7706422	3.456147296
10	To solve such problem there must be free and fast access of internet to the all students and faculty members provided by the college.	4.02752294	3.669862383
11	In addition of fee concession free laptops must be provided to all weaker section of students and to all faculty members. For effective teaching and learning.	4.22018349	3.828909826
12	You were more focused in on line teaching /learning.	2.69724771	2.512354793
13	There is fast coverage of syllabus in online teaching/learning.	3.21100917	2.995409332
14	You were able to explore various other sources of learning during Pandemic.	3.48623853	3.144822452
15	When the Pandemic will be over you would like online teaching to be part of your learning/teaching.	2.64220183	2.537787811
16	It is easy to impart knowledge to students in on line	2.91743119	2.594984577

	mode when teacher taught ratio is not as per standard.		
17	Frequent tests are required to get feedback from the learners.	3.64220183	3.262238776

Note, 5=Strongly Agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly Disagree

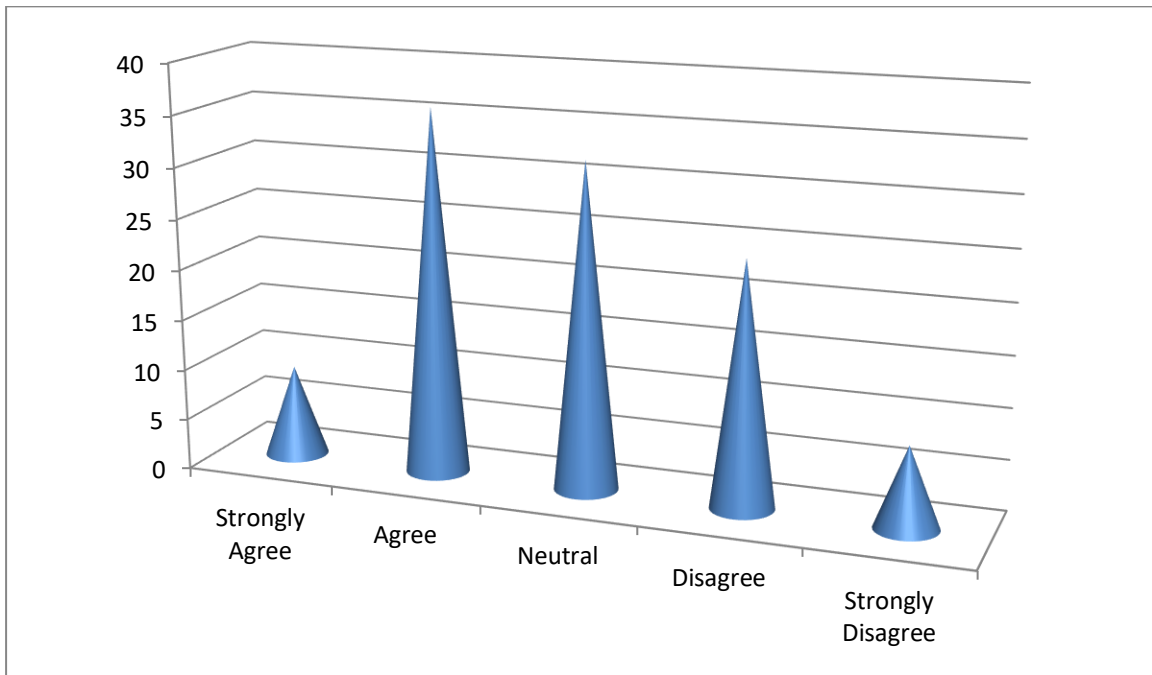
The five point Likert scale is considered an interval scale. The mean is very significant. From 1 to 1.8, means Strongly Disagree; From 1.81 to 2.60, it means Disagree; From 2.61 to 3.4, it means neutral; from 3.41 to 4.2, it means agree; From 4.21 to 5, it means strongly agree.

In the first statement the mean 2.7706422 is that shows teaching through online mode were not significant from the point of view of respondents.



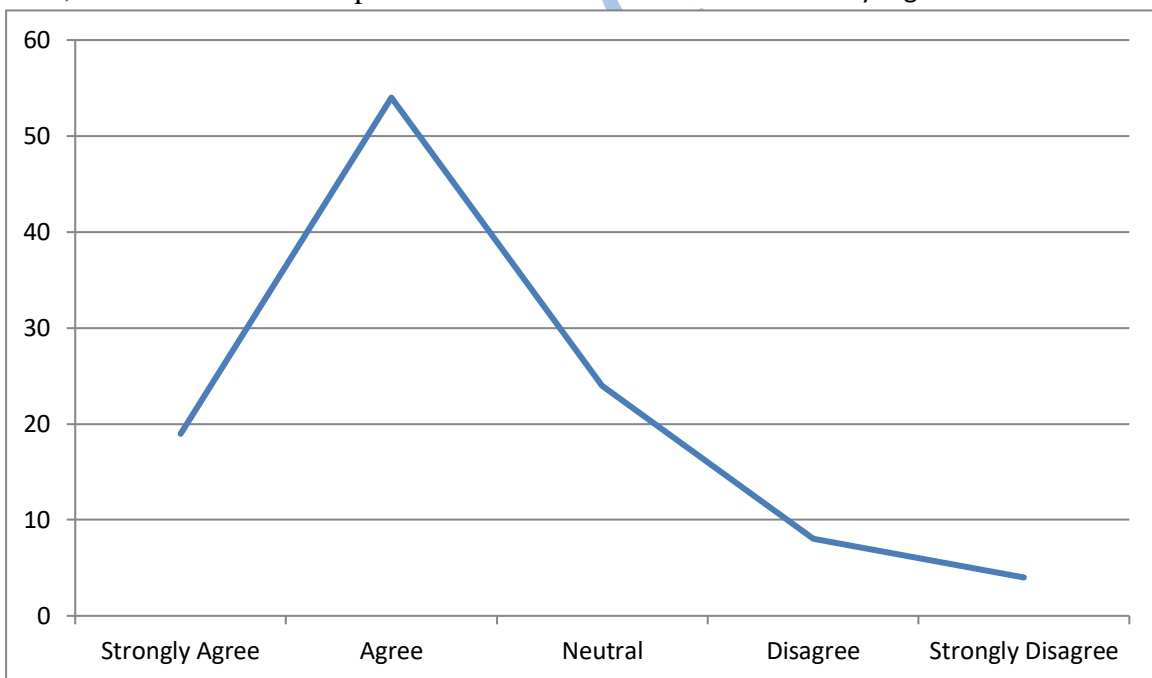
(Figure-1)

When it is asked that there was no disturbance in the class in statement no.-2 mean comes 3.12844037 which indicates the respondents are neutral in this question this can be due to internet issues where we find problems differs from area to areas. All the respondents are not confined to one area geographically.



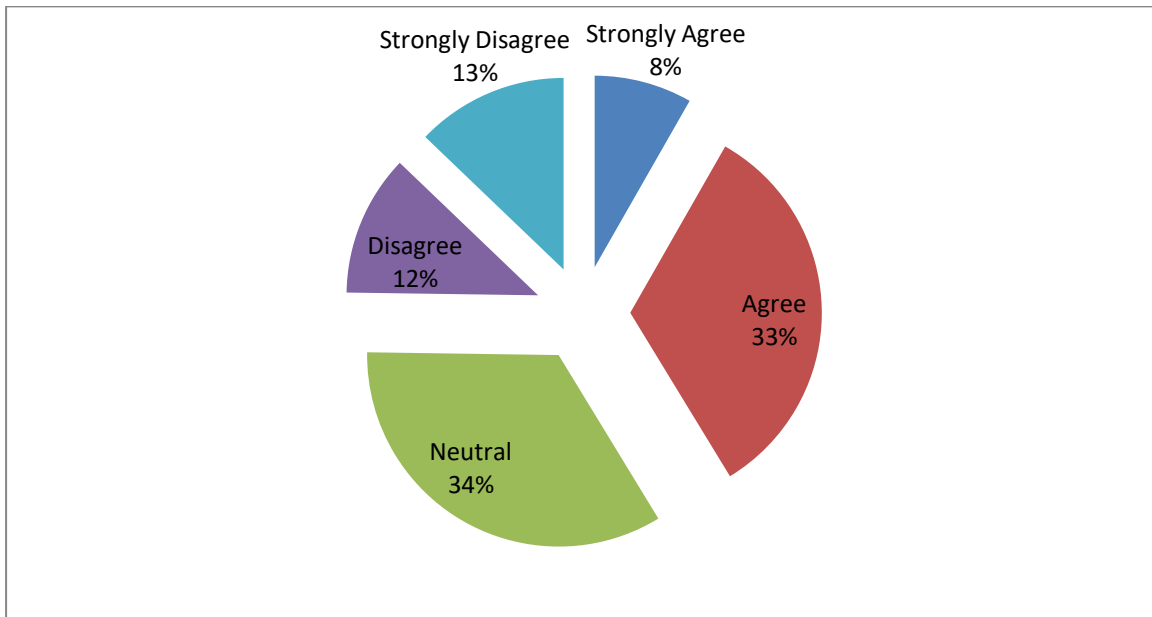
(Figure-2)

In statement 3 students were asked whether they were encouraged to ask questions in the class, the mean of the response is 3.69724771 which means they agree to this statement.



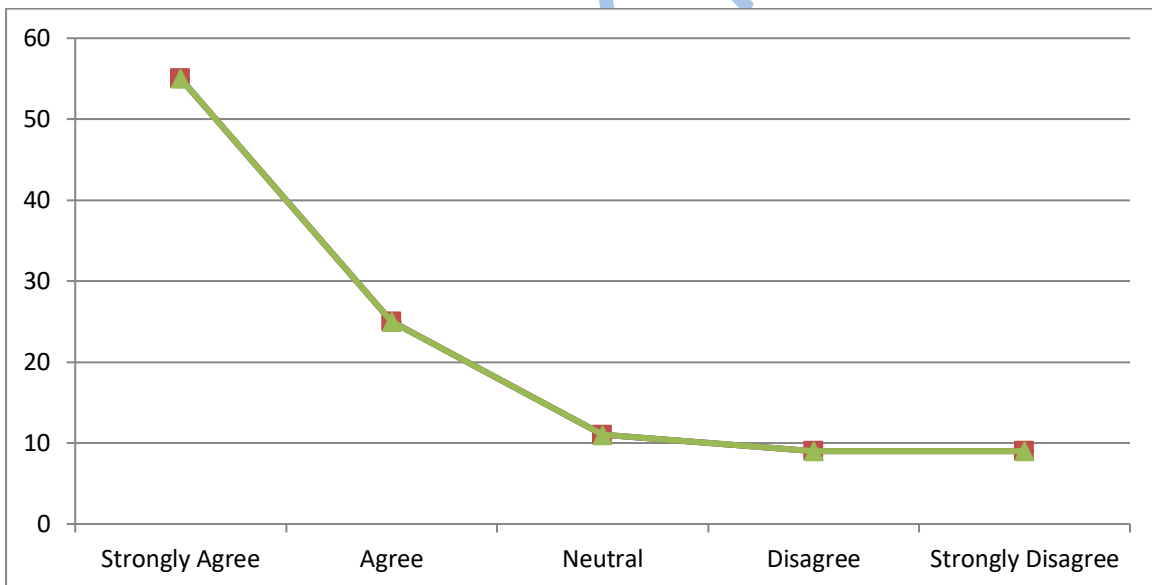
(Figure-3)

It is assumed enough material is available on any topic on on-line when the question was asked whether respondents find enough material the mean comes to 3.11926606 which shows respondents are neutral in this respect. This can be due to internet speed or knowledge of correct source for finding the relevant material.



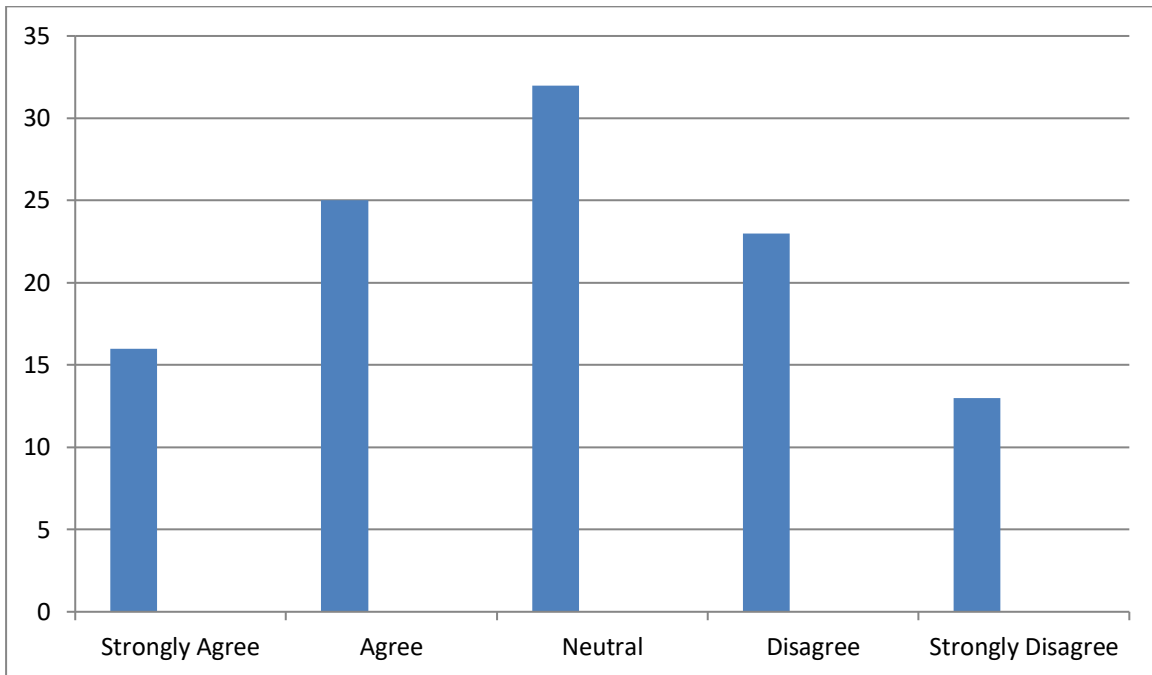
(Figure-4)

As compare on-line method to chalk and board method was preferred by respondents for learning accountancy as the mean for this question is 3.99082569 which indicates respondents agree on this point.



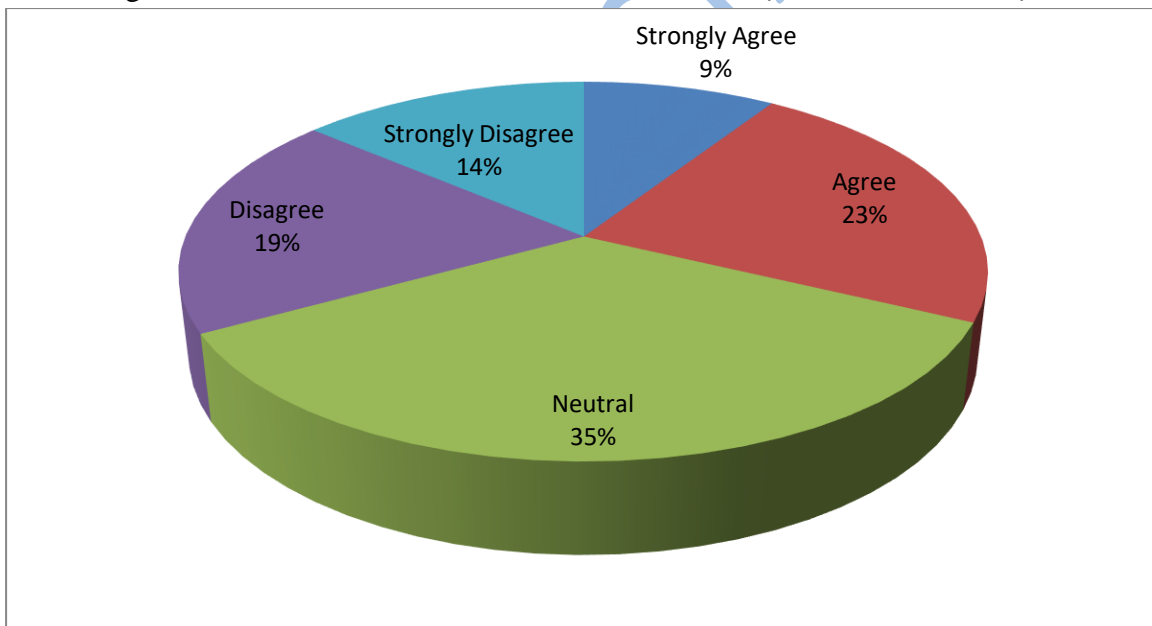
(Figure-5)

When asked teaching learning was full of innovation from the respondents the mean comes to 3.0733945 which shows they are neutral about it.



(Figure-6)

When asked the respondents were able to clear their doubts in on-line mode of teaching of accounting the mean comes to 2.94495413 which indicate they are neutral with respect to it.

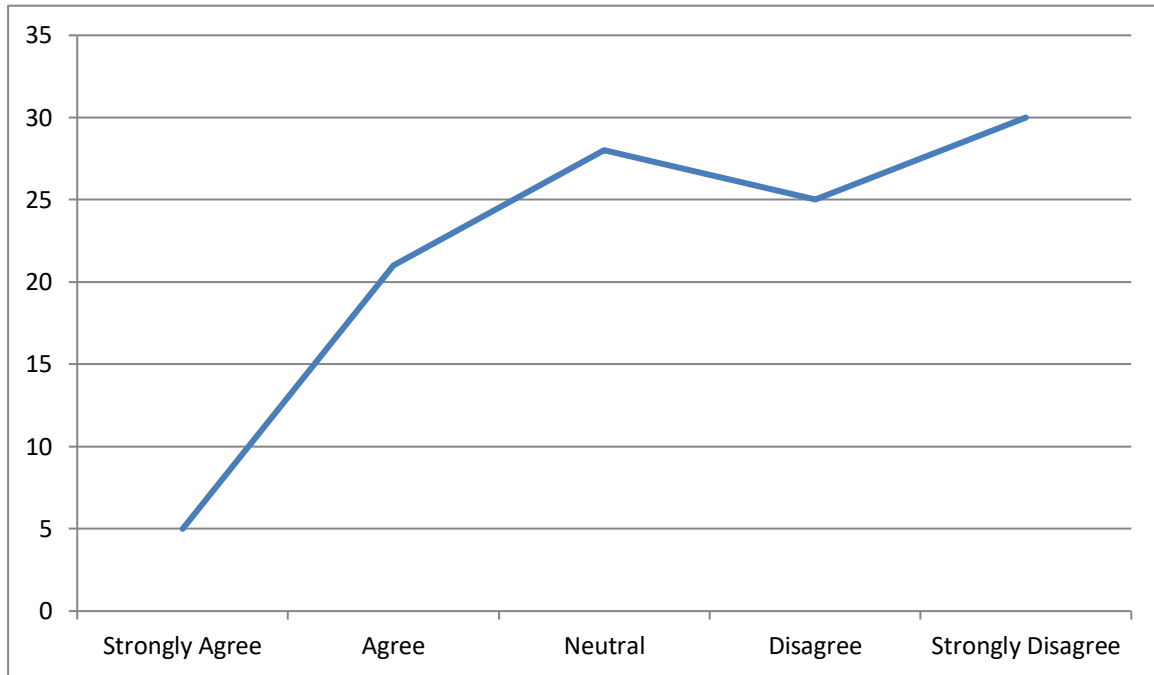


(Figure-7)

Faculty members were able to trace weak students and they were encouraged to ask their doubts/weak students found themselves comfortable to ask their doubts in on-line teaching mode. The mean of this question comes to 2.50458716 which indicate the respondents disagree regarding it. When students are not asking questions, it is difficult to trace weak students and in spite of motivating them they were not asking questions in on-line mode of

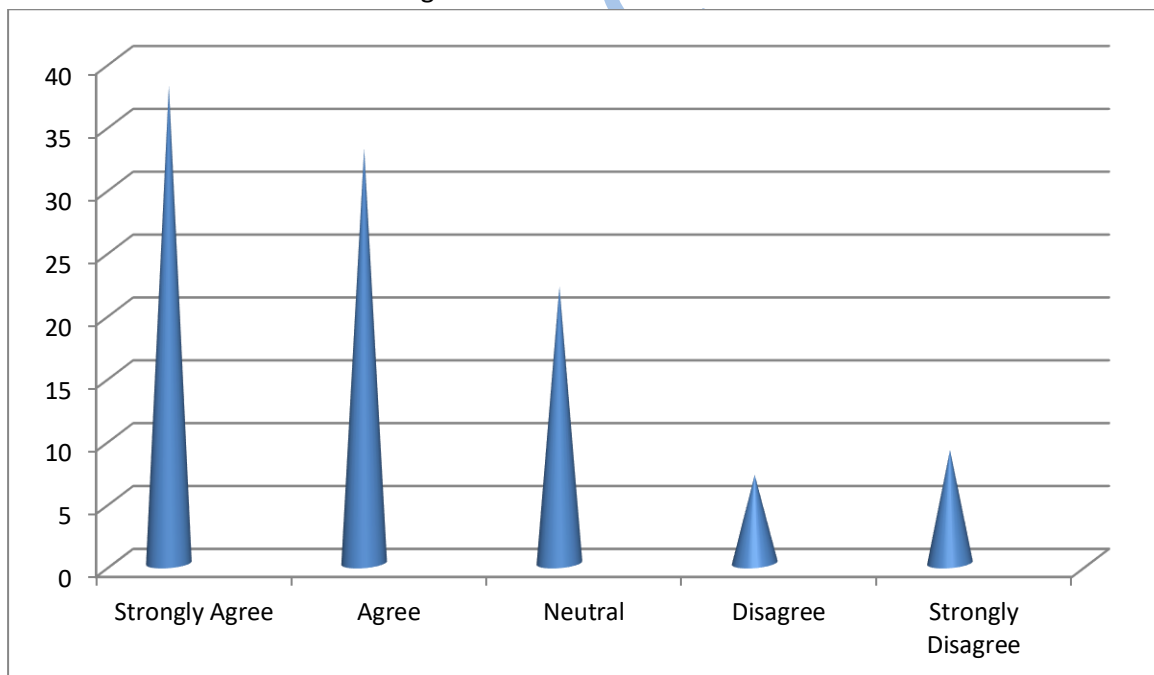


teaching.



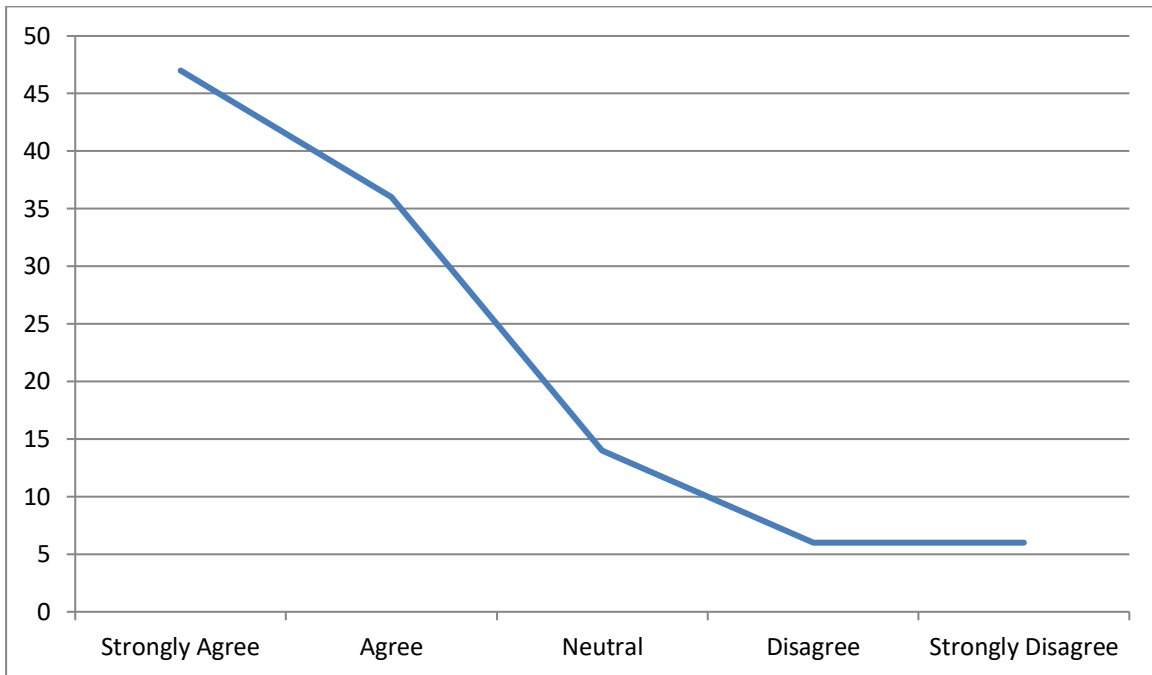
(Figure-8)

In statement-9 mean comes to 3.7706422 which indicate respondents find connectivity issue of internet in on-line mode of teaching.



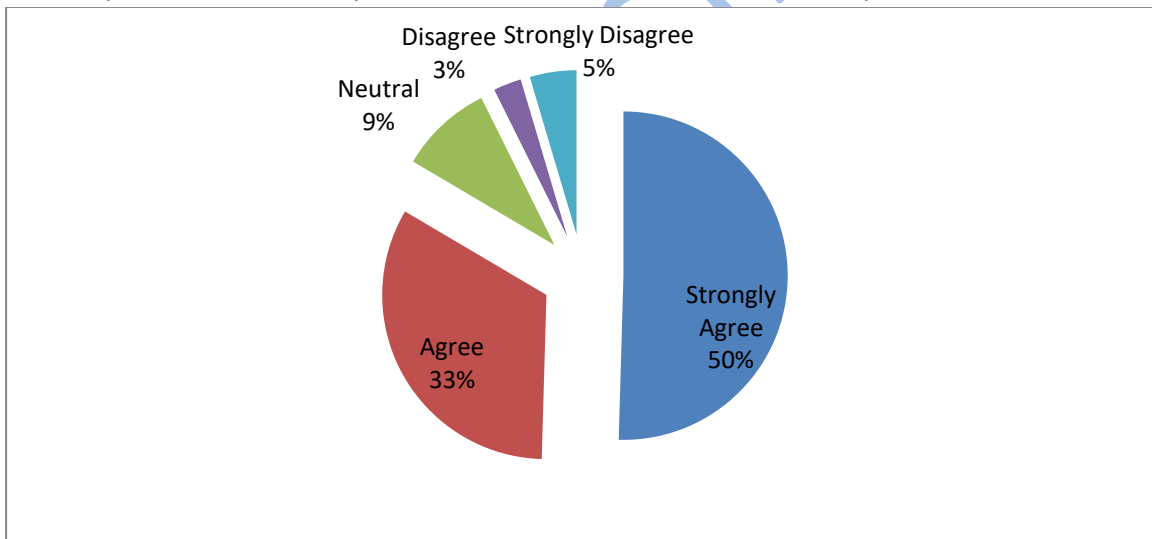
(Figure-9)

The question where is was asked Free and fast internet should be provided by the college to faculty members and students the mean comes to 4.02752294 that indicate respondents agree to this point.



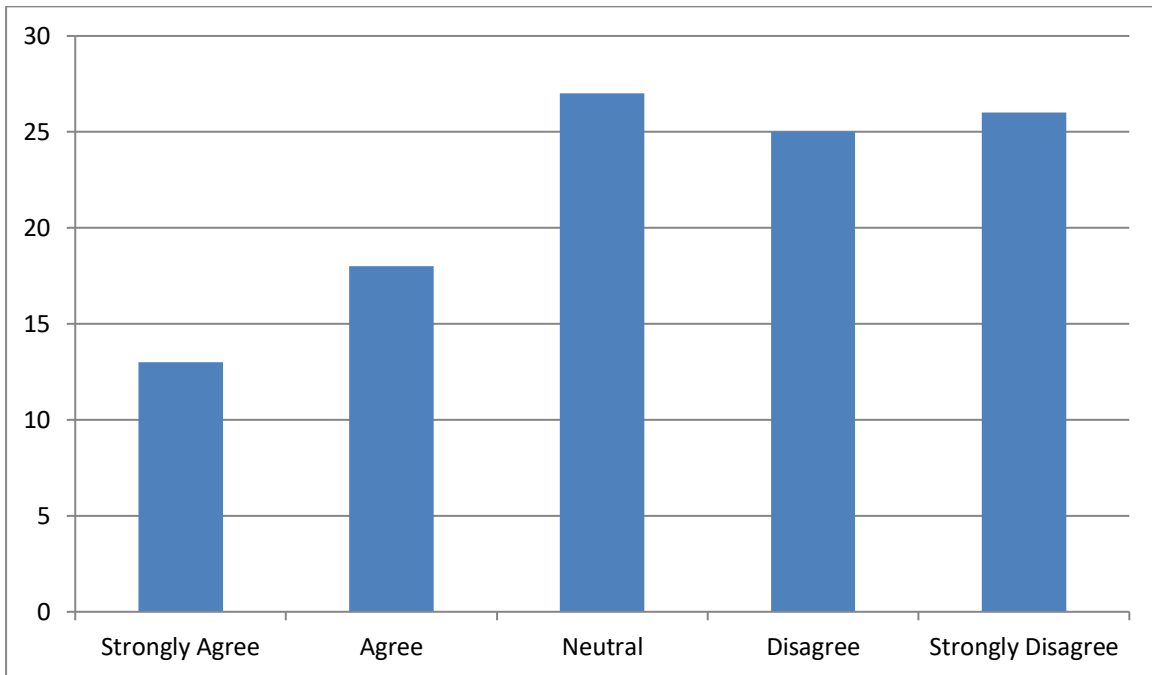
(Figure-10)

In Statement 11 mean is 4.22018349 which indicates respondents strongly agree that free laptops must be provided to all faculty members and students from economically weaker section.



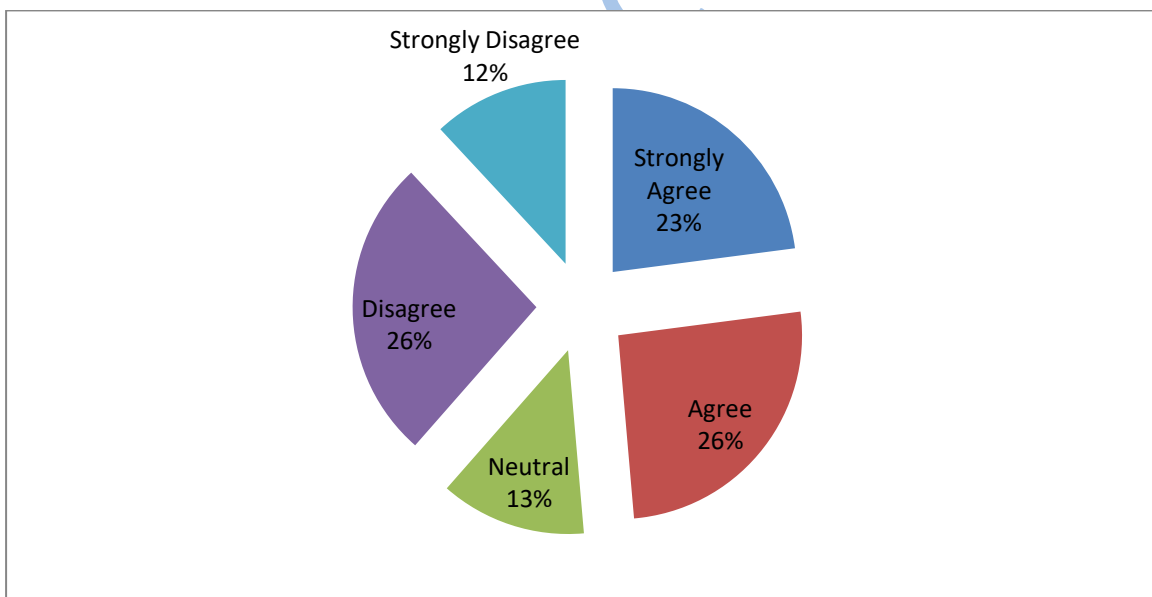
(Figure-11)

Mean of statement number 12 comes to 2.69724771 which show respondents are neutral when asked they were focused in on-line teaching.



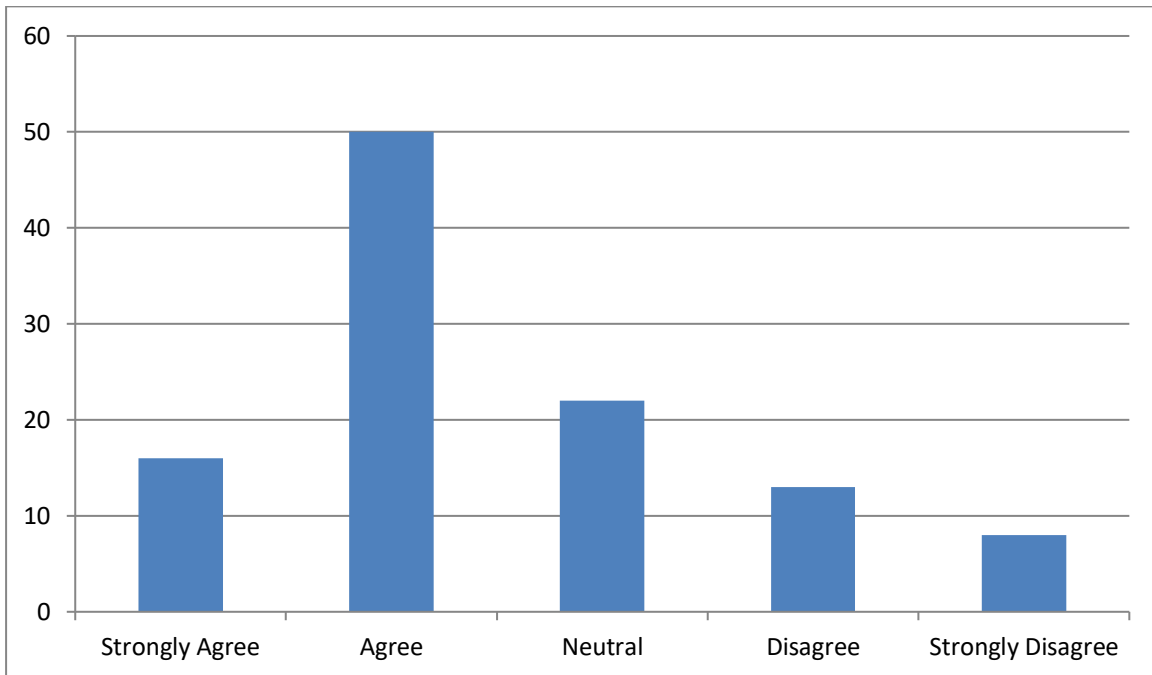
(Figure-12)

When asked there was fast coverage of syllabus in on-line mode of teaching the mean comes to 3.21100917 which show respondents are neutral for this question.



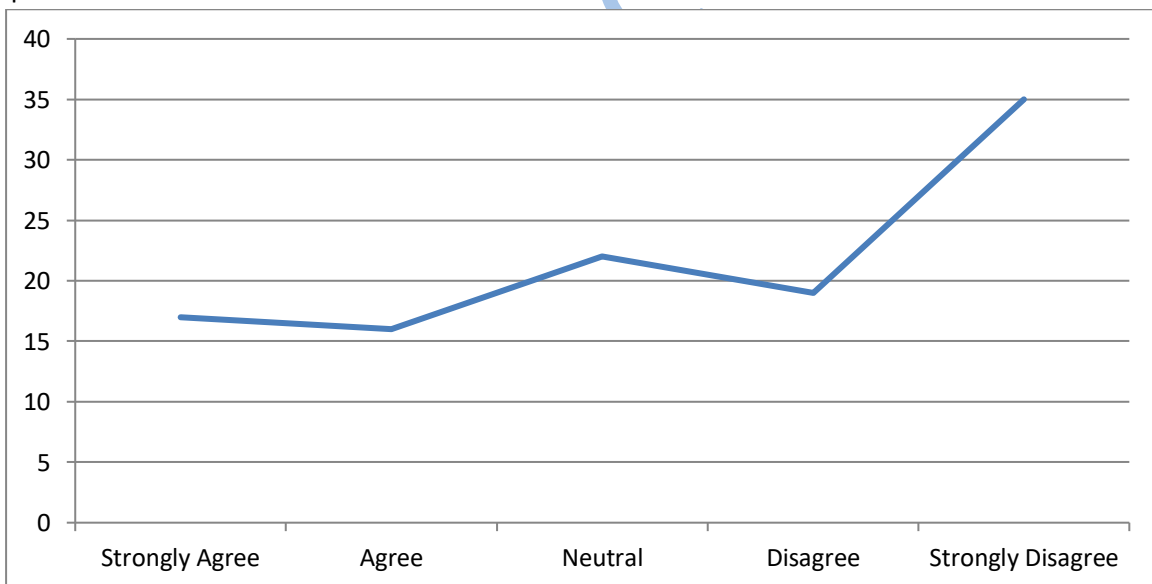
(Figure-13)

In statement -14 mean is 3.48623853 which indicates respondents were able to explore other sources of learning during pandemic.



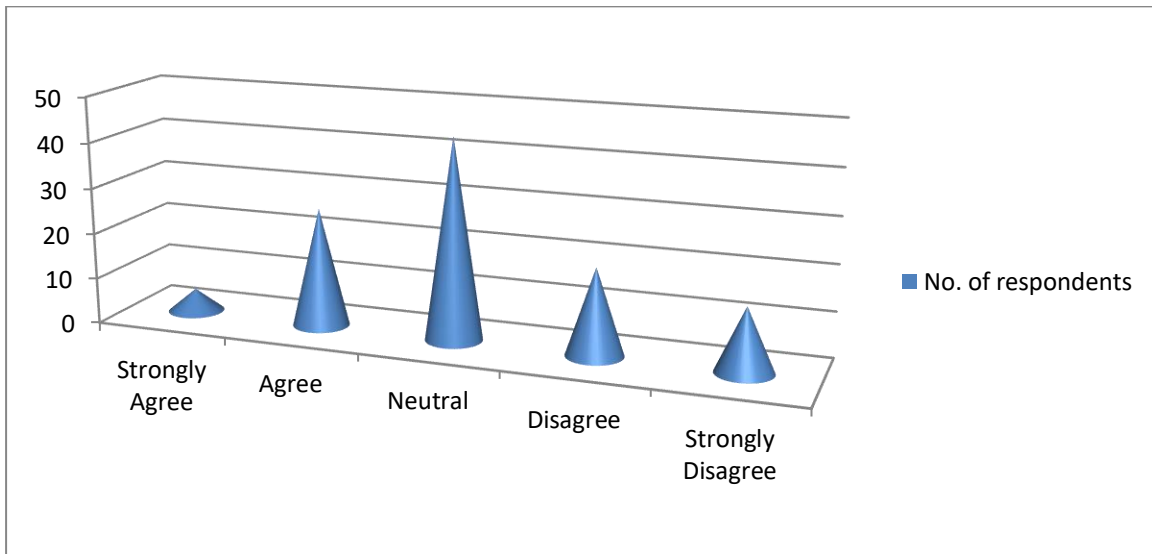
(Figure-14)

When pandemic will be over respondents would like on-line teaching as a part of their learning/teaching the mean comes to 2.64220183 which indicates respondents are neutral to this question.



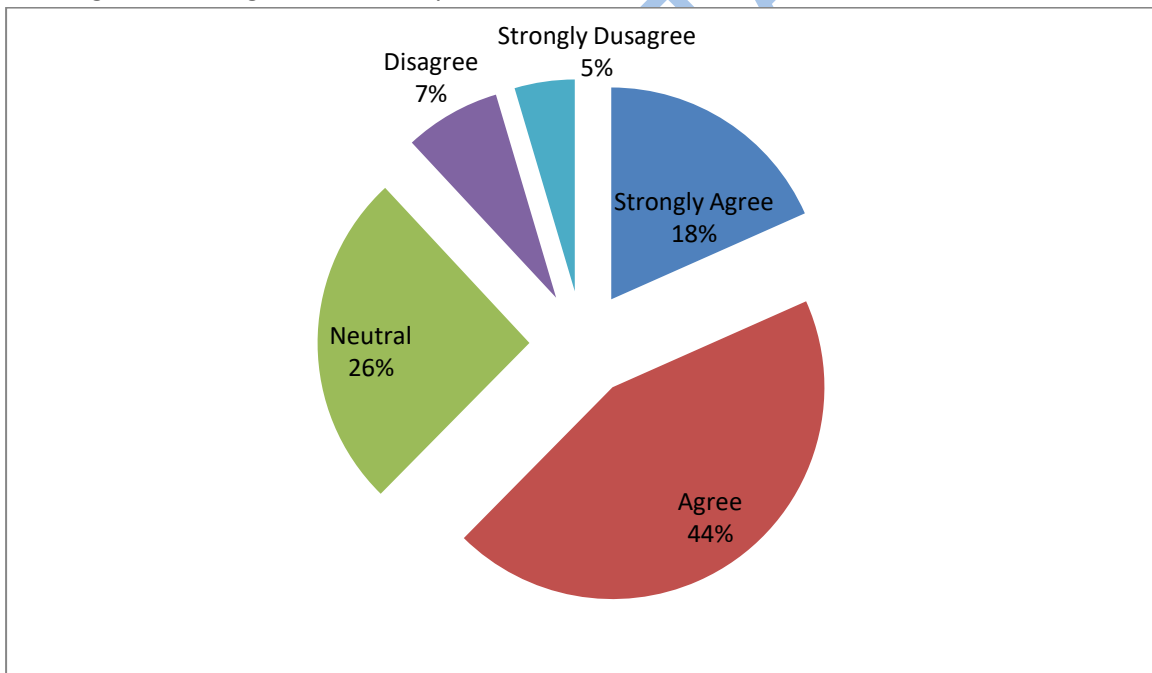
(Figure-15)

In statement 16 mean is 2.91743119 that shows respondents are neutral when teacher taught ratio is not as per standard even online teaching is not the solve the problem.



(Figure-16)

The mean of statement -17 mean is 3.64220183 which indicates frequent test can improve on-line teaching and learning of accountancy.



(Figure-17)

### Conclusion

To conclude it can be said that handling emergency situation like Covid-19 pandemic the only alternate was to shift to on-line teaching. It was the best possible way to remain at home and perform duty as a faculty member and for students to learn safely. When study was made to know what is the feedback on the part of faculty members and students it was found that many students who study in colleges comes under economically weaker section and many depend on fee concession for their study therefore it is very difficult for such section of

students to afford laptop for wider screen to understand subject like Accountancy. Many of the students learnt this practical subject through their mobile phone. Many students found chalk and board system was better to learn practical subject like accounting. Giving free laptops to such students and to the faculty members with free access to internet can solve many problems. Further students are required to come forward to ask their doubts individually without any hesitation. There was lack of availability of notes on Accounting on government portals like E- Pathshala. To make on-line teaching and learning of accounting successful it is required to enrich such portals.

Websites

[www.ugc.ac.in](http://www.ugc.ac.in)

<https://www.mckinsey.com/business-functions/risk/our-insights/covid-19-implications-for-business?cid=other-eml-alt-mip-mck&hdpid=3d771e2b-35f8-470a-bbcb-f29a871960b2&hctky=12675796&hlkid=a4474879caf141dfa2fbc92f0e06f933>

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