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**Use of ICT in Teaching Learning Process**

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SWATIDHAN PUBLICATIONS





## **Role of Information and Communication Technology in Effective Teaching-Learning of Accountancy**

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### **Abstract:**

*Information and Communication Technology (ICT) is a set of skills, tools and techniques that serves production, processing, distribution and dissemination of information. Due to explosion of technology teaching methods are greatly influenced by use of various ICT tools. Teaching can be made very interesting, interactive and effective by using innovative ideas or teaching methods with the help of new technology. Due to growing use of Internet and growing demands for distance learning, various learning institutions has introduced ICT in their programs to improve student-centered accounting lectures. It is observed that when new and innovative ways are provided to student in learning process using new technologies like the latest I-Pads, Tablet or Smartphone, they are more encouraged and motivated in their studies.*

*ICT acts as modern approach, in a supporting role of the educational system. Using ICT in universities and educational institutes is one of the factors that can be promoting and improving teaching quality. A variety of software programs and Internet are used in accounting lectures in order to achieve the different teaching and learning objectives. However the main software employed includes Tally ERP, SAP etc which are commonly used by students for better learning of accounting concepts and procedure. The role of teacher is most important for strengthening the ICT based teaching-learning to enable the learners to face the challenges ahead in accounting and business world. ICT development in effective educational system is not only an option but also an unavoidable necessity. It is considered as an important step in the educational system reforms.*

**Key Words:** Accounting, Innovative Teaching-Learning, Information and Communication Technology.

### **Objective of the Study:**

To study how Information and Communication Technology can be used for effective Teaching-learning of Accountancy in the classroom to involve and engage students.

### **Research Methodology:**

The paper is mainly based on secondary data which is collected through reference books, newspapers, related articles available online and observations from 10 years of teaching experience of researcher in the subject Accountancy.

### **Introduction:**

Accountancy is the core subject for Commerce Faculty; hence it has special importance for the students of Commerce faculty all over the world. The function of accounting plays a vital role in success of any Commercial or Non-Commercial Organization hence Accountancy becomes subject of universal importance. Accounting is known as Language of Business through which business organization communicates with outsiders. Each and every organization whether it is Profit making or Non-Profit making has to maintain Books of Accounts in a significant manner. The method of Accounting is depending upon Nature of Business, Laws Concerned and Need of the Organization.





Hence there are diversified methods of Accounting are existing in various business organizations. But due to globalization some universally accepted rules and principles of Accounting are being followed in the form of Accounting Standards. Considering this the syllabus of Accountancy has been framed by the worldwide Universities at different levels of Commerce education.

Today's world is known as the world of Information and Communication Technology. The educational sector is one of the beneficiaries of the use of different ICT tools and techniques. ICT is to be used to its full potential to make learning easier to the students and to explore accounting knowledge. The role of teacher is most important for strengthening the ICT based teaching-learning to enable the learners to face the challenges ahead in Accounting and Business world. As Accounting is a practical subject, most of the teachers of Accountancy have been using traditional method of demonstration on a black-board for teaching Accountancy. Using Black-board only for teaching Accountancy is becomes difficult, time consuming and somehow boring also. Hence to make it interesting and effective teacher should use some innovative ideas and teaching methods while teaching Accountancy. In this research paper the researcher has tried to find that how ICT can be used for interesting and effective teaching of Accountancy in the classroom.

❖ **Role of ICT in effective Teaching-Learning of Accountancy:**

**1. Diffusion of Computer and Smartphone:**

Over the past decades, technological developments and innovations have been progressing at an exponential rate. The impact of such technological developments can be felt at the individual, organizational and societal levels through the use of personal computers, the internet, Smart Phones and digital cameras in different daily activities. ICT encompasses a range of applications, communications and technologies which facilitates information retrieval, research communication and administration. At the professional level, the expansion of personal computers and smart phones and the use of internet and different software applications have facilitated recording business transactions and calculations while ensuring quality, speed and accuracy. The use of ICT in classrooms allows students to respond business and environmental requirements, support cross cultural and cross functional teams of students to engage and work together and allows faster and more practical cooperation between lectures from various nations worldwide.

**2. Easy access to information and knowledge:**

The progression of the 1990's brought rapid development in computers and networking technologies and its application. Computers are now becoming more and more user friendly and a large number of students entering colleges are computer literate due to fact that they posses idea at home and most of them have an internet connections at home. Computer applications, especially presentation tools such as Microsoft, Power point, helps to enhance methods of teaching in education and content delivery. The use of internet and World Wide Web gives infinite access to a wealth of information and knowledge that represents a repository of content available for students as well as teachers to use. ICT promotes basic changes in pedagogy hereby overcome the hurdles of time and place by introducing new choices and opportunities for students and teachers through endless research and learning on the internet through its multimedia facet which helps teachers to use appropriate illustrations. This visual stimulus enables students to retain such knowledge and illustrations for long period of time. It also fosters enquiry and exploration of facts and adopts new approaches of teaching.

**3. Application of ICT for improvement of quality of Teaching:**

Quality improvement of education is a critical issue. ICT can enhance the quality of education in several ways including motivation and entering learners into the employment and facilitating the





acquisition of basic skills. The reason for ICT application is better and faster teaching. Application of ICT in education creates a new kind of learning in such a way that learning isn't carried out face to face and it is expected that learning is possible in environment other than classroom, so that information can be easily shared with other learners. Internet is an well established educational tool in many educational systems and it's impact is considered as an educational tool and dynamic learning. Application of ICT in teaching improves and enhances accounting teachers ability in the classroom and it teaches them how to increase students learning power based on question and query and to insert effective computer application in the curricula so that students are able to enhance their learning knowledge.

**4. Preparation for working environment:**

One of the most important reasons for ICT application in teaching of Accountancy is to better prepare the current generation of students for today's ICT based working environment in which particularly computers, internet and relevant technologies are increasingly prevalent. Nowadays the important function of accounting in all business and non-business organizations from small organizations to giant companies is computerized. Therefore, technological power or effective and efficient applicability of ICT seems to be as a competitive tool in a global labor market. In today's information age, the society's need for accounting graduates will increasingly change. Future accountant's education that can adapt them to the ICT based environment is the responsibility of universities and educational institutions.

**5. Use of Accounting Software:**

A variety of software programs and Internet are used in accounting lectures in order to achieve the different teaching and learning objectives. However the main software employed include Tally ERP, SAP etc which are commonly used by students for better learning of accounting concepts by practicing quizzes, problem solving, multiple choice questions etc. This helps students to rectify their errors and to concentrate on fundamental facts on the topics being taught with appropriate feedback. Moreover, according to a study by *Gujrathi (2005)* demonstrated the outcomes by using a 'spreadsheet productivity program' for resolving and management of accounting issues. The objective of the study was to familiarize students in maintaining book keeping systems with additional restrictions as well as simulated accounting faults. The students have highly appreciated the use of ERP software and claimed that the software oriented approach aided the learning of accounting relatively easier compare to the traditional ways of teaching.

**6. Growing demand for distance education:**

Presently, due to explosion of technology teaching methods are greatly influenced by use of various ICT tools. Teaching can made very interesting, interactive and effective by using innovative ideas or teaching methods with the help of new technology. Moreover a significant amount of students prefer the conventional face to face teaching but also considering the Internet to be a supplementary teaching tool in their learning process. Due to the growing interest for the use of the Internet and growing demands for distance teaching, various learning institutions has introduced ICT in their programs to allow them to improve student-centered accounting lectures. Also, it is noted that when new and innovative ways are provided to student in learning process using new technologies like the latest I-Pads, Tablet or Smartphone, they are more encouraged and motivated in their studies.

**Conclusion:**

An Accountancy teacher cannot rely only on the traditional teaching methods of accounting which cannot engage and involved accounting students who don't have any work experience.





Teaching should modernized through a student-centered, blended approach that incorporates the Internet, accounting software, social media, videos and games with traditional teaching methods to provide the student with a rich and meaningful learning experience. To keep students engaged and active, accounting instructors are experimenting with a student-centered teaching approach that increases the responsibility and accountability of each student and help them to bridge the gap between real world accounting events and what is taught in textbooks. Teachers of accounting education need to develop new skills and knowledge of the information and communication technology through continuous improvement of their capacities and upgrading of their skills.

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