



A Comparative Study of Textbook of Elements of Accountancy and Book keeping of CBSE and GSEB Schools of Standard XI

CHIRAG PANCHAL
I/C Principal,
Chaudhari College of Education,
Gandhinagar, Gujarat (India)

Abstract:

In the modern commercial world there are many ways to impart the education and to teach the students but textbooks has prime importance. The textbooks are the connecting link between teachers and students in teaching-learning process. Teachers take the help of textbooks to impart the knowledge of different concepts of different subjects and students take the help of textbooks to know the different concepts of different subject thoroughly. Text books play a vital role in the field of education. Textbook are the education material which is provided by any education board of any state in our country. In our country many different types of social-economical classes are surviving on the basis of which our society is divided. Among these all classes some of the classes are such which cannot afford the different educational materials which are available in the market, so, to overcome this type of problems education boards prepare the textbooks of different subjects for all the levels of education.

Textbooks which are prepared by education boards should be of good quality and appropriate which covers all the maxim of education. To know the solution of this problem the researcher has decided to conduct the research.

Keywords: Account & book keeping, CBSE, GSEB

1. Introduction

21st century is the age of trade and commerce. Trade and Commerce has developed so, well and wide spread that it is difficult for the people to stand. It is very important to prepare the future generation in such a way that they can make some place for them in such highly competitive commercial world. Education is the only medium to prepare our generation in an effective manner so, that they can prove their own identity. Education has its own importance in each and every field. The value of education is increasing day by day in the world.

2. Objectives of the Study

Following are the objectives of the study.

1. To compare the planning of content of Elements of Accountancy and Book Keeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
2. To compare the content presentation of Elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI

3. To compare the syllabus of elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
4. To compare the assignment given at the end of each chapter of Elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
5. To compare the external factor of Element of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.

3. Hypotheses of the Study

Following hypotheses were formulated for this study.

- Ho₁** There will be no significant difference in the planning of content of Element of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
- Ho₂** There will be no significant difference between the presentations of content of element of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
- Ho₃** There will be no significant difference between the syllabus of Element of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
- Ho₄** There will be no significant difference in the assignments given at the end of each chapters of Element of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.
- Ho₅** There will be no significant difference in the external factors of Element of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI.

4. Population and Sample

In the present study researcher has taken teachers of higher secondary section of commerce stream of CBSE and GSEB of Ahmedabad city as population. In the present study the researcher has selected 100 teachers of higher secondary section of commerce stream from school of Ahmedabad city affiliated to Central Board of Secondary Education and Gujarat Secondary Education Board by Stratified Random Sampling Method.

5. Methodology

In the present study the researcher has employed the survey method. It is most popular and most widely used researcher method in education. Researcher can gather information in terms of individual's opinion by a simple questionnaire.

6. Tool of the Study

In the present study research has taken self made Questionnaire has been taken as a tool.

7. Data Collection

In the present study the researcher fill up the 100 questionnaire from the Elements of Accountancy and Bookkeeping teachers of standard XI of Central Board of Secondary Education and Gujarat Secondary Education Board. In the first step of administration, researcher collected the detail of the schools from Ahmedabad city of Gujarat. After fixing the sample the researcher contacted the principals of the schools and obtained their permission for collecting the data. Before answering the questions, clear and precise information were given to subjects and their doubts were clarified. The researcher gave a short explanation of the aim and scope of the study to the teachers and appealed for their willing co-operation and participation.

8. Analysis and Interpretation of Data

Analysis of the data means studying the organized material in order to discover inherent facts. The data are studied from as many angles as possible to explore the new facts. Analysis requires an alert flexible and open-mind. It is worthwhile to prepare a plan of analysis before the actual collection of data. The questionnaire consists of 50 questions. Teachers have to select the right option from two options given. For analyzing the data statistical technique used is Chi square method. Once the research data have been collected and the analysis has been made, the researcher proceed to the stages of interpreting the results.

8.1 Interpretation of H_{01}

After examining H_{01} the calculated χ^2 value is 1.663 which is significant at 0.05 level (Table Value 3.841) it reflects that planning of content do not differ significantly so, null hypothesis there is no significant difference between the planning of content of Elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI is not rejected.

8.2 Interpretation of H_{02}

After examining H_{02} the calculated χ^2 value is 6.494 which is not significant at 0.01 level (Table Value = 6.635) it reflects that presentation of content do not differs significantly so, the null hypothesis there is no significant difference between the presentation of content of Elements of Accountancy and Bookkeeping textbook of C.B.S.E and G.S.E.B of standard XI is not rejected. After examining H_{02} the calculated χ^2 value is 6.494 which is significant at 0.05 level (Table Value = 3.841) it reflects that the presentation of content differs significantly so, that the null hypothesis there is no significantly difference between the presentation of content of Element's of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B of standard XI is rejected.

8.3 Interpretation of H_{03}

After examining H_{03} the calculated χ^2 value is 1.057 which is not significant at 0.05 level (Table Value = 3.841) it reflects that assignment do not differ significantly so, the null hypothesis there is no significant difference between the assignments given at the end of each chapters of Elements of Accountancy and Bookkeeping textbook of standard XI of C.B.S.E. and G.S.E.B is not rejected.

8.4 Interpretation of H_{04}

After examining H_{04} the calculated χ^2 value is 6.395 which is not significant at 0.01 level (Table Value = 6.635) it reflects that syllabus do not differ significantly so, that the null hypothesis that there is no significant difference between the syllabus of Elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B of standard XI is not rejected. And at 0.05 level (Table Value = 3.841) it reflects that the syllabus differs significantly so, the null hypothesis there is no significant difference between syllabus of Elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI is rejected.

8.4 Interpretation of H_{04}

After examining H_{04} the calculated χ^2 value is 0.010 which is not significant at 0.05 level (Table Value 3.841) it reflects that external factors do not differ significantly so, the null hypothesis

there is no significant difference between the external factors of Elements of Accountancy and Bookkeeping textbook of C.B.S.E. and G.S.E.B. of standard XI is not rejected.

9. Conclusion

The analysis and interpretation of data in every research work requires keen observation of calculation, their classification and categorization. The present study deals with the textbook of C.B.S.E. and G.S.E.B. of standard XI. In this chapter the Elements of Accounting and Bookkeeping textbook of C.B.S.E. and G.S.E.B is compared with the help of Chi Square method and has been analyzed and interpreted by testing of formulated hypotheses.

References

1. Best, J.W., and Khan, J.V. (2008). Research in Education (10th Ed.). New Delhi: Prentice-Hall of India.
2. Koul, L. (2009). Methodology of Educational Research. (4th Ed.). New Delhi: Vikas Publishing House.
3. Navneet, (2011). Elements of Account & Book Keeping Typical Part 1 & 2. Navneet Publication Limited. Ahmedabad.
4. NCERT, (2010-11) Elements of Accountancy and Book Keeping. NCERT publication.
5. Shah, B. S. (2011). Elements of Account & Book Keeping. B. S. Shah Prakashan Part 1 & 2. Ahmedabad.