

Abstract

Achievement of GCE Advanced Level Students in the subject of accounting has been at a low level for the past few decades. This situation is reflected in the students' achievement in searching for higher education opportunities and the actualization of career goals. This problem is identified by the present researcher. Evaluation reports of the Examination Department and sectoral review (2004) of the National Education Commission point out the above situation. The low level of achievement thus might be attributed to the difficulties students pursuing GCE Advanced Level Accounting, encounter in certain subject areas of the syllabus. This study was conducted with the aim of improving the level of achievement of students in the subject of accounting by identifying the specific subject areas difficult for students to learn and to propose appropriate solutions for the minimization / elimination of these difficulties. For the purpose of data collection the districts of Colombo and Jaffna were selected for reasons such as that the achievement level of students in both those districts are similar, ease of collecting data, limitations of time as well as limitations that exists in both human and physical resources.

Through the empirical research studies which were conducted in Sri Lanka and other Countries, six factors have been identified as affecting the achievement of students in the subject of accounting. They are student – teacher factors, curriculum, Teachers Instruction Manual, text book, teaching – learning methods and evaluation. This study was conducted based on the survey method. The document analysis method was also adopted to identify the important subject areas in the national level GCE advanced level exam papers in the accounting subject and to identify the subject areas difficult for students to learn.

In the survey method, questionnaires and interview schedules were used to collect data from teachers, students, in-service advisors, vice principals and principals. Interviews were held with university lecturers. Further, a checklist was also used to check classroom situations. These instruments were prepared based on the instruments used in previous studies and the suggestions of lecturers; in-service advisors; accounting teachers; academics of the National Institute of Education and evaluation analysis report of the Examination Department.

The stratified purposive sampling method was used for the survey. Five schools from the Colombo district and nine schools from the Jaffna district were selected as the sample. This amounts to approximately 10% of the total population. Twenty eight accounting teachers, two hundred and ten accounting students, fourteen principals / vice principals; five in-service advisors and three university lecturers were selected as the sample of that category from both districts. The data collected using the above instruments were analyzed, based on basic statistical techniques. Non – quantitative data was analyzed qualitatively.

Through the survey the following factors influencing the achievement level of GCE advanced level accounting students were identified in the forms specified below. There are fourteen factors in relation to student – teacher factors, ten factors in relation to the curriculum, five factors in relation to the teacher's instruction manual, six factors in relation to text books, forty two factors in relation to the teaching learning process, six factors in relation to the evaluation factor. In the above regard, weaknesses related to the factors were identified and appropriate solutions suggested.

The findings of this study indicate that the limitations in terms of depth and width of subject areas included in the curriculum are not clearly stated. And also, that explanations and examples are not adequate in the subject areas in the teacher's instructional manual. It was found that failure to issue text books on accounting subject has affected the learning of students. The student centered accounting teaching- learning process integrated with technology fails to live up to desirable levels. School level assessments and evaluation fail to be related to the goals of national level examinations. Flexibility in accounting exam papers and marking schemes is necessary. Therefore, through proper implementation of solutions suggested above it is recommended that the achievement level of GEC advanced level accounting students can be brought up to desirable standards.