



A Comparative Study On Online Vs Offline Mode Of Teaching With Special Reference To Accountancy.

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Abstract

The term "Accountancy" is very well known, but the actual meaning of accountancy we should know, Accountancy is the practice of recording, classifying and reporting on business transactions for the entity. Accountancy is the practical subject and every commerce student has to face this subject from 11th standard itself. If a student wants to be an expert in this subject then they have to do practice every day but due covid-19 total method of teaching changed and students are struggling with the practical subject.

While studying the behaviour of students towards online mode of learning for accountancy subjects, they were struggling with it and facing a lot of problems but offline mode of learning where teachers use chalk and duster method which help them to understand accounting concepts and clear their doubts immediately.

Students as well as teachers both are facing the same problems because of the change in mode of study but we have to deal with it due to the pandemic. As per my experience pre covid online classes are also available, still students enrol for offline classes especially for practical subjects like Accountancy because offline classes are always more effective than online in terms of Accountancy.

Keywords: Accountancy, Offline mode, online mode, covid-19

Introduction

Accounting plays a vital role in running a business because it helps you track income and expenditures, ensure statutory compliance, and provide investors, management, and government with quantitative financial information which can be used in making business decision Accounting can be defined as a process of reporting, recording, interpreting and summarising economic data. The introduction of accounting helps the

decision-makers of a company to make effective choices, by providing information on the financial status of the business.

The American Institute of Certified Public Accountants (AICPA) had defined accounting as the “art of recording, classifying, and summarising in a significant manner and in terms of money, transactions and events which are, in part at least, of financial character, and interpreting the results thereof”.

Today, accounting is used by everyone and a good understanding of it is beneficial to all. Accountancy acts as a language of finance. To understand accounting efficiently, it is important to understand the aspects of accounting.

- **Economic Events-** It is a consequence that a company has to undergo when the number of monetary transactions is involved. Such as purchasing new machinery, transportation, machine installation on-site, etc.
- **Identification, Measurement, Recording, and Communication-** The accounting system should be outlined in such a way that the right data is identified, measured, recorded and communicated to the right individual and at the right time.
- **Organisation-**In refers to the size of activities and level of a business operation.
- **Interested Users of Information-** It is about communicating important financial information to the customers, according to which they will make the correct decision

Review of Literature

1. Ms. Ulfat Amin¹ , Mr Adil Mudasir Malla² , Mr. Mohammad Azam Dar³ , Ms Insha Rasool⁴ , Rumaysa yousuf: Conducted a study on Comparative Study on Effectiveness of Online & Offline Learning among Higher Education Students in Kashmir,

According to the results, maximum (38.2%) respondents disagree with this fact that Online Learning via the Internet is the same as Offline Learning in the classroom are same & 42.7% of the respondents face technical problems during online learning. Only 25% agree on "Online Learning Tools help to improve student's academic performance. Maximum (41.3%) believe that online learning saves time and 53.3% respondents prefer online learning during the current situation of Covid-19 pandemic. 46.5% of respondents strongly agree that students will be more focused in offline than online learning. 42.2% of the students agree that students are guided directly through offline class compared to online learning. 38.9% agree that offline learning makes students learn more than online learning. 45.1% of students believe that offline learning is less disruptive than online learning.

It was concluded that Offline learning is more focussed, less interrupted, more reliable, more interactive and keeps students attentive. Online learning may not be the same as offline learning, but during the current situation of Covid-19 pandemic, it provides benefits to the students, saves them time and improves their academic performance.

2. Padmalini Singh et al. 2021, conducted a study among 100 respondents regarding

Comparative Study on Effectiveness of Online and Offline Learning in Higher Education in India, Indonesia and Malaysia. The results of the study revealed that offline learning is more effective than online learning.

3. Dr. Debasish Biswas, Chanchal Dey 2021 conducted a study on online vs offline education, Opportunities and Challenges in Indian context. It is not possible to identify the better alternative of the two because each one has got distinct advantages and disadvantages over the other. Traditional educational systems through offline based face to face classrooms cannot be replaced. Online education is good for specific courses and can act as a supplement to the education process to make it more interactive and interesting. As soon as we return back to normalcy post Covid-19 era, we should move back to offline education.

Objectives

1. The purpose of this survey to understand students attitude towards learning accountancy through offline mode
2. To assess effectiveness of offline mode of learning specially for accountancy.
3. To understand challenges face by the students while learning accountancy by online mode

Hypothesis

Research methodology

1. Sample type and size .

Sample types consist of undergraduate commerce students. The sample size is 216 students.

2. Sources of data

The current paper is based on study from primary data collected by using structured questionnaires.

Secondary data collected from various reports , articles published one. 3. Sampling method

The sampling method followed is a simple random sampling.

4. Data collection

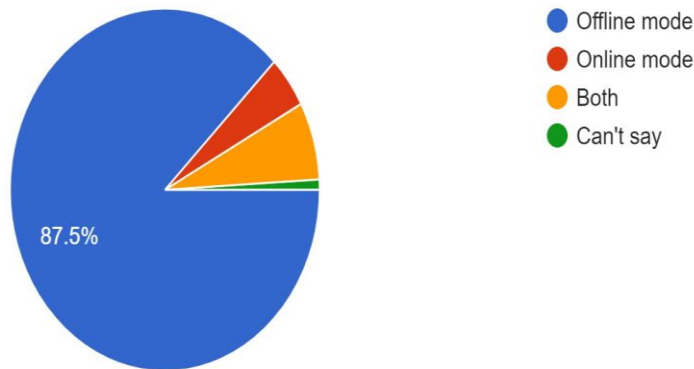
The data is collected from the undergraduate commerce students. close ended questions are included in the questionnaire.

Data analysis and interpretation

Statement: 1

Which mode of learning is more effective for Accountancy subject ?

216 responses



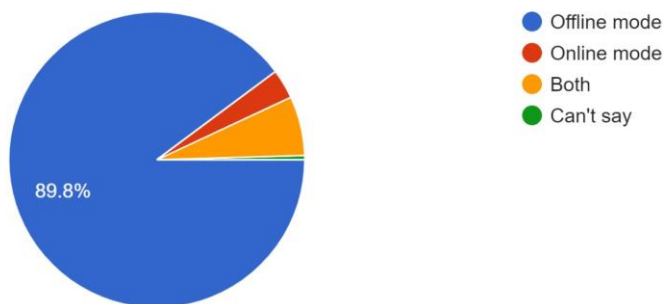
In the above pie chart denote effective mode for accountancy subject

- 87.5% of the students agree that offline mode of learning is effective for accountancy subjects.
- 4.6% of the students agree that online mode of learning is effective for accountancy subjects.
- 6.9% of the students agree that both mode of learning is effective for accountancy subjects
- 0.9% of the students can't say that offline or online mode of learning is effective for accountancy subjects
- Through this data it can be interpreted that more students agree with Offline mode of learning is effective for accountancy

Statement: 2

Which mode of learning is helpful in understanding Accounting concept ?

216 responses



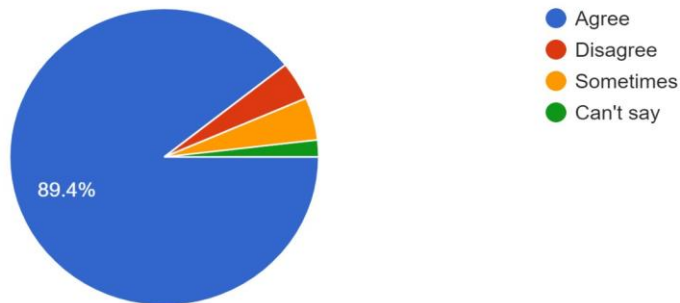
In the above pie chart denote mode of learning is helpful in understanding accounting concept

- 89.8% of the students agree that offline mode of learning is helpful in understanding Accounting concept
- 3.2% of the students agree that online mode of learning is helpful in understanding Accounting concept
- 6.5% of the students agree that both mode of learning is helpful in understanding Accounting concept
- 0.5% of the students can't say that offline or online mode of learning is helpful in understanding Accounting concept
- Through this data it can be interpreted that more students agree with Offline mode of learning is helpful in understanding Accounting concept

Statement: 3

Offline mode of study enables direct interaction between teachers and students.

216 responses



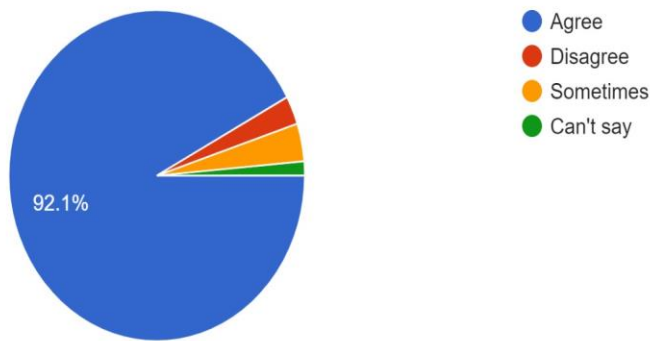
In the above pie chart, the offline mode of study enables direct interaction between teachers and students .

- 89.4% of the students agree offline mode of study enables direct interaction between teachers and students .
- 4.2% of the students disagree that offline mode of study enables direct interaction between teachers and students .
- 4.6% of the students agree that sometimes offline mode of study enables direct interaction between teachers and students .
- 1.9% of the students can't say that the offline mode of study enables direct interaction between teachers and students .
- Through this data it can be interpreted that more students agree that offline mode of study enables direct interaction between teachers and students .

Statement: 4

I find Accountancy class interesting in Offline mode of learning.

216 responses



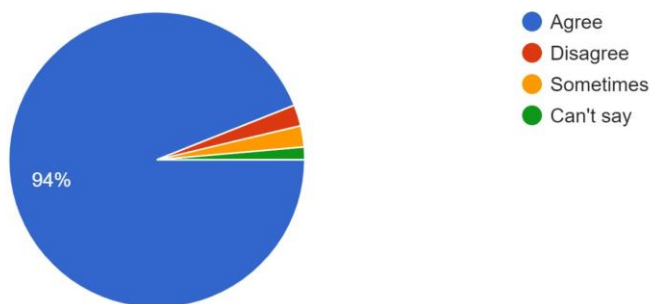
In the above pie chart denote Accountancy class is interesting in offline mode of learning.

- 92.1% of the students agree that Accountancy class is interesting in offline mode of learning.
- 2.8 % of the students disagree that Accountancy class is interesting in an offline mode of learning.
- 3.7% of the students agree that sometimes Accountancy class is interesting in offline mode of learning.
- 1.4% of the students can't say that Accountancy class is interesting in offline mode of learning.
- Through this data it can be interpreted that more students agree that Accountancy class is interesting in offline mode of learning.

Statement: 5

Offline mode of learning is more effective to clear doubts during accountancy lecture .

216 responses



In the above pie chart, the offline mode of learning is more effective to clear doubts during an accountancy lecture .

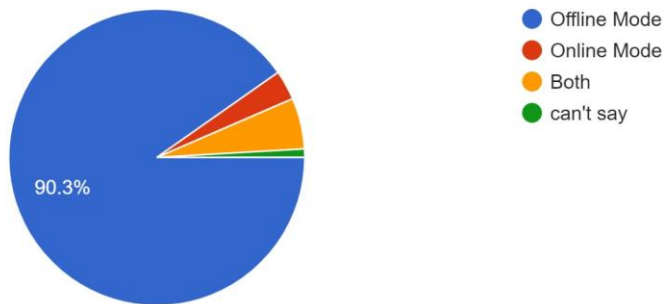
- 94% of the students agree that offline mode of learning is more effective to clear doubts during an accountancy lecture .
- 2.3 % of the students disagree that offline mode of learning is more effective to clear doubts during an accountancy lecture .

- 2.3% of the students agree that sometimes offline mode of learning is more effective to clear doubts during an accountancy lecture .
- 1.4% of the students can't say that offline mode of learning is more effective to clear doubts during an accountancy lecture .
- Through this data it can be interpreted that more students agree that offline mode of learning is more effective to clear doubts during an accountancy lecture .

Statement: 6

Which mode will help to solve practical problems related to accountancy ?

216 responses



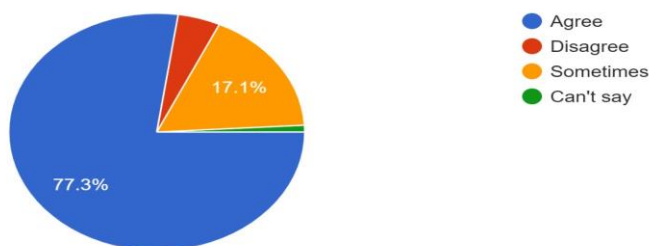
In the above pie chart, which mode will help to solve practical problems related to accountancy.

- 90.3% of the students agree that offline mode of learning will help to solve practical problems related to accountancy.
- 3.2% of the students agree that online mode of learning will help to solve practical problems related to accountancy.
- 5.6% of the students agree that both modes of learning will help to solve practical problems related to accountancy.
- 0.9% of the students can't say that offline or online mode of learning will help to solve practical problems related to accountancy.
- Through this data it can be interpreted that more students agree that offline mode will help to solve practical problems related to accountancy.

Statement: 7

I always get confuse while solving accountancy problems in online mode .

216 responses



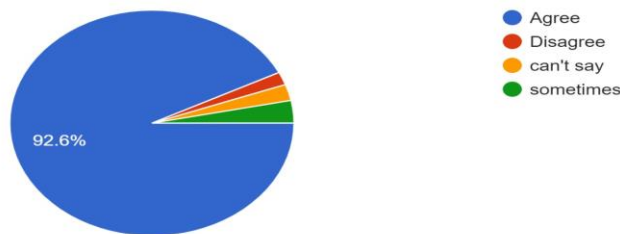
In the above pie chart, students always get confused while solving accountancy problems in online mode

- 77.3% of the students agree that they always get confused while solving accountancy problems in online mode.
- 4.6 % of the students disagree that they always get confused while solving accountancy problems in online mode.
- 17.1% of the students agree that sometimes they always get confused while solving accountancy problems in online mode..
- 0.9 % of the students can't say that they always get confused while solving accountancy problems in online mode.
- Through this data it can be interpreted that more students agree that they always get confused while solving accountancy problems in online mode.

Statement: 8

Offline classes create healthy competitive environment which leads to better learning.

216 responses



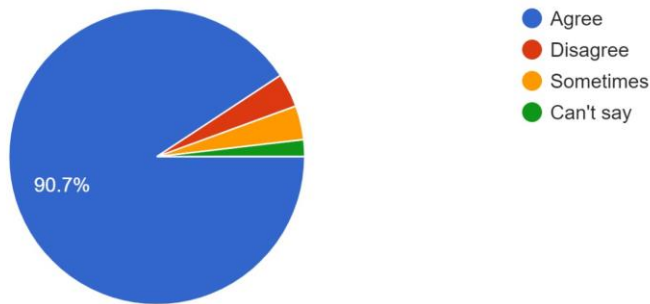
In the above pie chart, offline classes create healthy competitive environment which leads to better learning

- 92.6% of the students agree that online classes create healthy competitive environment which leads to better learning
- 1.9% of the students disagree that offline classes create a healthy competitive environment which leads to better learning.
- 2.3% of the students agree that sometimes offline classes create a healthy competitive environment which leads to better learning.
- 3.2 % of the students can't say that offline classes create a healthy competitive environment which leads to better learning.
- Through this data it can be interpreted that more students agree that offline classes create healthy competitive environment which leads to better learning

Statement: 9

Students are more confident while solving accountancy problems in offline mode than in online mode.

216 responses



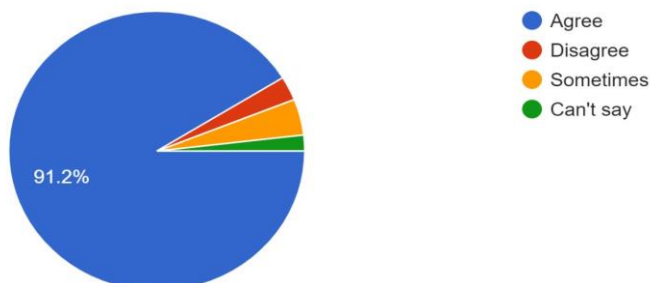
In the above pie chart, confidence level of students while solving accountancy problems in offline mode than in online mode.

- 90.7% of the students agree that they are confident while solving accountancy problems in offline mode than in online mode.
- 3.7% of the students disagree that they are confident while solving accountancy problems in offline mode than in online mode.
- 3.7% of the students agree that sometimes they are confident while solving accountancy problems in offline mode than in online mode
- 1.9 % of the students can't say that they are confident while solving accountancy problems in offline mode than in online mode
- Through this data it can be interpreted that more students agree that they are confident while solving accountancy problems in offline mode than in online mode

Statement :10

Offline mode enables practice based learning which is important for Expertise in Accountancy.

216 responses



In the above pie chart, offline mode enables practice based learning which is important for expertise in accountancy.

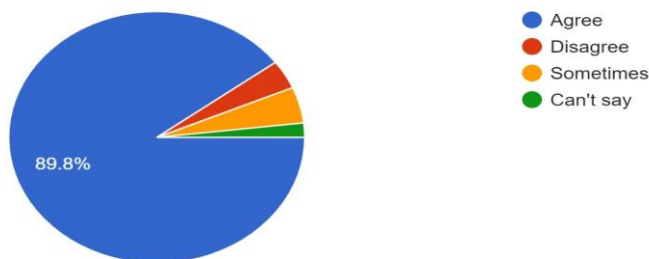
- 91.2% of the students agree that offline mode enables practice based learning which is important for expertise in accountancy.

- 2.8% of the students disagree that offline mode enables practice based learning which is important for expertise in accountancy.
- 4.2% of the students agree that sometimes offline mode enables practice based learning which is important for expertise in accountancy..
- 1.9 % of the students can't say that offline mode enables practice based learning which is important for expertise in accountancy..
- Through this data it can be interpreted that more students agree that offline mode enables practice based learning which is important for expertise in accountancy.

Statement:11

Teacher can easily judge the performance of every student in the classroom

216 responses



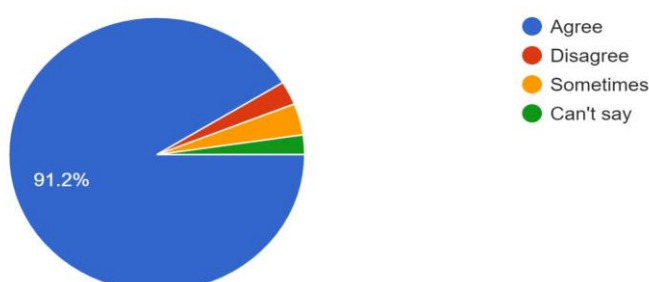
In the above pie chart, teachers can easily judge the performance of every student in the classroom.

- 89.8% of the students agree that teachers can easily judge the performance of every student in the classroom.
- 3.7% of the students disagree that teachers can easily judge the performance of every student in the classroom. .
- 4.6% of the students agree that sometimes teachers can easily judge the performance of every student in the classroom. .
- 1.9 % of the students can't say that teachers can easily judge the performance of every student in the classroom. .
- Through this data it can be interpreted that more students agree that teachers can easily judge the performance of every student in the classroom.

Statement:12

Student and Teacher have open line of contact, which allows debate and discussion in classroom related to Accountancy terms .

216 responses

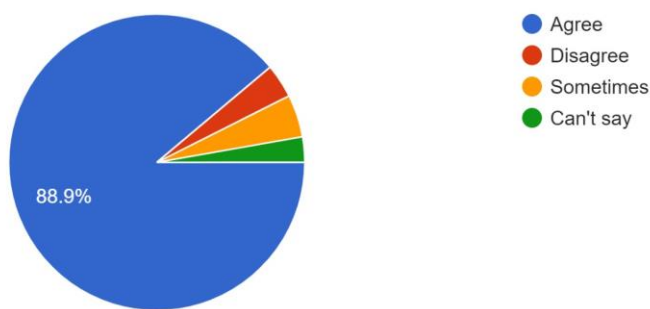


In the above pie chart, students and teachers have an open line of contact, which allows debate and discussion in the classroom related to accountancy terms .

- 91.2% agree that students and teachers have an open line of contact, which allows debate and discussion in the classroom related to accountancy terms.
- 2.8% disagree that students and teachers have an open line of contact, which allows debate and discussion in the classroom related to accountancy terms
- 3.7% agree that sometimes students and teachers have an open line of contact, which allows debate and discussion in the classroom related to accountancy terms.
- 2.3 % can't say that students and teachers have an open line of contact, which allows debate and discussion in the classroom related to accountancy terms
- Through this data it can be interpreted that more students agree with the statement Statement: 13.

Practical learning aids students in acquiring a deeper understanding of accountancy concepts.

216 responses



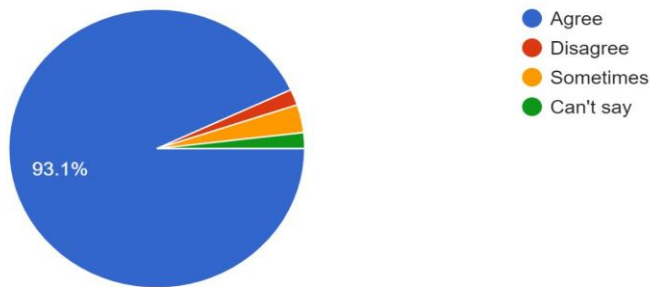
In the above pie chart, practical learning aids students in acquiring a deeper understanding of accountancy concepts.

- 88.9% of the students agree that practical learning aids students in acquiring a deeper understanding of accountancy concepts.
- 3.7% of the students disagree that practical learning aids students in acquiring a deeper understanding of accountancy concepts.
- 4.6% of the students agree that sometimes practical learning aids students in acquiring a deeper understanding of accountancy concepts. .
- 2.8 % of the students can't say that practical learning aids students in acquiring a deeper understanding of accountancy concepts.
- Through this data it can be interpreted that more students agree that practical learning aids students in acquiring a deeper understanding of accountancy concepts.

Statement: 14

I believe offline (Accountancy) classes material are more useful, accurate and interesting than online.

216 responses



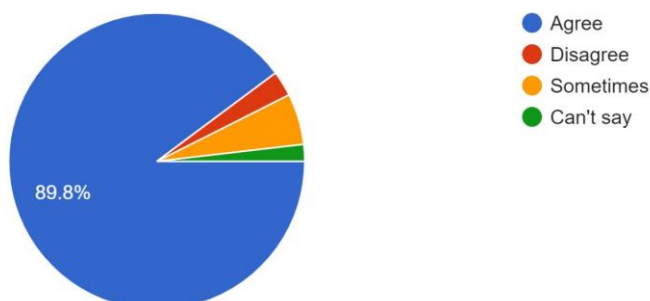
In the above pie chart, students believe offline (Accountancy) classes material are more useful, accurate and interesting than online.

- 93.1% of the students agree that offline (Accountancy) classes material are more useful, accurate and interesting than online.
- 1.9% of the students disagree that offline (Accountancy) classes material are more useful, accurate and interesting than online.
- 3.2% of the students agree that sometimes offline (Accountancy) classes material are more useful, accurate and interesting than online.
- 1.9% of the students can't say that offline (Accountancy) classes material is more useful, accurate and interesting than online.
- Through this data it can be interpreted that more students agree that offline (Accountancy) classes material are more useful, accurate and interesting than online.

Statement: 15

During Offline study in colleges, the entire class time is dedicated to teaching and learning.

216 responses



In the above pie chart, offline study in colleges the entire class time is dedicated to teaching and learning..

- 89.8% of the students agree that offline study in colleges the entire class time is dedicated to teaching and learning.

- 2.8% of the students disagree that offline study in colleges the entire class time is dedicated to teaching and learning..
- 5.6% of the students agree that sometimes offline study in colleges the entire class time is dedicated to teaching and learning.
- 1.9% of the students can't say that offline study in colleges the entire class time is dedicated to teaching and learning.
- Through this data it can be interpreted that more students agree that offline study in colleges the entire class time is dedicated to teaching and learning.

Conclusion and suggestion

It was concluded that the offline learning method of teaching for accountancy is more effective than the online method of learning. It was found that a majority of respondents believe that offline learning is the best mode of learning, because it is a very interactive and trustworthy mode for learning. Offline methods help to solve doubts, practical problems, create a healthy competitive environment, build confidence and performance of students.

Nowadays there are various teaching methods applied in education. I am sure that many of us appreciate the offline or traditional way of teaching. Every new evolving method has tried to replace the traditional way of teaching and learning but it could not become possible. In addition, future studies can focus more on the effectiveness of a blended system of learning.

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