



A COMPARATIVE STUDY OF PROBLEMS FACED BY COMMERCE STUDENTS IN LEARNING THE COURSE BOOK-KEEPING AND ACCOUNTANCY

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Abstract:

Commerce plays a vital role in the country, bridging the space between creators and users. It encompasses various fields, including accounting, bookkeeping, and management. Accounting is essential for business growth, providing a systematic method for recordkeeping and financial management. Bookkeeping requires practical knowledge, covering topics like financial statements, bank reconciliation, and journal entries. This study focuses on problems faced by commerce students in learning the course book-keeping and accountancy.

Keywords: *Problems, Learning, Book-Keeping and Accountancy.*

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Introduction:

The area of commerce plays a vital part in influencing the business design of any economy, as it involves the investigation of finance, economics, accounting, and management. With the different subjects within commerce, *bookkeeping* and *accountancy* hold specific importance because of their direct effect on financial management and institutional achievement. Bookkeeping and accountancy operate as the support of any business, as they include the logical recording, categorization, and analysis of financial operations. Regardless of their significance, many commerce students face major problems when it comes to learning the major concepts and practical usage of these courses.

In this perspective, it turns out to be crucial to analyze the challenges realized by students when learning the course Bookkeeping and Accountancy, while comprehending these problems can help plan more efficient and effective educational approaches.

Bookkeeping includes recording transactions in a logical sequence, whereas accountancy emphasizes examining, interpreting, and controlling the monetary data. These two courses are internally related to each other; however, they require various skills, extending from an innate comprehension of mathematical laws and rules to the capability to use sequential thinking. Even though the supremacy of these courses in a commerce education, several students battle with both the theoretical parts and the practical execution of accounting procedures.

Various components contribute to the problems students face in learning bookkeeping and accountancy. One of the main problems is the abstract kind of accounting concepts. Students usually find it difficult to connect theoretical principles, for instance, accrual accounting or the double-entry system, to actual-world organization transactions. Without perfect knowledge of how these concepts are



used in practice, students find it difficult to understand the complete extent of their significance in the industrial world.

An additional important problem is the difficulty of the content material. Accountancy is not merely about maintaining records but is also concerned with the arrangement and evaluation of financial statements, which require an innate knowledge of different accounting requirements, guidelines, and regulations. Students should also acquire the abilities in financial analysis, budgeting, and auditing, which can be irresistible due to the broad reach of content enclosed within the course. The studying process can become exceptionally discouraging when students have inadequate earlier coverage of the course or an absence of the essential mathematical ability.

Moreover, the pedagogical approach applied in educating the course Book-Keeping and Accountancy usually increases the problems. Conventional teaching techniques, which depend greatly on theoretical teaching and textbook-based studying, always disappoint in involving students efficiently and effectively. Lack of practical knowledge, direct experience, or actual-world examples, students may struggle to relate theory to practice, resulting in a lack of reinforcement and curiosity in the course. Moreover, the inflexible structure of accounting challenges, which usually covers recurring calculations, may lead to repetitiveness and detachment for students, additionally obstructing their teaching-learning process.

Additionally, students' approach towards the course can considerably influence their capability to flourish. Most of the students observe bookkeeping and accountancy as challenging and boring courses, resulting in an absence of confidence in their capabilities. This adverse mindset can create a set of irritations, where students evade involvement with the course, further motivating their problems.

The problems faced by students in understanding the course Bookkeeping and Accountancy are multidimensional and require a complete evaluation. By recognizing the original causes of these problems, teachers and institutions can apply more efficient and effective teaching-learning techniques and prepare effective resources to help students learn. This research study investigates these problems in detail, focusing on the crucial challenges faced by commerce students in learning the course Book-keeping and Accountancy, and advising possible solutions to enhance the teaching-learning experience.

Need of the Study:

The researcher felt the need to study the difficulties faced among commerce students in learning bookkeeping and accountancy while teaching in 12th grade. Many of the students could not answer, or they were not interested in this subject. The researcher wanted to study whether the fault lies in the basic level or its students, who are the least interested in this subject, as other teachers were also experiencing the same problem. Therefore, the researcher chose this topic.

Statement of the Problem:

A Comparative Study of Problems Faced by Commerce Students in Learning the Course Book-Keeping and Accountancy.

Aim of the Study:

The main aim of the study is a comparative study of problems faced by commerce students in learning the course book-keeping and accountancy.

Objectives of the Study:

- To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of gender.
- To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of the standard in which they are studying.

- To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of family income.
- To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of family status.

Hypotheses of the Study:

- There is no significant difference between problems faced by commerce students in learning the course book-keeping and accountancy on the basis of gender.
- There is no significant difference between problems faced by commerce students in learning the course book-keeping and accountancy on the basis of the standard in which they are studying.
- There is no significant difference between problems faced by commerce students in learning the course book-keeping and accountancy on the basis of family income.
- There is no significant difference between problems faced by commerce students in learning the course book-keeping and accountancy on the basis of family status.

Scope and Delimitations of the Study:

The scope refers to the area of the study, and delimitations are boundaries of the study that restrict the conclusion of the study to the sampled population. The present study investigates the capacities of first-year junior college & second-year junior college students; the study was conducted on 100 students. Data was collected from students of Guru Nanak College, Bhandup, while others were excluded from this study. The study is also restricted to factors, i.e., mother tongue, gender, standard, family income, family status, and other factors, i.e., father's qualification & mother's qualification, which were excluded from this study. The study is delimited to students from colleges situated in Bhandup, Mumbai, only and not from Navi Mumbai, Thane, Sindhudurg,

or Raigad districts. The researcher has taken only student learning in English medium, and it excludes Hindi, Marathi, Gujarati, and other vernacular mediums. The study was delimited for the year 2024-2025.

Methodology of the Study:

For the present study, the researcher has used the survey & comparative method. The survey method gathers data from a relatively large number of people at a particular time. It is concerned with the comparison between males and females, family income, family status, and standard factors. The comparative method gives an overview of students who are facing problems in learning the course Bookkeeping and Accountancy.

Sample of the Study:

For the present study, the researcher has conveniently used the non-probability sampling method. The researcher selected only 100 students from Guru Nanak College, Bhandup, and collected data from them as per the researcher's convenience.

Tools of the Study:

The researcher used the following tools for research: The personal data sheet had been collected based on the following information: Name of the student, gender, standard (11th/12th), Family status of the student, Family income of the student

For the present study, the researcher has used a rating scale. It is a simple device that has a list of 25 questions that the researcher thought were relevant for the study. After each item, a column is provided for the respondent to indicate Strongly Agree/Agree/Disagree/Strongly Disagree. Some of the statements included were as follows:

- I face difficulty in understanding the accounting process.
- Strongly Agree
Agree
Disagree



Strongly Disagree

- I find it easy to explain the effects of accounting equations from the transactions given.

Strongly Agree

Agree

Disagree

Strongly Disagree

Collection of Data:

An official permission was taken from the principal of Guru Nanak College, Bhandup, to collect the data.

The researcher shared the questionnaire with students and gave instructions about the study and how to fill

out the Google Form. The doubts of the students were cleared by the researcher. They were given the assurance that their data would be kept confidential. Then the researcher collected the data for analysis purposes.

Statistical Techniques:

To analyse the obtained data, the descriptive and inferential techniques of data analysis were used.

Descriptive Analysis: In the descriptive analysis, the mean was calculated.

Inferential analysis: In the inferential analysis, a t-test was calculated.

Analysis and Interpretation:

1. To compare the Problems Faced by Commerce Students in learning the Course Book-Keeping and Accountancy on the basis of the standard, i.e., FYJC & SYJC.

The following table 1 shows the comparison of problems faced by commerce students in learning the course Book-Keeping & Accountancy on the basis of standard i.e. FYJC & SYJC.

Table 1
(Problems faced by commerce students on the basis of standard)

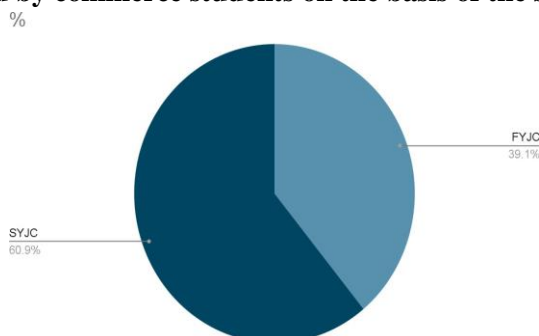
STANDARD	FYJC	SYJC
%	39.06	60.94

Interpretation:

The above table 1 shows that students studying in SYJC (60.90%) face more problems in learning the course bookkeeping and accountancy as compared to students studying in FYJC (39.10%).

The following figure 1 shows the comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of standard, i.e., FYJC & SYJC:

Figure 1
(Problems faced by commerce students on the basis of the standard)





2. To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of gender.

The following table 2 shows a comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of gender.

TABLE 2
(Problems faced by commerce students on the basis of gender)

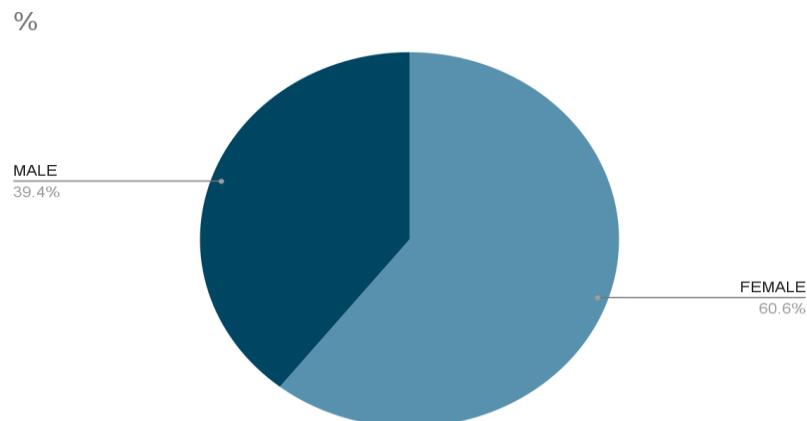
GENDER	FEMALE	MALE
%	60.61	39.39

Interpretation:

The above table shows that female students (60.61%) face more problems in learning the course bookkeeping and accountancy as compared to male students (39.39%).

The following figure 2 shows the comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of gender:

Figure 2
(Problems faced by commerce students on the basis of gender)



3. To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of family income.

The following table 3 shows a comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of family income:

Table 3
(Problems faced by commerce students on the basis of family income)

FAMILY INCOME	BELOW 100,000	100,000 to 500,000	ABOVE 500,000
%	34.17	40.99	24.84

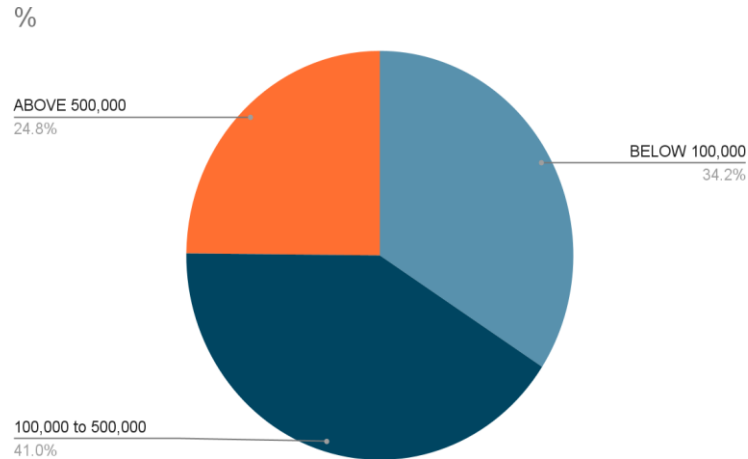
Interpretation:

The above table and figure 3 show that students whose family income is between Rs. 100,000 and Rs. 500,000 (41%) face more problems in learning the course bookkeeping and accountancy as compared to students whose family income is below Rs. 100,000 (34.20%); whereas students whose family income is above Rs. 500,000 (24.80%) face fewer problems in learning the course bookkeeping and accountancy.



The following figure 3 shows the comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of family income:

Figure 3
(Problems faced by commerce students on the basis of family income)



4. To compare the problems faced by commerce students in learning the course book-keeping and accountancy on the basis of family status.

The following table 4 shows a comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of family status.

Table 4
(Problems faced by commerce students on the basis of family status)

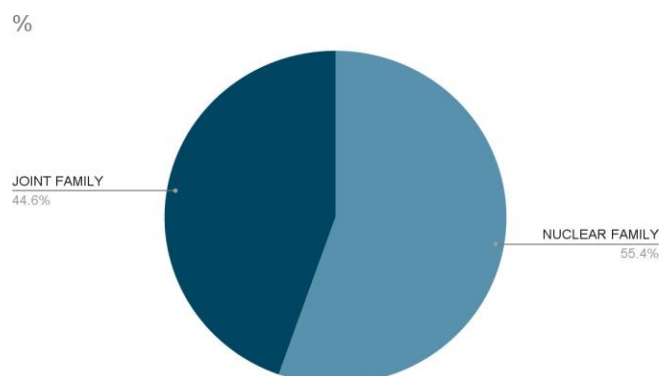
FAMILY STATUS	NUCLEAR FAMILY	JOINT FAMILY
%	55.39	44.61

Interpretation:

The above table and figure 4 show that students living in nuclear families (55.40%) face more problems in learning the course bookkeeping and accountancy as compared to students living in joint families (44.60%).

The following figure 4 shows the comparison of problems faced by commerce students in learning the course Bookkeeping & Accountancy on the basis of family status:

Figure 4
(Problems faced by commerce students on the basis of family status)





Findings of the Study:

- Students studying in SYJC (60.90%) face more problems in learning the course Bookkeeping and Accountancy as compared to students studying in FYJC (39.10%).
- Female students (60.60%) face more problems in learning the course Bookkeeping and Accountancy as compared to male students (39.40%).
- Students whose family income is between Rs. 100,000 and Rs. 500,000 (41%) face more problems in learning the course Bookkeeping and Accountancy as compared to students whose family income is below Rs. 100,000 (34.20%); whereas students whose family income is above Rs. 500,000 (24.80%) face fewer problems in learning the course Bookkeeping and Accountancy.
- Students living in nuclear families (55.40%) face more problems in learning the course Bookkeeping and Accountancy as compared to students living in joint families (44.60%).

Suggestions:

For the Principal and Educator:

- To bring awareness among students considering the course Bookkeeping & Accountancy. Meetings with parents should be held at regular intervals to keep track of students' performance.
- To work together with social institutions to correspond job prospects for commerce graduate students.
- To develop the required physical facilities like a well-organized library, Commerce Club, etc. Information and Communication Technology related to bookkeeping and accountancy can be regularly offered to the Commerce students, considering the requirements of students' development and growth in the course of bookkeeping & accountancy.

- The colleges/institutions need to provide proper guidance and counseling for choosing the right course for students' career development. The colleges need to provide proper guidance and counseling to students regarding various courses available in commerce and what type of specialization is there in accountancy specifically.

For the Students:

To gain interest in bookkeeping and accountancy, a student must be attentive during lectures and should avoid missing lectures if the concepts are not clear or due to boredom. Instead, the students should pay attention during lectures, and if something is not understood, then immediately doubts should be asked. If these steps are taken initially during the 11th standard, then they won't find it difficult to learn bookkeeping and accountancy.

Students should keep themselves updated with daily current affairs and the economic status of the country for their own knowledge and intellectual development.

Conclusion:

And Everything is achievable when commerce teachers provide the effort to create the changes in the course Bookkeeping & Accountancy to encounter advanced or new scenarios. At the same time, students also need to give their self-effort to develop the practical knowledge & soft skills required for an outside environment.

To eradicate the challenges, the schools should have highly experienced and qualified teachers. Every teacher should have hands-on and skilled knowledge about the course Bookkeeping & Accountancy.

The majority of the commerce students face problems concerning what the prospect is. So, teachers should provide reinforcement to the students and their objective; teachers should have better guidance quality. If teachers have a good guidance trait, then students are able to choose their goals in the course Bookkeeping & Accountancy.



Hence, commerce students are confronting many problems because they have no wisdom about the outside circle and market knowledge. To improve students' knowledge in bookkeeping and accountancy, practical experience through real-world scenarios, internships, and exposure to accounting software is essential. Hands-on projects and case studies also bridge the gap between theory and practice, ensuring they develop the necessary skills for the course Bookkeeping & Accountancy.

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