

STUDENTS' PREFERENCES FOR ACTIVITY BASED LEARNING IN ACCOUNTANCY SUBJECT: A STUDY OF ANAND DISTRICT

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ABSTRACT

Higher education in recent years has undergone important paradigm shifts; especially shift from the teacher-centric to a learner-centric system. Teaching of various subjects and engaging students meaningfully in the classroom have become truly challenging. It has been observed that students retain more information when active learning methods are used in the classroom. Of Course, Lecturing method has its own merits, but it's not always the best way to teach certain concepts of accountancy. Often, students learn better through hands-on activities. In higher education, teacher has to apply different learning strategy, such as fun learning activities for students, active learning games and lesson plans etc. Generally, chalk and talk method is very popular in teaching accountancy subject but to make learning interesting, we have developed an Activity for cost accounting. The activity was performed in undergraduate classes and thereafter an assessment was made about retention of information. The results were encouraging so the researchers were further interested in knowing their preferences towards activity based learning in Accountancy subject. This research is focused on: Does students prefer Activity based learning in Accountancy subject? Is it an effective way to learn Accountancy? etc. The study reveals that Activity based learning is better than chalk and talk method, retention ratio will increase, attendance in class and confidence level of the students will improve. Learning becomes fun and the subject can be learnt without burden. It also develops other skills like creative and communication skill, teamwork etc. among students.

KEYWORDS: *Activity Based Learning, Active Learning Methodology, Learning Games, Lesson Plans.*

Introduction

If we would like to know whether "significant learning" is taking place in the classroom, one must be capable of recognizing it when it occurs. If you look up the definition of "learn" in a dictionary, you will likely find the following: to acquire knowledge of a subject or skill through education or experience, to gain information about somebody or something, or to memorize something, for example, facts, a poem, a piece of music, or a dance. This definition is not particularly insightful, although it reminds us that the word can be used to describe the acquisition of both knowledge and skill, and that acquisition can be by a variety of means, including education, experience or memorization.

Conceptual Framework

According to Dr. Damodharan Learning is a light that shows the mankind the right direction to surge. The purpose of education is not just making a student literate but adds rationale thinking, knowledge ability and self-sufficiency. When there is a willingness to change there is hope for progress in any field. Creativity can be developed and innovation benefits both students and teachers.

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"Learning is the acquisition of habits, knowledge and attitudes. It involves new ways of doing things, and it operates in an individual's attempt to overcome obstacles or to adjust to new situations. It represents progressive changes in behaviour..... It enables him to satisfy interests to attain goals". **Crow and Crow** (1973)

This activity is important because of a majority of instructors use the lecture method at least part of the teaching. The lecture is one of the most efficient teaching methods for presenting many facts or ideas in a relatively short time. Material that has been logically organized can be presented concisely in rapid sequence. The lecture is particularly suitable for introducing a subject. To ensure that all students have the necessary background to learn a subject, we can present basic information in a lecture. We can offer students with varied backgrounds a common understanding by using the lecture in this manner. A brief introductory lecture can give direction and purpose to a demonstration or prepare students for a discussion. The lecture is a convenient method for instructing large groups. It allows a large number of students to receive information from real experts in a subject. In general, a person who can speak from actual experience or a scholar who has carefully analyzed the results of research will have great credibility with students. The lecture is often the most effective way of communicating the energy and enthusiasm of a person who has actual experience in a field for motivating students.

Many concepts are a challenge to learn, and are learned slowly as more examples and rules are integrated and information is sorted into more straightforward units. All students learn concepts at different rates, and a student who demonstrates mastery of one concept very quickly may find another particularly challenging. Students with problems in learning such concepts may benefit from additional educational strategies to help prevent the student falling behind as additional information and concepts are built upon concepts that were not completely mastered. Many children have preconceived notions of concepts before being exposed to them in a classroom setting. When mastering a concept in the classroom involves conceptual change, that is replacing a previously held concept with a new one, students can encounter unexpected difficulties. Activity-based learning (ABL) describes a range of pedagogical approaches to teaching. Its core premises include the requirement that learning should be based on doing some hands-on experiments and activities. The idea of activity-based learning is rooted in the common notion that children are active learners rather than passive recipients of information. If child is provided the opportunity to explore on their own and provided an optimum learning environment then the learning becomes joyful and long-lasting.

Teachers should make their teaching activity-based and interesting. Hence we know that "Education means all round development of the child". So we have to arrange several activities to develop the student's personality in many ways. Activity Based Learning Methodology (A.B.L.) is a very interesting methodology. Now it is being introduced in primary schools in many states of India. Tamilnadu is the best example, where lots of work has been done on Activity Based learning (A.B.L.) and Active Learning Methodology (A.L.M.). Active learning is more effective than other methodologies. It is useful in college education programs. Learning through games and other related activities are very useful in college education. Teachers have to understand the relationship between learning and games. They have to discover new learning games in teaching. Now a day's varieties of teaching methodologies are being discovered. Teachers have to choose the most effective methodology for their students. Actually the teaching should be an interesting thing for the teachers and the students also. Now several researchers have been working on "Teacher's active role in smart and active teaching learning methodologies". An educational institution should be an interesting place for teaching-learning experiences. So teachers have to discover the new and interesting methodologies according to the students learning level and their interests.

The Roles of Educational Websites in Activity Based Learning

In smart college learning and smart class learning where education is provided by computers, internet and multimedia, there are several educational websites providing the interactive learning environment for learners. These educational websites designed in a manner where learning is a fun. Once students learn to operate the website, they enable to learn individually. In such an environment, the teachers' role is to facilitate learning. The teacher has to make a different teaching strategy in such type of activity based learning. In college education, teacher has to make a different learning strategy, such as fun learning activities for students, active learning games, active learning lesson plans etc. Teacher has to manage his active and smart classroom with innovative teaching learning resources and active

methods of learning. He has to plan active learning lesson plans, activity based learning materials, active learning examples and also activity based educational games.

Benefits of Work-Based Learning for Students

Students benefit from work-based learning through:

- Application of classroom learning (both academic and technical) in real-world setting
- Establishment of a clear connection between school and work
- Assessment of their interests, aptitudes and abilities while learning about the career possibilities available to them
- Improvement of their post-graduation employment opportunities
- Development and practice of positive work-related habits and attitudes including the ability to think critically, solve problems, work in teams and resolve issues
- Assessment and understanding of the expectations of the workplace
- Establishment of professional contacts for future employment
- Expansion and refinement of their technical skills
- Participation in authentic job-related tasks
- Observation of the demeanor and procedures of workplace professionals
- Increased motivation/appreciation for staying in school

Literature Review

Elvis Munyaradzi Ganyaupfu (2013) The objective of this study was to investigate the differential effectiveness of teaching methods on students' academic performance. A sample of 109 undergraduate students from the College's Department of Economic and Business Sciences was used for the study. Using the inferential statistics course, students' assessment test scores were derived from the internal class test prepared by the lecturer. The differential effectiveness of the three teaching methods on student academic performance was analyzed using the General Linear Model based univariate ANOVA technique. Dutch teachers tend to give fewer lectures in front of the class and instead choose for a more personal approach, because it is believed that this positively affects student performance. However, the downside of a more personal approach is that it is time intensive and possibly eliminates the complementary and scale effects of giving lectures in front of the class. This study examines whether the share of time that teachers spend on lecturing style teaching influences the cognitive performance of Dutch students. They find no relationship between lecturing style teaching and student performance. Hence, our results do not support the idea that lecturing style teaching is old fashioned or that a more personal teaching style would be beneficial for the cognitive performance of students.

Chilwant K.S. (2012) In the present project structured interactive lectures with conventional lectures as a teaching method have been compared. Students were divided into two groups, interactive lecture group and conventional lecture group. The two groups were similar in all aspects except the teaching method adopted for two groups. The groups were exposed to structured interactive lectures and conventional lectures separately. Same topics from pharmacology were taught to both the groups by using these teaching methods. Effect of these two teaching methods on students was evaluated by giving questionnaire and a MCQ test conducted on the topics covered. There was no significant difference in average MCQ marks of two groups. But the outcome of questionnaire was in favor of structured interactive lecture method. Structured interactive lectures may be better than conventional lectures as a teaching method.

Jennifer Williams, Megna McClure, MAL (2010) Finding an effective teaching methodology for leadership educators is daunting. In this experimental study undergraduate leadership students' retention of knowledge was tested after receiving leadership instruction via lecture, experiential learning and public pedagogy. Results show lecture is an inferior method of teaching leadership while public pedagogy had effective and consistent results.

Dr. Damodharan V. S. ACCA, AICWA and Mr. Rengarajan.V AICWA (2002) The purpose of this paper was to evaluate the traditional methods of teaching as well as multimedia teaching and to suggest other useful teaching methods that can be attempted in imparting knowledge to the students. Basically teaching must include two major components sending and receiving information. Ultimately, a teacher tries his best to impart knowledge as the way he understood it. So, any communication methods

that serve this purpose without destroying the objective could be considered as innovative methods of teaching. The use of innovative methods in educational institutions has the potential not only to improve education, but also to empower people, strengthen governance and galvanize the effort to achieve the human development goal for the country.

Thus, Very few studies conducted to measure the effectiveness of non lecture or activity based learning in Indian context but for the subject like Accountancy where only chalk and talk method is popular, this study would be first in Anand District to measure Students' Preferences for Activity-Based Learning in the Accountancy Subject.

Significance of the Study

Educational institutions and universities need to respond to the innovations in terms of instruction models in some of the world best HEIs and adapt their pedagogies to serve increasingly heterogeneous student profiles and improve the teaching and learning of a variety of innovative skills. The focus of the HEIs should be on instructional and pedagogical aspects and how skills for innovation (i.e. subject-based skills; skills in thinking and creativity; social and behavioural skills) are nurtured in the students' community in higher education sector in India. This study contributes to the dire needs, for Govt., MHRD, AICTE, NAAC, NBA, to understand the introduction of variety of activity based teaching methods requiring active involvement of the students during the class and reducing one way discussion in the traditional lecture method which make students passive listener having less retention ratio of subject inputs. If the HEIs insist on physical presence of the students in the class then understanding and introducing their needs for learning the subjects better, the Activity-based learning is the need of the hour.

Research Methodology

• **Research Problem**

In accountancy subject majority teachers use chalk and talk method but given a chance to learn through various activities; Does students prefer to learn Accountancy subject through Activity based Learning?

• **Scope of the Research Study**

Activity Based Learning is an innovative mode of teaching. It can be used to attract students to the class room in the field of commerce. The scope of this study is limited to 195 students who are undergraduate students of Anand District.

• **Objective of the Study**

To understand the students' preferences about activity based learning methods in accountancy subject for the better understanding of the subject.

• **Formulation of Hypothesis**

H₀: There is no significant difference in the perception of respondents about Activity based Learning as per their class and their Social and Economic Background.

• **Sample Selection**

To collect the sample pre activity test & post activity test were conducted among the students of S.Y.B.Com., T.Y.B.Com. and TYBBA, as they were aware about cost accounting which was the main activity that was being conducted to measure the changes in learning of students. Five colleges selected for the study are as follows:

- Bhikhabhai Jivabhai Vanijaya Mahavidyalaya (BJVM)
- Anand Institute of Business Studies (AIBS)
- Anand Mercantile College of Science & Technology (AMCOST)
- St. Stiffen College (SSC)
- C.P.Patel & F.H.Shah Commerce College (CPC)

The sample has been selected multi stage on the basis of convenience.

• **Types of Data**

The study is based on Primary data only.

• **Sources of Data**

Students who have studied accountancy concepts using our activity are the respondents of this study.

- **Data Collection**

The data is collected through structured questionnaire which were distributed after activity.

The Activity

We visited different colleges like BJVM, AMCOST, CP, AIBS, St. Stiffen. The faculty members and non-teaching staff also helped us in the Activity based learning; an initiative taken by us. These activities were for the students of FY B.Com., SY B.Com., TY B. Com. as well as SYBBA and TY BBA students in which we conducted a survey explaining the purpose of this type of activities done.

First of all the students were divided into various groups; each group consisting of 6 members viz.

- Quality Control Manager (One Student)
- Supervisor (One Student)
- Branch Manager (One Student)
- Accountant (One Student)
- Workers (Two Students)

The activity was manufacturing and marketing Paper Boat. Whole class was divided in different group. Each Group has six students. 2 Students acting as workers were made responsible for making Boats in large number. They could make less Boats but it was of good quality. The Quality Control was performed by a one student acting as Quality Control manager and one student acting as supervisor did the supervision of the activity. The manager was responsible for overall control of the whole departmental activity. And the accountant was responsible for writing their books of account. The time given for Boat making was approximately 5 minutes. The group who could sell more Boats won the activity. After activity teacher ask to prepare a cost sheet to each group and needs to understand how to prepare cost sheet. Each group have different data so each group prepared their cost sheet separately. Accountant prepared such cost data and whole group learnt through discussion. This activity explained the structure of cost sheet to the students in an edutainment method. After pre and post activity, their preferences were collected.

Data Analysis & Interpretation

For the purpose of analysis of data and to test hypotheses, statistical techniques like t-test, ANOVA have been used. First part of the analysis deals with demographic profile of respondents & Second part measure impact of Activity based Teaching results of accountancy students.

Table 1: Demographic Profile of Respondents

		Frequency	%
Gender	Male	99	50.80
	Female	96	49.20
Age	18 years	14	7.20
	19 years	61	31.30
	20 years	88	45.10
	21 years	25	12.80
	22 years	4	2.10
	23 years	3	1.50
Area	Rural	100	51.30
	Urban	95	48.70
Nature of college	Grant-in-Aid	95	48.7%
	Self-Finance	100	51.3%
College	CPFHS	61	31.30
	St. Stiffen	18	9.20
	AMCOST	18	9.20
	AIBS	62	31.80
	BJVM	36	18.50
	Class of Students	SYB.Com	57
	TYB.Com	88	45.10
	FYBBA	1	.50
	SYBBA	32	16.40
	TYBBA	17	8.70

The Table 1 shows that out of total 195 respondents, there were 99 (50.8%) male and 96 (49.2%) female respondents. It means that both are having almost equal representation in the research study. The age of the respondents was between 18 to 23 years. As majority of the students complete Graduation before the age of 23, maximum respondents were between 19-20 years in the study. The proportion of rural and urban respondents was almost equal students of rural area were slightly higher in the sample. Two Grant-in-Aid and Three Self-financing colleges have been considered for the study.

Table 2: Preference of Teaching Method

Criteria	Preference	%
Activity Based Learning	137	70.26%
Lecture Method	58	29.74%
	195	100

The above Table 2 shows the opinion of respondents regarding Activity Based Learning in comparison to lecture method. 137 students agreed with the activity based learning. According to these students, activity based learning was interactive and interesting and 58 students were in favour of the lecture method. It means it is not advisable to completely do away with lecture method.

Table 3: Opinion of Respondents Regarding Activity Based Learning

	Statements	Strongly Disagree	Disagree	Natural	Agree	Strongly Agree
1	Activity Based learning is best compare to lecture method.	18 (9.2%)	12 (6.2%)	0	28 (14.4%)	137 (70.3%)
2	Apart from subject you develop other skills also.	7 (3.6%)	12 (6.2%)	15 (7.7%)	70 (35.9%)	91 (46.7%)
3	If teacher teach through activity based teaching then I will attend my class regularly.	3 (1.5%)	6 (3.1%)	27 (13.8%)	100 (51.3%)	59 (30.3%)
4	I can remember my learning for a Long time.	7 (3.6%)	17 (8.7%)	26 (13.3%)	69 (35.4%)	76 (39.0%)
5	Results come 100% if this is the method of teaching.	12 (6.2%)	15 (7.7%)	31 (15.9%)	81 (41.5%)	52 (26.5%)
6	Learning become fast with this method of teaching.	8 (4.1%)	20 (10.3%)	39 (20.0%)	60 (30.8%)	67 (34.4%)
7	No mental burden in this type of learning.	10 (5.1%)	18 (9.2%)	41 (21.0%)	68 (34.9%)	51 (26.2%)
8	Lecture method is boring in learning accounting.	16 (8.2%)	24 (12.3%)	35 (17.9%)	59 (30.3%)	48 (24.6%)
9	My communication and presentation skill improves.	30 (15.04%)	44 (22.6%)	41 (21.0%)	44 (22.6%)	36 (18.5%)
10	Activity Based method Places students in an active role, which creates learning.	2 (1.0%)	9 (4.6%)	26 (13.3%)	78 (40.0%)	80 (41.0%)
11	Encourages Two-way communication, teacher becomes aware of students' problems and students' understanding of content without verbal feedback.	8 (4.1%)	18 (9.2%)	41 (21.0%)	77 (39.5%)	51 (26.2%)
12	Activity based methods allow the teacher to influence students when they are actively working with the material.	9 (4.6%)	9 (4.6%)	48 (25.1%)	75 (38.5%)	53 (27.2%)

13	Requires the instructor to have or to learn effective writing and speaking skills.	5 (2.6%)	11 (5.6%)	44 (22.6%)	91 (46.7%)	44 (22.6%)
14	Through Activity Based method, one can learn even difficult topic in an easy way.	10 (5.1%)	12 (6.2%)	41 (21.0%)	80 (41.0%)	52 (26.7%)
15	Activity Based methods can be implemented in a large class also.	6 (3.1%)	13 (6.7%)	40 (20.5%)	59 (30.3%)	71 (36.4%)
16	Creative and communicative skills are bound to groom in this way of learning.	7 (3.6%)	26 (13.3%)	37 (19.0%)	70 (35.9%)	55 (28.2%)
17	It facilitates learning in groups as well as mutual learning	5 (2.6%)	11 (5.6%)	42 (21.5%)	97 (49.7%)	40 (20.5%)
18	On completing the activity, there is a sense of accomplishment which boosts our confidence	7 (3.6%)	12 (6.7%)	31 (15.9%)	94 (48.2%)	50 (25.6%)

Figures in the parenthesis indicates %

Table No. 3 shows that opinion of respondents regarding comparison of lecture method with Activity based learning . We can observe that majority (70.3%) students are strongly agree that ABL is the best in comparison to lecture method in learning accountancy. Only 15% of students were disagree and strongly disagree, we can conclude that Activity based learning method have greater scope in teaching accountancy subject. 91% students believed that they can improve other skills apart from subject also. If the teacher will teach through different activities, 51% students agreed & 30.3% strongly agreed to attend the regular classes. Thus it shows the positive effect of Activity based lecture. Even more than 35% students agree & 39% students strongly agree that they can easily remember for long time the concepts taught through activity base lectures. 65.2% students believe that learning becomes more faster with the help this method of teaching and according to them, activity base lectures does not give any type of burden. 54.9% students confess that the lecture method is boring to study accountancy. 41% students opine that they can improve their communication as well as presentation skills through activity based learning . Though approximately 9% students do not agree but 65.7% believe that Activity based methods allow the teacher to influence students more and helps to improve their results. Of course, it requires instructor with good speaking and writing skills. Even the size of the class will not be an obstacle for its effectiveness. 64.1% students feel that their creative and communicative skill will be improved if Activity base lectures will be conducted. The 49.7% students agreed that activity base lectures can increase the group study and mutual learning also. However, 2.6% students strongly disagree so we can conclude that ABL method have good scope in commerce discipline. Successful completion of activity increases confidence level of the majority (73.8%) of the students. Thus, they are encouraged to introduce more activities in classroom teaching.

Overall Analysis of Activity Based Learning (ABL)

Table 4: Gender wise Perception towards Activity Based Learning

Gender			Avg. Perception towards Activity Based Learning				Total
			Disagree	Neutral	Agree	Strongly Agree	
Gender	Male	Count	0	5	60	26	91
		%	0.0%	5.5%	65.9%	28.6%	100.0%
	Female	Count	1	6	55	16	78
		%	1.3%	7.7%	70.5%	20.5%	100.0%
Total		Count	1	11	115	42	169
		%	0.6%	6.5%	68.0%	24.9%	100.0%

Activity Based Learning is high so teacher must try to teach students with the help of activities so students grasping as well as learn in a better way and college can have good results.

Table 5: Class wise Perception towards Activity Based Learning

Class		Avg. Perception towards Activity Based Learning				Total
		Disagree	Neutral	Agree	Strongly Agree	
FYB.Com	Count	0	0	1	0	1
	%	0.0%	0.0%	100.0%	0.0%	100.0%
SYB.Com	Count	1	4	33	11	49
	%	2.0%	8.2%	67.3%	22.4%	100.0%
TYB.Com	Count	0	3	53	18	74
	%	0.0%	4.1%	71.6%	24.3%	100.0%
FYBBA	Count	0	0	0	1	1
	%	0.0%	0.0%	0.0%	100.0%	100.0%
SYBBA	Count	0	4	20	6	30
	%	0.0%	13.3%	66.7%	20.0%	100.0%
TYBBA	Count	0	0	8	6	14
	%	0.0%	0.0%	57.1%	42.9%	100.0%
Total	Count	1	11	115	42	169
	%	0.6%	6.5%	68.0%	24.9%	100.0%

We can observe from the above Table 5 that Class wise Perception towards Activity Based Learning have very positive perception about Activity based Learning. However, 71% students of TY B.com agree with the activity based learning is the best compare to lecture method. Almost all the students have very positive attitude about activity based learning. It indicates students' liking for Activity based Learning.

Table 6: Area wise Perception towards Activity Based Learning

AREA		Avg. Perception towards Activity Based Learning				Total
		Disagree	Neutral	Agree	Strongly Agree	
Rural	Count	0	5	60	22	87
	%	0.0%	5.7%	69.0%	25.3%	100.0%
Urban	Count	1	6	55	20	82
	%	1.2%	7.3%	67.1%	24.4%	100.0%
Total	Count	1	11	115	42	169
	%	0.6%	6.5%	68.0%	24.9%	100.0%

The Table 6 shows the Area wise Perception towards Activity-based Learning. It is noteworthy to see that even students from Rural area understanding importance of education and prefers ABL (94.3%) whereas 91.5% students comes from Urban area, If we combine agree and strongly agree.

Table 7: Type of College wise Perception towards Activity Based Learning

TYPE OF COLLEGE		Avg. Perception towards Activity Based Learning				Total
		Disagree	Neutral	Agree	Strongly Agree	
Grant in Aid	Count	0	2	60	20	82
	%	0.0%	2.4%	73.2%	24.4%	100.0%
Self-Finance	Count	1	9	55	22	87
	%	1.1%	10.3%	63.2%	25.3%	100.0%
Total	Count	1	11	115	42	169
	%	0.6%	6.5%	68.0%	24.9%	100.0%

The Table 7 replicates the types of college wise Perception towards Activity Based learning students getting more towards privatization as there are more number of students agree for the activity based method learning .Activity based learning is best compare to lecture method in learning accounting.

Hypothesis and Its Testing

The researcher has framed following hypothesis and tested it with appropriate statistical tests:

H₀: There is no significant difference in the perception of respondents about Activity based Learning as per their class and their Social and Economic Background.

H₁: There is a significant difference in the perception of respondents about Activity based Learning as per their class and their Social and Economic Background.

To test the above hypothesis, ANOVA test has been applied.

**One way Class
ANOVA
Avg. Perception
Class
Table 8**

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.338	5	.268	1.187	.318
Within Groups	36.767	163	.226		
Total	38.105	168			

We can see that f value is 1.187 and p value is .318. As p value is greater than 0.05, we accept the null hypothesis. It means that there is no significant difference in the perception of respondents about Activity based Learning as per their class.

**One way section
ANOVA
Avg. Perception
Social and Economic Background
Table 9**

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.594	3	.198	.871	.457
Within Groups	37.511	165	.227		
Total	38.105	168			

We can see that f value is .871 and p value is .457. As p value is greater than 0.05, we accept the null hypothesis. It means there is no significant difference in the perception of respondents about Activity based Learning as per their socio-economic background.

Limitations of the Study

- There are numerous activities, but we have selected only one activity for the study.
- There are various colleges, but only five colleges are selected as sample.
- In BJVM College we performed the activity in Gujarati, because the class we selected was T.Y.B.Com, Gujarati Medium so we had to translate the questionnaire in Gujarati. So bias may have come in.
- The research has been conducted at district level; the scope can be increased as per the requirement of the researcher.

Conclusion

The activity base learning is advanced teaching method which can be used to meaningfully engage students, unlike chalk & talk method. We can infer from the research that there is a significant impact of Activity Based Learning Method on students' performance. The perceptions of majority of the students found it interesting and useful. It means a teacher of accountancy can safely use Activity Based Learning in the classroom and can expect positive results and better understanding of various concept of Accounting.

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