Teaching is one of the oldest activities in the history of human civilization. Though the organised manner of communicating experiences laid the foundation of teaching processes in formal situations, and it has been a crucial activity for progress yet it is a queer paradox that such a significant phenomenon has not been very intensively studied by educationists (Bigge, 1982). The result is that even today our knowledge about the nature of teaching is far from adequate. Most of us agree that teaching and learning in classroom setting is seldom effective. Generally, teachers tend to teach the way they were taught by their teachers. All these factors indicate that there is need to study it in order to improve the prevailing situation.

According to Gage (1963), there is hardly any universally accepted and tested theory of teaching in existence. The researchers have probably been believing that as there are several theories of learning, the teacher can always act upon these theories for teaching effectively in the classroom. In the words of Smith (1966), there is a need for separate theory of teaching with a view to maximising learning on the part of learners. Bruner (1956) is of the view that, theory of instruction should specify the experience which are likely to facilitate learning; ways in which the body of knowledge could be structured so that it is easily grasped by the learners; most effective sequences in which the material is to be presented; and the nature and pacing of reward and
punishment in the process of teaching and learning. Though no generalised theories of teaching have so far been evolved, researches have developed various teaching models.

Joyce and Weil (1992) defined model of teaching as "a plan or pattern that can be used to design face to face teaching in classroom or tutorial setting and to shape instructional material including books, films, tapes and curricula". Gage (1979) defines models of teaching as perspective teaching strategies which are used to realise specific instructional goals. For instance, if instructional goal is to develop inquiry skill, the inquiry Training model should be used. Thus, in real sense increasing aptitude to learn is a fundamental purpose of these models. A model enables the teacher to enhance the ability of students to achieve various learning objectives and is not a substitute for learning skill.

During last two decades lot of attention was paid to improve the process of teaching which resulted in the development of a number of models of teaching by various researchers like Brady (1985), Joyce and Weil (1992).

Joyce and Weil (1980) organized the alternative models of teaching into four groups: Information processing, Personal, Social interaction and Behavioural. Information processing models address the ways students can improve their ability to master information, including capacities to organize data,
generate concepts, solve problems and use verbal and nonverbal symbols. Information processing is concerned with intellectual functioning. The personal models address development of unique, individual realities, with attention to development of emotional life. Social interaction models emphasize the relationship of the individual to society or to other person. These models seek to improve ability to relate to others and to engage in the democratic process. Finally, the behavioural models share a common theoretical base variously referred to as "learning theory", "social learning theory", and "behaviour therapy". Behavioural models address a wide variety of goals, cognitive, affective and social. The emphasis in this group is on changing behaviour from less productive to more productive patterns.

A number of "information processing models of teaching" were development by Joyce and Weil (1978, 1980) from an analysis of psychological learning theories. Inquiry Training Model is one of the 22 models of teaching developed by Joyce and Weil (1982).

Inquiry training model is based on work of Richard Suchman. Inquiry training is defined as a "process for investigation and explaining unusual phenomena" (Joyce and Weil). Suchman's theory assumes students will acquire a firm grasp of subject matter by learning that all knowledge is tentative and that, as tentative knowledge is disconfirmed, it may be replaced with new knowledge. The essence of Joyce and Weil's training model is for students to learn through teacher modeling the nature of scientific inquiry. Inquiry training is designed
to bring students directly into the scientific process through exercises that compress the scientific process into small periods of time.

Schlenker (1976) reported that inquiry training resulted in increased understanding of science, productivity in creative thinking, and skills for obtaining and analyzing information. Both elementary and secondary students can profit from the model.

Inquiry Training originated in a belief in the development of independent learners, its method requires active participation in scientific inquiry and inquiry training capitalization on their natural energetic explorations, giving them specific directions so that they explore new areas more forcefully. The general goal of inquiry training is to help students to develop the intellectual discipline and skills necessary to raise questions and search out answers stemming from their curiosity.

Inquiry training has five phases. The first phase is the student's confrontation with the puzzling situation. Phase two and three are the data-gathering operations of verification and experimentation. In these two phases, students ask a series of questions to which the teacher replies yes or no, and they conduct a series of experiments on the environment of the problem situation. In the fourth phase, students organize the information they obtained during the data gathering and try to explain the discrepancy. Finally, in phase five, students
analyse the problem-solving strategies they used during the inquiry.

Another model that is being examined and evaluated by Educational Policy Makers all over the world is the Mastery Learning Model (Anderson and Block, 1987). Mastery Learning was introduced into the professional literature in the late 1960's (Bloom 1968). Mastery Learning is the set of old and new individualized instructional ideas and practices that consistently help most students to learn excellently, quickly and self confidently. These ideas and practices produce instruction that is systematic, provides help to students when and where they have learning difficulties, provides sufficient time for students to achieve mastery and provides a clear criterion of what constitutes mastery (Bloom 1974). Mastery Learning approaches attempt to modify the instructional setting so that students possessing a variety of entering abilities, skills, knowledge, attitudes and values can succeed. Moreover, Mastery Learning approaches rely primarily on human beings for their success rather than on machines and other technological devices.

Study of the trend reports and abstracts in Buch's Fourth Survey of Educational Research (1991) reveals that models of teaching as an area of research is emerging in a significant manner.

So the present study is an attempt in this direction. Two models of teaching, viz., Inquiry Training Model and Mastery
Learning Model have been selected along with conventional method of teaching accountancy to students of senior secondary stage and efforts have been made to study their effect on the achievement, self-concept, adjustment and cognitive styles of students.

**REVIEW OF RESEARCH LITERATURE**

A number of studies reported by Block (1971), Block and Burns (1976) and Blooms (1976) have brought out the effectiveness of mastery learning strategy at all levels of education and in such different subjects as Arithmetic, Philosophy, Physics and Geography.

Block's analysis of 40 studies found that mastery learning enabled 75% of students to learn to the same performance of top 25% of students in conventional method.

Block and Burns (1976) reviewing literature on mastery learning found that in 97 comparisons of average achievement test scores, involving various types and number of students and various subject matter area, mastery taught students scored higher than non-mastery taught students 89% of the time and significantly higher 61% of the time.

Yung Ming Tse (1933) attempted to investigate the hypothesis that a mastery learning method in teaching introductory accounting would (i) increase accounting achievement scores and reduce drop out rate. The results revealed that
the differences between control and experimental groups with respect to achievement and drop-out rate were insignificant. However, Soto (1983) obtained opposite results.

Yadav (1934) attempted to examine the effects of mastery learning strategy on students' attitude towards mathematics and their self-concept. It was found that there was significant improvement in the self-concept of experimental group. Vaidya (1989) also obtained similar results in the subject of Hindi.

Anuforo (198?) investigated the effects of mastery learning technique on students' achievement in the study of English language syntax and recommended the use of mastery learning technique as a better method of teaching English language syntax.

Sangwan (1992) in her study on VI class students revealed that at the end of experimental treatment the group of pupils taught science through mastery learning strategy have significantly higher gain score on the criterion test in science than the group of pupils taught through conventional method. Similarly, experimental group achieved significantly higher mean score on the test of self concept than the group of pupils taught through conventional method. Again experimental group scored significantly lower on the test of adjustment than the group taught by conventional method and hence the adjustment level of experiment group was better than control group.

Bajpai (2000) proves the effectiveness of programme learning method as compared to lecture method.
OBJECTIVES

1. To select the units (i.e. learning material) to be taught by inquiry training model, mastery learning model and conventional method of teaching from the textbook of XI Class accountancy prescribed by J & K State Board of School Education.

2. To construct and standardize Criterion Achievement Test (from the units already selected) for teaching accountancy to XI class Commerce students.

3. To find and compare the mean scores of achievement, self-concept, adjustment, and cognitive styles of three groups of students separately (group E1 - taught by inquiry training model; group E2 - taught by mastery learning model, group C - taught by conventional method of teaching) taught accountancy without and with the use of Inquiry training model, mastery learning model and conventional method of teaching.

4. To find and compare the gain mean scores on achievement, self-concept, adjustment, and cognitive styles of three groups of students (group E1 - taught by inquiry training model; group E2 - taught by mastery learning model, group C - taught by conventional method of teaching) taught accountancy with the use of inquiry training model, mastery learning model and conventional method of teaching after the experimental treatment.
5. To find which model/method is more effective than others in terms of students achievement in accountancy.

HYPOTHESES

1(a) There will be no significant difference in the mean achievement score of students taught accountancy through inquiry training model before and after the treatment.

1(b) There will be no significant difference in the mean self-concept score of students taught accountancy through inquiry training model before and after the treatment.

1(c) There will be no significant difference in the mean adjustment score of students taught through inquiry training model before and after the treatment.

1(d) There will be no significant difference in the mean cognitive style scores of students taught through inquiry training model before and after the treatment.

2(a) There will be no significant difference in the mean achievement score of students taught accountancy through mastery learning model before and after treatment.

2(b) There will be no significant difference in the mean self-concept score of students taught accountancy through mastery learning model before and after treatment.

2(c) There will be no significant difference in the mean adjustment score of students taught through mastery learning model before and after treatment.
2(d) There will be no significant difference in the mean cognitive style scores of students taught through mastery learning model before and after the treatment.

3(a) There will be no significant difference in the mean achievement score of students taught accountancy through conventional method before and after the treatment.

3(b) There will be no significant difference in the mean self-concept score of students taught accountancy through conventional method before and after the treatment.

3(c) There will be no significant difference in the mean adjustment score of students taught through conventional method before and after the treatment.

3(d) There will be no significant difference in the mean cognitive style scores of students taught through conventional method before and after the treatment.

4(a) There will be no significant difference in the mean achievement scores of two groups of students taught accountancy through inquiry training model and the group of students taught through conventional model after the experimental treatment.

4(b) There will be no significant difference in the mean achievement scores of two groups of students taught accountancy through mastery learning model and the group of students taught through conventional method after the experimental treatment.
4(c) There will be no significant difference in the mean achievement scores of two groups of students taught accountancy through inquiry training model and the group of students taught through mastery learning model after the experimental treatment.

5(a) There will be no significant difference in the mean self-concept scores of two groups of students taught accountancy through inquiry training model and the group of students taught through conventional method after the experimental treatment.

5(b) There will be no significant difference in the mean self-concept scores of two groups of students taught accountancy through mastery learning model and group of students taught through conventional method after the experimental treatment.

5(c) There will be no significant difference in the mean self-concept scores of two groups of students taught accountancy through inquiry training model and the group of students taught through mastery learning model after the experimental treatment.

6(a) There will be no significant difference in the mean adjustment scores of two groups of students taught accountancy through inquiry training model and the group of students taught through conventional method after the experimental treatment.

6(b) There will be no significant difference in the mean adjustment scores of two groups of students taught
accountancy through mastery learning model and the group of
students taught through conventional method after the experimental
treatment.

6(c) There will be no significant difference in the mean adjustment
scores of two groups of students taught accountancy through
inquiry training model and the group of students taught through
mastery learning model after the experimental treatment.

7(a) There will be no significant difference in the cognitive styles
of two groups of students taught accountancy through inquiry
training model and the group of students taught by conventional
method after experimental treatment.

7(b) There will be no significant difference in the cognitive styles
of two groups of students taught accountancy through mastery
learning model and the group of students taught by conventional
method after the experimental treatment.

7(c) There will be no significant difference in the cognitive styles
of two groups of students taught by inquiry training model and
other group of students taught by mastery learning model after
the experimental treatment.

8. There will be no significant difference in the effectiveness
of three teaching models/methods in terms of students
achievement in accountancy.

DESIGN

This study is experimental in nature. Study was conducted
in five phases. In first phase, construction and standardization
of Achievement Test in Accountancy was completed. The second phase
involved administration of Intelligence Test and SES Scale for the
purpose of matching three groups. The third stage involved pre-testing
of students on achievement test, self-concept questionnaire,
adjustment inventory and group embedded figure test. Fourth phase involved treatment period of 16 weeks to three groups. In fifth phase the four tests namely achievement test in Accountancy, self-concept questionnaire, adjustment inventory and group embedded figure test were administered on all the three groups as post-test.

**SAMPLE**

The sample for the present study consisted of 60 students studying in XI Class in same institution. These 60 students were divided into three groups (20 in each group) after matching them on intelligence and SES level. Two groups constituted the experimental groups (E₁) and (E₂) and the third group as control group (C).

**TOOLS USED**

1. Group Test of General Mental Ability (Tandon, 1971) used for matching the groups.
2. Socio-economic Status Scale (Kohli, 1983) used for matching the groups.
4. Adjustment Inventory (Mittal, 1976).
5. Group Embedded Figure Test (Witkin, 1971).
6. Achievement Test (This was constructed and standardized by the investigator himself).
Statistical Techniques Used

Techniques of mean, standard deviation and t-ratio were employed for the purpose of data analysis.

Delimitation of the Study

The study was delimited with respect to the class, sample, content, models of teaching and variables of the study. The present study was conducted on the students of Higher Secondary School of Uchampur (J & K).

Procedure

Following steps were followed in the conduct of this study:

Step 1: Group test of General Mental Ability and SES Scale were administered on the entire sample to match the three groups.

Step 2: Achievement test, self-concept questionnaire, Adjustment Inventory and Group Embedded Figure Test were administered to all the three groups as pre-tests.

Step 3: First group called experimental group ($E_1$) was taught by inquiry training model; second group called experimental group ($E_2$) was taught by mastery learning model and the third group called Control group (C) was taught by conventional method of teaching accountancy. All the three groups were taught by the investigator himself for 16 weeks.
Step 4: At the end of treatment period, all the four tests namely achievement test, Self concept, adjustment inventory and Embedded Test were administered on all the three groups as post test.

DEFINITIONS OF THE TERMS USED

1. Inquiry Training Model: This is developed around the intellectual confrontation of puzzling situation i.e. focussing on problem, put associated factors together & verify.

2. Mastery Learning

Mastery learning is essentially an instructional technique for the teaching and learning of hierarchical, sequential material. It is systematically planned programme of instruction adopted by a teacher to raise the achievement of students to predetermined mastery level. It involves presentation (cues), feedback (mastery testing), correction (using alternative instructional material & method) till practically all students achieve the desired mastery level.

3. Conventional Method of Teaching

In Conventional Method of Teaching, the teacher is the only active participant in the teaching learning process and the pupils are the passive listeners. He gives lecture to a class of nearly forty students, gives home assignments and administers test periodically. These tests are given only to give marks to the students and have no value in terms of improving the quality of instructions.
4. **Academic Achievement**

It is the level of learning in a particular area of the subject in terms of knowledge, understanding skill and application, usually designated by test scores or marks assigned by the teacher or both (Good, 1973).

5. **Self-concept**

Pupils' self concept means those perceptions, beliefs, attitudes and feelings which individual views as a part of characteristic of himself. It is his own conception of his health and physique, intellectual abilities, academic status, behaviour, temperamental qualities, mental health, emotional tendencies and socio-economic status (Good, 1973).

6. **Adjustment**

In the present study adjustment has been defined as person's overt behaviour, his feelings about himself, about others, environment and the way he reacts to external stimulus. Here adjustment means educational, social, emotional and none adjustment (Mittal, 1974).

7. **Cognitive Styles**

Cognitive styles refers to mode an individual employs in perceiving, organizing and labelling various dimensions of the environment with the help of field dependence, field independence method and as a measure of Group Embedded Figures Test by Witkin et al. (1971).
8. Formative Tests

Formative tests, also called Mastery tests, have been used here as they provide the information necessary to make instruction appropriate to the needs of the individual for achieving mastery level. Formative tests are administered during the course of mastery learning to find out the levels of students' achievement in a particular area of content and to diagnose pupils' difficulties. These tests are given at the completion of each learning unit. They serve the vital function of providing feedback necessary to design the quality of instruction accordingly.

NEED AND SIGNIFICANCE OF THE STUDY

The American Institute of Certified Public Accountants (AICPA, 1941) defined Accountancy as:

"The art of recording, classifying and summarising in a significant manner and in terms of money, transactions and events, which are in part; at least of a financial character and interpreting the results thereof."

The role of accountancy has changed from that of a mere record keeping during the first decade of 20th century to the present stage when it is accepted, as 'Information system and decision making activity'. (Bierman & Derbin, 1970).

Accountancy has like Science developed its own concepts, assumptions, principles which are unusually acceptable. These
principles are called, Generally Accepted Accounting Principles (GAAP) and these form the foundation of systematic and proper Accounting. The development of knowledge, comprehension, Application, Analysis and Synthesis skills pertaining to subject of Accountancy depends to a large extent on scientific methods of Teaching Accountancy.

Economic growth of a nation is linked to Commerce & Industry. The health of which in turn is dependent on qualitative, prudent, manpower that is well trained to comprehend, organise, assimilate financial information and take financial decisions. This depends upon how effectively the subject of accountancy along with its branches was taught at school, college and university levels.

Accountancy deals with financial aspect of Business and its process involving usage of such skills as identification, doing scientific analysis and interpretation, taking decisions on the basis of arrived results. These skills, abilities are developed in students only through effective methods of teaching like enquiry model and Mastery Learning model of teaching.

Traditional methods of rote teaching Accountancy has led to a majority of students using rote memory, making use of cheap notes & guides and turning to private tuitions. The academic standards in Accountancy are deteriorating and there is an urgent need to reform methods of teaching this subject. Effective methods that will develop spirit of enquiry, high
self concept, problem solving ability, independent thinking, establishing and studying relationship, analysing the data, are needed at once.

Classroom management problems, indiscipline problems, especially in Commerce classrooms are also due to faulty methods of teaching. Chalk and talk are the monotonous lectures of the teachers do not appeal to the senses of the students. Frustration and anxiety among students finds escape through anti-social behaviour, like truancy, stealing of notebooks, unattentive behaviour, class fights and abuses, and damage to class and school property. This is also justified on the ground that world has to-day become a global village. This has become possible due to foreign trade and exchange of manpower trained in financial affairs of the business. The need for this manpower is expanding at a rapid rate. Only effective methods of teaching Accountancy will help in production and exchange of such developed manpower possessing high achievement levels, well developed self concept, showing high degree of adjustment and using varied cognitive styles suiting needs of the situation.

Further as reported in the Fourth Survey of Research in Education (1991) the effects of certain methods of instruction in different subjects e.g. Science and Mathematics have been studied on a variety of variables such as: achievement: level of thinking: concept attainment in Mathematics; reasoning abilities; general mental ability; attitude towards Mathematics;
Mathematical creativity, knowledge, application aspect of learning; study habits etc. The methods tried out include: individualized instructions, lecture discussion, inductive discussion drill, Ausbel's and Bruner's strategies, expository guided discovery and pure discovery methods, programmed learning, activities and experiments, mastery learning etc. (Buch, 1991), Miyan, 1982), Rao (1983), Patel (1984), Rajput (1984), Sastri (1984), Yadav (1984), Bhalwankar (1985), Chitkara (1985), Kothari (1985) Rao (1986) have conducted investigations using the said approaches. But practically no work has been conducted to see the effectiveness of Inquiry Training Model of teaching Accountancy.


It is clear from the brief survey of researches conducted in India on the use of Inquiry Training Model and Mastery Learning Model that very little work has been done to compare the effectiveness of these two models in Indian situations and to adapt it to our peculiar needs. The need to compare the effectiveness of Inquiry Training Model and Mastery Learning Model in the teaching of accountancy particularly has not been attended adequately. Since the subject is gaining importance in school curriculum and in many vocations, therefore, there is an urgent need for an indepth investigation.
CONCLUSIONS

1. There is significant difference in the pre-test and post-test mean achievement scores (in accountancy) of group of students taught by inquiry training model. Students scored higher on post-test as compared to pre-test on the Achievement test in Accountancy. Therefore, hypothesis 1(a) is rejected.

2. There is significant difference in the pre-test and post-test mean self-concept scores of group of students taught accountancy by inquiry training model. Students scored higher on post-test as compared to pre-test on self-concept questionnaire. Therefore, hypothesis 1(b) is not retained.

3. There is significant difference in the pre-test and post-test mean adjustment scores of group of students taught accountancy by inquiry training model. Students scored higher on post-test as compared to pre-test on Adjustment inventory. Therefore, hypothesis 1(c) is not retained.

4. There is significant difference in the pre-test and post-test cognitive styles scores of group of students taught accountancy by inquiry training model. Students scored higher on post-test as compared to pre-test on Group Embedded Figure test. Therefore, hypothesis 1(d) is also not retained here.
5. Significant difference exists in the pre-test and post-test mean achievement (in accountancy) scores of group of students taught by mastery learning model. Students scored higher on post-test as compared to pre-test on the Achievement test in Accountancy. Therefore, hypothesis 2(a) is not accepted.

6. Significant difference exists in the pre-test and post-test mean self-concept scores of group of students taught by mastery learning model. Students scored higher on post-test as compared to pre-test on the self-concept questionnaire. Therefore, hypothesis 2(b) is not accepted.

7. Significant difference exists in the mean pre-test and post-test mean adjustment scores of group of students taught by mastery learning model. Students scored higher on post-test as compared to pre-test on Adjustment inventory. Therefore, hypothesis 2(c) is not retained.

8. Significant difference exists in the pre-test and post-test mean cognitive styles scores of group of students taught by mastery learning model. Students scored higher on post-test as compared to pre-test on Group Embedded figure test. Therefore, hypothesis 2(d) is also not retained in the present study.

9. Results of the present study show that there is significant difference in the pre-test post-test mean achievement scores (in accountancy) of students taught by conventional method of teaching. Mean post-test scores are higher as
compared to mean pre-test scores on the achievement test in accountancy. Therefore, hypothesis 3(a) is not retained.

10. Results of present study show that there is no significant difference in the pre-test post-test mean self-concept scores of students taught by conventional method of teaching. Mean post-test scores are just similar to the pre-test scores on the Self-concept Questionnaire. Therefore, hypothesis 3(b) is retained.

11. Results show that there is no significant difference in the pre-test post-test mean adjustment scores of students taught by conventional method of teaching. There is not much difference in the pre-test post-test scores of students on Adjustment inventory. Therefore, hypothesis 3(c) is also retained here.

12. Results show significant difference in the pre-test, post-test mean cognitive styles scores of students taught by conventional method of teaching. Mean post-test scores are much higher as compared to mean pre-test scores. Therefore, hypothesis 3(d) is not retained in the present investigation.

13. From the results of the present study, it is evident that significant difference exists in the gain mean achievement (in accountancy) scores of two groups of students, taught by inquiry training model and conventional method of teaching after the experimental treatment. Gain mean achievement score of group taught by inquiry training model is higher as compared to
group taught by conventional method. Therefore, hypothesis 4(a) is not retained here.

14. Results of present study reveal that there is significant difference in the gain mean achievement (in accountancy) scores of two groups of students, taught by mastery learning model and conventional method of teaching, after the experimental treatment. Gain mean achievement score of group taught by mastery learning model is higher as compared to group taught by conventional method of teaching. Therefore, hypothesis 4(b) is also not retained.

15. Significant difference exists in the gain mean achievement (in accountancy) scores of two groups of students taught by inquiry training model and mastery learning model after the experimental treatment. Students under mastery learning scored higher as compared to under inquiry training model. Therefore, hypothesis 4(c) is also not retained in the present investigation.

16. From the result it is evident that there exists insignificant difference in the gain mean self-concept scores of two groups of students, taught by inquiry training model and conventional method of teaching after the experimental treatment. There is negligible difference in the gain mean self-concept scores of two groups. Therefore, hypothesis 5(a) is accepted.
17. Similarly, there exists insignificant difference in the gain mean self-concept scores of two groups of students taught by mastery learning model and conventional method of teaching after the experimental treatment. Also difference in the gain mean self-concept scores of two groups of students is negligible. Therefore, hypothesis 5(b) is also accepted in the present study.

18. Similar results are observed in case of group taught by inquiry training model and mastery learning model. There is insignificant difference in the gain mean self-concept scores of two groups of students taught by inquiry model and mastery learning model. Gain mean self-concept scores of two groups are just identical. Therefore, hypothesis 5(c) is also retained in the present investigation.

19. There exists insignificant difference in the gain mean adjustment scores of two groups of students taught by inquiry training model and conventional method of teaching after the experimental treatment. There is not much difference in the gain mean adjustment scores of two groups of students. Hence, hypothesis 6(a) is retained.

20. There is significant difference in the gain mean adjustment scores of two groups of students taught by mastery learning model and conventional method of teaching after the experimental treatment. Gain mean
adjustment score of group taught by mastery learning model is higher as compared to the group taught by conventional method of teaching. Hence, hypothesis 6(b) is not retained here.

21. Insignificant difference exists in the gain mean adjustment scores of two groups of students taught by inquiry training model and mastery learning model after the experimental treatment. Gain mean adjustment scores under two groups also do not differ much. Hence, hypothesis 6(c) is retained in the present study.

22. There is significant difference in the gain mean cognitive styles scores of two groups of students taught by inquiry training model and conventional method of teaching after the experimental treatment. Group taught by inquiry training model scored higher mean scores as compared to group taught by conventional method. Thus, hypothesis 7(a) is not retained.

23. There exists significant difference in the gain mean cognitive styles scores of two groups of students taught by mastery learning model and conventional method of teaching after the experimental treatment. Mean cognitive style score of students under mastery learning is higher as compared to other group. Thus, hypothesis 7(b) is not retained here.

24. There is insignificant difference in the gain mean cognitive styles scores of two groups of students taught by inquiry
training model and mastery learning model after the experimental treatment. Mean cognitive styles scores of students under the two groups do not differ much. Thus, hypothesis 7(c) is retained in the present study.

25. There exists significant difference in the achievement (in accountancy) of students of group taught by inquiry training model and group taught by mastery learning model. Gain mean achievement score under mastery learning is much higher as compared to under inquiry training model. Therefore, mastery learning strategy is more effective than inquiry training model in teaching accountancy.

Also there exists significant difference in the achievement (in accountancy) of two groups of students taught by mastery learning model and conventional method of teaching. Achievement level of students under mastery learning is much higher as compared to other group. Hence, mastery learning model is much more effective than conventional method of teaching accountancy.

Similarly, there exists significant difference in the achievement (in accountancy) of two groups of students taught by inquiry training model and conventional method of teaching. Mean achievement score under inquiry training model is much higher than under conventional method of teaching which speaks the superiority and effectiveness of inquiry training model as compared to conventional method of teaching.
Therefore, in the light of the results of present study, it may be concluded that mastery learning model is more effective than inquiry training model and conventional method in teaching accountancy to higher secondary students. Also inquiry training model is more effective than conventional method in teaching accountancy to the students of higher secondary stage.

Accordingly, hypothesis 8 that there will be no significant difference in the effectiveness of three models/method in terms of student achievement in accountancy is not retained in the present investigation.
1. Results of the present study indicate that almost all the students can be brought to mastery level in their achievement if they are helped appropriately as and when they need it. One of the major implications of this study, therefore, is that instructional methods can and should be adopted by teachers to meet the needs of the students in order to achieve the goal of quality in terms of achievement.

2. The formative evaluation which provides a system of feedback to the teacher and students with the help of which it is possible to correct errors at an early stage is integral to mastery learning strategy. Therefore, teachers should be trained in the use of formative evaluation. For its effective use teachers should also be allowed some degree of freedom in organizing their classes.

3. Since mastery learning strategy has been shown to be effective by the results of the study, teachers should be trained to use mastery learning strategy in the teaching of different subjects in Indian conditions. For this purpose the theory and practice of mastery learning may be incorporated in the teacher training courses.
4. As mastery learning strategy does not involve extra expenditure and can be used by the innovative teachers by using the available material in accordance with the needs of the students, it is very much suited to a country like ours where there are constraints of funds available for education.

5. As mastery learning strategy can improve the achievement of students, therefore, the problem of drop outs which involves a huge loss of money and manpower can be tackled effectively if mastery learning strategy is adapted to Indian conditions.

6. Mastery learning strategy is helpful in improving self-concept and adjustment of the students which can be transferred to other areas of individual's life. Therefore, mastery learning model can help in providing to the society individuals with greater self-concept, better adjusted to society and thus making a positive contribution in the progress of the society and nation at large.

7. Inquiry training model is also helpful as compared to conventional method of teaching in boosting the achievement, self-concept and adjustment of the students. Therefore, teachers should also be trained to make use of inquiry training model in their teaching.
SUGGESTIONS FOR FURTHER RESEARCH

Based on the findings and limitations of the present study, the following suggestions are given to conduct further research in this field:

1. The present study was confined to students of +1 class of Udhampur District of Jammu & Kashmir State. Therefore, this study cannot claim to have comprehensiveness. Its conclusions may not be universally valid. It is, therefore, suggested that cross-cultural studies may be conducted to establish the results of the present study fairly.

2. The present study was conducted on a sample of adolescents of +1 class. Studies on different age groups may reveal different results.

3. The study may be conducted by other school subjects as well as the stage of education.

4. The study may be conducted by taking the variables of rural-urban, sex-differences and types of school into consideration.

5. The study may be conducted by taking some other models of teaching instead the models taken up in the present study.

6. For establishing the validity of the present study fairly, a treatment period may be increased from 16 weeks to 20 weeks or even more than that. In addition to this, length of content may also be...
increased in the future studies.

7. A detailed longitudinal studies that follow students and teachers over a period of several years, particularly through continued application of mastery learning procedures are required in order to arrive at still more reliable and precise results.

8. An investigation into how time and learning tasks can be best managed to achieve the optimum results and how initial abilities of students to learn efficently their achievement can prove to be a rewarding area for research.

9. An examination of the various effects of mastery learning model or some other model on teachers's role on interpersonal relations of students can thus provide new insights into the outcomes of mastery learning strategy.

10. A research can be designed to explore and assess how the students develop their learning skills in mastery learning or as a matter of fact in some other model of teaching and how their learning skills thus developed, influence their abilities to learn in general.

11. Study can be conducted on emotionally disturbed, mentally retarded, physically and visually handicapped students. This will be a challenging and fruitful area of research for potential researchers.