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EVALUATING EFFECTIVENESS OF TEACHING METHODS IN ACCOUNTING EDUCATION WITH REFERENCE TO NEP 2020

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Abstract

This study evaluates the effectiveness of teaching methodologies suggested in National Education Policy 2020 from the perspective of the students and educators (Teachers). Data was collected from primary source through questionnaire which were sent to undergraduate and post graduate students and teachers who teaches accounting courses at undergraduate and post graduate level. Total 202 responses received, out of which, 144 responses from students and 58 from teachers were received. T test and ANOVA were applied to analyse the data, results suggest that Teachers have responded favourably about effectiveness of teaching methodologies inspired by NEP 2020, especially in areas like project-based learning and digital integration, they also perceived that NEP methodologies significantly enhance critical thinking abilities and effectively bridge the gap between academic instruction and industry requirements. whereas Students found NEP 2020 – driven teaching methodologies as not effective in terms of enhancing understanding. further provide the suggestions which can be adopted by institutions to enhance understanding of NEP methodologies and also increase acceptance by students. By doing this, it hopes to draw attention to the discussions on actionable recommendations in the realms of accounting education by the contributors and eventually aid in the achievement of the lofty objectives of NEP 2020.

Keywords: *Effectiveness of Teaching Methodologies, Accounting Education, National Education Policy 2020, Students, Educators*

INTRODUCTION

With the implementation of the National Education Policy (NEP) 2020, the Indian government has initiated the first major policy shift in over three decades, signifying a complete overhaul of the nation's educational framework. In an era where the world grapples with the challenges of the twenty-first century, the need for a robust and adaptable education system is more crucial than ever. To address these challenges, NEP 2020 advocates for a comprehensive, flexible, and multidisciplinary approach to education that cultivates students' critical thinking, creativity, and problem-solving skills. This policy change is particularly significant in the realm of accounting education, a field that demands both a solid theoretical foundation and practical skills to meet the evolving needs of a rapidly changing financial landscape. The NEP aims to create an engaging learning environment where students take an active role in their education, rather than being passive recipients of information. It is expected that this paradigm shift will produce graduates who are proficient not only in accounting concepts but also in critical thinking, ethical reasoning, and innovative problem-solving. The purpose of this research article is to assess how NEP 2020-driven techniques affect accounting education through the collection of perspectives from educators and students. Because it offers a two-fold viewpoint on the efficacy of the policy's execution and its practical ramifications in the classroom, this evaluation is essential. This paper also evaluates the effectiveness of these novel approaches in terms of their acceptance and the improvement in learning outcomes, drawing on the experiences and input of Educators and students.

NEP 2020 places a strong emphasis on experiential learning, which highlights the application of academic information in real-world situations. This translates into more practical learning experiences in accounting classes, like case studies, internships, simulations, and projects that simulate actual financial situations. The policy promotes a curriculum that includes interactive and participatory teaching methods in addition to textbooks. It is anticipated that this method will close the knowledge gap between theory and practice, increasing students' readiness for the workforce.

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Additionally, Digital tools and software are essential in the accounting field. The policy encourages the use of digital platforms, as well as the incorporation of technology into the curriculum. The policy intends to improve students' technical proficiency and equip them for the digital transformation of the accounting profession by acquainting them with these technologies.

This study uses quantitative data to assess the influence of different strategies. Student and Teacher surveys offer a more detailed picture of their experiences in the classroom, and how successful they think the new methodologies are. In addition to being an academic exercise, evaluating NEP 2020-driven teaching methodologies in accounting education is an essential first step in making sure that changes in the classroom result in observable gains in student performance. Through a methodical examination of the experiences and opinions of Teachers and students, this study seeks to offer practical insights that can guide future implementation strategies and policy changes.

Although there are some difficulties in making the switch to the new methodologies, there could be significant advantages in terms of improved learning outcomes and industrial preparedness. Through a thorough analysis of NEP 2020's effects on accounting education, based on the viewpoints of those most immediately impacted, students and teachers, this research paper aims to further provide suggestions to be adopted by institutions to enhance understanding of NEP methodologies.

REVIEW OF LITERATURE

Studies on how interactive roles of individual motivational characteristics and delivery methods affect students' performance—especially with upper-class students in their third and fourth years—found, based on a student survey, that course delivery methods significantly impact performance [1]. A very interesting study has been conducted where a framework for a maturity model and its convergence with accounting education and evaluation is provided; the conceptual model includes two dimensions, "Teaching and learning process" and "Evaluation methods," and findings suggest that both these dimensions have positive and significant regression paths [2]. Another study signifies the role of educational transformation for improving student quality, suggesting that educational transformations provide substantial opportunities for enhancing learning experiences [3]. One study analyzes different pedagogical theories suggested in the National Education Policy (NEP) 2020 and finds the "Learner-Centred Theory" as the most dominant and effective among existing theories [4], whereas another study in the same area identifies "Social Efficiency Theory" as the most dominant in NEP 2020 [5]. A descriptive study on NEP 2020's implications on higher education identifies obstacles and prospects for its implementation in higher education institutions [6]. Another study acknowledges dropout rates and social stigma against vocational education, providing solutions such as creating an efficient workforce for the future, offering financial support, and ensuring curriculum flexibility for students at each level [7].

Although NEP 2020 promotes experiential and skill-based learning, limited research exists on its practical impact within higher education, particularly in accounting. Additionally, perceptual differences among stakeholders, especially between students and teachers, regarding the effectiveness of NEP methodologies remain underexplored. This study aims to fill this gap by evaluating these perspectives in the context of accounting education.

RESEARCH METHODOLOGY

1.1. Research Question:

How effective teaching methodologies suggested in the National Education Policy 2020 in terms of Accounting Education from the perspectives of Teachers and Students?

1.2. Objective:

To evaluate the effectiveness of teaching methodologies suggested in the National Education Policy 2020 in terms of Accounting Education from the perspectives of Teachers and Students.

1.3. Hypothesis:

There is no significant difference between the opinions of Teachers and Students about the effectiveness of methodologies suggested in the National Education Policy 2020

1.4. Methodology for Data Collection and Analysis:

To achieve the above objective, data has been collected by survey through questionnaires from Teachers teaching accounting courses and students either studying in various accounting programs, i.e., M. Com, B. Com, and BBA in various institutes of Sardar Patel University, Vallabh Vidyanagar. A total of 202 responses were collected from Teachers and students. Out of which 144 were students and the remaining 58 were Teachers. Questions regarding "Effectiveness of NEP Methodologies" were asked on a five-point Likert scale. How various teaching methodologies help in improving understanding of accounting concepts, improve overall learning process, and help in bridging the gaps between theory and practical application of the same in real-world scenarios have been rated by the respondents. Data collected by the above method was analysed using SPSS software. Descriptive statistics were applied first to categorize respondents in four categories, i.e., Age group-wise, Gender wise, Educational Qualification-wise wise and Current Status (Teacher/Student) wise. Further,

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the Independent Sample T test and ANOVA were applied to measure the differences in perceptions of students and teachers, on the basis of Age, Gender, and Educational Qualification, for the Effectiveness of teaching methodologies suggested in NEP 2020.

DATA ANALYSIS

This section provides a detailed analysis and interpretation of the collected data to examine the research objectives and evaluate the proposed hypotheses.

Table 1: Combined Demographic Profile of Respondents

Variable	Categories	Frequency (n)	Percentage (%)
Age Group		117	57.9
	21–25	20	9.9
	26–35	46	22.8
	36–45	14	6.9
	Above 45	5	2.5
	Total	**202**	**100.0**
Gender	Male	108	53.5
	Female	94	46.5
	Total	**202**	**100.0**
Educational Qualification	Undergraduate	111	55.0
	Graduate	17	8.4
	Post Graduate	40	19.8
	Doctorate	29	14.4
	Other	5	2.5
	Total	**202**	**100.0**
Current Status	Teacher	58	28.7
	Student	144	71.3
	Total	**202**	**100.0**

The demographic profile of the 202 respondents in the above Table 1 is presented under four categories: Age, Gender, Educational Qualification, and Current Status. The majority of respondents are between 17 and 20 years old (57.9%), indicating that a large portion of the sample consists of younger individuals. This is supported by the educational qualification data, where 55% of the respondents are pursuing undergraduate studies. The presence of postgraduates (19.8%) and doctorate holders (14.4%) suggests that the sample also includes individuals with advanced academic backgrounds, adding diversity in terms of educational experience. The Gender distribution is relatively balanced, with 53.5% male and 46.5% female respondents, which allows for a fair representation of perspectives across Genders. Furthermore, the current status data highlights that a significant portion of respondents (71.3%) are students, while 28.7% are Teachers. This mix provides an opportunity to analyse the effectiveness and perception of accounting education reforms from both the learner's and the Teacher's perspectives.

Table 2: Effectiveness of NEP Methodologies in terms of Accounting Education

Effectiveness Variables	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Understanding through Project Based Learning	13 (6.4%)	17 (8.4%)	40 (19.8%)	59 (29.2%)	73 (36.1%)
Improvement in learning through Flipped Classroom	9 (4.5%)	19 (9.4%)	70 (34.4%)	51 (25.2%)	53 (26.2%)
Improvement in Learning Outcomes through Incorporation of Digital Tools	10 (5%)	16 (7.9%)	51 (25.2%)	58 (28.7%)	67 (33.2%)
Bridging the gap between Theory & Practical Application through NEP Methodologies	12 (5.9%)	21 (10.4%)	54 (26.7%)	61 (30.2%)	54 (26.7%)
Encouragement in Critical Thinking through NEP Methodologies	13 (6.4%)	19 (9.4%)	50 (24.8%)	53 (26.2%)	67 (33.2%)
Enhancement in Practical Skills through	18	14	46	68	56

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Experiential Learning Activities	(8.9%)	(6.9%)	(22.8%)	(33.7%)	(27.7%)
Improvement in Teamwork through NEP Driven Group Projects	14 (6.9%)	23 (11.4%)	50 (24.8%)	52 (25.7%)	63 (31.2%)
Catering Diverse Learning Needs through NEP Driven Personalized Learning Approaches	11 (5.4%)	18 (8.9%)	68 (33.7%)	53 (26.2%)	52 (25.7%)
Improving Alignment between Academic Instruction & Industry Requirement through NEP Methodologies	13 (6.4%)	19 (9.4%)	51 (25.2%)	63 (31.2%)	56 (27.7%)

Table 2 above summarizes respondents' opinions on various NEP-driven teaching methodologies in Accounting Education, on a measure of 5-point Likert scale. The data shows a strong positive inclination toward innovative and student-centred teaching strategies. For instance, 65.3% of respondents agreed or strongly agreed that Project-Based Learning enhances understanding, indicating its relevance in promoting active learning. Similarly, Digital Tools were seen as effective by 61.9%, reflecting the growing acceptance of technology-enhanced education. The incorporation of experiential learning activities was supported by 61.4% of participants, suggesting these approaches help develop practical skills crucial in accounting. Critical thinking, a key 21st-century skill, was encouraged through NEP methodologies, as noted by 59.4% agreement. However, some methods, like the flipped classroom, had a more mixed response, with 34.4% staying neutral, pointing to either unfamiliarity or inconsistent implementation. Personalized learning and bridging theory-practice gaps also received moderate yet favourable responses. Overall, the findings suggest that while NEP methodologies are viewed positively, particularly those emphasizing active and applied learning, there is room for improved awareness, infrastructure, and training to maximize their impact.

Table 3: Comparative Analysis of Opinions of Teachers and Students about Effectiveness of NEP Methodologies

Effectiveness Variable	Teachers		Students		Overall	
	Mean	SD	Mean	SD	Mean	SD
Understanding through Project Based Learning	4.24	0.924	3.63	1.256	3.80	1.201
Improvement in learning through Flipped Classroom	3.93	1.006	3.46	1.121	3.59	1.108
Improvement in Learning Outcomes through Incorporation of Digital Tools	4.26	0.965	3.58	1.150	3.77	1.141
Bridging the gap between Theory & Practical Application through NEP Methodologies	3.84	1.089	3.52	1.177	3.61	1.159
Encouragement in Critical Thinking through NEP Methodologies	3.84	1.197	3.65	1.209	3.70	1.206
Enhancement in Practical Skills through Experiential Learning Activities	3.97	1.139	3.51	1.218	3.64	1.210
Improvement in Teamwork through NEP Driven Group Projects	4.00	1.139	3.48	1.235	3.63	1.228
Catering Diverse Learning Needs through NEP Driven Personalized Learning Approaches	3.88	1.077	3.46	1.127	3.58	1.127
Improving Alignment between Academic Instruction & Industry Requirement through NEP Methodologies	4.05	1.016	3.48	1.188	3.64	1.168

Table 3 indicates a comparative analysis of the perceptions of Teachers and students regarding the effectiveness of NEP 2020 methodologies in accounting education (measured on a five-point Likert scale). A consistent trend is observed where Teachers have rated all the effectiveness variables higher than students. Digital Tools, Project-Based Learning, and Teamwork through Group Projects are having the largest discrepancy of opinions between the groups. Such as in the area of digital tool integration, Teachers reported a mean score of 4.26 compared to 3.58 from students, indicating a stronger belief in the value of technology-enhanced learning among faculty. Likewise, Teachers rated project-based learning at 4.24, whereas students rated it at 3.63, again highlighting a perceptual gap. This pattern continues across other key areas such as experiential learning, teamwork through group projects, and bridging the gap between theory and practice, with Teachers showing more confidence in the positive outcomes of NEP methodologies, the relatively lower ratings from students are there. The lower ratings from students may be attributed to limited practical exposure, unfamiliarity with new methods, or the transitional phase of implementation. This disparity underlines the need for enhanced student engagement, orientation, and clear communication regarding the

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objectives and benefits of NEP-aligned pedagogies to bridge this perceptual divide and ensure more effective adoption across all stakeholders.

Hypothesis Testing:

4.1. T -Test (Current Status):

H_{01}: There is no significant difference between opinions of Teachers and Students about effectiveness of methodologies suggested in National Education Policy 2020

Table 4: Group Statistics

Current Status	N	Mean	Std. Deviation	Std. Error Mean
Teacher	58	4.0019	.86680	.11382
Student	144	3.5285	.93557	.07796

Table 5: Independent Samples Test (Current Status)

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
	Equal variances assumed	.707	.402	3.321	200	.001	.47337	.14253	.19231	.75442
	Equal variances not assumed			3.431	113.114	.001	.47337	.13796	.20005	.74669

We reject the null hypothesis as p value is 0.001 which is <0.05, suggests that, there is a significant difference between Teachers' and Students' opinions about Effectiveness of methodologies suggested in NEP 2020. Teachers rated effectiveness higher (Mean = 4.00) than Students (Mean = 3.53).

4.2. ANOVA (Age):

H_{02}: There is no significant difference among opinions of various Age Groups about effectiveness of methodologies suggested in National Education Policy 2020

Table 6: Descriptives

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
17-20	117	3.4855	1.05775	.09779	3.2918	3.6792	1.00	5.00
21-25	20	3.8300	.92969	.20788	3.3949	4.2651	1.40	5.00
26-35	45	3.8489	.95837	.14286	3.5610	4.1368	1.00	5.00
36-45	14	3.7571	.46528	.12435	3.4885	4.0258	3.00	5.00
Above 45	5	3.6000	1.02956	.46043	2.3216	4.8784	2.20	5.00
Total	201	3.6229	.99824	.07041	3.4840	3.7617	1.00	5.00

Table 7: ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	5.621	4	1.405	1.422	.228
Within Groups	193.674	196	.988		
Total	199.295	200			

Since the p-value > 0.05, we fail to reject the null hypothesis. Which means, there is no significant difference in opinions based on Age Groups about Effectiveness of methodologies suggested in NEP 2020.

4.3. ANOVA (Educational Qualification):

H_{03}: There is no significant difference among opinions of various qualified groups about effectiveness of methodologies suggested in National Education Policy 2020

Table 8: Descriptives

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		

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Undergraduate	111	3.5856	1.05683	.10031	3.3868	3.7844	1.00	5.00
Graduate	17	3.0000	1.01980	.24734	2.4757	3.5243	1.40	5.00
Post Graduate	40	3.7550	.88924	.14060	3.4706	4.0394	1.40	5.00
Doctorate	29	3.8966	.77941	.14473	3.6001	4.1930	1.00	5.00
Other	4	4.0000	.76594	.38297	2.7812	5.2188	3.40	5.00
Total	201	3.6229	.99824	.07041	3.4840	3.7617	1.00	5.00

Table 9: ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	10.189	4	2.547	2.640	.035
Within Groups	189.106	196	.965		
Total	199.295	200			

Since the p-value is 0.035, which is < 0.05, we reject the null hypothesis. Which suggests that, there is a significant difference in opinions among educational qualification groups. Postgraduates(M=3.76) and Doctorates(M=3.90) rated effectiveness higher than Undergraduates(M=3.59) and Graduates(M=3.00).

4.4. T – Test (Gender):

H_{04}: There is no significant difference between opinions of Males and Females about effectiveness of methodologies suggested in National Education Policy 2020

Table 10: Group Statistics

Gender	N	Mean	Std. Deviation	Std. Error Mean
Male	108	3.5751	.94364	.09080
Female	94	3.7671	.92820	.09574

Table 11: Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
	Equal variances assumed	.010	.921	-1.454	200	.148	-.19204	.13210	-.45253	.06845
	Equal variances not assumed			-1.455	197.011	.147	-.19204	.13195	-.45225	.06818

p value is 0.148, which is > 0.05, we fail to reject the null hypothesis. Which suggests, there is no significant difference in opinions between Males and Females about effectiveness of methodologies suggested in National Education Policy 2020.

Table 12: Summary of Hypothesis Testing

Hypothesis	Hypothesis Statement	Test Applied	Test Statistics (t/F)	p-value	Result	Interpretation
H_{01}	There is no significant difference between opinions of Teachers and Students about effectiveness of methodologies suggested in National Education Policy 2020	T - test	t (200) = 3.321	0.001	Reject	Significant difference found – Teachers rated higher Effectiveness of NEP Methodologies
H_{02}	There is no significant difference among opinions of various Age Groups about effectiveness of methodologies suggested in National Education Policy 2020	ANOVA	F (4,196) = 1.422	0.228	Fails to Reject	No significant difference among opinions of various Age Groups

H_{03}	There is no significant difference among opinions of various qualified groups about effectiveness of methodologies suggested in National Education Policy 2020	ANOVA	F (4,196) = 2.640	0.035	Reject	Significant difference among qualification groups -Postgraduates and Doctorates rated effectiveness higher than Undergraduates and Graduates.
H_{04}	There is no significant difference between opinions of Males and Females about effectiveness of methodologies suggested in National Education Policy 2020	T - test	t (200) = -1.454	0.148	Fails to Reject	No significant difference between opinions of Genders

FINDINGS

Overall, the majority of respondents expressed positive perceptions, considering Project-Based Learning, the Use of Digital Tools, and Experiential Learning to be the most effective among all nine methodologies. Comparatively, Teachers consistently rated the effectiveness of NEP methodologies higher than students, especially in areas like project-based learning and digital integration. They also feel NEP methodologies enhance critical thinking capacities and bridge the gap between academic instruction and industry requirements. Whereas, Students showed the highest level of disagreement regarding the effectiveness of Digital Tools, Project-Based Learning, and Group Projects as teaching methodologies. Hypothesis testing further supports this, as a significant difference ($p = 0.001$) was found between Teacher and student opinions.
While no significant differences were found across age groups and gender, significant difference was found among opinions of different qualified groups. Postgraduates and doctorates viewed NEP methodologies more favourably than undergraduates and graduates.
Overall, the data suggest that NEP-driven pedagogies are appreciated, particularly by experienced and mature respondents, while younger, less experienced students found NEP-driven methodologies less effective comparatively.

SUGGESTIONS

The study highlights a significant difference in perceptions between Teachers and students regarding the effectiveness of NEP 2020 methodologies in accounting education. Teachers, as well as respondents with higher educational qualifications like postgraduates and doctorates, exhibited more favourable opinions compared to undergraduate students.
Teachers are more likely to appreciate the theoretical foundations and pedagogical rationale behind NEP methodologies, such as project-based learning, flipped classrooms, and digital integration. In contrast, students may lack the necessary experience or maturity to fully grasp the value and long-term implications of these approaches. Moreover, NEP 2020 is still being integrated across institutions, leading to transitional challenges in implementation, which may result in resistance and a lack of acceptance by students. To overcome this, Institutions should organize regular orientation sessions and seminars to educate students about the purpose, scope, and benefits of NEP 2020 methodologies, thereby fostering better understanding and acceptance.
While Teachers recognize the pedagogical value of digital tools, students may not see immediate improvements in learning outcomes due to limited application, infrastructure issues, or ineffective instructional design. Additionally, students may judge educational methods based on immediate academic gains rather than the development of soft skills, critical thinking, or employability. Establishing structured feedback mechanisms between students and faculty can help identify implementation challenges, address student concerns, and refine teaching strategies. Institutions can create a better understanding and acceptance of NEP-driven methodologies among students.

CONCLUSION

The study underscores the evolving landscape of accounting education under the framework of the National Education Policy (NEP) 2020, revealing a generally positive perception of its methodologies among respondents. While innovative approaches are widely appreciated, a noticeable gap exists between Teachers' and students' opinions, with Teachers showing stronger agreement on their effectiveness. This perceptual

divide, influenced by factors such as experience, exposure, and implementation consistency, highlights the need for more inclusive and supportive strategies. To bridge this gap and ensure the successful adoption of NEP methodologies, educational institutions must prioritize faculty development, strengthen feedback systems, and enhance student orientation.

LIMITATIONS

This study used a sample that is confined to a specific academic discipline, i.e., Accounting, which may limit the generalizability of the findings to other fields. Additionally, the study primarily uses quantitative methods, lacking qualitative insights. Future research should aim to address the current limitations by incorporating qualitative tools such as interviews and focus group discussions to gain deeper insights into respondents' subjective experiences. Additionally, correlating stakeholder perceptions with measurable academic and professional outcomes can provide stronger validation of the effectiveness of NEP methodologies. This will also help bridge the existing research gap in discipline-specific evaluations of NEP implementation, particularly within higher education domains like accounting.

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