

BRILLE BOOKLET AND AUDIO MATERIAL COMBINATION IS THE WAY TO TEACH ACCOUNTANCY SUBJECT FOR VISUALLY IMPAIRED STUDENTS

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1 INTRODUCTION

“Every student can learn, just not on the same day, or the same way.” (Brucher, J.S. 1969), “Education is the most powerful weapon which you can use to change the world” ” (Sharma G.R.1970) 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’ in Rig-Veda, ‘The end product of Education is to get salvation’ in 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.

2 Nature of Disable Student -‘Disability’ or ‘Handicapped’ often used interchangeably. Disability may be defined as any restriction or lack of ability resulting from impairment to perform an activity in the manner or within the range considered normal for a human being as defined by the World Health Organisation (WHO). Disability can be broadly characterised as (a) locomotor (b) visual (c) hearing (d) mental disability. To address the needs of the disabled person we have been guided by the constitution of the India and UN instruments such as the Universal Declaration of Human Rights 1948 and the Declaration of the rights of Disabled Persons 1975. The promotion of the United Nations through the

adoption of the World Program of Action concerning Disabled Persons 1983, the declaration of the Decade of the Disabled Person 1983-92 and the development of the Standard Rules for the equalization of the opportunities for Disabled Persons 1993 along with the observance of the Asian and Pacific Decade of the Disabled Persons 1993-2002 have had a significant effect on the development of policy and programmes regarding persons with Disabilities.

The paradigm shift from the welfare and charity approach to the rights based one towards the issues concerning persons with disabilities encapsulated most effectively through the landmark enactment of the Persons with Disabilities Equal Opportunities, Protection of Rights and Full Participation Act, 1995. (Mohapatra, C.S.2004).

Access to education is a basic human right, but one not enjoyed by over 75 million children across the world. Many factors hamper children's school attendance in the developing world, but for children with disabilities the barriers are much higher. Ninety per cent of blind or severely visually impaired children in India do not attend school as per The Guardian 2008. The present study focused on the disabled person with Visual Impairment (VI) from childhood. **3 Visual impairment** -- (VI) defined as a broad term that describes a wide continuum of loss in visual function. There are many aspects of visual function, including visual acuity the ability to resolve detail, accommodation (the ability to focus, field of vision means the area that can be seen, colour vision, and adaptability to light. The definition used by the World Health Organisation to assess the individual's ability to resolve fine detail (i.e. visual acuity, using standardised methods such as the Snellen chart (fig.1.1).

Low vision described as: a visual acuity of between $<6/18$ and $3/60$ after correction in both eyes. Whereas Blind person described as: a visual acuity is $<3/60$, although people with better acuity can also be described as having a visual impairment if they show an appreciable loss of visual field.

A visual acuity of $6/18$ means that the person can discriminate fine detail at 6 metres that someone with normal vision could discriminate at 18 metres. Similarly, a lower visual acuity of $3/60$ means that the person can discriminate fine detail at 3 metres, compared with 60 metres for a person with normal vision.

Some will have been diagnosed as suffering from conditions such as congenital blindness, cataracts, albinism and retinitis pigmentosa. Most require the use of low-vision aids and are availing of the services of a Visiting Teacher. This category is not intended to

include those person whose visual difficulties are satisfactorily corrected by the wearing of spectacles and/or contact lenses.

At the interface between health and educational services, the use of both clinical and functional definitions is particularly important. (Desai, A.2010).

Depending on various causes visually impairment'' or ''blindness'' define as a condition where a person suffers from any of the following conditions,

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

Due to widespread general beliefs and negative attitude of the people and polity, people with disabilities suffer crass neglect and violation of basic human rights. This negativism is visible in each and every sphere of human life: be it the right to education, public service, and work, be it the right to quality living, be it the right to property, or be it the right to equality in law, people with disabilities suffer in comparison to those who are not disabled (Arona,S.2003).

Not only does the disability causes different physical problems it also causes social integration issues. They often find themselves social isolated because they have trouble making ties to others. (Muruganandam, S. 1990),

Nature of Visual Impairment

Susan Carney had defined the term visual impairment in detail in the book 'Teaching Students with Visual Impairments: A guide for the support team'.

- **Visual impairment** refers to a significant loss of vision, even though the person may wear corrective lenses. The nature and degree of visual impairment may vary significantly, so each student may require individual adaptations to instructional practices and materials in order to learn effectively.
- **Visual impairment includes two main categories:** blindness and low vision.
- **Legal Blindness** – ranges from a visual acuity of 20/200 in the better eye after correction, to having no usable vision or a field of vision reduced to an angle of 20 degrees. Visual acuity of 20/200 means that the individual sees at 20 feet what is normally seen at 200 feet. A reduced field of vision means that the individual has tunnel vision with limited peripheral vision.

- **Blindness** – ranges from being totally without sight to unreliable vision and primary reliance on other senses. A person with blindness usually uses Braille as a reading and writing medium.
- **Low Vision** – is reduced central acuity of 20/70 or less in the better eye after correction. Most students with visual impairments have low vision. These students should be encouraged to use their residual that is remaining vision, when appropriate, using the necessary optical aids and adaptations. Students who are described as blind may have some usable vision.

Visual impairments are further classified as congenital or adventitious.

4 --Status of Education of the Visually Impaired in India:

The basic structure of the Constitution of India as reflected in the Preamble ensures social, economic and political justice as well as equality of status and of opportunity to all citizens of India. It is thus constitutional obligation of the State to ensure equal justice and equality to all citizens including persons with disabilities and other marginalized groups of people.

- **1986:** For the first time National Policy on Education considered “Education for all” as one of the cherished goals of national development. One of the special groups, which has received inadequate attention so far, is that of children with disabilities.
- **1986:** The Plan of Action stresses only those children whose needs can not be met in common schools be enrolled in special schools. Once they acquire communication skills and study skills, they will be integrated in common schools.
- **1987:** The National Council for Educational Research and Training implemented the Project Integrated Education for the Disabled (PIED) with the financial support from UNICEF in order to strengthen implementation of IEDC within the framework and goals of the National Policy on Education.
- **1988:** The Bahrul Islam Committee on Legislation for Persons with Disabilities included education in the Draft Legislation. It mentioned that the State shall endeavour to provide free and universal elementary education to children with physical and mental disabilities. It also emphasized promotion of integrated education and continuation of residential education.
- **1990:** The NCERT evaluated the IEDC in 14 States. The study established that IEDC is not being implemented properly due to lack of trained manpower and lack of coordination regarding the scheme.

- **1992:** Central Scheme of Integrated Education for the Disabled Children purports to provide educational opportunities for children with disabilities in common schools. They have established Administrative Cells for monitoring the Scheme.
- **1999:** Gujarat has taken a quantum jump in the implementation of IEDC. The coverage of children with disabilities was enhanced to 15,800.

5 Development of Braille in India

- 1902: Representatives of the Foreign Bible Society, Mr. J. Knowles and Mr. L. Garthwaite invented the Oriental Braille and published it.
- 1922: At a meeting of the Central Advisory Board of Education in January principal of School for the Blind Karachi, Mr. P. M. Advani, expressed the need for evolving a common Braille code.
- 1923: In Mumbai, Discussion in the Conference of the Workers of the Blind and the Deaf on the possibility of having a common Braille code.
- 1938: Appointment of a Committee for the development of a uniform Indian Braille Code.
- 1941: In November the Committee met for the first time and debated the issue.
- 1943: The Committee prepared a common Braille Code and circulated the same among various provincial Governments and institutions for the blind.
- 1944: Sir Clutha Mackenzie, Officer on Special Duty (Blindness) Submitted the historical “Report of Blindness in India”.
- 1945: Sir Clutha Mackenzie appointed a committee composed primarily of Capt. A. X. Mortimer and Mr. Lal Advani for evolving a Standard Indian Braille Code.
- 1947: In April, following the recommendations of the “Report of Blindness in India,” the Ministry of Education established a Unit to deal with education of the visually impaired for developing a Uniform Braille Code and setting up Braille Printing Presses in the Country.
- 1947: When India gained independence, 11 Braille codes were in use in various parts of the country:

6 Theoretical Base for Study

(A) **Bruner’s knowledge based theory:** As per this theory learning of new concept always based on previous knowledge. In this CMP analysis of Journalisation and analysis of ledger posting is based on basic rules of Accountancy.

(B) Gagne's Hierarchical Theory of Learning: As per this theory Gagne classify learning in to 8 levels, 8th level is based on problem solving. This CMP also based on problem solving system. Last 5 entries and its generalization is based on Small questions and its solution that every child can learn every content but as per his own time VI student also use this material in college as well as at his/her home and he/she can use it frequently and learn on his own way.

(C) Guthrie's theory of learning: As per this theory, learning is based on real situation and students' response. This CMP also based on students response and examples are based on real situation.

(D) Pavlov's Theory of Classical Conditioning: as per this theory natural stimulus get natural response but after conditioning artificial stimulus get natural response. In this CMP at first VI student get knowledge about generalization of Journal entries but after 15 entries, they have to answer of questions based on generalization.

(E) Thorndike's trial and error theory of leaning: he explained three laws for learning. CMP is related to two laws among these 3 laws. Those are as follows.

- (i) **Law of readiness:** due to utilization of Braille booklet and Audio Material VI, students are ready with interest for grasping the learning content.
- (ii) **Law of practice:** CMP content repetition of rules of types of account to achieve perfection.

(F) Watson's behaviouristic theory: Learning is depending upon response and stimuli. As well physical activity is responsible for learning. Researcher has used Braille booklet and Audio Material as stimulants for VI students. Furthermore handling of Braille booklet consist physical activity.

7 Researcher's Contribution, Proper Methodology

Teach Accountancy Subject Through

A Audio Material

B Braille Booklet

Delivery methodology as Teaching Method

First Instructions was given by Instructor about material to VI student. as integrated, VI students were listen Audio Material and Feel Braille Booklet for learning information based material than answer small questions based on analysis based material.

Topic of Account Subject – It is based on Classification of Journal. This part has three sub parts: Part -1, Part -2 and Part-3

Part -1: This Part involves Definition, Meaning of Journal, Columns of Journal, Casting of Journal, Rules of Journalizing the journal entries, etc

Objectives for Part -1

- 1- To provide the information of Journal
- 2- To make clear concepts of columns of Journal
- 3- To provide information of steps related to generalization of Journal Entries

Activity

VI Student can Listen Audio Material and read Braille Booklet containing the information about journal and its columns, as well as the steps of journalizing the Journal Entries.

Part -2: It involves 15 Journal Entries and process of its generalization based on analysis process, for example: Transaction - Purchased goods on cash Rs. 20,000

Analysis: In this transaction two accounts are involved Cash A/C and Goods A/C Cash A/C is Real A/C and rule of real a/c is debit what comes in and credit what goes out at the time of purchasing cash goes out from business hence cash a/c should be credited . Goods a/c also real a/c at the time of purchase, goods come in the business hence goods a/c should be debited the entry will be Goods a/c debit TO Cash a/c.

Objectives of Part -2

- 1- To analyze the rules of generalization of journal entries
- 2 -To provide the knowledge about generalization of journal entries
- 3- To revise the rules of accounts

Activity

VI Student can listen Audio Material and Read Braille Booklet for getting the information about generalization of Journal entries

Part -3: In this part 5 journal entries are involved. Their generalization is based on small questions for example, Transaction commission paid Rs.10,000

Analysis questions

- 1 - How many accounts are involved in this transaction ?
- 2- Which are they?
- 3 - Which type of commission is? etc

Objectives of Part -3

- 1- To make small questions based on generalization of journal entries
- 2- To make practice about rules of generalization

Activities

VI Student listen Audio Material and Read Braille Booklet and answer the questions and verify their answers at last with journal entry.

8 Conclusion --

A) Braille Booklet and Audio Material is the way to develop teaching method to teach accountancy subject for VI students.

B) Content analysis is the proper way to prepare a teaching method to teach accountancy subject for VI students.

C) Mobility in uses of Braille Booklet and Audio Material .

D) This Method can help to teach for teachers who teach accountancy subject for . VI students.

E) A Accountancy teacher can teach Accountancy Subject with analysis view for VI students

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