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TEACHING ACCOUNTING THROUGH THE APPLICATION OF INFORMATION AND COMMUNICATION TECHNOLOGIES

Francis Mercy N.M., Aakina Barveen M. and D.Jebaselvi Anitha

Post Graduate and Research Center of Commerce

Jayaraj Annapackiam College for Women (Autonomous), Periyakulam-625601, India

E-mail: *mercyjegan@gmail.com*

Abstract

Education empowers people by giving them critical skills and means to create opportunities for sustainable and viable personal and economic growth. In the age of globalization and technological revolution, learning had got enormous importance. Skills and attitude can help in transforming content into practice, which would lead to develop required change in the society and develop the nation towards progressive, productive and peaceful condition. One of the most significant changes in educational practices is the shift from traditional teacher- centered pedagogy to learner centered pedagogy. Learner-centered teaching approaches acknowledge student's needs, abilities and learning styles by including the students in decision making processes, which in turn may motivate and engage students in their learning activities. It is widely believed that the advent of modern technology in education and the emergence of ICT learning have played a great role in facilitating the vast adoption of learner- centered techniques in educational settings. Much emphasis has been placed in higher education literature to the understanding of teaching the subject accounting. This paper looks into displaying the conventional and modern teaching methods of Accounting.

Keywords: *Teacher-centered, Pedagogy, ICT Learning, Globalization, Conventional.*

1. Introduction

Transmission of knowledge and information has been realized with the usual form of lectures or discussions requiring physical presence of both student and the teacher. Active learning involves students and helps them to have an in depth understanding of the course through induction of practice, in other words, the inductive teaching has better results than productive teaching. Inductive

methods increase the consolidation and conservation of a subject as well as the assessment and evaluation of performance with better subsequent future career paths for students.

2. Teaching methods of accounting

In teaching, traditional methods such as reading texts and problems, formulate questions, attending lectures, monitor discussions, reply brief questions, objective type questions, solving short problems and oral presentation of topic had been so far followed. In recent times, some modern teaching methods namely video watching, participation in lectures using interactive white boards, role playing, and simple modeling have been evolved. Using visual media during lectures, collaborative learning, solving problems through case studies, simulations, role playing and various graphical presentations are some of the techniques which promote active learning.

Question arises as to the selection criterion for the "correct" active learning method for teaching accounting courses. The teaching of accounting has been done mostly by conventional on slightly sophisticated teacher-centered methods rather than modern student-oriented applications and techniques. In the accounting context, the concept of the "in-depth learning" which promotes deeper understanding rather than superficial learning is required. Learning is largely determined by the motivation of the students. To improve the process of teaching and learning as well as the understanding of the subject, specific strategies and educational techniques, should be developed that take into account what motivates students and how this motivators can be strengthened.

The traditional teaching methods are teacher centered. The recent developments in accounting, such as the role of accountants in companies and organizations, increased the use of technology and the implementation of complex accounting practices have allowed a number of important changes in teaching.

3. Effects of traditional teaching methods

3.1. Case studies

Case study method facilitates the development of several significant competencies like ability to evaluate a situation from more than one perspective,

consider alternative solutions and apply judgment, analysis and solve problems and distinguish relevant from irrelevant information on a given issue.

3.2. Quiz

Studies revealed that the tool quiz does not affect the student's performance in accounting.

3.3. Home Work

Home work is a common practice in teaching accounting courses. It promotes learning. It is highly useful for a student's future career.

3.4. Black board

Comparing teaching accounting by using the black board, with simple computer programmes (PowerPoint) triggers the student's attention and makes it more interesting.

Individual difference should always be taken into account while student-teacher interaction needs to be encouraged in all cases. By doing so, the learning process becomes more effective and interesting while students will be able to broaden their knowledge, develop key skills and competencies to remain competitive in the market place as well as meet industry demands for well trained creative and productive employees.

I would like to close with the saying by Confucius "Tell me and I will forget, Show me and I will remember, Involve me and I will understand".

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