# CHAPTER – V

## SUMMARY, CONCLUSIONS AND SUGGESTIONS

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CHAPTER – V

SUMMARY, CONCLUSIONS AND SUGGESTIONS

5.1 Introduction

“Every student can learn, just not on the same day, or the same way.” (George Evans)

“Education is the most powerful weapon which you can use to change the world” (Nelson Mandela).

The founder of idealism, Plato said that “Do not train children to learning by force and harshness, but direct them to it by what amuses their minds, so that you may be better able to discover with accuracy the peculiar bent of the genius of each.”

Ancient Indian thinkers describe as ‘education man self-reliant and others’ (Rig-Veda), ‘The end product of Education is to get salvation’ (Upanishads). Kautilya, as a philosopher and a statesman of outstanding class mentioned that ‘education means training for the country and love for the nation’.

The first non-European Nobel Prize winner Viswakavi Ravindranath Tagore, the founder of ‘Shantiniketan’ describe as education enables the mind to find out the ultimate truth, which gives us the wealth of inner light and love and gives significance to life.

Education means positive behavioural change in person. Education develops the personality, it enhance the level of knowledge, uplift standard of life. It is right of every man to get necessary education. Education is necessary to all including disabled person.
5.2 Background of the study

The number of people with Visual Impairment worldwide in 2002 was in excess of 161 million, of whom about 37 million were blind. The burden of visual impairment is not distributed uniformly throughout the world: the least developed regions carry the largest share. Visual impairment is also unequally distributed across age groups, being largely confined to adults 50 years of age and older. A distribution imbalance is also found with regard to gender throughout the world: females have a significantly higher risk of having visual impairment than males.

India is now home to the world's largest number of blind people. Of the 37 million people across the globe who are blind, over 15 million are from India. (Sinha, K. Oct 11, 2007) Results are reported from the National Longitudinal Transition Study of Special Education Students. Dropout rates were high: 30% of students with disabilities dropped out of high school, and another 8% dropped out before entering high school. The average dropout with disabilities was 18 years old at the time of leaving but had earned less than half the credits needed to graduate. Employment successes were strongly related to taking a concentration (four courses) in vocational education. Youths with learning disabilities or speech impairments were most likely to approach the rate of employment found in the general population.

Postsecondary education was low: 37% of high school graduates with disabilities had attended a postsecondary school, compared with 78% of high school graduates generally. Students with hearing or visual impairments were most likely to attend college. Students with disabilities were significantly more likely to be poor than were youths in the general population, and poverty tended to exacerbate the impact of having a disability. Impoverished students with disabilities were less likely than wealthier students with disabilities to be enrolled in those postsecondary education and training programs that could enable them to break out of poverty. When employed,
the poorer students with disabilities earned significantly less per year than did those from wealthier families.

Placement in regular education rather than special education was associated both with better and worse post school outcomes. Students with sensory or motor disabilities appeared to benefit from regular education placement. However, for many students, more time in regular education was associated with a higher likelihood of course failure, which was a strong predictor of dropping out of school (Wagner, M. and Jose B.). Vision impaired (VI) adults continue to face problems in gaining employment. In the US the 2006 Disability Status Report (www.disabilitystatistics.org) reported an employment rate of only 47.5% for people with any sensory disability (http://www.disabilitystatistics.org) The 2002 Household Economic Studies reported a 55.3% employment rate for persons with communications disabilities, including vision impairment (Steinmetz, E. 2006). A further study on vision impaired youth employment levels reported a 28% employment rate for out-of-school youth (Wagner, M., Newman, L., Camelo, R., Garza, N & Levine, P. 2005) after high school: a first look at the post school experiences of youth with disabilities. A report from the National Longitudinal Transition Study -2 (NLTS2) Menlo Park, CA, SRI International. Available at: www.nlts.org/reports/2005 And Dryden, G. 2000. Training, rehabilitation and employment for visually impaired people in the UK, Royal National Institute of the Blind, Available at: http://www.euroblind.org/fichiersGB/emploidyden.htm reports 25% of vision impaired in the UK are in employment and “younger people tend to be better qualified and there is a high correlation between qualification level and employment”. Unemployment rate for vision impaired people in European countries in 2000 remained around 75% (Osoian, C. Zaharie, M & Stegerean, R. 2008), In each of these studies the employment figures for those with a vision disability were consistently lower than those for sighted individuals. Major contributors to this situation are suggested to be inability to access further education and the digital divide created by the emergence of
computers Department of Training & Employment. 2000. This raises the question ‘Can vision impaired adult learners gain equivalent grades to sighted learners if specialist education was accessible”? If so, such training would increase their employability, giving opportunities for financial independence and a more ‘normal’ lifestyle., ( http://www.iariajournals.org/life_sciences/)

5.3 Historical background of Education for Blind person

“Education must aim at giving the blind child knowledge of the realities around him, the confidence to cope with these realities, and the feeling that he is recognized and accepted as an individual in his own right.” - Berthold Lowenfeld.

Education for disabled person known as Special Education and it includes (a) residential, (b) integrated as well as (c) inclusive mode of education.

Special Education: UNESCO 1983 has provided the most comprehensive and appropriate definition of special education. “Special education is a form of education provided for those who are not achieving, or are not likely to achieve through ordinary educational provisions, the level of educational, social and other attainments appropriate to their age, and which has the aim of furthering their progress towards these levels”.

(a) Residential School

“A boarding school offering education and care to blind children from ages three to twenty-one, or from pre-school through the high school. Educationally speaking, these schools attempt to provide complete education and care for the blind children. These services include medical, academic, musical, social, vocational courses, placement, and follow-up.”( Frampton & Kerney, 1953),
(b) Integrated Education

It refers to the measures taken to provide educational resources, within the ordinary educational system, for those children who need them, the aim of integration is to avoid or reduce restrictions on any aspects of a child’s development which might result from segregated education.

According to Namgayel, 1985 integrated education refers to meaningful involvement of such youngsters into ongoing regular educational programme to whatever extent it is feasible and beneficial, in a given instance, with the ultimate goal being optimal academic and social as well as personal learning of each child.

(c) Inclusive Education:

The fundamental principle of the inclusive school is that all children should learn together, wherever possible, regardless of any difficulties or differences that they may have. Inclusive school must recognize and respond to the diverse needs of their students, accommodating both different styles and rates of learning and ensuring quality education to all through appropriate curricula, organizational arrangements, teaching strategies, resource use and partnership with committees.

: “It is a flexible and individualized support system for children and young people with special educational needs (because of a disability or for other reasons). It forms an integral component of the overall education system, and is provided in regular schools committed to an appropriate education for all.” (Johnson ,1994)

All modes of education - residential, integrated and inclusive have the same goal of formal education of the disadvantaged groups. They, however, differ in the means of achieving the same. The residential education focuses at attainment of education through special schools, whereas integrated education aims at providing education to disadvantaged children within the ordinary educational system.
5.4 Definition of VI and Blind Person Population

Visually impairment’’ or ‘’blindness’’ define as a condition where a person suffers from any of the following conditions, namely:-

- d. total absence of sight; or
- e. visual acuity not exceeding 6/60 or 20/200 (Snellen chart to measure visual activity) in the better eye with correcting lenses; or
- f. Limitation of the field of vision subtending an angle of 20 degree or worse.

5.5 Need and Significance of the study

All children go through different developmental stages that have their own opportunities and obstacles, but visually impaired children face additional challenges while they progress through their childhood years. They may face coordination difficulties, emotional stress, difficulty learning in a traditional setting and organizational challenges--all coupled with additional attention and curiosity from their peers. (By Chelsea Day, eHow Contributor)

This study is important additionally for further reasons:

5.4.1 Researcher inspired from his own experience occurred while studying accountancy subject a he himself is visually impaired person. He faced many difficulties to understand the subject, e.g.

- (vii) Rules and Regulations from Accountancy
- (viii) eparation of journal with different types entries and
- (ix) Various types of postings in ledger.
- (x) Unable to see solution of problem on blackboard.
- (xi) Difficulties faced to interact other students and teacher
- (xii) Inferiority complex developed due to the difficult situation in class room
Researcher can help solving these problems and attracting VI students to commerce faculty with the help of CMP. As there are many vacant posts for good job after completing career through commerce sector VI person can occupy those posts and subsequently they can live standard life. This would be grand help to VI person.

5.5.2 As mentioned before (1.7 Scope of Employment to VI Person through Commerce sector) many opportunities are existed through commerce sector. And there is 3% reservation for handicapped persons but mostly these posts remain vacant due to unavailability of candidates.

Researcher wants to attract VI students to commerce faculty and get succeed through commerce so that they can get opportunities of government employment and develop their economical status.

5.6 Objective of this Study

5.6.1 To Identify units from XI th standard accountancy subject for development CMP for VI students,

5.6.2 To develop the CMP as identified units of accountancy subject for XI th standard VI student,

5.6.3 To find out the effectiveness of developed CMP as teaching accountancy subject for XI th standard VI student.

5.6.4 To study the effectiveness of CMP between XI th standard Totally and partially blind students

5.6.5 To study effectiveness of CMP between XI th standard congenital and adventitious blind students

5.6.6 To find out opinion of XI th standard VI students towards developed CMP.
5.7 Conceptual and Operational Definitions of the Terms

1) Development of Course Material Package

Operational Definition

It is a program with audio tactile and Braille Booklet on identified units related to XI std. commerce Accountancy subject syllabus as solution for visually impaired students’ learning problems.

2) Accountancy subject:

Conceptual Definition – Accountancy refers to the entire body of the theory and process of accounting (H.S.C. Board, 2012).

Operational Definition: It is one of the subjects from commerce faculty for students, who admitted for further studies after passing S.S.C. examination.

3) XI standard:

As per Indian educational system, students first academic year after passing S.S.C. examination.

4) Commerce

Conceptual Definition- Commerce refers to and includes all those activities which are necessary to brings goods and services from the place of their origin to the place of their consumption (Mitchel R. 2011).

Operational Definition

In Indian educational system this is one sector among the three sectors which are available for further studies for students after passing S.S.C. examination.

5) Visually Impaired student:

Conceptual Definition
1 Students with visual impairments are identified as those with a corrected visual acuity of 20/70 or less in the better eye or field restriction of less than 20 degrees at its widest point or identified as cortically visually impaired and functioning at the definition of legal blindness. (Haider I.S.1999).

2 Visual impairment including blindness, means an impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness. This impairment refers to abnormality of the eyes, the optic nerve or the visual center for the brain resulting in decreased visual acuity. (www.vidyaranya.org/)

**Operational Definition**

A student from XI std. commerce who has difficulty related to visibility, e.g., totally blind or having more than 75 % blindness.

6) Pune and Mumbai City

These are two cities from Maharashtra State of India country.

7) Effectiveness:

**Conceptual Definition**

The degrees to which objectives are achieved and the extent to which targeted problems are solved. In contrast to efficiency, effectiveness is determined without reference to costs and, whereas efficiency means "doing the thing right," effectiveness means "doing the right thing." (http://www.businessdictionary.com)

**Operational Definition**

Find significant difference between mean score of pre-test and post-test of this experiment.
8) Classification of Account

**Conceptual Definition** - Classification of accounts means an act of dividing or grouping or arranging different accounts into certain well defined classes for the purpose of writing entries in the books of accounts. (H.S.C. Board, 2012)

9) Journal

**Conceptual Definition** – A Journal is a book employed to classify or sort out transactions in a form convenient for their subsequent entry in the ledger. (Mitchel R, 2011).

10) Journalisation

**Conceptual Definition:** The process of entering or recording the transactions in a journal is called Journalisation. (H.S.C. Board, 2012).

11) Ledger

**Conceptual Definition:** Ledger is a bound secondary book in which all accounts are maintained, it records from journal and subsidiary books only, it provides summarised records at one place. (H.S.C. Board, 2012)

12) Ledger Posting

**Conceptual Definition:** The process of copying entry from journal to ledger is called ledger posting. (Commerce Dictionary, 2014).

5.8 Hypothesis of this Study

5.8.1 Research Hypothesis:

1) There is significant difference between mean score of Pre test and Post test on same group of XIth standard VI student taught by CMP.
2) There is significant difference between mean score of Post test of totally blind and partially blind XIth standard student.

3) There is significant difference between mean score of Post test of congenital and adventitious XIth standard blind students.

5.8.2 Null Hypothesis:

1) There is no significant difference between mean score of Pre test and Post test on same group of XIth standard VI student taught by CMP.

2) There is no significant difference between mean score of Post test of totally blind and partially blind XIth standard student.

3) There is no significant difference between mean score of Post test of congenital and adventitious XIth standard blind students

5.9 ASSUMPTIONS OF THE STUDY

5.9.1 XI standard. Visually Impaired Students has understanding problems in Mathematical subject like account. (Karshmer and Bledsoe , (2010)

5.9.2 XI standard Visually Impaired students have knowledge of Braille language. (Wormsley , Robertwall, Emerson and Erin , 2011)

5.9.3 XI standard. Visually Impaired students can operate computer properly. (Williams , Christopher . and Ray . 2011, ).

5.10 SCOPE DELIMITATIONS AND LIMITATIONS

5.10.1 Scope of the study

1) A CMP is applicable to Junior College accountancy subject teachers who teach to XIth standard VI students.

2) It is applicable to English medium Junior college of Commerce where learn XIth standard VI students.

3) It is applicable to XI th standard VI students who learn accountancy subject.
5.10.2. Delimitations of the study

1) Accountancy text book prescribed by Maharashtra state HSC board for XI\textsuperscript{th} standard.

2) Commerce Junior college from Pune and Mumbai city

3) XI th standard VI students from commerce English medium junior college.

4) Accountancy subject for identified units (i) Classification of accounts, (ii) Journal, (iii) Ledger

5.10.3. Limitations of the study:

1) The psychological aspects like motivation, interests, attention of the students are beyond the control of the researcher.

2) Physical aspect like orthopedically variables is beyond control of the researcher.

3) The impact of the educational aspect like private coaching classes, multimedia and available material in the market is beyond control of the researcher.

5.11 Research Methods for Present Study

For the present study three research methods are applied

1 Survey method apply for completion of objective 1 that is finding identified units which was hard for learning Accountancy to V.I. XI std students.

2 Product Development method was apply for completion of objective 2 that is Develop Course Material Package to teach Accountancy for XI th std V.I. student

3 Experimental method was used to find out effectiveness of developed CMP
5.12 Methodology as per objective 1

Objective 1 is, To find out identified unit from Xith standard accountancy subject for development of CMP for VI student, Researcher selected survey method for completion of objective 1.

The research question is for survey method of objective 1.is as follows ,

In which units XI th standard VI student have difficulties while learning accountancy subject. This study is performed on following Informants

(A) For survey method 17 teachers are population, they are teaching accountancy to VI XI th std student.

(B) For survey method 22 students are population who are learning accountancy subject in XI th std. Data Collection Tools for Survey Method are follows:

(a) Questionnaire for teacher who teach accountancy to VI XI\textsuperscript{th} standard student.

(b) Questionnaire for XI th std\text{andar}d VI student

Both questionnaire consist 12 close ended questions with other 12 close ended sub questions.

Researcher obtained opinion from experts, for validation of data collection tools. Researcher also conducted pilot study to update data collection tools for survey method. Percentage is used to analyse the questionnaire for teachers and questionnaire of students. Detail analysis given in chapter four.

As per analysis of both questionnaire following units are identified which are difficult for XI th std VI student

(a) Classification of accounts

(b) Journal

(c) Ledger
5.13 Research Methodology for objective 2:

Objective second is, To develop the CMP as identified units of accountancy subject for development of CMP for VI student. Researcher selected product development method for Objective 2.

Following are the objectives to develop CMP

1) To find solution on XI\textsuperscript{th} standard VI students’ difficulties for identified units.

2) To find easier way to teach accountancy subject for VI student

3) To find proper way to integrate Braille booklet as well as Audio Material

4) To analyze the content of technical portion from accountancy subject like journalisation and ledger posting into small parts

5) To find good utilization of CMP

6) To find out functioning of CMP irrespective of time, person and place.

7) CMP should be easily available.

5.14 Research Methodology for Objective 3

Objective third is, To find out the effectiveness of developed CMP as teaching accountancy subject for XI\textsuperscript{th} std VI student. for this researcher had selected experimental method. In this research, researcher selected single group design from Pre experimental design

\[ O_1 \times O_2 \]
\( O_1 = \) Pre test \( \quad O_2 = \) Post test (Best J.W Khan J.V. 2010 P.N 179)

Researcher used single group design because available informants for this research is very small and researcher took experts opinion and discuss with guide for selection of this design. In this research informants are 22, VI 11th standard commerce student. Researcher conducted experiment on total available population; hence there is no need to select any sample. Researcher used Accountancy Achievement Test i.e. Pre test and Post test as a data collection tool for objective 3. Researcher divided this achievement test in to three parts based on knowledge comprehension and application it includes objective type questions, short answer type questions and technical type questions.

Accountancy achievement: pre test and post test

<table>
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<tr>
<th>S.N.</th>
<th>Unit Name</th>
<th>Duration of test</th>
<th>Maximum Marks</th>
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<tr>
<td>1</td>
<td>Classification of Accounts</td>
<td>30 min</td>
<td>15</td>
</tr>
<tr>
<td>2</td>
<td>Journal</td>
<td>30 min</td>
<td>15</td>
</tr>
<tr>
<td>3</td>
<td>Ledger</td>
<td>30 min</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>90 min</td>
<td>45</td>
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</table>

For validation of pre test and post test, researcher took opinion from guide and other experts. Researcher conducted a pilot study to make changes for improvement.

Changes in pre test and post test made as follows:

1) In the beginning, fraction number are used to give marks but after it converted into integer number.

2) Complicated journal entry removed from both test.

3) Only 3 journal entries involved instead of 5.
4) Construction of small questions instead of questions in the form of fill in the blanks.

5) At first this test evaluated for 20 marks and 45 minutes but later it converted into 15 marks and 30 min.

6) Very simple and very hard questions had been removed.

Mean, Standard deviation, t test these tools are used for analysis of objective 3 to 6 details are given in chapter 4. Administration of pre test, Administration of CMP and Administration of post test program were conducted in two centers, they were as follows

(a) Niwant Andh Mukta Vikasalaya
    Vidyanagar pune 32

(b) R. A. Podar college of Commerce and Economics
    Matunga Mumbai 19

After implementation of CMP and administration of post test, answers were analyzed to draw the conclusion pre test and post test were evaluated as per evaluation scheme. Model answer paper prepared by the researcher. The answers of each unit were analyzed and evaluated, marks obtained by students in pre test and post test for every unit (Classification of Accounts, Journal, Ledger) are assembled together for statically analysis. After implementation of CMP and after administration of post test researcher conducted an opinionnaire to find out VI students opinion towards developed CMP.

5.15 Major Research Findings

Major findings of this research are as follows
5.15.1 Research findings as per objective 1

1) 11th Standard. VI, commerce students have problems in learning accountancy subject.
2) 11th Standard commerce VI students have problems in learning the chapter classification of accounts specially in technical aspect like preparation of charts, tables, etc.
3) 11th Standard commerce VI students have problems in learning the chapter Journal specially in Journalisation of journal entries.
4) 11th Standard commerce VI students have problems in learning the chapter Ledger specially in ledger posting and preparing ledger accounts.

5.15.2 Research Findings as per objective 2.

1) Braille Booklet and Audio Material is the way to develop CMP as a teaching method to teach accountancy subject for 11th Standard VI students.
2) Content analysis is the proper way to prepare CMP a teaching method to teach accountancy subject for 11th std VI students.
3) Mobility in uses of Braille Booklet and Audio Material.
4) CMP can help to teach for teachers who teach accountancy subject for 11th Standard VI students.
5) A Accountancy teacher can teach Accountancy Subject with analysis view for 11th Standard VI students.
6) Delivery of CMP may be as Integrate method of Braille booklet and Audio Material.

5.15.3 Research findings as per objective 3

As per table 4.2 ‘calculated t’ value is greater than ‘observed value’ on 0.05 level, hence difference found in mean score of pre test and post test is
significant. Therefore developed CMP is useful as teaching method to teach accountancy subject for 11th Standard VI students.

5.15.4 Research finding as per objective 4

As per table 4.3 ‘calculated t’ value is less than observed value on 0.05 level, hence significant difference found in mean score of post test. Therefore developed CMP is useful as teaching method to teach accountancy subject for 11th Standard both type, totally as well as partially blind students.

5.15.5 Research finding as per objective 5

As per table 4.4 ‘calculated t’ value is less than observed value on 0.05 level, hence significant difference was not found between mean score of post test of congenital and adventitious blind students. Therefore developed CMP is useful as teaching method to teach accountancy subject for 11th Standard congenital as well as adventitious blind students.

5.15.6 Research Findings as per objective 6

Objective 6 is related to opinionnaire of VI students towards developed CMP. To complete this objective researcher prepare a opinionnaire and findings are follows

1) Prepared Audio Material is excellent for learning experience for Journalisation as well as ledger posting. According to their opinion the prepared material is helpful to understand content material of account subject. Voice is clear and easy to operate.

2) Prepared Braille Booklet is excellent for learning experience for Journalisation as well as ledger posting. It is also best for understanding content material of account subject. Braille print is best for handling. It was available for individual use.

3) Prepared CMP was useful about technical facility according to students opinion.
5.16 Discussion on Research Findings

Eleventh std VI students have problems in learning accountancy subject, especially in classification of accounts, Journal and Ledger. It is related to the technical part. So it means that 11th Standard VI students have problems in learning technical aspect. This is reason for poor number of 10th qualify students choose commerce sector.

As a solution content analysis of their learning subject is the proper way to teach technical part. In which the first half part provide information about content and in the last half part provide questions depending upon the beginning of first half.

Braille booklet and audio material is the proper way to provide knowledge for VI students. totally as well as partially 11th Standard VI students, congenital as well as adventitious 11th Standard VI students, With this CMP VI students will attract to commerce sector and enjoy the facility after completion of commerce education.

5.17 Suggestion based on research findings

5.17.1 Suggestion for commerce junior college

1) Each junior commerce college has the facility to provide admission for VI students as per reservation rule.
2) At least one or two computers have install jaws software.
3) Communicate with blind institution for Braille booklet as well as Audio Material about commerce subjects especially for account.
4) Appoint at least one teacher who has knowledge about Braille and trained to teach VI students.
5) Separate room should be available for all VI students from all standard to get together and interact themselves.
5.17.2 Suggestion for teacher who teach Accountancy for 11th std VI students.

1) Get sufficient knowledge of Braille language.
2) Make analysis of accountancy chapters in to form of small questions and prepare Braille booklet with ducksbary software and also make audio C.D. of same content to guide VI students
3) While teaching journal or ledger, guide VI student separately and make their practice about rules of journalisation and rules of ledger posting.
4) Ask questions to VI students while teaching accountancy subject in the classroom.
5) Make sitting arrangement for VI students on first row in classroom.

5.17.3 Suggestion for charitable trust or Institute working for VI students.

1) Prepare the learning material on analysis base with particular teacher related to technical subject like accountancy.
2) Make learning material in the form of Braille booklet and audio C.Ds.
3) Provide such learning material individually that they can use for twice or thrice as their own time availability.
4) Provide jaws training to all VI students through well trained person.
5) Collect information about jobs for commerce VI students and provide them so that VI students will attract to commerce sector.

5.17.4 Suggestions for further research

1) To find out effectiveness of Braille booklet and audio C.D. for learning mathematics on 10th students.
2) Effectiveness of Braille booklet and audio C.D. for learning science subject on 10th students.
3) Effectiveness of Braille booklet and audio C.D. of economics subject on 11th Standard V.I. students.

4) Effectiveness of Braille booklet and audio C.D. of other theory subject on 12th Standard students.