

ABSTRACT

“Fundamentals of accounting” is taught as part of the accounting section in the Business and Accounting Studies subject in the G.C.E (O/L) syllabus. Business and Accounting Studies is a “First basket” subject which is optional for the students in the present G.C.E (O/L) curriculum in Sri Lanka. Therefore, the Grade ten students do not pay much attention to the subject as this is not a main subject offered at the public examination and due to the lack of knowledge of its importance to the A/L commerce stream students.

Based on these reasons the present research study was conducted with the aim of improving the knowledge in “Fundamentals of accounting” in Grade ten G.C.E (O/L) students of Royal Institute International School .The sample of the study consisted of fifteen grade ten students from Royal Institute International School in Nugegoda. The sample was selected considering the marks obtained at the term-end test. Further, a questionnaire was administered to find out the difficult component /topics of the accounting section.

Having analyzed the responses of the questionnaire and the pre-test, four areas /topics were identified as difficult, that contributed to the low performance in the accounting section in the Business and accounting studies paper. They were, differentiating assets from liabilities, the accounting equation and its applications, debit and credit under the system of Double entry and the Double Column cash book and recording transactions. The analysis of the interview schedule along with the questionnaire, and the observation schedule helped the researcher to identify the root causes of the difficulties and to design an intervention plan accordingly. The post test was used to measure the effectiveness and the success of the intervention program.

The evaluation of the success of the program was done through the comparison of marks of the work sheets, observation schedules the evaluation tests and the marks of the pre-test and the post-test. The scores were analyzed using a mixed

method of analysis using qualitative and quantitative analysis. The intervention program was planned to be conducted within a period of ten weeks which adopted the action research design. All fifteen students showed an immense interest in the program and showed noticeable progress in their performance and their attitudes and behaviors in the class.

It was considered that use of innovative teaching methods such as computer based learning, role play simulations and group activities as important in motivating and drawing the attention of the students during the teaching learning process.

This study also gave an opportunity to the researcher to be an effective reflector, and obtain professional development as a teacher and a researcher and was successful in achieving the main objectives.

