
UNIT -1 COMMERCE AND ACCOUNTANCY

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1.1 INTRODUCTION

In the early stages of civilization human requirements were very limited. He himself could produce or procure goods for his family. Later, exchange of goods for goods came into business due to increased requirements of family. This system of exchanging goods for goods gave with birth to barter system.

But in the business activities there came a sea change during the later part of the 18th century and earlier part of 19th century following the advent of industrial revolution. Now, big size enterprises, have emerged and those are not limited to the proprietors of the enterprises but are concerned with the shareholders, the supplier of resources, the customers, the local community and society. Thus, the study of Commerce has been felt as dire requirement at higher secondary level for a longer period.

First time 'Commerce Education' was started in U.S.A and much emphasis was laid on book-keeping. The whole world recognized the importance of book-keeping and many vocational schools were set up to train the persons as clerks. In these vocational school/colleges, shorthand, commercial arithmetic, business law and book-keeping were used to be taught to the students of commerce. But, now this vocation education is only a part of commerce education.

1.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of commerce
- * understand the nature, scope and branches of commerce
- * correlate commerce with other subjects
- * appreciate the need of commerce and accountancy education
- * know the status of commerce and accountancy at schools.

1.3 NATURE SCOPE AND BRANCHES OF COMMERCE

1.3.1 Meaning and Definition of Commerce

Meaning

All the activities concerned with the business come under the study of commerce. In other words, we can say that 'commerce' comprises all those activities which help the producer of the product to send his goods in the hands of customers through many channels. These channels which are also included in commerce, may be such as Transportation, Bank, Means of Communication and Advertisement remove all the barriers of goods distribution process.

Definition

Evelyn Thomas defines, "Commerce occupations deal with the buying and selling of goods, the exchanges of commodities and the distribution of the finished products."

L S Lyon defines, "Any education which a businessman, has and which makes him a businessman, is for him a business education, no matter it was obtained within the walls of a school or not."

James Stephenson defines, "Commerce means the sum total of those processes which are engaged in the removal of the hindrances of person, place and time in the exchange of commodities."

1.3.2 Nature of Commerce

Commerce is considered to be a part of business. Some feel that commerce and business are synonymous but it is not so. The following characteristics will help in understanding the nature of commerce.

1. Economic Activities

All economic activities are undertaken to earn a profit. Commerce deals with all economic activities undertaken for profit. Some activities may both be economic and non economic. A trader buys goods to sell them again and earn a profit while a consumer buys goods for consumption. In the first case the motive is to make a profit. While in the second case the motive of profit is absent. So commerce is concerned with all economic activities directed towards earning profit.

2. Exchange of Goods and Services

Commerce involves an exchange of goods and services for profit. Goods may be produced for the purpose of resale to the customers.

3. Earning motive

Profit is an incentive for undertaking all commercial activities. Any activity which does not have the incentive of profit, will not be a part of commerce. For example, if a trader gives some goods as charity then it will not be a part of commerce because profit motive is missing.

4. Creation of Utility

Commerce creates form, place and time utility in goods. By conversion of raw material into finished products the form utility is created. For e.g., when a carpenter makes furniture out of wood the goods may not be consumed at the place of production. This may be needed in different places. The goods are taken to those places where they are needed. Transportation facilities help in creating place utility of goods. The goods are also needed in different periods of time. It may not be possible to produce the goods whenever they are demanded. The producers go on producing goods as per their capacity. The goods are stored up to the time till they are demanded. . The production is done at one time and the consumer gets them as per their need. The storage facilities create time utility of goods.

5. Regularity of transaction

The transaction should be regular. No isolated transaction will be a part of commerce. The sale of old furniture for replacing it by a new one is not a part of commerce. At the same time the sale of furniture by a furniture dealer is commerce since the transaction is regular.

1.3.3 Scope of Commerce Education

We have seen that commerce encompasses various aspects of human life for which it has to establish relations with a number of other disciplines also. On the basis of the nature of the subject, we can have some idea about the scope of commerce as follows:

1. Planning and guidance for the production of goods: There are many variables that are relevant to the production of commodities. These vary from pooling of inputs including the labour that provides expertise, facilities for

transportation, demand for the goods, scenario of its trade, the issue of making profit, etc. All these are either directly or indirectly related to Commerce and hence their proper planning is a crucial issue. As such, scientific studies about production of goods fall within the scope of the subject.

2. Adoption of the scientific method of study: All aspects concerning the various types of trades (home trade, foreign trade, whole sale and retail) are within the direct purview of Commerce.

3. Warehousing: The goods manufactured have to be preserved safely till it reaches the market and their quality maintained without getting spoiled. Commerce has to suggest appropriate ways and means for this on the basis of scientific techniques involved warehousing. This too, therefore, comes under the scope of commerce.

4. Transport: Since pooling of inputs, consumption of finished goods, the selling and buying of goods, etc. essentially involve their movement from one centre to another by means of cheap and effective transportation that too is an essential aspect of commerce.

5. Banking: In raising capital for production, trade and a number of other activities, banking services play a crucial role. Hence studying the various types of banking services available, their evaluation from the point of view of the needs of commercial endeavours and transmission of reliable information and guidance to those involved also falls under the scope of commerce.

6. Insurance services: There is possibility of destruction and damage of inputs, equipments, finished products due to various reasons like fire, natural calamities, theft, etc. Insurance against such losses is essential for the very sustenance of commercial concerns. Hence, services for various types of insurance are within the purview of commerce.

7. Information transmission: Since buying and selling of commodities depends upon awareness of the customers at home and abroad, proper information about these have to be transmitted. This has to be done through various media and using variety of techniques. Information transmission, with advertisement as one of the strategies has developed with the help of science and technology. Commerce has a vital role to play in helping business parties interested in effective and desirable modes of this exercise.

8. Accounting: Proper recording of details regarding transaction at various stage and levels is the life breath of the successful functioning of any commercial endeavour. Objectivity, transparency, trust worthiness, system, etc. have to be maintained in accounting. It is accounting that makes the endeavour really accountable to all concerned. Hence, suggesting feasible techniques for the collection, tabulation and recording of data having financial relevance and predicting consequences on their basis are within the scope of commerce.

1.3.4 Branches of Commerce

All those activities which are connected with transferring of goods and services from producers to users come under commerce. In between these two ends a number of obstacles have to be crossed. The goal of commerce is to ensure a proper flow of goods and services for the benefit of producers and consumers. There may be difficulties with regard to trade, transport, distribution, finance, storage, insurance, publicity etc. These aspects are dealt with and the branches of commerce remove various difficulties.

1. Trade

Trade removes hindrance of person through wholesalers, retailers and mercantile agents. Goods are owned and possessed by those who produce them. Unless these goods go into the hands of the consumers they will have no meaning for the society. Ownership and possession of goods must pass on from the producers to the ultimate consumers. Then only consumers can enjoy these goods. This is made possible by the organization of trade. Wholesale traders take goods from the producers and from 'the wholesale traders, retail traders take the goods to the consumers. Thus trade, through traders removes hindrance of person.

2. Transport

Transport removes place hindrance. Goods may be produced at places where they are in less demand. These goods are to be taken to the place of consumption with the help of transport facilities, we can create 'place utility' in goods. The goods are taken from a place where there is less demand, to the places where they are in more demand. The place utility helps the producer to increase the production and earns a remunerative price. The consumer is also helped by supplying him with the goods which otherwise might not have reached him. The various modes of transport i.e., road, rail, sea, air have helped the

growth of commerce and industry. A producer can produce goods on any scale, according to the demand.

3. Warehousing

Warehousing removes hindrance of time. Many goods, such as cotton, jute, food grains, sugar, etc., are produced during particular seasons of the year. But they are needed throughout the year. To make these goods available throughout the year, arrangement must be made for their proper storage. Similarly, certain goods are needed in particular seasons, e.g. woollen cloth is required during winter, raincoats and umbrellas are essential during rainy season. These goods must be in stock in sufficient quantity before the commencement of the season. This is done with the help of warehousing.

4. Banking

There is also difficulty of finance. There is always a time-gap between the time of production and consumption. During this period of time-gap, traders need funds to carry on their trade. These funds are made available by commercial banks and other financial institutions.

5. Advertisement and salesmanship

The consumers may not be aware of the availability of various goods in the market. The absence of information about goods is a great hindrance for buying them. The producer will also like to have more consumers. Advertisement and salesmanship help in informing the consumers about the availability and usefulness of various products in the market. With the advent of TV, FM Radio, Internet, etc. consumer awareness on various goods is increasing.

6. Insurance

There is a risk involved transporting goods from one place to another. This can be a risk of fire or theft. The fear of loss of goods due to any cause is an obstacle in the development of trade. The insurance companies provide the coverage for all types of losses of goods. The insurance coverage has given a fillip not only to the national trade but also to the international trade.

7. Communication

The buyers and sellers need the services of various agencies for communicating their information among themselves. The producers inform their

customers about the production of goods. The intending buyers send orders to producers for the supply of goods. The services of post offices, private courier services, fax, telephones, cell phones etc., are utilised for communication purpose.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define Commerce.

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2. What are the branches of Commerce?

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1.4 E-COMMERCE

Meaning

Commerce is the exchange of goods and services for money. In those days, there was a form of commerce called barter system in which goods were exchanged in lieu of other goods or services. Then money was introduced in the form of paper which greatly revolutionized the way the commerce was conducted. In recent years, commerce is also being conducted via, electronic medium like the internet. This commerce is called e-Commerce.

Electronic commerce (e-Commerce) is an integration of communication services, data management and security mechanisms that allows organization to exchange information about the sale of goods and services.

In other words, e-Commerce involves not only buying and selling electronically but also involves marketing, retailing, customer service, banking, billing, corporate sector purchasing, secure distribution of data and other value added services over the internet.

Types of e-Commerce

Electronic commerce can be categorized into four categories

- Business-to-Consumer
- Business-to-Business
- Consumer-to-Consumer
- Consumer-to-Business

1. Business-to-Consumer Model: In this, commerce is conducted between a consumer, such as, a home user on a PC and business. For example, to buy books on Internet.

2. Business-to-Business Model: In this, commerce is conducted between two businesses. It includes trading goods like business subscriptions, professional services and wholesale dealings.

3. Consumer-to-Consumer Model: In this, commerce is conducted between two consumers. This can be seen in auction bidding houses. For example, the consumer who is auctioning decides the price of the product. The consumers who are bidding, analyze the product and decide how much they value.

4. Consumer-to-Business Model: In this, commerce is conducted between a consumer and a business. The model is still in its evolving stage.

Advantages of e-Commerce

E-Commerce has the following advantages:

1. It has world-wide availability and 24 hours customer service.
2. It reduces paperwork, allowing for a better focus on customer needs.
3. It is easier to enter into new markets, especially geographically remote ones.
4. It improves market analysis.
5. It improves product analysis since businesses can collect, collate and make available the product information over the internet.
6. It provides ability to streamline and automate purchasing.

1.5 CORRELATION OF COMMERCE WITH OTHER SUBJECTS

1. Correlation with Mathematics

The knowledge of mathematics is applicable to the study of various laws and principles of Commerce and Accountancy, because these laws and principles are up to a large extent, based on mathematical calculation and statistical techniques. In commerce, calculation of interest on mutual funds, national income, shares and debentures of company, book-keeping and law of demand and supply have their roots in the branch of mathematics. Commerce teacher teaching business statistics to students. Thus, commerce and mathematics are correlated with each other. That's why, without sound knowledge of mathematics one cannot be a good accountant, bank manager or a good businessman. In every task of them, mathematics plays a vital role.

2. Correlation with Economics

Diverse laws, principles and methods of Economics are frequently employed in the study of commerce. The area of commerce includes all the activities concerned with the business. It includes all those activities which help the producer of a product to send his goods in the hands of its customers through several channels, i.e. bank, transportation, advertisement, way of communication and storage etc. But in actual sense, with the help of economics study, the activities of commerce can be easily understood. For instance - for being a good businessman or producer, one should have the sufficient knowledge of the laws of demand and supply, forms of market, price determination under various competitions and consumers equilibrium etc. Based on this, we can say that commerce and economics are interlinked.

3. Correlation with Psychology

The knowledge of psychology also applicable to the study of commerce to a large extent. In fact, the study of psychology reveals the individual feelings, emotions, habits and thoughts and helps to businessman, producer or middleman in dealing with different types of persons successfully. For being a successful businessman one must have the knowledge of human behaviour and human relationship. For instance, a producer wants to accentuate the present quantity and quality of the production. Then, he should provide special incentives and encouragement in the form of gift, prize, bonus and house facility to all the

workers and managers of the factory or company. Thus, above instance shows that commerce and psychology are closely related. That's why industrial psychology emerged as separate discipline.

4. Correlation with Geography

To study commerce, knowledge of geography plays a prominent role, because trade, business or industry depends upon the essential agricultural available products to a great extent. Geographical factors determine the commercial development in the country. For instance, those industries which are located in the banks of rivers and have raw material at lower cost, they can prosper rapidly.

5. Correlation with Sociology

Commerce and sociology are correlated with each other. Sociology deals with the knowledge of human society, the living ways of people and various social customs etc. The social conditions of the country help the producers or industrialists a lot because they can produce the goods according to the needs of society. Different societies have their different needs. Whatever is the need of Indian people, it is not compulsory that goods will also suit to western countries so, keeping in mind the needs of society, producers produce the goods.

In fact the commerce is the part of mathematics and economics. The origin of commerce is specially mathematics and later on it will be connected with the economics. In the traditional language we can say that it is banking subject but in present time the commerce has very close relation with the psychology and economics with mathematics and also with geography. Because, if we plan to sell anything, we have to look the sociological, geographical and cultural background of the market and on the behalf of previous data or information we can plan any policy for marketing or selling the goods in that market. For this we have to understand the relation of commerce with other subjects very closely.

1.6 NEED FOR COMMERCE AND ACCOUNTANCY EDUCATION

There has been a historic growth in the fields of commerce, industry and science in the recent past. This growth demands a specialised education in various fields concerned with science, commerce and industry. The dependence of commerce on science has been exemplified by pointing out the fact that the

management side of commerce is wholly dependent upon computers. In India too, the computer is fully accepted by the business. Computer education has been introduced in the schools in India and with this it is expected that the school will become the machine of commerce education. However, at present commerce education in schools has not become so advanced that computers are used at school stage in book-keeping or accountancy. In most of the advanced countries the commerce education is totally computerized. Thus, one needs commerce education to become a successful entrepreneur so that he can generate a lot of employment opportunities to the people in the society.

1.7 COMMERCE EDUCATION IN DEVELOPING AND DEVELOPED COUNTRIES

History of commerce education is as old as civilization of the world. In India, various citations are found depicting the trade and commerce. It is said that education of commerce was started by private commercial institutions. To start with only book-keeping was taught. Later on private commercial institutions started teaching book-keeping and accountancy.

In India, Madras, now Chennai, became a pioneer in 1886 for commerce education. Government of Madras had established commercial institute in 1886. In 1896 two other institutes were set up at Calcutta and Kerala. In 1903, Calcutta University started commerce subject. In 1921-22 the first Fiscal commission was set up and this commission made certain important recommendations. Based on these recommendations some major improvements were visible in various industrial fields especially in the field of iron and steel industry, sugar industry, tea industry, cotton industry and jute industry. A fast growth of commercial educational institutions was observed during 1920-1940. The Indian Institute of Bankers was established in 1926, the Institute of Chartered Accountants of India was established in 1934. In 1944, Institute of Works and Cost Accountants of India was established. In 1955, the Federation of Insurance Institutes were established.

Modern commerce education has been started in developed countries like America. Many new branches have been emerged and a new era started in the field of trade and commerce. Electronic media has given an impetus to it. Computer and internet have provided commerce education a new look such as e-commerce, e-business and many software have been designed to cater the needs

of business. Communication facilities have unlocked the doors to peep the world within no time. Thus great miracles are seen on the screen of commerce.

1.8 SIGNIFICANCE OF COMMERCE IN INDIAN SCHOOLS

The world is dynamic. The study of history tells us that social, religious, political, cultural and economic changes are taking place in all countries of the world. With these changes, we can witness changes in the academic field too. The aims of education have undergone a transformation. For instance, once the aim of education was to learn reading, writing and accounting and then it evolved to all round development and today the aim of education is to bring about desirable changes in children. The modern economic system is undergoing a rapid change in the present times. New inventions and discoveries are taking place, which have made vocational processes very complicated. As a result, production is undertaken on a large scale and not on a small scale. As a sequence, production is carried out in large units or joint ventures. It is clear from it that there is a divide between the manufacturer and consumer. Different commercial occupations function to reduce the divide between them like transport, means of communication, postal services, bank, insurance, storage, trade management, sales and purchase markets, etc., which all functions as links. This commercial environment have expanded the employment opportunities. That's why it has become quite essential to cultivate the related learning and skills to avail the employment opportunities.

Kothari commission 1964-66 has recommended to cultivate learning, skills and efficiencies related to commerce subjects keeping the present circumstances in mind. On the basis of the recommendations, Government has included commerce education at higher secondary level. Today, students learn banking, shorthand, typewriting, accountancy, auditing, secretarial practice, office management, advertising, sales and purchase, office machine operation, etc. In conclusion, we can say that commerce education has become an important subject at the school level. This fact is proved while we compare the enrollment of students in commerce stream with arts and science streams.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. State the types of e-Commerce.

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4. Correlate commerce with Psychology.

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1.9 LET US SUM UP

In this unit you have learnt meaning, definition, nature and scope of commerce. Branches of Commerce like trade, transport, banking, insurance, warehousing, advertising and communication have been discussed. Types of e-commerce, correlation of commerce and accountancy with other subjects, need for Commerce and Accountancy education, Commerce Education in developing and developed countries and significance of commerce in Indian schools were also discussed in detail.

1.10 UNIT END EXERCISES

1. What is the meaning of Commerce?
2. Explain the nature of commerce.
3. Compare the branches of commerce with our day to day life.
4. Write your own views about e-commerce.
5. Correlate commerce with other subjects.

1.11 ANSWER TO CHECK YOUR PROGRESS

1. James Stephenson: “Commerce means the sum total of those processes which are engaged in the removal of the hindrances of persons (trade), place (transport and insurance) and time (warehousing) in the exchange (banking) of commodities”.

2. Trade, Transport, Warehousing, Banking, Advertisement and salesmanship, Insurance and Communication.

3. Types of e-Commerce

- * Business-to-Consumer
- * Business-to-Business
- * Consumer-to-Consumer
- * Consumer-to-Business

4. Correlation of Commerce with Psychology

The knowledge of psychology also applicable to the study of commerce to a large extent. In fact, the study of psychology reveals the individual feelings, emotions, habits and thoughts and helps to businessman, producer or middleman in dealing with different types of persons successfully. For being a successful businessman one must have the knowledge of human behaviour and human relationship. For instance, a producer wants to accentuate the present quantity and quality of the production. Then, he should provide special incentives and encouragement in the form of gift, prize, bonus and house facility to all the workers and managers of the factory or company.

Thus, above instance shows that commerce and psychology are closely related. That's why industrial psychology emerged as separate discipline.

1.12 SUGGESTED READINGS

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UNIT -2 AIMS AND OBJECTIVES OF COMMERCE EDUCATION

Structure

2.1 Introduction

2.2 Objectives

2.3 Aims and Objectives

 2.3.1 Definition

 2.3.2 Difference between Aims and Objectives

2.4 Criteria for selection of Aims and Objectives

2.5 Aims and Objectives of Commerce Education

2.6 Values of Teaching Commerce and Accountancy

2.7 Let us sum up

2.8 Unit end exercises

2.9 Answer to check your progress

2.10 Suggested Readings

2.1 INTRODUCTION

Every human is an intelligent being in the Mother nature. He lives his life in the social environment and endeavours several activities. All the activities are performed purposefully, that is, there is some or other objectives behind each of his activities, which motivates him to do it as well as direct towards it. Explaining this fact, the Western Philosopher and great educationist John Dewey said that purpose is that preplanned objective which motivates to do something or guides it, because there has been close relationship between man and education since early days and education is a tool for the development of each individual and society. Therefore, development of an individual is not possible without education. In that way, education is a purposeful activity. This activity is well planned systematically to achieve some end products. Such educational outcomes are called as aims and objectives. The most general level statements of outcomes are called as aims. The most specific level statements are called as objectives. The educational aims are the starting points for the educational programmes.

2.2 OBJECTIVES

After studying this unit, you will be able to:

- * define the term aim
- * differentiate aims from objectives
- * understand the criteria for selection of aims and objectives
- * appreciate the values of studying commerce

2.3 AIMS AND OBJECTIVES

2.3.1 Definition

Aims are ideals functioning as inspirational visions of the good. Aims are slogans that excite people about the directions of education and get them to commit to various directions of schooling.

Komisar and Mc Clellan (1961) define, “aims as general statements that provide both shape and direction to the more specific actions designed to achieve some future product or behaviour.”

An educational objective is a statement of expected results. It is a statement of what the students should be able to do at the end of learning, as compared to what they could do before. It is evident that a change in the positive direction could be expected. An objective may be said to be a part of an aim, a part that would help in gradually reaching the ultimate distant goal, that is, the aim anticipated. Clear exposition of objectives removes ambiguities in the instructional process.

Dr.Radhakrishnan says, “The aim of education is not the acquisition of information, although important, or acquisition of technical skills, though essential in modern society, but the development of that bent of mind, that attitude of reason, that spirit of democracy which will make us responsible citizens.”

2.3.2 Differences between Aims and Objectives

The difference between aims and objectives are given below:

Aims	Objectives
1. Aims are very broad in nature	Objectives are very narrow in nature
2. Aims are very close to those ideals which are not fully attainable	Objectives are fully attainable
3. Nation, Society and School are fully responsible for attaining the aims	Mostly the teacher is responsible for attaining of objectives
4. Aims cannot be evaluated easily	Objectives can be evaluated after the end of one period
5. Long time duration is needed to attain the aims	Short time duration (usually 45 minutes) is needed to attain the objectives
6. Aims cover the whole educational system and whole curriculum	Objectives cover a particular topic to be taught in the classroom
7. Aims include objectives	Objectives are the part of Aims
8. Aims try to answer the question of why a subject is taught	Objectives try to answer the question of what will be the achievement after teaching a topic in a period of class

2.4 CRITERIA FOR SELECTION OF AIMS AND OBJECTIVES

The aims and objectives of Commerce teaching must have the following essential criteria:

1. The objectives should be based on psychological principles.
2. The objectives should be universally accepted as helpful for imparting democratic education.
3. The objectives should be able to change behavioural pattern of the students.
4. The objectives should be very much practical. So that, they can be achieved in normal conditions and circumstances.
5. The set objectives should be according to the needs and abilities of the students.
6. Objectives should be appropriate to fixed time duration.

2.5 AIMS AND OBJECTIVES OF COMMERCE EDUCATION

Aims and Objectives of Commerce Education

Following are some of the potent aims and objectives of teaching commerce at school stage:

- 1. To impart the knowledge of commerce:** The chief objective of teaching commerce is to give the basic rules and principles related to commerce to the students of commerce.
- 2. To impart the knowledge about different professions:** At higher secondary level, the knowledge about different vocations and professions is provided to students. So that, they can choose any profession or vocation in accordance to their interest, attitude, aptitude and economic condition.
- 3. Base for higher education related to commerce:** Teaching commerce at secondary level prepares the students for the higher education to be acquired in future. The achievement in +2 level guides the commerce students to join B.Com. B.Com.(Computer Application), B.B.A., B.B.E., C.A., ICWA or any business Administration, etc. Thus, the objective of teaching commerce should be to impart the appropriate knowledge related to higher education of commerce to commerce students in time, i.e. just after as they get their admission in +2

level. So that, they can do hard work according to their predetermined goal of life.

4. Knowledge of vocation skills: The approach of teaching commerce at + 2 level is to develop the vocational skills, i.e., the students can be taught about how to do the typing, how to prepare trial balance sheet, how to write in short hand.

5. Development of logical and decision taking power: The objective of teaching commerce should be to develop the students' logic and decision taking power. So that they can solve their financial problems easily.

6. To encourage nationalism and international understanding: Through commerce education, nationalism and international understanding can be developed easily. For it they can be taught about the duties of a shop-keeper towards his customer, or duties of a factory owner towards his shareholders.

7. Proper utilization of leisure: Teaching of commerce not only gives knowledge but also tries to help the students in the proper use of leisure. The teaching of commerce helps the students in acquiring the knowledge of bank, post office, share market and business letters etc. in a play way manner.

8. Use in future personal life: Knowledge of commerce provides that knowledge which will surely help the students in their future personal life. i.e. filling up various forms of banks, insurance and cheques etc., writing the business letters, depositing and withdrawing the money from banks.

9. Help in selection of future profession: The main objective to impart the commerce education is also to give the knowledge of academic qualification and minimum experience needed for joining / choosing any profession related to commercial sector in time. i.e., just after as the student join the +2 level.

10. Help in changing the vocation: For meeting the requirements of life, one has to do the business or to do the service. But due to technological development, one may have to bring any change in his vocation and any promotion in the service may also bring the change in the working style of the person. So, the students should be given the education in such a way that they can cope with the problem of changing the vocations or style services.

11. Development of human values: Through, commerce education, students can be taught about human values, i.e. they can be told that each business has two things, one is profit and second one is loss. So we should have patience for getting fair profit in the business.

2.6 VALUES OF TEACHING COMMERCE AND ACCOUNTANCY

Values of Teaching Commerce and Accountancy

Aims are considered as conscious purposes and goals. Values are the outcomes or results achieved after teaching according to these aims. Aims are ideals which are not based on experiments. Values on the other hand spring as a result of experimentation or after putting aims into practices. Values are based on reality and the aims on philosophical consideration.

Values of the study of commerce may be divided into the following four categories.

1. Cultural values
2. Disciplinary values
3. Practical values
4. Social values

Let us see one by one.

1. Cultural Values: Commerce is an important aspect of the life of a nation. It explains the nature of the society in its special aspect of business and material prosperity. Commerce attempts to relate production with consumption: fair dealings, good salesmanship, honesty in business and pleasing manners all go to make up the good cultural traits of the individual in the commercial field. Several philanthropists in India from the business community have set up a large number of cultural and educational institutions in the country.

2. Disciplinary Values: The word 'discipline' has a special connotation in Commerce. It is not in terms of 'order' and 'authority'. It is to be interpreted in terms of intellectual traits only. A study of Commerce helps to develop the powers of knowing, understanding and application. It also develops certain skills like how to write good business letters, etc.

3. Practical values: Practical values relate more to the needs of various occupations at different levels in the hierarchy of employment from clerical to management level.

4. Social Values: The study of Commerce should enable an individual to appreciate that man is a social being and he must play an important role in bringing about social progress. Bad business dealings, corrupt methods, smuggling and tax evasions are examples of anti-social values which should be avoided as outcomes of a study of commerce. Profit motive should not be the end and be all of all business enterprises.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Aims Vs. Objectives.

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2. Enlist the values achieved by studying Commerce.

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2.7 LET US SUM UP

In this unit you have learnt definition of Aims and Objectives, difference between aims and objectives. Criteria for the selection of aims and objectives were also discussed. Then, Aims and Objectives of Commerce education, Values of teaching Commerce and Accountancy such as Cultural Values, Disciplinary Values, Practical Values and Social Values were discussed in detail.

2.8 UNIT END EXERCISES

1. Criteria for the Selection of Aims and Objectives.
2. What are the aims and objectives of commerce education?

2.9 ANSWER TO CHECK YOUR PROGRESS

1. Aims Vs. Objectives

Aims	Objectives
1. Aims are very broad in nature.	Objectives are very narrow in nature
2. Aims are very close to those ideals which are not fully attainable	Objective are fully attainable
3. Nation, Society and School are fully responsible for attaining the aims	Mostly the teacher is responsible for attaining of objective
4. Aims cannot be evaluated easily	Objectives can be evaluated after the end of one period
5. Long time duration is needed to attain the aims	Short time duration (usually 45 minutes) is needed to attain the objectives
6. Aims cover the whole educational system and whole curriculum	Objectives cover a particular topic to be taught in the classroom
7. Aims include objectives	Objectives are the part of Aims
8. Aims try to answer the question of why a subject is taught	Objectives try to answer the question of what will be the achievement after teaching a topic in a period of class

2. Values of studying commerce

1. Cultural Values
2. Disciplinary Values
3. Practical Values
4. Social Values

2.10 SUGGESTED READINGS

1. Aggarwal, J. C. (1996). Teaching of Commerce a practical approach. Vikas Publishing House Pvt Ltd.: New Delhi.
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UNIT -3 BLOOM'S TAXONOMY

Structure

3.1 Introduction

3.2 Objectives

3.3 Bloom's Taxonomy of Educational Objectives

3.3.1 Cognitive domain

3.3.2 Affective domain

3.3.3 Psychomotor domain

3.4 Writing Objectives in Behavioural Terms

3.4.1 Need for Writing Objectives in Behavioural Terms

3.5 Let us sum up

3.6 Unit end exercises

3.7 Answer to check your progress

3.8 Suggested Readings

3.1 INTRODUCTION

The educational psychologists have stated that the meaning of attainment of educational aims and objectives is to bring about desired change in the behaviour of the learners. They have classified the whole behaviour of persons into three classes -cognitive, conative and affective. They clarified that whatever the subject is taught or whatever the activity is made to learn to the students, it brings about some change in the cognitive, conative and affective aspects of the students. It is another thing that some of them effect more change in cognitive aspect, some of them effect more change in conative aspect and shine of them effect more change in affective aspect. They have also clarified that this change can be clearly observed and perceived and can be measured and evaluated. As a result, the educationists have come to emphasis to state the educational aims in the form of behavioural change. The ever increasing aspect of various courses, services and activities in the secondary schools lay more emphasis on instructional objectives.

3.2 OBJECTIVES

After studying this unit, you will be able to

- * Know the Bloom's Taxonomy of educational objectives
- * Enlist the components of cognitive, affective and psychomotor domain
- * Develop skill to write instructional objectives in behavioural terms

3.3 BLOOM'S TAXONOMY OF EDUCATIONAL OBJECTIVES

Bloom's Taxonomy

Prof. B.S. Bloom of Chicago University, America worked in this area specifically. He has clarified that the direct relationship of educational objectives is with learning, and learning means behavioural change. He has classified this behavioural change into three domains (catagories) cognitive, affective and psychomotor. His classification is another form of the classification done by

other psychologists. He has only changed the serial and has used the word 'psychomotor' for conative.

Bloom and his associates studied these three types of objectives minutely. Bloom, in 1956, divided the cognitive objectives into six steps and named it as Taxonomy of Educational Objectives. Krathwohl of America, in 1964, divided the affective objectives into five steps. Later on Dave, in 1969, divided the psychomotor objectives into five steps. Presently, it is called as Bloom's Taxonomy of Educational Objectives. The extent of each educational objective has been presented in the following table:

Bloom's Taxonomy of Educational Objectives

Cognitive Domain (B.S. Bloom, 1956)	Affective Domain (Krathwohl, 1964)	Psychomotor Domain (Dave,1969)
This is related with collecting and analysis of information (area of knowing)	This is related with heart and internal feelings and experiences (area of feeling)	This is related with practical tasks and practice. (area of doing)
1. Knowledge 2. Comprehension 3. Application 4. Analysis 5. Synthesis 6. Evaluation	1. Receiving 2. Responding 3. Valuing 4. Organization 5. Characterization	1. Imitation 2. Manipulation 3. Precision 4. Articulation 5. Naturalization

3.3.1 Cognitive domain

Cognitive domain is concerned with knowledge outcomes, intellectual abilities and skills, it consists of activities like remembering and recalling, thinking, problem solving, creativity, etc. In this domain six major classes of objectives are arranged in hierarchical order. The sequence is on the basis of complexity of tasks from simple to complex.

1. Knowledge: It refers to the remembering of previously learned material. Bloom and his associates have limited knowledge to the memory level teaching. It is related with previous knowledge. It includes mental activities of recall and recognition of the extensive field of previous knowledge related to a fact.

2. Comprehension: It refers to ability to grasp the meaning of material. At this level, the student comprehends the meaning of a fact, rule, principle, etc. It includes receiving of any communication, changing it from one form to another, analyzing it and interpreting it.

3. Application: It refers to the ability to use learned material in new and concrete situations. After knowledge and comprehension, the student uses it in new situations. It includes the use of any fact, thought, incident, rule, principle, etc.

4. Analysis: It refers to the breakdown of the material into its constituent parts and detection of the relationships of the parts and of the way they are organized. At this level, the student classifies the subject matter into its innate parts and establishes their interrelation. It includes analysis of facts, analysis of relationships and analysis of principle, etc. and looking for their interrelation.

5. Synthesis: It refers to putting together of elements and parts so as to form a whole. At this level, the student organizes the different facts into a new form. It includes finding out an abstract thought by origin of specific communication, or by presentation in a new manner, or in its different factors.

6. Evaluation: It refers to the ability to judge the value of material for a given purpose. This is the highest and final level of cognitive domain. It includes taking quantitative and qualitative decisions regarding a thought, object, incident, rule, principle or law with the help of some external or internal evidences.

3.3.2 Affective domain

This domain is concerned with feelings, interest, appreciation, attitudes and values. This domain is classified into five major class of objectives which are arranged in a hierarchical order. These are the behavioural abilities which lead to the realization of any one of the five aspects. They are as follows:

1. Receiving: It refers to the students' willingness to attend to particular phenomena or stimuli. At this level, the student is sensitive to the activity or

material being taught to him. In other words, the will power of the student awakens at this level. It has three levels - awareness of the phenomenon, willingness to receive the phenomenon and controlled attention.

2. Responding: It means active participation on the part of the student. At this level, the learner is not only concerned with attending something but also reacting it some way. Learning outcomes such as reading the assigned material, reading beyond the assigned material, etc.

3. Valuing: It means the worth or value a student attaches to a particular object phenomenon or behaviour. At this level, the student expresses himself about the superiority of an object, fact, incident, rule, principle or behaviour regarding its value or attributes. This objective of valuing can be divided into acceptance of a value, preference for a value and commitment or conviction to a value.

4. Organisation: It refers to the conceptualization of values and the employment of these concepts for determining the relationship among values. At this level, the formed thoughts or concepts are orderly organised on the basis of suitable selected values. When the values are orderly organised, a principle of value is constructed to assimilate them.

5. Characterisation: It refers to organization of interrelationship among various values into a total philosophy of world view. At this level, the student conducts his behaviour according to the above developed values and form his lifestyle. These values affect the person so much that they become a part of his conduct and a permanent part of his life.

3.3.3 Psychomotor domain

All the activities are performed by individuals as a result of neuromuscular coordination. If the coordination is stronger, the action becomes more rapid, speedy and automatic. The abilities for engaging in actions with skill are classified under this domain. Five hierarchical stages have been identified in the development of a skill.

1. Imitation: This is the lowest level of psychomotor objective, which refers to inner push or impulse and overt repetition.

2. Manipulation: This behavior involves following directions, selection of certain actions in preference to others and beginning of fixation of operation.

3. Precision: The objective at this level includes reproduction of operation with speed and refinement and ability to control (increase, decrease or modify) his actions in response to requirement.

4. Articulation: The objective in this category includes ability to handle a number of actions in unison keeping their sequence and rhythm and coordination in action with right sequence in right proportion of time at the right movement.

5. Naturalisation: This is the highest objective in this domain. This includes automatisisation and interiorisation. Now behavior becomes more or less mechanical and without any conscious thinking and planning. It consists of physical ability objectives.

3.4 WRITING OBJECTIVES IN BEHAVIOURAL TERMS

B.S. Bloom has shifted the emphasis from content to the objectives. According to him specification of objectives in a task of teaching learning may prove more effective and purposeful if they are written in behavioural terms. The following points should be kept in mind while writing the objectives in behavioural terms:

1. Relationship of objectives and expected behaviour or outcomes.
2. Mastery over subject matter.
3. Clarity of levels to be achieved in objectives.

Thus instructional objectives can be stated by identifying the product of instruction in terms of observable performance. These outcomes have been referred to as behavioural objectives or terminal performances. Thus when we formulate instructional objectives for students we have to ensure that they are observable or measurable.

An instructional objective certainly tells us about the changes proposed to bring about in the student but it will be still clearer if we isolate the critical aspects of a particular change. Statements of objectives in terms of the change in the behaviour of the students are called behavioural objectives. Instructional objectives can be transformed into behavioural objective.

An objective, when it is defined in terms of students' behaviour, becomes tangible and capable of attainment. It is clear from the above, illustration that a

clearly formulated objective has two dimension: one deals with the behaviour and the other deals with the content area in which the behaviour operates.

3.4.1 Need for Writing Objectives in Behavioural Terms

As a matter of fact, the objectives are meant to help us bring about changes in the individual in the desired direction. The achievement of objectives enables the individual to perform certain tasks, develop certain understanding, sustain thinking process, develop attitudes, and add to the stock of knowledge etc. and this lead a happy, productive and socially acceptable life. Now a days, it is important to write the objective in behavioural terms because the teacher has to do different activities as:

1. For effective learning the teacher can select teaching strategies and tactics on the basis of the objectives modified in behavioural terms.
2. Testing and evaluation can be made objective centered in the form of behavioural terms of the objectives.
3. Specification and delimitation of teaching activities becomes possible and it does not include undesirable activities.
4. The integration of teaching and learning activities can result in expected learning achievements.

Scaffold has given the following needs to write the objectives in behavioural terms.

1. To specify objectives.
2. To select test items for test construction.
3. To integrate learning experiences and changes in behaviour.
4. To select appropriate teaching strategies, tactics and teaching aids.
5. To distinguish between various aspects of learning.
6. To make learning functional.

The above are some of the reasons why we need to write instructional objectives in behavioural terms. The instructional objectives in behavioural terms help plan instruction. They tell us where we are going i.e. what the students will be able to know to do at the end of instruction. Proper statement of objectives will help the teacher to plan the steps or procedure to reach the terminal outcomes/behaviours. The instructional objectives in behavioural terms also help in designing performance assessment procedures and help in test construction. The assessment of student performance reveals the gap between

the expected outcomes and achieved outcomes. The students will also know in advance the areas of knowledge, attitudes or skills on which they will be tested.

We should remember that just writing objectives in behavioural terms does not serve the purpose unless we also know how to achieve them. Some experts or administrators may suggest various short cuts to reach the undertaken objectives but you may end up nowhere. You therefore should know the systematic way for evaluation and assessment of objectives.

The RCEM Approach

The teachers of Regional College of Education Mysore realized the limitations of Mager's and Miller's approaches and worked out a very systematic approach called RCEM approach to write objectives. They converted Bloom's taxonomy of cognitive domain into four categories and these four categories were further divided into 17 mental processes or abilities. These are as follows:

Bloom's Cognitive system	RCEM system	Mental Processes or Abilities
1. Knowledge 2. Comprehension 3. Application 4. Analysis 5. Synthesis 6. Evaluation	1. Knowledge 2. Understanding 3. Application 4. Creativity	1. Recall 2. Recognition 3. See relationship 4. Cite examples 5. Discriminate 6. Classify 7. Interpret 8. Verify 9. Generalize 10. Reason out 11. Formulate Hypotheses 12. Establish Hypotheses 13. Infer 14. Predict 15. Analyses 16. Synthesize 17. Evaluate

This method also requires the structure of the content and the objectives are identified in taxonomic category considering entry behaviour of the students. Here we want to emphasize the mental process and the selection of the content so as to achieve the objectives i.e. the modification of the behaviour or learning taking place in the students.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. List out the categories of objectives in Cognitive domain.

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2. Enlist out the categories of objectives in Affective domain.

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3.5 LET US SUM UP

In this unit you have learnt Bloom’s Taxonomy of educational objectives like Cognitive domain, Affective domain and Psychomotor domains. Then writing objectives in behavioural terms and need for writing objectives in behavioural terms were also discussed.

3.6 UNIT END EXERCISES

1. Explain the objectives in Cognitive Domain.
2. Describe the objective in Affective domain.
3. Write an elaborate note on psychomotor domain.
4. What is the need for writing objective in behavioural terms?

3.7 ANSWER TO CHECK YOUR PROGRESS

1. Cognitive domain

1. Knowledge
2. Comprehension
3. Application
4. Analysis
5. Synthesis
6. Evaluation

2. Affective Domain

1. Receiving
2. Responding
3. Valuing
4. Organisation
5. Characterisation

3.8 SUGGESTED READINGS

1. Aggarwal, J. C. (1996). Teaching of Commerce a practical approach. Vikas Publishing House Pvt Ltd.: New Delhi.
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UNIT - 4 CURRICULUM DESIGNING - I

Structure

4.1 Introduction

4.2 Objectives

4.3 Curriculum

 4.3.1 Meaning and Definition

 4.3.2 Difference between Syllabus and Curriculum

4.4 Characteristics of Curriculum

4.5 Types of Curriculum

4.6 Principles for the Determination of Commerce Curriculum

4.7 Organization of Subject Matter

4.8 Let us sum up

4.9 Unit end exercises

4.10 Answer to check your progress

4.11 Suggested Readings

4.1 INTRODUCTION

Education is a process of development in which efforts are made for the all round development of children. Generally, education involves three processes such as teaching, training and instruction. The learning experiences are provided with the help of the activities to bring out desirable behavioural changes among students. The subject matter or content is the mean for organizing teaching activities. The learning environment is generated by teaching tasks in which students gain new knowledge, experiences and do something. This is the objective of teaching-learning. The teaching structure is based on the format of curriculum. The pivot of education is curriculum. The curriculum is based on the social philosophy which is a changing phenomenon. Thus, the meaning and structure of curriculum is also changing according to need of the society and the nation as well.

4.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of curriculum
- * understand the characteristics and types of curriculum
- * understand the importance of curriculum
- * know the principles for the determination of commerce curriculum
- * describe the organization of subject matter

4.3 CURRICULUM

4.3.1 Meaning and Definition of Curriculum

The literary meaning of curriculum is a particular course of study in one subject. The word curriculum is derived from Latin word 'Currere' which means – a path or race course. In the field of education, curriculum is like a race course for children who run to win the race / educational prize in the limited time duration. Thus, we can say that curriculum is like a race course for children to reach a certain set goal.

Cunningham defines, “It (Curriculum) is a tool in the hands of artist (teacher) to mould his material (pupil) according to his ideal (objective) in his studio (school).”

The Secondary Education Commission Report (1952-53): “Curriculum does not mean only academic subject traditionally taught in the school, but it comprises ‘the totality of experiences that a pupil receives through the manifold activities that go in the school, in the classroom, library, laboratory, workshop, play-grounds and in the numerous informal contact between teachers and pupils. In this sense, the whole life of the school becomes the curriculum which can touch the life of students at all points and help in the evaluation of a balanced personality.”

Crow and Crow: “Curriculum includes all those experiences of the child which he receives inside the school and outside of the school. These experiences are arranged in such a programme which leads to the development of social, intellectual, physical, emotional and spiritual aspects of his personality.”

4.3.2 Difference between Syllabus and Curriculum

The difference between syllabus and curriculum can be described according to the following criteria:

Criteria	Syllabus	Curriculum
Scope	Syllabus is the part of the curriculum, its scope is limited.	Curriculum is a complete teaching process, its scope is wider.
Knowledge imparted	Syllabus provides theoretical knowledge.	Curriculum includes theoretical knowledge as well as practical based on interest, aptitude of the students.
Preparation	Educationists, NCERT, CBSE prepare syllabus.	Curriculum is prepared by the teachers.
Aspect	Syllabus lays emphasis on theoretical aspect i.e. cognitive.	Curriculum lays emphasis on the aspect of all round development of the personality i.e., it includes cognitive, affective and psychomotor aspect.
Importance	It gives importance to the subject matter.	It provides importance to the students.

4.4 CHARACTERISTICS OF CURRICULUM

Based on the meaning and definition of curriculum discussed before, characteristics of curriculum are presented below:

1. It is more than teaching and learning.
2. It includes content, methods of teaching and purpose of education.
3. It is an ever-changing product.
4. It caters to the individual differences of the learners.
5. It includes social, physical and psychological environment.
6. It includes the totality of the experiences.
7. It is a medium to achieve the objectives of education.
8. It is framed and reframed according to the needs of the society.
9. It is the mirror of the prevailing educational system.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define the term Curriculum.

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2. Syllabus Vs. Curriculum.

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4.5 TYPES OF CURRICULUM

The dictionary of education (Good, 1945) defines 12 patterns of curriculum design based on the type of learning situations. These 12 curriculum patterns mentioned are as follows:

1. Activity curriculum
2. Broad field curriculum
3. Child centred curriculum
4. Community centred curriculum
5. Core curriculum
6. Correlated curriculum
7. Experience curriculum
8. Fused curriculum
9. Integrated curriculum
10. Pupil-teacher curriculum
11. Planned curriculum
12. Subject (Traditional) curriculum

Among above mentioned types of curriculum designs, there are four types of curriculum usually followed, they are:

1. The subject centred curriculum
2. Child centred curriculum
3. Activity centred curriculum
4. Core curriculum.

These four types of curriculum are discussed below in detailed manner.

1. The Subject Centred Curriculum

Subject centered curriculum is a rigid curriculum, based on specific courses, which mandates specific amounts of material to be covered over special periods of time regardless of student abilities or interests. Subject centered curriculum assign the greatest importance to subject matter rather than to the students.

Subject-centred curriculum is also called as teacher-centred curriculum or content-centred curriculum. It is widely used type in Indian schools in spite of several continuous criticisms because this type of curriculum is unpsychological as it does not consider the student's need, interest and abilities and also does not help in developing democratic outlook of the students.

In subject centred curriculum, each subject has its own independent teaching area. Time is allotted to each subject and it touches only cognitive level of students, not affective and psychomotor levels of student. Usually, it is revised and modified according to the needs of society and educational

requirement/thinking. Despite of its demerits, it is preferred by teacher, students and parents.

2. Child Centred Curriculum

Dr. S.S. Mathur writes –“When the curriculum is organised according to the nature of the child and when its development at every stage takes place by keeping in view his needs and interests, such a curriculum is known as child-centred curriculum.”

It is also called as learner centred curriculum and is based on the nature of child and his needs, interests and abilities. In fact, it is based on psychological approach and this type of curriculum was advocated by naturalists.

Montessori and Kindergarten education always follow this type of curriculum where ‘stage of growth and development’ of children is their prime concern.

3. Activity Centred Curriculum

This approach is based on determine the genuine needs and interests of learner, which in turn form the basis of the curriculum. An important claim of this approach is that “people only learn what they experience”. According to M.K Gandhi, education is the development of all the aspects i.e. body, mind and spirit. So mind without activities cannot develop the personality perfectly. So education must give importance to activities. Education which has no link with life is meaningless.

John Dewey has suggested this type of curriculum. He states, “Activity curriculum is a continuous stream of child’s activities, unbroken by systematic subjects and springing from the interests and personally felt needs of the child.”

In activity centred curriculum, subject-matter is translated in terms of activities and teachers try to impart requisite knowledge, skills and attitudes through the required activities.

4. Core Curriculum

A new type of programme has emerged known as ‘core curriculum’. The core curriculum indicates the compulsory courses which are studied by every student are related to both the society and student’s need. In fact for achieving social emotional integrations, a core curriculum is proposed by educationists. The notion behind a core design, usually called a core curriculum, is that there exists a set of common learnings (knowledge, skills and values) that should be provided to all learners in order to function effectively in a society. The

emphasis of this approach to core curriculum was that all students would experience a set of common and essential learnings that were necessary for learners to function effectively in society.

Faunce and Bossing defines, “In modern education the term core has come to be applied to that part of the experience curriculum which is concerned with those types of experiences through necessary for all learners in order to develop certain behaviour competencies; considered necessary for effective learning in our democratic society.”

4.6 PRINCIPLES FOR THE DETERMINATION OF COMMERCE CURRICULUM

While constructing the curriculum of Commerce at higher secondary level or degree level, these principles should be followed:

1. Principle of conformity with aims of education.
2. Principle of totality of experiences in human life.
3. Principle of child centeredness and activity.
4. Principle of different subjects activities.
5. Principle of correlation with other subjects.
6. Principle of utility.
7. Principle of flexibility and adjustability
8. Principle of continuity in learning experiences.
9. Principle of community centeredness.
10. Principle of conservation of culture.
11. Principle of forward looking and future oriented curriculum.
12. Principle of creativity.
13. Principle of development.
14. Principle of individual differences among students.
15. Principle of linking with everyday life.
16. Principle of not over ambitions.
17. Principle of rationalistic.

4.7 ORGANIZATION OF SUBJECT MATTER

Unit Approach

The unit approach is based upon the assumption that the learner reacts to the situation as a whole and not to parts in isolation. Unit approach is based upon this principle that the learning or teaching which is based on wholeness is more lasting and effective. It is based on the growing acceptance of the gestalt-organismic field theories of learning which emphasis the 'wholeness' nature of learning. So unit approach is generally used in the modern times.

Merits

The merits of the unit approach are given below:

1. Unit approach is psychologically sound. This unit is based on the psychological principle of individual differences in terms of interests, needs, abilities and attitude etc.
2. Unit approach is more suitable for democratic skills and ideas.
3. The unit approach is well suited for the development of abilities, skills, ideas and process. Unit planning provide many opportunities for the development of critical thinking, problem solving attitude, free expression, respecting other's view point and new experiments.
4. The unit approach is helpful in understanding, arrangement and active involvement of students. Therefore the students easily understand and acquire the desired knowledge.
5. The organisation of experiences and materials into units facilitates the student's learning.
6. Unit approach makes the learning concepts easy.
7. The unit approach focuses attention upon significant results. Therefore it avoids the confusion and discouragement which comes from long attention to insignificant results.
8. Unit is a logically useful division. It is impossible to study everything at once. Unit cuts outer field or phase of study and useful division.

9. In a unit approach the content material is organised keeping in mind the abilities needs and interests of the students. It provides them many opportunities for various kinds of activities and experiences which help in their personality development.

Demerits

The demerits of unit approach as follows

1. Unit approach is an unpsychological approach. It is not based on psychological principle of learning.
2. Some units may be too short and some others may be too long. It may be impossible to distribute the topics and units evenly.
3. The unit wise organization of all the content material requires skills and experienced teachers.
4. All the content material may not be amenable to categorization, classification into compact and homogenous units.

Topical Approach

Topical approach is a system of arrangement of subject-matter than a methods of teaching. Topical approach connects the topics of teaching of commerce round some topic. It implies the revolving of contents of commerce around a series of topics connected together. A topic is taken as a unified whole or as an unbreakable unit. The students tell what-ever they know about the subject matter. The student develop the topic by mutual discussion. They tell their disables also and get them removed.

According to this approach the organization of content matter is done on the basis of topics. All topics of commerce are divided class wise according to the capacities, mental abilities, needs and interests of the students of a particular class. These topics are called, “linked lessons”. Each topic is independent in itself. So the teacher establishes links among them and teacher establishes the material in simple topics, such as channel of distribution of materials, different types of transport, etc.

Merits

The merits of topical approach are given below:

1. Students are given proper knowledge.
2. Topical approach arouses interest and motivation of the students.
3. Topical approach is related to life because learning is related to life and our environment.
4. Continuous teaching of a topic saves the students from divided attention and retains proper attention of the students.
5. Topical method is psychologically sound because the topics are arranged according to the age, ability needs, interests and aptitudes of the students.
6. Topical approach is a meaningful teaching. As the study of commerce a sense of purpose of pupils, they are clear about what they are studying.
7. This approach is correlated with other subject. It illustrates the advantages of correlation.
8. Topic wise organization of material makes the teaching of commerce more purposeful teaching learning process because every topic proceeds from easy to difficult.
9. In this approach the content matter is very easily organized according to the difficulty level of the students which is easily understood by them.
10. This approach enables the students to understand the subject matter in a serial order.

Demerits

The demerits of topical approach are given below:

1. Many topics require detailed study. If a topic is not presented in detail. It may become difficult for the teacher to handle it which may result in developing wrong notions and concepts among pupils.
2. This approach is not suitable for initial stage i.e. primary stage.
3. Topical approach is only based on bookish knowledge. It is very difficult to include various kinds of practical activities.
4. Topical approach pre-supposes library facilities.
5. Topical method is not so useful in developing the desired social skills.

6. This approach is difficult to be adopted. It is difficult to present and discuss all the topics from all the angles.
7. Topical method does not help in developing the sense of time and space.
8. This approach does not provide any opportunity for year to year revision.
9. This approach requires very able and experienced teacher, which are not available sufficiently.

Concentric Approach

In concentric approach efforts are made to finish the whole course in a single stage and to repeat it again and again in the next stages. The process being more detailed-in the higher stages. In this approach only simple concepts are taught at first. Then complex and different concepts are introduced on later stages. The degree of difficulty given increases in this approach. This approach is based on the psychological principles that children come to know things in the first instance as 'wholes' and gradually learn to analyse them. It implies widening of knowledge just as concentric circles go on extending and widening. The subject matter of teaching of commerce at each succeeding stage gradually increases in difficulty but the; growing and developing child seems to be ready for comprehending each new aspect. So this method resolves, to some extent, the problem of adaptation of the teaching material to the age and understanding of the pupil. As the pupil advances in age and understanding he develops his capacity of thinking in abstract terms and greater detail. The learning sequence progress from the simple to the more detailed sequence. This approach proceeds to parts from complex whole and helps the students help at every step as needed and to create interest in students.

Merits

The merits of concentric approach are following:

1. Psychologically, concentric approach is sound basis for the study of the subject. It takes into consideration the mental level of the students.
2. Concentric approach is based upon the principles of teaching i.e. principle of student-centredness, principle of community centeredness and activity centeredness etc.

3. Concentric approach is based on maxims of teaching i.e. from simple to complex, whole to parts, known to unknown, concrete to abstract and easy to difficult, etc.
4. This approach helps the students need at every step.
5. This approach arouses interest of students in learning of commerce.
6. The revision of every new information about the subject of commerce is very easy, so previous knowledge or comprehension of a topic is revised year after year.
7. The whole course of the study continues for many years in this approach.
8. This approach develops intellect values i.e. Power of imagination, Power of thinking, and reasoning are developed to the fullest extent.
9. This approach pays full development of mental powers of the students and mental: progress of the students.
10. This approach is very suitable for learning of commerce.
11. This approach provides basis for specialisation.
12. Concentric approach follows a very easy and simple path.

Demerits

The demerits of concentric approach are following:

1. Concentric approach is not based on child-centred. It repeats same facts again and again. It is devoid of new and psychological things.
2. This approach is not helpful in understanding the complex problems. There are many topics in commerce which require detailed study. But in concentric approach, the teacher is not able to go into details.
3. Concentric approach is uninteresting and very difficult.
4. This approach is based on repetition and boredom. So some facts are repeated again and again. A sense of boredom and dullness is inherent as the students go through the whole course more than one.
5. Concentric method lacks novelty and freshness. It fails to arouse curiosity and sense of wonder in pupils.

6. Concentric approach is a short cut approach. It is not able to cover various topics of commerce in a detailed and comprehensive manner.
7. This approach requires very able and experienced teachers which are not available easily. So very capable teachers are needed for following this approach. But capable teachers are generally not available.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. List out the main types of Curriculum.

.....

4. Define - Core Curriculum.

.....

4.8 LET US SUM UP

In this unit you have learnt meaning and definition of curriculum, relationship between syllabus and curriculum, characteristics of curriculum and types of curriculum. Principles for the determination of Commerce curriculum and organization of subject matter were also elaborately discussed.

4.9 UNIT END EXERCISES

1. List out the characteristics of curriculum.
2. What are the merits of unit approach?
3. What are the principles to be kept in mind while determining commerce curriculum?

4.10 ANSWER TO CHECK YOUR PROGRESS

1. Curriculum - Definition

Cunningham defines, “It (Curriculum) is a tool in the hands of artist (teacher) to mould his material (pupil) according to his ideal (objective) in his studio (school).”

2. Syllabus Vs Curriculum

Syllabus	Curriculum
1. Syllabus is the part of the curriculum, its scope is limited.	Curriculum is a complete teaching process, its scope is wider.
2. Syllabus provides theoretical knowledge.	Curriculum includes theoretical knowledge as well as practical based on interest, aptitude of the students
3. Educationists, NCERT, CBSE prepare syllabus.	Curriculum is prepared by the teachers.
4. Syllabus lays emphasis on theoretical aspect i.e. cognitive.	Curriculum lays emphasis on the aspect of all round development of the personality i.e., it includes cognitive, affective and psychomotor aspect
5. It gives importance to the subject matter	It provides importance to the students.

3. Main types of Curriculum

1. The subject centred curriculum
2. Child centred curriculum
3. Activity centred curriculum
4. Core curriculum

4. Definition of Core Curriculum

Faunce and Bossing defines, “In modern education the term core has come to be applied to that part of the experience curriculum which is concerned with those types of experiences through necessary for all learners in order to develop certain behaviour competencies; considered necessary for effective learning in our democratic society.”

4.11 SUGGESTED READINGS

1. Aggarwal, J. C. (1996). Teaching of Commerce a practical approach. Vikas Publishing House Pvt Ltd.: New Delhi.
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3. Sharma R.A. (2008). Technological Foundation of Education, Meerut: R.Lall Books Depot.
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UNIT - 5 CURRICULUM DESIGNING - II

Structure

5.1 Introduction

5.2 Objectives

5.3 Secondary Education Commission on Curriculum

5.4 Defects of the present Commerce Curriculum

5.5 Suggestions for removing the defects of curriculum

5.6 Commerce and Accountancy at higher Secondary Level in Tamil Nadu

5.7 Let us sum up

5.8 Unit end exercises

5.9 Answer to check your progress

5.10 Suggested Readings

5.1 INTRODUCTION

The Secondary Education Commission Report (1952-53) says that in ancient period, the objective of education was just to develop 3 R's (Reading, Writing and Arithmetic) in the children, while now, the objective of education is to develop 3 R's + 4 H's (Head, Heart, Hand and Health) in the children. Since last few decades, many changes have been taking place in the curriculum of schools and the changes are due to the needs of society and demand of time. So, we can say that our educationists along with our society demand for harmonious development in the children, development of suitable curriculum is of vital importance in the present day.

5.2 OBJECTIVES

After studying this unit, you will be able to:

- * understand the views of Secondary Education Commission on curriculum
- * explain the defects of present commerce curriculum
- * suggest remedies to remove the defects of commerce curriculum
- * know the commerce and accountancy state board syllabi followed at higher secondary schools in Tamil Nadu

5.3 SECONDARY EDUCATION COMMISSION ON CURRICULUM

The Secondary Education Commission (1952-53) has recommended the following basic principles for curriculum construction which are as follows:

1. Curriculum does not mean only the academic subjects traditionally taught in the schools but it includes the totality of experiences. The students receive these experiences through the manifold activities that go in the school, in the classroom, library, laboratory, workshop and playground and in the numerous informal contacts between teachers and students.
2. There should be enough variety and elasticity in the curriculum to allow for individual differences and adaptation to individual needs and interests. Any attempt to force uncongenial subjects and studies in children, unfit to

take them up, is bound to lead to a sense of frustration and to hinder their normal development.

3. The curriculum must be vitally and organically related to community life, interpreting for the child, its salient and significant features and allowing him to come into contact with some of its important activities.
4. The curriculum should be designed to train the students not only for work but also for leisure.
5. It should not satisfy its educational value by being spilt up into a number of isolated, uncoordinated watertight subjects. Subjects should be inter-related with each other, the contents should be so far as possible, envisaged as 'broad field' unit which can be correlated better with life rather than narrow items of information.

5.4 DEFECTS OF THE PRESENT COMMERCE CURRICULUM

Various commissions and committees have expressed their views regarding the defects of present curriculum. Here, we consider over only those curriculum- defects, which are concerned with 'Commerce Curriculum'. They are given below in detail:

1. Bulky and Overcrowded: Regarding the Overcrowded of the Curriculum, Secondary Education Commission remarked, "It leads to short circuiting of real creative work, notes are dictated instead of being composed, practical work is omitted because it allegedly consumes too much of precious time, the class work becomes formal and joyless and confidence is undetermined."

2. Not Accordance with the Needs, Interests and Individual Differences: As we know that even two twins are not identical in each aspect. But curriculum of commerce neglects this facts and deals with all the students alike. That is why our schools are not imparting suitable education to its pupils who cannot get the job in the world of reality easily.

3. Dominated by Examination: Today, each student and each teacher try to complete the prescribed items in the curriculum, because the existing curriculum is totally examination based. Only those items are taught in the class that are to be assessed in the examination except those items, which neither a student nor a teacher is in favour of reading them. No student or teacher is in favour of reading other items. Due to this defect, students do not get any practical knowledge and skill during their school or college life.

4. Lack of Co-ordination with Informal Agencies of Education: The present commerce school curriculum does not have a good co-ordination with informal agencies of education like the press, the radio, the television, family, home, playground and other social institutions involved in the education. Thus, we can say that the existing curriculum of commerce is just concerned with class room teaching, there is no attachment even with family or any game.

5. Less provision for practical activities: The existing curriculum is fully bookish, there is no good place of practical activities, technical and vocational studies. Even after the successful completion of + 2 level, students are not skilled in any technical work or vocational skills that is why they feel themselves unskilled and remain unemployed. All these are due to lack of proper technical or vocational studies in commerce curriculum.

6. Less Care for Democratic Value and Moral Value Today: we are getting that education, which is totally bookish, does not take into account of moral instructions or democratic preaching. Such type of education may cause crises of character, indiscipline and restlessness among students.

7. Not Accordance with the Aims of the Subject: The aim of commerce is to develop those skills, which are required in accounting and clerical work. But even after + 2 level, the students are not able to get jobs due to lack in practical knowledge of the subject. So the existing curriculum of commerce is not in accordance with the aims of the commerce education.

5.5 SUGGESTIONS FOR REMOVING THE DEFECTS OF CURRICULUM

1. A comprehensive evaluation programme related to commerce curriculum should be set up at the state level or at the national level, from time to time.
2. The views of the classroom teachers and the principals of the schools/colleges should be included in the curriculum construction.
3. Proper sequence and scope of commerce curriculum should be determined carefully while constructing the curriculum of commerce.
4. There should be a place of guiding-learning in the curriculum construction for both the teacher and the learner.
5. Psychological aspects, i.e., growth and development of the children should be kept in mind.
6. Full care for attitude and aptitude of the students should be taken into account.

7. The demands and requirements of the national and international markets should be kept into the consideration, so that, after passing + 2 level or B. Com., one can find a good job easily.
8. Independent thinking, democratic and moral values should be developed through the curriculum. So, they should find place in curriculum construction.

5.6 COMMERCE AND ACCOUNTANCY AT HIGHER SECONDARY LEVEL IN TAMIL NADU

Commerce discipline is introduced only at higher secondary classes to the students' community. Commerce as a discipline has been included in the curriculum on account of its cultural, disciplinary, practical and social values. It also develops certain competencies which are found to be great value in our day to day life.

The following discussion shows the state board syllabi that are followed at higher secondary level in Tamil Nadu.

COMMERCE - (XI STANDARD)

Chapter 1 Historical Background of Commerce in the Sub-Continent

Learning outcomes of the chapter are to gain knowledge about the historical background of Commerce in the sub-continent, learn the hindrances to commerce and trade and know about the features of barter system.

Contents of the chapter are introduction, barter system, hindrances of commerce and elimination of hindrances of business.

Chapter 2 Objectives of Business

Learning outcomes of the chapter are to know the meaning of human activities and its kinds, learn the Economic versus Non-Economic activities, understand the concept of business and analyze the objectives of business.

Contents of the chapter are introduction, types of economic activities, characteristics of business and objectives of Business.

Chapter 3 Classification of Business Activities

Learning outcomes of the chapter are to describe the classification of business activities, understand the meaning of industry, compare industry, commerce and trade and explain auxiliary activities in commerce.

Contents of the chapter are industry, commerce as an economic activity and trade.

Chapter 4 Sole Proprietorship

Learning outcomes of the chapter are to understand the forms of business organization, understand the meaning of a sole trader, characteristics, advantages and disadvantages.

Contents of the chapter are introduction, definition of Sole Trader, characteristics and advantages and disadvantages.

Chapter 5 Hindu Undivided Family and Partnership

Learning outcomes of the chapter are to understand the meaning of joint hindu family business and characteristics, know the meaning of partnership, characteristics, advantages and disadvantages, learn partnership deed and its contents, describe the rights and duties of partners and know the types of partnership, types of partners.

Contents of the chapter are introduction to HUF, meaning and definition of partnership, partnership deed and its contents, rights and duties of partners, types of partners, procedure for registration, drawbacks of non-registration of partnership and dissolution of partnership.

Chapter 6 Joint Stock Company

Learning outcomes of the chapter are to understand the meaning, characteristics, advantages and disadvantages of joint stock company, know the types of companies, know the Memorandum of Association and its contents, understand the Articles of Association and its contents and understand the Prospectus and its contents.

Contents of the chapter are meaning and definition of a company, types of companies, Memorandum of Association, Articles of Association and Prospectus.

Chapter 7 Cooperative Organisation

Learning outcomes of the chapter are to understand the meaning, characteristics, advantages, disadvantages, principles and types of Cooperatives.

Contents of the chapter are meaning and definition, principles of cooperation, features of Cooperatives, advantages and disadvantages, and types of cooperatives.

Chapter 8 Multi National Corporation (MNCs)

Learning outcomes of the chapter are to understand the meaning, advantages, disadvantages and examples of MNCs.

Contents of the chapter are Meaning and Definition, Advantages and Disadvantages and Examples of MNCs.

Chapter 9 Government Organization

Learning outcomes of the chapter are to understand the meaning, features, advantages, disadvantages of departmental undertaking, understand the meaning, features advantages, disadvantages of Public Corporation and understand the meaning, features, advantages, disadvantages of Government company.

Contents of the chapter are meaning, features, advantages and disadvantages of departmental undertaking, meaning, features, advantages and disadvantages of Public Corporation, meaning, features, advantages and disadvantages of Government company.

Chapter 10 Reserve Bank of India

Learning outcomes of the chapter are to understand the meaning of central bank and gain knowledge about the origin and functions of RBI.

Contents of the chapter are need for the study on Service Business, Banking Service, the Historical Development of Banks in India, Bank definition, definition of Central bank, origin, organizational structure and functions of RBI.

Chapter 11 Types of Banks

Learning outcomes of the chapter are to understand the various types of banks, describe the activities of various types of banks and compare one type of bank with another one.

Contents of the chapter are introduction and types of banks.

Chapter 12 Functions of Commercial Banks

Learning outcomes of the chapter are to understand the primary and secondary functions of commercial banks, explain the diversified banking services and describe the uses of debit, credit and smart cards.

Contents of the chapter are Primary Functions, Secondary Functions, Diversified Banking Functions, Electronic Banking Functions and Functions of All Commercial Banks in Totality.

Chapter 13 Warehousing

Learning outcomes of the chapter are to know the meaning of warehouses and warehousing, explain the different types of warehouses, describe functions of warehouses and know about the various warehousing documents.

Contents of the chapter are meaning of warehouse and warehousing, differences between warehouse and warehousing, types and functions of warehouses, advantages and drawbacks of warehousing, warehousing documents and warehousing in India.

Chapter 14 Transportation

Learning outcomes of the chapter are to understand the different types of transport, explain the services of transport to business, know the documents used in transport and know about common carrier.

Contents of the chapter are meaning, definition and types of transport, recent Trends in transportation, document used in transportation and common carrier.

Chapter 15 Insurance

Learning outcomes of the chapter are to learn the concept of insurance, understand the meaning and principles of insurance and its types and know various risks in business.

Contents of the chapter are meaning, definition, principles and types of insurance and Insurance Regulatory Development Authority of India (IRDAI)

Chapter 16 Emerging Service Business in India

Learning outcomes of the chapter are to gain knowledge on franchising business, learn about factoring and its importance, know the fundamentals of logistics, and aware of outsourcing business.

Contents of the chapter are Franchising, Factoring, Logistics, Outsourcing and E-Commerce.

Chapter 17 Social Responsibility of Business and Business Ethics

Learning outcomes of the chapter are to understand the concept of social responsibility, identify the need for studying social responsibility and specify various kinds of social responsibility.

Contents of the chapter are concept of Social Responsibility, need for Social Responsibility, arguments for and against Social Responsibility, kinds of Social Responsibility and Social Responsibility towards different interest groups

Chapter 18 Business Ethics and Corporate Governance

Learning outcomes of the chapter are to understand the concept of business ethics, identify the key elements of business ethics, know the code of business ethics and understand the corporate governance and international benchmarks and MNC's in India.

Contents of the chapter are concept, key elements and code of business ethics, corporate governance and International benchmarking.

Chapter 19 Sources of Business Finance

Learning outcomes of the chapter are to learn the meaning, nature and significance of business finance, explain the need for business finance, classify various sources of business finance and understand the importance of savings and investments.

Contents of the chapter are meaning, nature and sources of business finance, factors influencing choice of business finance, Savings - importance of savings and personal investment avenues.

Chapter 20 International Finance

Learning outcomes of the chapter are to state the importance of international finance, explain the concept of Foreign Direct Investment, analyze

the advantages and disadvantages of FDI and state the meaning of Global Depository Receipt and American Depository Receipt

Contents of the chapter are introduction, Foreign Direct Investment and Institutional Investors, International Capital Market, Global Depository Receipt (GDR), American Depository Receipts (ADR), Foreign Currency Convertible Bonds (FCCB).

Chapter 21 Micro, Small and Medium Enterprises (MSME) and Self Help Groups (SHG)

Learning outcomes of the chapter are to state the meaning, role and significance of micro, small and medium enterprise, understand the contribution of MSMEs to the growth and development of Indian Economy, define Self Help Groups and understand the objectives and features of SHG.

Contents of the chapter are Micro, Small and Medium Enterprises, role and significance of MSMEs, contribution of MSMEs to Indian Economy, MSME sector in Tamil Nadu and Self Help Groups

Chapter 22 Types of Trade

Learning outcomes of the chapter are to understand the meaning of trade, explain the features and different types of trade.

Contents of the chapter are Trade-Meaning, features of internal trade and foreign trade.

Chapter 23 Channels of Distribution

Learning outcomes of the chapter are to state the meaning and types of channel of distribution, explain the meaning of different types of middlemen, understand the characteristics and services of wholesalers and retailers.

Contents of the chapter are meaning, types and factors influencing channels of distribution, middlemen, kinds of mercantile agents or agent middlemen, Wholesaler, characteristics of wholesalers, retail trade – meaning, characteristics of retailers and distinction between wholesaler and retailer.

Chapter 24 Retailing

Learning outcomes of the chapter are to understand the meaning of retailing, describe the meaning and types of retailing traders, explain the various

forms of small scale and large scale retailers and state the role of chambers of commerce in the promotion of internal trade.

Contents of the chapter are introduction, types of retailers and role of Chamber of Commerce and Industry Associations.

Chapter 25 International Business

Learning outcomes of the chapter are to explain the meaning of international business, differentiate international business from internal trade, describe the scope and benefits of international trade and discuss the different types of international trade.

Contents of the chapter are nature of International Business, concept, meaning, definition, features and method of conducting of International Business, rationale behind International Business, differences between Domestic Business and International Business, types, advantages and disadvantages of International Business.

Chapter 26 Export and Import Procedures

Learning outcomes of the chapter are to explain the need and importance of export trade, describe the various procedures followed in the export trade, state the role of intermediaries of export trade and explain the various procedures followed and intermediaries involved in import trade.

Contents of the chapter are Export trade and Import trade.

Chapter 27 Facilitators of International Business

Learning outcomes of the chapter are to explain the meaning, objectives and functions of WTO, discuss the importance and functions of World Bank, understand the objectives and functions of IMF and describe the role of SAARC.

Contents of the chapter are World Trade Organisation (WTO), World Bank, International Monetary Fund (IMF) and South Asian Association for Regional Cooperation (SAARC).

Chapter 28 Balance of Trade and Balance of Payments

Learning outcomes of the chapter are to explain the meaning, definition and structure of balance of payments and explain the meaning, definition and structure of balance of trade.

Contents of the chapter are Balance of Payments (BOP) and Balance of Trade (BOT)

Chapter 29 Elements of Contract

Learning outcomes of the chapter are to understand the meaning and definition of contract, learn about the elements of contract and understand about the various types of contract.

Contents of the chapter are meaning, definition, classification and essentials of a valid contract.

Chapter 30 Performance of Contract

Learning outcomes of the chapter are to define offer of performance or tender and explain its essentials, discuss the rules regarding time and place of performance and explain about the devolution of Joint Rights and Joint Liabilities.

Contents of the chapter are introduction, who will perform the Contract? and reciprocal promises.

Chapter 31 Discharge and Breach of Contract

Learning outcomes of the chapter are to understand the circumstances under which a contract is said to be discharged, analyze the impossibility of performance as a mode of discharge of contract, perceive the breach of contract as a mode of discharge of contract and absorb the remedies available to an aggrieved party on the breach of contract.

Contents of the chapter are discharge of contract and remedies for breach of contract.

Chapter 32 Direct Taxes

Learning outcomes of the chapter are to know the meaning of direct tax and its types, understand the term income tax and its features, explain the basic concepts income tax and understand the heads of income, Gross Total income and Total income.

Contents of the chapter are meaning of Tax and Income Tax.

Chapter 33 Indirect Taxation

Learning outcomes of the chapter are to understand the meaning of indirect tax, distinguish between direct taxes and indirect taxes, describe the meaning, kinds and objectives of GST and learn about the GST council and its functions.

Contents of the chapter are Indirect Tax, Goods and Services Tax (GST) and GST Council.

ACCOUNTANCY - (XI STANDARD) - Volume - I

1. Introduction to Accounting

Learning outcomes of the chapter are to understand the meaning and functions of accounting, analyze the importance of accounting, understand the basic accounting terminologies, and analyze the role of an accountant.

Contents of the chapter are introduction, evolution, meaning, definition, objectives, functions, importance, branches and bases of accounting, accounting cycle, basic accounting terminologies, users of accounting information and role of an accountant

2. Conceptual Framework of Accounting

Learning outcomes of the chapter are to understand the meaning, definition and features of book-keeping, evaluate the advantages and limitations of book-keeping, understand the accounting concepts and conventions and understand the meaning and need for Accounting Standards.

Contents of the chapter are Book-keeping - An introduction, book-keeping Vs. accounting, relationship among book-keeping, accounting and accountancy, accounting principles, accounting standards, International Financial Reporting Standard and accounting standards in India.

3. Books of Prime Entry

Learning outcomes of the chapter are to understand the meaning and principles of double entry system, analyze the transactions on the basis of accounting equation approach and apply the rules of double entry system to pass journal entries for transactions.

Contents of the chapter are introduction, source documents, Double Entry System, transaction, account, approaches of recording transactions, accounting rules and Journal entries.

4. Ledger

Learning outcomes of the chapter are to understand the meaning of ledger account, understand the procedure for posting and post the journal entries to the ledger accounts and balance the ledger accounts.

Contents of the chapter are introduction, utilities of ledger, format of ledger account, distinction between journal and ledger, procedure for posting and balancing of ledger accounts.

5. Trial Balance

Learning outcomes of the chapter are to understand the meaning and features of trial balance, understand the objectives of preparing trial balance and prepare the trial balance.

Contents of the chapter are introduction, definition, features and limitations to trial balance, need for preparing trial balance, objectives and methods of preparing trial balance and Suspense account

6. Subsidiary Books - I

Learning outcomes of the chapter are to understand the meaning and kinds of subsidiary books, apply the knowledge of accounting process in the preparation of subsidiary books, understand the method of recording of bill transactions and post entries from subsidiary books to ledger accounts.

Contents of the chapter are introduction, meaning, types and advantages of subsidiary books, Purchase book, Purchases returns book, Sales book, Sales returns book, Bills of exchange, Bills receivable book, Bills payable book and Journal proper.

7. Subsidiary Books - II

Learning outcomes of the chapter are to understand the meaning and importance for cash book, apply the rules of double entry system in the preparation of various types of cash book, understand the meaning and types of petty cash book, prepare petty cash book.

Contents of the chapter are introduction, meaning of cash book, cash book – a subsidiary book and principal book of accounts, importance of cash book, types of cash book, single column cash book, cash discount and trade discount, double column cash book, three column cash book and petty cash book.

8. Bank Reconciliation Statement

Learning outcomes of the chapter are to understand the meaning and purpose of preparing bank reconciliation statement, analyze the causes of disagreement between balance shown by bank column of the cash book and balance shown by bank statement and prepare bank reconciliation statement.

Contents of the chapter are introduction, Bank Reconciliation Statement (BRS), reasons why bank column of cash book and bank statement may differ and preparation of reconciliation statement.

ACCOUNTANCY - (XI STANDARD) Volume - II

9. Rectification of Errors

Learning outcomes of the chapter are to understand the meaning and types of errors, analyze the steps involved in locating the errors and analyze the errors and rectify the errors at different stage.

Contents of the chapter are introduction, meaning of errors, errors at different stages of accounting, classification of errors, errors disclosed by the trial balance and errors not disclosed by the trial balance, steps to locate errors, suspense account, rectification of errors and errors in computerized accounting.

10. Depreciation Accounting

Learning outcomes of the chapter are to understand the meaning and causes of depreciation, understand the various methods of providing depreciation and apply the different methods of depreciation and prepare asset account.

Contents of the chapter are introduction, Depreciation – meaning and definition, objectives of providing depreciation, causes of depreciation, characteristics of depreciation, factors determining the amount of depreciation, methods of providing depreciation, methods of recording depreciation and calculation of profit or loss on sale of asset.

11. Capital and Revenue Transactions

Learning outcomes of the chapter are to understand the meaning of capital and revenue expenditure and capital and revenue receipts, understand the meaning of deferred revenue expenditure and analyze the transactions to classify into capital and revenue items.

Contents of the chapter are introduction, considerations in determining capital and revenue expenditures, classification of expenditure, capital expenditure, and revenue expenditure, deferred revenue expenditure, comparison of capital, revenue and deferred revenue expenditure, capital and revenue receipts and Distinction between capital and revenue receipts.

12. Final Accounts of Sole Proprietors – I

Learning outcomes of the chapter are to understand the meaning of final accounts and the purpose they serve and prepare trading and profit and loss account and balance sheet.

Contents of the chapter are introduction to final accounts, closing entries and opening entry, trading account, profit and loss account, balance sheet and differences between trial balance and balance sheet.

13. Final Accounts of Sole Proprietors – II

Learning outcomes of the chapter are to understand the accounting treatment for adjustments, pass adjusting entries and prepare final accounts when adjustments are given.

Contents of the chapter are introduction, adjustment entries and accounting treatment of adjustments, summary of adjusting entries and accounting treatment of adjustments and final accounts with adjustments.

14. Computerised Accounting

Learning outcomes of the chapter are to understand the usage of computers in maintaining accounts, evaluate the advantages and limitations of computerized accounting system, apply MS word and MS excel in maintaining accounts.

Contents of the chapter are introduction to computers, Computerised Accounting System (CAS), advantages and limitations of computerised accounting system, differences between manual and computerised accounting system,

accounting software, grouping and codification of accounts and Microsoft office - MS Word and MS Excel practical.

COMMERCE- (XII STANDARD)

1. Organisation

Learning outcomes of the chapter are to understand the meaning of Organization, analyze the different types of organizations and explain the relationship between the different types of business organizations.

Contents of the chapter are meaning, definition, principles of organization and types of organization like Sole trader, Partnership firms, Hindu Undivided family, Joint Stock Company, Co-operatives, Government in Business and Multinational Companies.

2. Sole Trader

Learning outcomes of the chapter are to understand the meaning and special features of sole trader, appreciate the merits of sole trader and analyze the demerits of sole trader.

Contents of the chapter are meaning, definition, special features, merits and demerits of sole trader, role of sole proprietorship in the society.

3. Partnership

Learning outcomes of the chapter are to understand the definition of partnership, differentiate sole trader with partnership, appreciate the merits of partnership, recognize the importance of registration of firms, develop skills in preparing deed and analyze the role of partners.

Contents of the chapter are meaning, definition, special features, types, merits and demerits of partnership, similarities between sole trader and partnership, kinds of partners, rights, duties and liabilities of partners, partners express and implied authority, partnership deed, registration of firm and dissolution of partnership.

4. Companies

Learning outcomes of the chapter are to understand the meaning and special features of company, recognize the different documents used in a company, differentiate shares and debentures, understand the management of a

company, analyze the different types of meetings, know the importance of statutory meeting.

Contents of the chapter are meaning, definition, special features, merits and demerits of company, differences between partnership and company, kinds of companies- private company, public company - meaning, privileges of a private company, differences between a private company and a public company, formation of a company, memorandum of association, articles of association, prospectus, Shares – meaning and types, Debentures - meaning and kinds, differences between shares and debentures, Company management- directors, managing director and secretary - their duties and liabilities, meetings - meaning, kinds, proxy, quorum, agenda and Resolution – meaning, kinds, voting, minutes.

5. Stock exchange

Learning outcomes of the chapter are to understand the meaning of share market, know about stock exchange and recognize the importance of SEBI.

Contents of the chapter are introduction to securities market – meaning, definition, primary and secondary market, Procedures regarding new issues, Stock exchange – meaning, characteristics, functions, benefits and limitations, Investors and speculators – kinds and differences, SEBI – features, objectives, functions and powers, Mutual funds - advantages and On Line Trading.

6. Co-operatives

Learning outcomes of the chapter are to understand the meaning of co-operation, recognize the importance of co-operatives, appreciate the merits of co-operatives, analyze the demerits of co-operatives, differentiate companies and co-operative societies and know the different types of Co-operative societies.

Contents of the chapter are meaning, definition, special features, types, merits and demerits of cooperatives, principles of cooperation and differences between companies and co-operatives societies.

7. Computers in Business

Learning outcomes of the chapter are to know the evolution and role of computers, know the role and application of computers in the day to day business activities.

Contents of the chapter are introduction to computers, evolution and role, advantages and disadvantages and applications of computers in business.

8. Entrepreneurship

Learning outcomes of the chapter are to understand the concept of Entrepreneurship, their functions and their contribution for the economic development of the country.

Contents of the chapter are Entrepreneurship-meaning and definition, distinction between an Entrepreneur and Manager, nature, characteristics, types and functions of an entrepreneur, Women entrepreneurs and role of entrepreneur in economic development.

ACCOUNTANCY - (XII STANDARD)

1. Final Accounts - Adjustments

Learning outcomes of the chapter are to understand the need for making adjustments in final accounts, know the items in respect of which adjustments are usually made in the books of account, pass necessary journal entries for different adjustments and prepare final accounts with adjustments.

Contents of the chapter are introduction, adjustments, Closing Stock, outstanding expenses, prepaid expenses, accrued incomes, income received in advance, interest on capital, interest on drawings, interest on loan, interest on investment, depreciation, bad debts, provision for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors.

2. Accounts from Incomplete Records (Single Entry)

Learning outcomes of the chapter are to understand the meaning, definition, features and limitations of single entry system, see the relationship between double entry and single entry, estimate the capital by preparing statement of affairs and determine the profit or loss by preparing the statement of Profit or Loss and prepare the final accounts.

Contents of the chapter are features and limitations of Single Entry, differences between Double Entry System and Single Entry system, distinction between Statement of Affairs and Balance Sheet and methods of ascertaining profit or loss.

3. Depreciation Accounting

Learning outcomes of the chapter are to understand the meaning and definition of depreciation, recognize the reasons and causes for providing depreciation, identify various methods of depreciation, determine the profit or loss at the time of sale of asset and prepare asset account and depreciation account under straight line and written down value methods.

Contents of the chapter are definition, need for providing depreciation, causes of depreciation, terms used for depreciation, factors determining the amount of depreciation, methods of calculating depreciation, recording depreciation, calculation of profit or loss on sale of asset and entries for sale of asset.

4. Financial Statement Analysis – Ratio Analysis

Learning outcomes of the chapter are to understand the meaning, significance and limitations of financial statement analysis, calculate liquidity, solvency, profitability and activity ratios.

Contents of the chapter are significance of Financial Statement Analysis, Ratio Analysis – Definition, objectives, and advantages of ratio analysis and classification of ratios.

5. Cash Budget

Learning outcomes of the chapter are to understand the meaning, definition, characteristics and advantages of Cash budget and prepare cash budget using receipts and payments method.

Contents of the chapter are Budget - characteristics, Cash Budget - advantages and preparation of cash budget - methods.

6. Partnership Accounts - Basic Concepts

Learning outcomes of the chapter are to understand the meaning and the features of partnership, prepare the capital accounts of partners under fixed and fluctuating capital methods, understand the distribution of profits among the partners, prepare the profit and loss appropriation account and know the meaning, nature and methods of valuation of goodwill.

Contents of the chapter are definition and features of partnership, accounting rules applicable in the absence of partnership deed, Partners' Capital

Accounts, distribution of profits, interest on capital, interest on drawings, salary or commission to partners, preparation of profit and loss appropriation account, meaning and nature of Goodwill, factors affecting the value of goodwill and methods of valuation of goodwill.

7. Partnership Accounts - Admission

Learning outcomes of the chapter are to understand the need for admission of a partner, calculate the new profit sharing ratio and the sacrificing ratio, understand how the revaluation of assets and liabilities is taken into account, understand the need for distribution of accumulated reserves, profits or losses, learn the accounting treatment of goodwill and prepare revaluation account, capital accounts and balance sheet of a new firm.

Contents of the chapter are Adjustments-Recording of Capital of a new partner, calculation of new profit sharing ratio and sacrificing ratio, revaluation of assets and liabilities, transfer of undistributed profit or loss, transfer of accumulated reserve, treatment of goodwill and preparation of revaluation account, capital accounts and balance sheet after admission of partner.

8. Partnership Accounts - Retirement

Learning outcomes of the chapter are to know the meaning and reasons for retirement, ascertain the new profit sharing ratio and the gaining ratio, prepare the revaluation account, understand the accounting treatment of goodwill, and know the modalities of settlement of claim of the retiring partner.

Contents of the chapter are Adjustments- Calculation of new profit sharing ratio and gaining ratio, revaluation of assets and liabilities, transfer of undistributed profit or loss, transfer of Accumulated reserve, treatment of goodwill, settlement of claim of the retiring partner and reparation of Revaluation Account, Capital Accounts, Bank Account and the Balance sheet of the reconstituted partnership firm

9. Company Accounts

Learning outcomes of the chapter are to understand the definition and characteristics of a company, understand the different types of share capital and shares, make accounting treatment for issue of shares at par, premium and discount, pass necessary entries for over-subscription and under- subscription of

shares and understand the accounting treatment for forfeiture and reissue of shares.

Contents of the chapter are characteristics, sources of finance like internal source and external source, share capital of a company, shares and issues of shares.

Check Your Progress

- Notes:** a) Write your answer in the space given below.
b) Compare your answer with the one given at the end of the unit.
1. List out the defects in the present commerce curriculum.

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5.7 LET US SUM UP

In this unit you have learnt views of Secondary Education Commission on Curriculum, the defects of the present Commerce Curriculum and suggestions for removing the defects of curriculum. Commerce and Accountancy syllabi that are followed at higher secondary level in Tamil Nadu state board were also discussed.

5.8 UNIT END EXERCISES

1. List out the views of Secondary Education Commission on curriculum.
2. Give your suggestions for removing the defects of curriculum.

5.9 ANSWER TO CHECK YOUR PROGRESS

Defects in the present commerce curriculum

1. Bulky and Overcrowded
2. Not Accordance with the Needs, Interests and Individual Difference
3. Dominated by Examination:
4. Lack of Co-ordination with Informal Agencies of Education

5. Less provision for practical activities
6. Less Care for Democratic Value and Moral Value Today
7. Not Accordance with the Aims of the Subject

5.10 SUGGESTED READINGS

1. Sharma R.A. (2008). Technological Foundation of Education, Meerut: R.Lall Books Depot.
2. Siddiqui, M.H. (2009). Techniques of Classroom Teaching. New Delhi: APH Publishing Corporation.
3. Singh, Y.K. (2009). Teaching of Commerce. New Delhi: APH Publishing Corporation.
4. SCERT (2018). Commerce, Tamil Nadu: Tamil Nadu Textbook and Educational Services Corporation.
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UNIT - 6 LESSON PLANNING AND UNIT PLANNING

Structure

6.1 Introduction

6.2 Objectives

6.3 Lesson Plan

6.3.1 Meaning and Definition of Lesson Plan

6.4 Steps in Lesson Planning

6.5 Advantages of Lesson Planning

6.6 Limitations of Lesson Planning

6.7 Precautions while preparing Lesson Plan

6.8 Model Lesson Plan

6.9 Various Approaches to Lesson Planning

6.10 Evaluation Criteria of Lesson Plan

6.11 Unit Plan

6.12 Steps in Unit Plan

6.13 Advantages of Unit Plan

6.14 Model Unit Plan

6.15 Let us sum up

6.16 Unit end exercises

6.17 Answer to check your progress

6.18 Suggested Readings

6.1 INTRODUCTION

Planning is undoubtedly an important aspect in all the spheres of life. If we talk about teaching then all depends on the efficiency and intelligence of the teacher how she\he plans. Teaching involves careful planning. Lesson plan is actually a plan of actions. It is the core and the heart of effective teaching. The teacher should know beforehand what to teach and how to teach. A teacher may know his subject well, may be acquainted with all methods necessary for successful teaching, may have a dynamic personality and yet may fail because he has neglected the map out the road towards the goal for which he is striving. If the teacher wants successful results in the form of all round development of personality of the child, then his teaching needs greater planning and deeper thinking.

6.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of lesson plan
- * understand the steps of lesson planning
- * understand the merits and limitations of lesson planning
- * develop skill to write lesson plan
- * know the meaning of unit plan
- * explain the steps involved in unit plan
- * describe the merits of unit plan
- * develop skill to write unit plan

6.3 LESSON PLAN

6.3.1 Meaning and Definition of Lesson Plan

The word 'Lesson Plan' consists of two words: Lesson and Plan. Lesson means the subject matter which is to be taught by the teacher and Plan means a set of decisions about how to do. Thus lesson plan means outline of the important points of a lesson arranged in the systematic order in which they are to be presented to the students by the teacher. Thus lesson planning is a plan of actions which includes the objectives, strategies, subject matter, methods of teaching and tactics for achieving the objectives of the lesson.

Carter V. Good defines, "A lesson plan is a teaching outline of the important points of a lesson arranged in order in which they are to be presented, it may include objectives, points to be made, questions to be asked, references to materials, assignments, etc."

6.4 STEPS IN LESSON PLANNING

Before developing the script for a lesson plan as a written record for use, the teacher has to decide upon all the relevant details of the various aspects to be taken care of. Also, the order and the way in which these are to be presented should be planned, then only this written script is an authentic aid for effective instruction. This planning should consider the steps given below.

1. Introduction: It is the most important part of the lesson plan. It pertains to preparing and motivating students to the lesson content by linking it to their previous knowledge, by arousing curiosity and by appealing to their senses. For this he uses the method of questions and answers having a bearing on the previous knowledge of the students.

2. Presentation: It involves stating of the object of the lesson. The teacher should state the object in such a way that it may not pose a problem before the students, the statement should be short, definite and attractive. The teacher should expose the students to the new information. While writing this part he may divide his plan in two parts. In one part should be presented in systematic manner the subject or topic to be taught. In the second part may be stated the method of teaching aids should be made during presentation of learning material

along with students' participation of learning material along with students' participation in the lesson through question. An attempt should be made to associate the learning material to daily life situations by citing examples and by drawing comparison with the related concepts.

3. Generalization: When the topic has been made clear to the students, the teacher should make an effort to draw generalization with the help of definition, principles, etc. The students may be encouraged to draw generalizations themselves. They must realize that they have got new knowledge and are able to apply it.

4. Application: Now an effort is made to apply the knowledge gained to certain situations. This is likely to result in reinforcing the new knowledge on students.

5. Recapitulation: It is assessing the effectiveness of lesson by asking the students questions on the contents of the lesson. The questions should be pointed ones.

6. Blackboard Summary: After finishing the topic, the teacher should write down the summary of the topic or the lesson on the blackboard with the help of the students. Summary should be short and definite.

7. Home Assignment: In order to strengthen the knowledge and the experiences, the students should be given some home assignments. The students should be asked to write down certain things or do some experiments.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define Lesson Plan.

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2. List out the steps in Lesson Plan.

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6.5 ADVANTAGES OF LESSON PLANNING

The advantages of lesson planning are given below:

1. It makes lesson interesting and simple through selecting the relevant methods, devices and strategies in advance.
2. It delimits the field of work of the teacher as well as of the students and provides a definite objective for each day's work.
3. It helps in managing teaching material in a proper manner.
4. It helps in developing reasoning power and imagination power in the evaluation in the form of feedback.
5. It provides opportunities for an adequate checking of the outcomes of instructions.
6. It ensures a proper connection of new lesson with the previous lesson.
7. It makes the teacher more competent in dealing with various difficulties and problems of students in the class.
8. It helps to save time and energy of both teacher and students.
9. It develops confidence among the teachers to face the class.
10. It helps to avoid needless repetition.
11. It enables the teacher to know how to establish the situation with reinforcement.
12. It helps to motivate the students systematically because the teacher keeps in mind the individual differences of the pupils.

6.6 LIMITATIONS OF LESSON PLANNING

The limitations of Lesson planning are given below:

1. Lesson Planning makes the teaching process more difficult due to complicated lesson planning process.
2. It has no flexibility and puts the fresh teacher in new helpless situations.
3. Teacher cannot teach a lesson independently.
4. More time is always needed by a teacher to plan a lesson.
5. Sometimes, simple subject-matter becomes more complicated due to various steps involved in lesson planning.

6.7 PRECAUTIONS WHILE PREPARING LESSON PLAN

A commerce teacher should keep in mind the following points while preparing a successful lesson plan.

1. The commerce teacher should have full proficiency or mastery or command over the subject matter and related subjects of the topic which he is to teach in the classroom.
2. Psychological knowledge, i.e., needs, interests, aptitude, attitude of children should be kept in mind and according to them, the teacher should plan his teaching work.
3. Individual differences among children should be taken into account while preparing a lesson plan.
1. 4. The teacher must have a clear knowledge of the physical assets available in his/her school, its equipments and its limitations, and what concrete materials may be acquired from elsewhere and how early they be introduced in the classroom effectively.
4. The teacher should provide the opportunity to his/her students for critical and abstract thinking. For this very purpose, the teacher should frame proper and adequate thought provoking questions, which will stimulate the students to think independently and develop habits of artificial thinking in the students.
5. Commerce teacher should have the skill for writing objectives in behavioural terms as well as he should have the knowledge of various other teaching skills.
6. The teacher should have the knowledge of available teaching aids in the school and which is needed for that topic.
7. He should try to co-ordinate between the time duration of the period and the prepared lesson plan and should also try to co-ordinate among various parts of the lesson plan.
8. Lesson plan should be linked with the previous knowledge of the students.
9. Lesson plan should include some important points of the whole lesson with the help of students on the black board.
10. The teacher should prepare the lesson plan in which there must be enough place for assignment.

6.8 MODEL LESSON PLAN

Model Lesson Plan - Commerce

Name of the Teacher	:	J. Abdul Ram
School	:	Govt. Hr. Sec. School Trainee
Subject	:	Commerce
Std. & Sec.	:	XI - C
Unit	:	Warehousing
Topic	:	Meaning of Warehouse and Warehousing, Difference between them and Types of Warehouses.
Date	:	
Period	:	
Strength	:	
Duration	:	45 minutes

I. General Instructional Objectives / Non-behavioural Objectives:

The student

1. acquires knowledge of the terms and concept of warehouse
2. understands the terms, concepts, essentials of warehouse
3. develops skill in preparing chart and models of warehouses
4. develops interest in the collection of certain documents relating to warehouse
5. develops desirable positive attitude towards warehousing transactions

II. Specific Instructional Objectives / Behavioural Objectives : The student

1. recalls the primary functions of Commercial banks
2. recognizes the meaning of the term warehouse and warehousing
3. defines the term warehouse
4. differentiates warehouse and warehousing
5. Enlists the needs for warehousing
6. classifies the types of warehouses
7. observes a chart and model of a warehouse
8. draws a chart showing the types of warehouses
9. infers the significance of a warehouse

III. Teaching Aids

1. Chalkboard, Duster, Colored Chalk
2. Model of a warehouse
3. Charts showing the needs and different types of warehouses

Specifications	Content	Learning Experiences	Evaluation
The student recalls	The primary functions of a commercial bank are of three types. They are 1. Accepting deposits 2. Granting loans and advances 3. Creation of credit.	What are the primary functions of a commercial bank?	
Recognizes	Meaning of Warehouse It is a place where goods are stored for future use and act as distribution centres. Meaning of Warehousing It is an arrangement by which goods are stored when they are not needed immediately and are kept in such a manner so as to protect from damage or deterioration.	The teacher explains the terms warehouse and warehousing.	What is warehouse?
Defines	Warehouse According to J.Stephenson, “a warehouse is an establishment for the storage or accumulation of goods.”	The teacher gives definition of the term warehouse and writes the same on the blackboard.	Define - Warehouse.
Differentiates	1. Warehouse is a place where goods are stored for future use but warehousing is an arrangement of goods. 2. Warehouse is to hold goods for storing purpose only but the objective of warehousing is to preserve and protect the goods from deterioration in quality and quantity.	Discussion is made to differentiate warehouse and warehousing.	What are the differences between warehouse and warehousing?
Enlists	Need for warehousing 1. Mass production 2. Nature of commodities 3. Seasonal production but regular consumption 4. Regular production but seasonal consumption 5. Proximity to production centres	The teacher explains the needs of a warehouse written in a chart with examples from day to day activities.	Why do we need warehousing?

Classifies	Types of warehouses I. On the basis of ownership 1. Private warehouses 2. Government warehouses 3. Public warehouses 4. Co-operative warehouses 5. Bonded warehouses 6. Institutional warehouses 7. Distribution centre warehouses II. On the basis of commodities stored 1. General warehouses 2. Special commodity warehouses 3. Cold storages or Refrigerated warehouses 4. Climate controlled warehouses	The teacher spells out classification of the types of warehouses and asks the students to read the chart showing types of warehouses.	Mention the important classification of warehouses.
Observes	Charts and a model	The teacher displays charts showing the needs & different types of warehouses and model of a warehouse and they are observed by the students.	
Draws	Warehouse	The teacher displays a model of warehouse and the student draws a warehouse on the blackboard.	
Infers	Significance of warehouse – preserve the raw materials and finished goods. Supply the goods on time in different places.	What inference will you make regarding the significance of warehouse?	State any two significances of a warehouse.

I. Review

1. What is warehouse?
2. List the needs of a warehouse.
3. Differentiate warehouse from warehousing.

II. Assignment

1. Write an essay on the types of warehouses.
2. Draw a chart showing various types of warehouses.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. Write any five advantages of Lesson plan.

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4. What are the limitations of lesson plan?

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6.9 VARIOUS APPROACHES TO LESSON PLANNING

There are various styles or approaches for planning and writing the lesson plan. During different periods, various basic assumptions of education for planning educationists have laid more stress on various steps for writing the lesson plan.

(i) Herbartian Approach

Pual Monroe remarks, ‘Herbart’s method consists in a given series of steps, determined not by the character of the material but by the way in which the human mind acts.’

German Philosopher and educationist John Fredrick Herbart (1776-1841) developed a psychological procedure in the field of lesson planning. He and his disciples Ziller, Ryan and others gave five formal steps for preparing lesson plans. This approach is the result of ‘Classical Human Organisation’.

Theoretical Base

- This approach is totally subject matter centred. Much emphasis is laid on ‘the presentation of subject matter’, no care for interest, aptitude, need and association of the students.
- Knowledge from outside Herbartian approaches is based on the principle that the entire knowledge is provided to the pupils from the outside. So, new knowledge should be associated with similar facts previously acquired.

FIVE STEPS OF HERBARTIAN APPROACH

1. (a) Preparation
(b) Statement of Aim
2. Presentation
3. Comparison / Association
4. Generalisation
5. Application

1. Presentation (Introductory Step)

It prepares the minds of students to acquire new knowledge. During this step, the teacher tries to arouse curiosity in the students by asking the questions based on knowledge previously acquired. Here we can quote J. Welto.

“To know where the pupils are and where they should try to be, are the first two essentials of good teaching.”

Statement of Aim

This is a part of the first step. Here, the teacher announces the day’s lesson and writes the topic’s name on the black board in clear concise and known words. The statement should be brief like ‘today, we shall study bank and its functions.’

Appropriate Particulars are included in this step

Pupil-Teacher’s Roll No. Date
Class Average Aged of Pupils
Subject Duration of Period
Topic
General Aids : (Like Chalkboard, Duster, Coloured Chalk and Pointer)
Instructional Material

General Objectives
 Specific Objectives
 Previous Knowledge Testing
 Announcement of Aims

2. Presentation

The practical part of the lesson begins with presentation where lesson is developed with the co-operation of pupils. Here, teacher divides the lesson into different sections/units to impart new knowledge in a proper sequence and also keeps in mind the level of students.

Appropriate devices for presenting the subject matter effectively:

- Description
- Exposition
- Illustration
- Questioning
- Demonstration
- Explanation
- Narration
- Sensory Aids

Presentation

Matter	Method	Blackboard Summary

3. Comparison / Association

In fact, association or comparison is a part of presentation step. The teacher should try to take help of comparison or association between previous knowledge and new knowledge for stabilizing the new knowledge in the minds of pupils.

4. Generalization

Herbart termed this step as comparisons, contrasts and association lead to generalisation. As far as possible this step develops the reflective thinking in the pupils and now they can draw out the conclusions themselves and can use them in the various practical situations of life.

5. Application

This is the last step of Herbartian teaching approach. The teacher asks the recapitulatory questions to test the validity of the generalization developed by the pupils. In this way the knowledge acquired by pupils will last long.

(ii) RCEM Approach

Indian educationists at Regional College of Education, Mysore (RCEM) developed FICEM approach to lesson planning. The key person who contributed a lot in RCEM approach was Dr. P. N. Dube.

The basis of RCEM approach is Bloom's taxonomy of objectives. In RCEM approach there are 4 categories of cognitive objectives in place of six categories as given by Dr. Bloom. The format of lesson plan according to this approach consists of three aspects:



1. Input

It includes identification of objectives which are known as Expected Behavioural Outcomes (EBO's) of children. The four categories of objective namely knowledge, understanding, application and creativity are then written in behavioural terms of the child by using seventeen mental abilities. These seventeen mental abilities as given below:

The RCEM Taxonomy of objectives	Mental Abilities
Knowledge	(a) Recall (b) Recognise
Understanding	(a) Seeing Relationship (b) Cite Example (c) Discriminate (d) Classify (e) Interpret (f) Verify (g) Generalise
Application	(a) Reason out (b) Formulate Hypothesis (c) Establish Hypothesis (d) Infer (e) Predict
Creativity	(a) Analysis (b) Synthesis (c) Evaluation

A few examples of writing objectives in behavioural terms are:

1. The student is able to recall the meaning and definition of Bank (Knowledge).
2. The student is able to cite example of various functions of Bank (Understanding).
3. The student is able to infer about the various levels of management (Application).
4. The student is able to analyse the planning process in a company (Creativity).

2. Process

The process aspect implies the interaction of teacher and students teaching strategy and tactics, techniques of motivation and audio-visual aids, etc.

3. Output

This outcome aspect implies the actual behavioural changes amongst students. These changes are called as Real Learning Outcomes (RLO's). Various measuring devices like Review Questions are employed to evaluate the actual learning outcome.

THE FORMAT OF LESSON PLAN ACCORDING TO RCEM APPROACH

Input (Instruction) Expected Behaviour Outcomes	Process Communication Strategy (Learning Experiences)		Output (Evaluation) Real learning Outcomes
	Teacher's Activities	Student's Activities	

6.10 EVALUATION CRITERIA OF LESSON PLAN

After a lesson is completed, it is advisable to evaluate it. The teacher should mark tick for determining the standard of lesson presentation and at last he should give suggestion and comments.

Lesson Evaluation Form

(Regional College of Education, Ajmer, Rajasthan)

School Department

Date Name

Standard Roll No

Topic

Item	Excellent	Good	Satisfactory	Fair	Poor
I. Lesson planning 1. Are the objectives related to the subject matter? 2. Are all the significant teaching points emphasized? 3. Is the sequence logical? 4. Are pupil-activities emphasized?					
II. Introduction 1. Has the teacher made effective use of available physical conditions? 2. How quickly does the teacher take control of the class? 3. Is the lesson properly introduced? 4. Are pupils motivated effectively?					
III. Teaching 1. Is the lesson presented in a systematic manner? 2. Have good questions been asked by the teacher? 3. Have concept, understanding and generalisation been developed? 4. Is sufficient pupil participation provided? 5. Have provisions been made for handling in? 6. Are pupils given opportunity to show initiative? 7. Has the lesson been properly					

summarised? 8. Are usual (black-board others) used effectively? 9. Are the assignments appropriate? 10. Have the facts and understanding tested? 11. Have the objectives been achieved?					
IV. General 1. Is communication (Speech, language style) effective? 2. Are classroom manners proper? 3. Is class control good? 4. Is he resourceful, pleasant, understanding and tactful? 5. Is the pupil teacher relationship conducive to learning? 6. Does he/she have subject matter competency?					
V. Suggestions for improvement					
VI. Final Evaluation					

How successful is the lesson in your opinion?

Excellent () Good () Satisfactory () Fair () Poor ()

6.11 UNIT PLAN

When the subject matter in the textbook is not adequately grouped and presented the teacher has to recognize the subject matter into suitable units. A unit may be defined as a large sub division of subject matter wherein a principle of a topic is at the centre of the well organized matter.

A unit should signify the following criteria:

1. It should satisfy the unity or wholeness of learning activities related to some problem or project.
2. It should emphasis the psychological principle of learning by whole.
3. It should be given importance to integrated learning outcome.

4. It should not represent only the subject matter but learning experience as well.
5. It should organize a similar type of content.
6. It should be organized in which a manner that it achieves certain set specifications and objectives.

6.12 STEPS IN UNIT PLAN

The teacher should have thorough idea about the subject matter of the unit before he makes an attempt to write the unit plan.

1. Content analysis: This analysis helps the teacher to provide the subject matter in an orderly sequential manner, that is, from simple to complex. It also helps the teacher to have a full awareness of the teacher to enter the class, since he has mastery over the subject matter. It helps the teacher to remember all the points at the same time of teaching.

2. Objectives and specifications: The second step is to find out the objectives and specifications which can be realised through the particular unit to be taught.

3. Learning activities: Third step is to organize the activities which help us achieve the listed objectives. In order to provide good learning experiences the teacher must choose the best method of teaching suitable for that particular unit. The teacher should keep in mind certain points in order to provide good learning experience like individual differences psychology of the pupils, objectives and content.

4. Evaluation: The last step by which the teacher know whether the listed objectives are achieved or not. It is the evidence of the achievement of the objective on the part of the pupils. Here, the teacher can adopt the various types of evaluation tools and techniques.

6.13 ADVANTAGES OF UNIT PLAN

The unit plan helps the teacher for attaining the desired objectives in a stipulated span of time. It will give him freedom that will enable him to become a better teacher. The importance of the unit plan is as follows:

- (a) Unit plan assists the teacher in arranging the content of the unit in a meaningful way.
- (b) Teacher can utilize, the time and periods available for each unit in an effective and balanced manner.
- (c) Unit plan helps a teacher in achieving the expected learning objectives effectively.

- (d) The methods, techniques and teaching aids to be used for the particular unit can be planned in advance.
- (e) Unit plan provides a basis for evaluating student performance.
- (f) Unit plan provides a basis for the preparation of lesson plans.
- (g) Unit plan saves the time and energy of both the teacher and the learner.
- (h) Unit plan helps teacher in arranging the topics according to the individual needs of the learner so that each learner gets an opportunity to make worthy contributions.
- (i) It helps a teacher in providing information regarding the books and learning materials that could be effectively used in instruction.

6.14 MODEL UNIT PLAN

The planning for a unit is known as the unit plan. If the teacher knows the subject matter of each and every unit very well, he can prepare the unit plan after preparing the year plan. Availability of the period is very important aspect for the preparation of unit plan. The teacher comes to know the period available for each unit only after the preparation of year plan. Therefore a teacher, who is experienced and competent enough in the subject matter, can prepare the unit plan. When planning a unit, the following factors to be kept in mind by the teacher

1. Objective and specification - i.e. why aspect of the unit.
2. Content - i.e. what aspect of the unit.
3. Learning activities - i.e how aspect of the unit.
4. Testing procedures - i.e. achievement aspect.

A model of the unit plan is shown in the Table.

Subject	: Accountancy
Unit	: Introduction to Accounting
Standard	: Higher Secondary I year
Number of Periods	: 16

Content	Objectives	Learning Experience	Evaluation	Periods Required
Introduction to Accounting, Evolution of Accounting, Meaning and Definition of Accounting	Knowledge Understanding	Discussion, explaining by using black board and lecturing	Asking oral questions	3
Accounting Cycle, Objectives of Accounting	Knowledge Understanding Skill	Explanation by drawing the picture of accounting cycle	Ask the students to draw the accounting cycle	2
Functions of Accounting, Importance of Accounting	Knowledge Understanding	Explanation by writing the headings on the blackboard	What are the functions of accounting?	2
Basic Accounting terminologies, Branches of Accounting	Knowledge Understanding Skill	Describing accounting terms and showing and explaining the chart of branches of accounting	Draw the picture of branches of accounting	3
Bases of Accounting, Users of Accounting information, Role of an Accountant	Knowledge Understanding	explanation of the bases of accounting, users of accounting information and role of an accountant using black board	Present the role of an accountant	4
Seminar/ Quiz	Skill analysis			1
Unit test				1
Total				16

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

5. Write any three advantages of Unit plan.

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6. Enlist the steps in Unit planning.

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6.15 LET US SUM UP

In this unit you have learnt definition of Lesson Plan, types of Lesson Plan, steps of Lesson Planning, advantages of Lesson Planning and limitations of Lesson Planning. Precautions while preparing Lesson Planning and Model Lesson Plan and various approaches to Lesson Planning were also studied. Then criteria for evaluation of a Lesson Plan were discussed in detail. Finally you have studied about Unit Plan such as steps involved in Unit Plan, advantages of Unit plan and model Unit Plan.

6.16 UNIT END EXERCISES

1. What are the things to be kept in mind while preparing a lesson plan?
2. Prepare a Lesson plan for any one topic in XI standard Commerce subject.
3. Prepare a Unit plan for any one unit in XII standard Commerce subject.

6.17 ANSWER TO CHECK YOUR PROGRESS

1. Lesson Plan

Carter V. Good defines, “A lesson plan is a teaching outline of the important points of a lesson arranged in order in which they are to be presented, it may

include objectives, points to be made, questions to be asked, references to materials, assignments, etc.”

2. Steps in a lesson plan

1. Introduction
2. Presentation
3. Generalization
4. Application
5. Recapitulation
6. Blackboard Summary
7. Home Assignment

3. Five advantages of lesson plan

1. It makes lesson interesting and simple through selecting the relevant methods, devices and strategies in advance.
2. It helps in managing teaching material in a proper manner.
3. It helps in developing reasoning power and imagination power in the evaluation in the form of feedback.
4. It enables the teacher to prepare pivotal questions and illustration.
5. It ensures a proper connection of new lesson with the previous lesson.

4. Limitations of Lesson Planning

1. Lesson Planning makes the teaching process more difficult due to complicated lesson planning process.
2. It has no flexibility and puts the fresh teacher in new helpless situations.
3. Teacher cannot teach a lesson independently.
4. More time is always needed by a teacher to plan a lesson.
5. Sometimes, simple subject-matter becomes more complicated due to various steps involved in lesson planning.

5. Advantages of Unit Plan

- a. Unit plan assists the teacher in arranging the content of the unit in a meaningful way.
- b. Teacher can utilize, the time and periods available for each unit in an effective and balanced manner.
- c. The methods, techniques and teaching aids to be used for the particular unit can be planned in advance.

6. Steps in Unit Planning

1. Content analysis
2. Objectives and specifications
3. Learning activities
4. Evaluation

6.18 SUGGESTED READINGS

1. Muthumanickam, R. (2004). Educational objectives for effective planning and teaching. Chidambaram: Cyber land Publisher.
2. Sanjeev Tomar. (2008). Teaching of Commerce, Agra: Vinod Pustak Mandir.
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UNIT - 7 RESOURCES OF LEARNING

Structure

7.1 Introduction

7.2 Objectives

7.3 Text book

7.3.1 Meaning of Text book

7.3.2 Definition of Text book

7.4 Qualities of a Text book

7.5 Need and Importance of Text book

7.6 Use of Text book

7.7 Criteria for Evaluation of Text book

7.8 Suggestions for improvement of Text book

7.9 Reference books

7.9.1 Business journals

7.9.2 News papers

7.9.3 Research journals and Reports

7.9.4 e-resources

7.10 Community Resources in the teaching and learning of Commerce and Accountancy

7.11 Let us sum up

7.12 Unit end exercises

7.13 Answer to check your progress

7.14 Suggested Readings

7.1 INTRODUCTION

In early days, a teacher communicated his thought and idea to students by lectures. Ever since the art of writing has come into being, text books have come into existence. The teacher has got a tool in the form of a text book to make his teaching work simple and comprehensible. A text book occupies an important place in the modern education system, it is a manual of instructions, a book containing a presentation of the principles of the subject used as a basis of instruction. It is equipped with the usual teaching devices. Text books are the most important tools in the hands of a teacher. Besides, a text book is the storehouse of accumulated knowledge, by which a student can come to know the views of different scholars. In that way, a text book is like an asset for both teachers and students. Student can save their time and energy by referring to a text book.

7.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of textbook
- * understand the qualities of a textbook
- * understand the need and importance of textbook
- * apply the criteria to evaluate a textbook
- * utilize the available community resources to learn Commerce and Accountancy subject

7.3 TEXTBOOK

7.3.1 Meaning of Textbook

The word 'Textbook' consists of two words:

- i. 'Text' means 'Written or Printed Material'
- ii. 'Book' means 'a set of pages that have been fastened together inside a cover, to be read'.

Thus, we can say that Text-book is a book that comprises detailed information about a subject for people those who are studying that subject.

7.3.2 Definition of Text book

Hall quest defines, “The Text-book is a record of racial thinking organized for instructional purposes.”

Bacon defines, “Text-book is a book designed for class-room use.”

International Dictionary of Education defines, “Text-book is basic book used in particular course of study.”

American Text-book Publishers Institute defines, “A true Text-book is one specially prepared for the use of pupil and teacher in a school or a class presenting a course of study in a single subject or closed related subject.”

Thus, a text-book has been described as an aid to teaching and learning.

7.4 QUALITIES OF A TEXTBOOK

Qualities of a Text-Book

These may broadly be classified under to heads. They are

- i. Academic (Internal Domain)
- ii. Physical (Outer Domain)

Let us elaborately see one by one.

1. Academic (Internal Domain)

(i) Selection of the Content: The selection of the content for the textbook should have the following qualities:

- Relevant to the instructional qualities.
- Coverage of the prescribed syllabus.
- Authentic and up to date content for course.
- Integrated from the preceding to the succeeding class or stage.
- Linking with practical life situations.

(ii) Organization of the Content: The organization of the content should be divided into units and select properly. The subject matter of the text-book should be developed in a psychological manner.

(iii) Presentation of the Content: Each chapter or unit should begin with an introduction and end with a summary. The title of the chapter should be appropriate and motivating. The relevant terminology to the syllabus should be used to make knowledge of the students up-to-date.

(iv) Verbal Communication: Language should be according to the level of class or standard. Sentences in the textbook should be simple and not ambiguous, correct spelling, correct punctuation and lucid language should be in the textbook.

(v) Visual Communication: Illustrations used in the textbook for demonstrating the purpose of content should be authentic, proper in size, suitably captioned. There should be varieties in illustrations used in the textbook.

(vi) Assignment: Each chapter should contain assignment at the end. During treatment of the subject matter, numerical instances should find place where necessary. These exercises should be for both the gifted and slow learners.

(vii) Prelims and Back Pages: On the title page, there should be suitable title, author's name and publisher's name, place of publication with year. The textbook should have suitable preface and effective introduction, table of contents, bibliography, suitable glossary and index.

2. Physical (Outer Domain)

a) Size of the Book: Size of the text-book should be according to with age and mental age of the student. The large size with bold letters and pictures should be for small children, while small size will do for the adult students.

b) Printing Layout: Length of the line should be such as the students can easily read it. Type size should be suitable for the age group of the students. There should be proper arrangement of spacing between lines and paragraphs.

c) Durability: Materials used for a book like paper, printing ink and binding cover should be with good quality.

d) Price: Price should be so fixed that economically backward children can also buy it easily.

7.5 NEED AND IMPORTANCE OF TEXTBOOK

Textbooks occupy an important place in the field of education. They are helpful for both teachers as well as students. Education Commission Report remarked, “A good textbook written by a qualified and competent specialist, in the subject, and produced with due regard to quality of printing, able illustrations and general getup, stimulates the pupil’s interests and helps the teacher considerably in his work.” It is an important aid to teaching as well as to learning. It is important due to following reasons:

- 1. Source of knowledge:** A textbook provides knowledge about the subject matter related to the subject of commerce. It represents the synthesis of material borrowed from many sources. It embodies knowledge worked over by master minds.
- 2. Serve as the basis of almost all other methods:** Almost all other methods can be used with the text book as a basis of study. The assignment procedure, discussion method, unit method can be effectively used only with the help of text books.
- 3. Helps in developing study habits:** A textbook provides a common basis on which the process of reading, analysing, outlining and summarizing can be mastered. It helps in developing the study habit of the students independently at home and understanding its content.
- 4. Uniformity of good standards:** It provides a highway for carrying better practices to all schools. The textbook ensures some sort of uniformity of good standards. It furnishes a common basis to teachers for teaching.
- 5. Saves time and energy:** In a textbook the relevant material concerning the syllabus of that class is readily available. Therefore, it guides the teacher about the boundaries and limits of his teaching in a particular class. The time and energy of the teacher is saved. On the other hand it also helps in saving time and energy of the student. They are not to note down the lecture of the teacher in their note-books. They can understand and complement it with self study at home.
- 6. Suggests application of the material:** A textbook also suggests application of the subject matter through assignments, drills, questions, projects and the activities.

7. Reflects and establishes standards: A textbook indicates what the teacher is required to teach and what the pupils are supposed to learn. In this way, by this teaching and learning aid, it greatly affects methods and reflects and establishes the standards of scholarship. It furnishes a definite basis for specific assignments, problems and projects.

8. Helps the teacher to attain instructional objectives: In the absence of instructional objectives the teacher cannot make his teaching learning process effective. He has to make certain instructional objectives before entering in the class and it is the text book that helps the teacher to organize learning material properly to attain his instructional objectives of teaching.

9. Helpful in planning day-to-day teaching: A teacher can plan his day-to-day teaching with the help of text book. It also helps in finding out new ideas. The teacher can give different assignments to the students and organize different activities in the classroom and outside.

10. Meets the needs of the students: In classroom it becomes difficult for the teacher to cater to the needs of all types of students. Textbook helps in this direction by meeting the requirements of slow, average and fast learners. It meets their requirements by the use of simple language, heading, sub-headings, questions, assignments, maps, pictures and other illustrative material.

11. Helps to make generalization: Textbook helps the students how to make generalizations of different basic concepts, important ideas and certain important points given in the whole unit. They can make the generalization on the basis of summary given at the end of the unit.

12. Overcome classroom limitations: A good commerce textbook removes the worries of the students and the teachers to finish the syllabus in the prescribed time. It also overcomes the limitation of non-availability of various other teaching aids and devices and contains pictures, diagrams, etc, which are indispensable for effective instructions.

Thus the textbook is only one of many media through which teachers and pupil communicate with each other in an effort to carry forward to learning process. As C.P. Hill writes, “A textbook is a structure of basic information which the pupils can use in a variety of ways.”

7.6 USE OF TEXTBOOK

A textbook is a collection of the knowledge, concepts and principles of a selected topic or course. It is usually written by one or more teachers, college professors, or education experts who are authorities in a specific field. Most textbooks are accompanied by teacher guides, which provide you with supplemental teaching materials, ideas, and activities to use throughout the academic year.

Advantages of Textbook

1. Textbooks are especially helpful for beginning teachers. The material to be covered and the design of each lesson are carefully spelled out in detail.
2. Textbooks provide organized units of work. A textbook gives you all the plans and lessons you need to cover a topic in some detail.
3. A textbook series provides you with a balanced, chronological presentation of information.
4. Textbooks are a detailed sequence of teaching procedures that tell you what to do and when to do it. There are no surprises, everything is carefully spelled out.
5. Textbooks provide administrators and teachers with a complete program. The series is typically based on the latest research and teaching strategies.
6. Good textbooks are excellent teaching aids. They are a resource for both teachers and students.

7.7 CRITERIA FOR EVALUATION OF TEXTBOOK

A teacher can evaluate the textbooks on the basis of different points discussed under the development. The fundamental questions that a teacher should ask concerning the textbooks are:

1. Is it challenging?
2. Is it according to the mental level of the students?
3. Is its content suitable to achieve the objectives of the subject?
4. Is it clear and simple in organising the subject matter?
5. Does it create the interest of the pupils?

Usually we use scales for the evaluation of the textbook. Rating scales can easily evaluate the textbooks. Through these scales we can get the true knowledge of the present textbooks and can judge about the worth of existing textbooks.

The points on the scale indicate:

Poorest	1
Poor	2
Average	3
Good	4
Excellent	5

S. No.	Criteria	Excellent 5	Good 4	Average 3	Poor 2	Poorest 1
1	Physical Domain of text book (a) Size and Format (b) Printing Layout (c) Durability (d) Price					
2	Selection of Content (a) Relevant Content (b) Coverage of the course (c) Up-to-date content (d) Integrated content (e) Linking with life					
3	Organization of the Content (a) Division into units (b) Division into sections (c) Psychological approach					
4	Presentation of the content (a) Appropriate titles (b) Creative Approach (c) Adequate terminology					

5	Verbal Communication (a) Appropriate Vocabulary (b) Simple Sentences (c) Correct Spelling and Punctuation (d) Grammatically Correctness (e) Appropriate use of technical terms					
6	Illustrations Used (a) Purposeful and clear (b) Adequate (c) Variety					
7	Exercise and Projects etc. (a) Adequate (b) Wide coverage (c) Graded exercise					
8	Prelims and back pages (a) Appropriate title page (b) Suitable preface page (c) Good introduction (d) Table of contents (e) Bibliography					

On the basis of rating scores, we can rate the textbook of commerce as – Excellent, Good, Average, Poor, Poorest. The textbooks can also be evaluated on the basis of assignments, exercises, glossary and summary also. Thus the teacher must read the book carefully and evaluate the textbook before using it in the classroom.

7.8 SUGGESTIONS FOR IMPROVEMENT OF TEXT BOOKS

Secondary Education Commission (1952-53) stated about the improvement of the quality of the text-books that “the bulk of the evidence that was tendered particularly by teachers in schools and colleges, connoted that there was a great deterioration in the standard of text-book presently prescribed to the students. Textbook could rarely be written by the best qualified and competent teachers due to their ignorance or insufficient knowledge of the regional languages.” Secondary Education Commission made the following recommendations with regard to the improvement in the quality of textbooks:

1. The Central Government should establish a new institution or help some existing art schools to develop training in the techniques of books illustrations.
2. Single textbook should not be prescribed for every subject study, but an appropriate number of books which satisfy the standards laid down should be recommended, leaving the choice to the school concerned.
3. With a view to improving the quality text-book the SEC prescribed that a high power Text-Book Committee should be constituted which should consist of a high dignitary of the judiciary of the State, preferably a judge of the High Court, a member of the Public Service Commission of the region concerned, a Vice Chancellor of a University of the region, a Headmaster or headmistress in the State, two distinguished educationists and the Director of Education. This Committee should function as an independent body.
4. A fund should be maintained from the amount realized from the sale of publication, which may be utilized for awarding scholarships and providing books and certain other amenities for school children.
5. The textbook Committee should lay down clear criteria for the kind of paper, illustration, printing and format of the text-books.
6. In the case of languages, however, definite text-books should be prescribed for each class to make sure proper graduation.
7. No book prescribed as a textbook or a book for general study should comprise any passage or statement, which might offer the religious susceptibilities of any sections of the community or might

indoctrinate the minds of the young students with particular political or religious ideology.

8. Frequent, changes in textbooks and books prescribed for study should be discouraged.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define - Textbook.

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2. Why do we need textbook?

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7.9 REFERENCE BOOKS

Meaning and use

A reference book is not designed to cover a prescribed course of study for a particular examination conducted by a Board, or a University or any other examining body. It is not for a compulsory study by all the students undergoing a course. It is not prescribed by any institution or organisation. It is a book of consultation. It provides a wider exposure to the students and teachers.

Forms of Reference Books

1. It may just include the meaning of a difficult word like a dictionary of Commerce.
2. It may deal with a particular topic only, say banking.
3. It may include articles on the same topic by experts.
4. It may cover several topics. Usually a book of this type is called an encyclopedia. Bibliographies also come under the category of reference books.

5. Reference material includes rules and regulation pertaining to trade, banking, foreign exchange, etc., made by the Central Government. Government Gazetteers including government notifications fall under this category. Government documents and reports also supply the needed information.
6. Bulletins issued by the Reserve Bank, Reports of the Planning Commission, and Reports of the Financial Commission, etc. have to be constantly referred to keep one in the know of things.

7.9.1 Business Journals

Magazines

It is periodical in booklet form, usually more literary in some and more attractive printed and appearing less frequently than the newspaper. It is an important publication for the students in many schools and colleges. It provides the collection of information both in writing and in pictures. It provides the students some sense of the past, the present and also to some extent about the future. The text and the pictures in magazines provide us with information about people and places unknown. It provides the students a sense of history and cause and effect. The students can manipulate given information in magazine according to their advantage. The students should be encouraged to read magazines in the field of commerce. The students should also be encouraged to collect old magazines. They are very helpful to them regarding relevant information, and illustrations. They also help the students to develop their critical thinking, information and how to make the generalization about the relevant information.

7.9.2 News papers

It is a printed in the format of few large sheets, devoted mainly to news and other materials of general interest. It is numbered serially and published at stated intervals, usually daily or weekly in the commercial field. It contains all things reflecting people and place. It contains news, stories from the community and around the world. It also consists of stories, sports, entertainment, events and schedule, editorials, classified adds and photographs. It is a source of learning experiences suitable to any subject and any age. It helps to develop skills of knowledge, comprehension, application, analysis and evaluation and to bring to the gap between information contained in the books and changing developments in movements, trends, ideas and changes in facilities, international relations and

economic and civic life. The teacher should encourage the students to develop the habit of reading newspapers, especially on commerce such as Business Line, Economic Times, etc. The students should be encouraged to make the collection of important newspaper cuttings based on business related events. This will help the students to supplement the learning material from the books or other sources. The most important advantage of newspaper reading is that it motivates readers i.e students to write articles regarding various problems of business and economy of the country.

7.9.3 Research Journals and Reports

Papers and Journals

Periodical and journals occupy a significant place in the teaching of Commerce. They are very potent source of knowledge of Commerce. From them we get the information about the immediate events and examples, the students can get a good deal of knowledge from them. They also broaden the approach of the students.

The teacher may ask the students to read some papers and periodicals and collect the matter relating to the topics that they have to read in the class-room. While using journals and periodicals the teacher should keep in mind the mental status of the students.

7.9.4 e-resources

There are plenty of e-resources available for students and teachers in the website in free and payment basis. These materials are available in various formats such as video lecturing, text books, reference books, modules, etc. E-resources are also available in DVDs, VCDs, CDs, etc. Interactive video CDs make students very attentive by eliciting response from the students.

7.10 COMMUNITY RESOURCES IN TEACHING AND LEARNING OF COMMERCE AND ACCOUNTANCY

Community Resources

School is a social institution set up by the society to serve its ends. It is charged by the society with the duty of training and bringing up the students so that they may be able to take part effectively, harmoniously and efficiently in the

group to which they belong. With the emergence of progressive education, a new doctrine came into being that the surrounding community is the best teacher. It presents lively and interesting material for learning. In the words of Clark and Starr: “Extending the classroom into the community can make a course exciting and forceful, for every community is a gold mine of resources for teaching.”

Whatever experiences a child gets in the community are very important from educational viewpoint. He gets real experiences in the community. Bookish knowledge of government, finance, factories, rivers, dams, agriculture, crops etc. is not enough. In the capacity of an able citizen, he should possess knowledge of all these in practical terms. Several vague economic problems become clear when seen in practical context in the community, because they are present in their concrete form. Factories, shops, office etc. located in the community are effective means of acquiring knowledge. Students become aware of their actual circumstances and can resolve their doubts by speaking to those working in them.

A Commerce teacher should make a file for all those community resources which he can mobilize for learning in Commerce and Accountancy. These resources can be used in Commerce teaching in the following two ways:

1. Taking school to community and
2. Taking community to school

Let us see elaborately one by one.

1. Taking School to Community: we can take school community in order to make use of different teaching aids available there and provide students an opportunity to come into direct touch with them. There are several such resources such as field trip, survey, community service, etc.

(i)Field Visits

Field trips help in real learning. Students learn about real objects on teaching spot, therefore, their learning becomes real and lifelong. These are very important in Commerce teaching. Students can be taken on a visit to industries or commercial centres and give them real time experiences on industries, trades, banks, insurance company, share market, jewellery market, mandis etc.

While undertaking a field visit, the following points should be kept in mind by a teacher:

1. A teacher must accompany students.
2. A teacher should know about the place of visit and related environment.
3. He should give necessary instructions to students.
4. Students should be asked to carry diaries to note down any points they observe.
5. A critical discussion should be held after the trip.
6. Students acquired knowledge should be evaluated.
7. A field trip should be planned well.
8. Approval of officials, means of transport and meals should be arranged well.
9. The places of visit should be selected informally.
10. All formalities should be carried during and after the field trips, such as thanking the concerned people, submission of report to Principal etc.

(ii) Social Survey

A community survey is a study of the status of something in the community. We divide a survey into two parts; (a) the survey based on concrete and objective data and (b) the survey based on opinion of the people. A survey should be well-planned, so that students can be acquainted with the realities prevailing in the society. An unplanned survey cannot meet its objectives. A survey based on concrete and objective data is more accurate and real. The scope of survey is quite wide in Commerce teaching.

(iii) Community service schemes

The school can be taken to community with some community service schemes. They may be study of different community aspects such as those belonging to provision of water, fodder, medicine, beautification of village cleanliness of wells, adult literacy scheme, woman literacy scheme etc.

A community service scheme should be selected carefully. A scheme should be simple and easy and should not need large resources, time or money, so that it can be undertaken easily and which students can complete by their efforts. It should be in such a manner that is appreciated by the community.

(iv) Museum

The objects gathered by teachers and students are stored at one place and exhibited in the form of a museum. Classifying it into different section. Such objects can include currencies and coins of different countries, rocks, artifacts, wood, types of iron, postal stamps, magazines, pictures, idols, statues, images

etc. A teacher should encourage students to gather as many objects as they can do and thus enrich the museum.

(v) Exhibition

An exhibition too is an important aid in commerce teaching. Students can be taken to exhibitions to learn about many aspects. They are valuable in commerce teaching. Different types of objects are displayed in an exhibition. Students watch them, satisfy their curiosity and thus enrich their knowledge. It also helps in gaining latest knowledge about different dimensions. Exhibitions on means of transport, means of communication, agricultural improvements, crops, minerals etc. are very valuable.

A teacher should be careful while taking students on an exhibition. He should do it with due planning. Besides taking students to an exhibition, a teacher can also arrange an exhibition himself. A commerce teacher can contribute in it greatly. Students can be asked to make models and specimens of coins, charts, maps etc. Making of these objects too helps in learning. When students watch these objects, they come to know about different things. A teacher should assign students the duty of displaying objects before the visitors. A discussion should be held at the end of an exhibition.

(vi) Excursion

An excursion or field trip is a trip arranged by the school and undertaken for educational purposes in which students go to places where the materials of instruction may be observed and studied directly in their functional settings. The commerce teacher can make an excursion to the factory, market, industries, industrial towns, places, multipurpose projects, conducting, and marketing survey in the villages, important trade centres and agricultural farms and conducting population survey. It is an important aid in teaching commerce that establishes some concepts and learning the firsthand experience to the usual context of classroom teaching. The commerce teacher must make careful planning of excursion if the experience is to be educationally worthwhile. The students should be encouraged to have definite ideas about what they want to see. They should also be encouraged to write a report about the whole excursion.

2. Taking Community to school: Lectures by members of the community are an important method of taking community to school. Other means can be teacher-guardian unions, fairs, local festivals, national festivals etc.

Lectures

Lectures can be invited from prominent people of the community in order to acquaint students with the actual conditions in the community. These people can introduce students with different aspects of the community. From the viewpoint of economics teaching, these people can belong to different occupations, such as ironsmith, goldsmith, weaver, banker, industrialist, etc. They can tell students how to succeed in their occupations and other aspects. Secondly, teachers from other colleges and universities can be invited for lectures. These lectures are very important.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. What is a reference book?

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4. Write about museum.

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.....

7.11 LET US SUM UP

In this unit you have learnt meaning, definition, qualities of a text book, need and importance of text books and use of text books. Criteria for the evaluation of text books and suggestions for improvement in text books were also studied. Then you have learnt about Reference books, Business journals, Newspapers, Research journals and reports, e-resources and community resources in the teaching and learning of Commerce and Accountancy.

7.12 UNIT END EXERCISES

1. What are the things to be kept in mind by a Commerce teacher while undertaking a field visit?
2. Write a short note on excursion.
3. List out the forms of reference books.
4. What are the suggestions given by Secondary Education Commission for the improvement of textbooks?
5. How will you evaluate a textbook?

7.13 ANSWER TO CHECK YOUR PROGRESS

1. Definition of a textbook

American Textbook Publishers Institute “A true textbook is one specially prepared for the use of pupil and teacher in a school or a class presenting a course of study in a single subject or closed related subject.”

2. Need of a textbook

The following reasons give the necessity of a textbook

1. Source of knowledge
2. Serve as the basis of almost all other methods
3. Helps in developing study habits
4. Uniformity of good standards
5. Saves time and energy
6. Suggests application of the material
7. Reflects and establishes standards
8. Helps the teacher to attain instructional objectives
9. Helpful in planning day-to-day teaching
10. Meets the needs of the students
11. Helps to make generalization
12. Overcome classroom limitations

3. Reference book

A reference book is not designed to cover a prescribed course of study for a particular examination conducted by a Board or a University or any other examining body. It is not for a compulsory study by all the students pursuing a

course. It is not prescribed by any institution or organisation. It is a book of consultation. It provides a wider exposure to the students and teachers.

4. Museum

The objects gathered by teachers and students are stored at one place and exhibited in the form of a museum. Classifying it into different section. Such objects can include currencies and coins of different countries, rocks, artifacts, wood, types of iron, postal stamps, magazines, pictures, idols, statues, images etc. A teacher should encourage students to gather as many objects as they can do and thus enrich the museum.

7.14 SUGGESTED READINGS

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UNIT-8 METHODS OF TEACHING COMMERCE AND ACCOUNTANCY - I

Structure

8.1 Introduction

8.2 Objectives

8.3 Methods of Teaching Commerce and Accountancy

8.3.1 Meaning and Definition of Method

8.3.2 Lecture method

8.3.3 Demonstration method

8.3.4 Discussion method

8.3.5 Problem solving method

8.3.6 Project method

8.3.7 Inductive method

8.3.8 Deductive method

8.3.9 Case study

8.3.10 Socialised Recitation method

8.3.11 Team teaching

8.3.12 Seminar

8.3.13 Symposium

8.3.14 Workshop

8.3.15 Debate

8.4 Let us sum up

8.5 Unit end exercises

8.6 Answer to check your progress

8.7 Suggested Readings

8.1 INTRODUCTION

A successful teacher should be equipped with several methods and techniques. Some of them are very effective, while others are not. No one of them can be called the most suitable. Different methods and techniques can prove to be very suitable under different circumstances. Therefore, it is the duty of a teacher to study them all and use the most feasible one under a given situation. In the words of Clark and Starr, “The teacher should have many strings to his bow, so that he can select techniques and methods suitable to his personality, the pupils in his class and to the subject he is teaching.”

But, present is an age of psychology which tells that study of any particular subject cannot be successful unless it is based on something because of knowledge utility in the life. As we know that commerce education is provided to the students of different stages and ages, so according to different stages and ages of the students and nature of content, the teacher should try to adopt suitable teaching method.

8.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of different methods of teaching
- * understand the merits and demerits of different methods of teaching
- * apply suitable methods of teaching to teach different topics in commerce

8.3 METHODS OF TEACHING COMMERCE AND ACCOUNTANCY

8.3.1 Meaning and Definition of Method

Meaning

The word method has been derived from Latin word which implies way or mode. So, method is a particular and systematic way of doing something. In the field of education, method denotes the way of transmitting knowledge or skills to pupils by the teacher.

Definition

Saligman Johnson defines, “The term method denotes any procedure which applies some rational order or systematic pattern to diverse objectives.”

Binning and Binning defines, “The method is the techniques used by the teachers for teaching a classes; some subject or topic. It denotes the logical process utilised in discovering or in demonstrating the truth. It should be conceived a dynamic function of education and not as static aspect of the process of teaching.”

Methods of Teaching Commerce

A successful Commerce teacher should have the knowledge of different methods of teaching suitable for different concepts in commerce and accountancy. The following are the important methods of teaching:

8.3.2 Lecture Method

Lecture is a method of teaching in education since ancient days. The term Lecture has been derived from the Medieval Latin, to read aloud. In this method, the teacher delivers a lecture on a particular topic actively and the students listen to him as passive listeners. This is the reason Binning and Binning called it telling method. According to Binning and Binning: “Lecture method is the only practical procedure that can be followed in large classes; and this, no doubt, is the chief reason why it is so used at the present time.”

The following situations are more suitable to follow lecture method:

- 1. To give an over view:** Before presenting a lesson or a unit in commerce, the students can be motivated through giving an over view of large unit.
- 2. To clarify:** Lecture method can be utilised to explain terms, techniques, concepts, principles involves in the commerce education. Teacher should try to clarify them in simple words.
- 3. To save time:** On the one hand through lecture method, a large syllabus can be completed in a short span of time, now the students have a great amount of time for self-preparation. On the other hand, a large number of children can be taught at the same time.
- 4. To present additional information:** As commerce is a practical subject, additional material except that material which is in the textbook is always

needed by the student to cope with too brief matter. Keeping in the mind the level of the pupils, a teacher is required to impart additional information.

5. To give assignment: While giving homework, the teacher should provide a brief description with regard to the topic so that the students may be related to it and can complete the home work in the right direction. Otherwise, it would be unpsychological to provide homework saying ‘write a short note or an essay on the topic-Bank and its Functions’ without delivering any lecture on the topic.

Merits of Lecture method

1. It saves both time and money.
2. It simplifies fact based knowledge.
3. A huge number of students can be taught by a single teacher at the same time.
4. It is very useful for teachers to introduce new topics in the higher classes.
5. More information can be imparted by the teacher in a short duration.
6. It develops the habit of concentration and taking rapid notes in the students.
7. Bright students can be promoted for further self-study at home through well delivered lectures.

Demerits of Lecture method

1. No scope for students’ activities and participation, as we know that commerce is a practical subject and needed a lot of involvement of students. But in fact, lecture method does not provide such kind of opportunities to the students.
2. Only teacher will be active and alert while students will be passive listeners.
3. The development of expression power will be beyond the reach of students.
4. No care for individual differences, a single lecture is delivered to the whole class.
5. Due to one way teaching-learning process, it is not helpful in developing the logical and analytical power in the student.

8.3.3 Demonstration Method

The lesson demonstration strategy classroom method which is used in technical school and training colleges. It is widely utilised by teacher educators during teaching practice. As a technique it is less autocratic than a lecture but considerably permissive than a discussion. It is utilised to achieve the psychomotor and cognitive objectives.

Merits of Demonstration Method

1. It is mainly used as a teaching strategy for average students or untrained and inexperienced teacher.
2. The cognitive and psychomotor objectives can be realized.
3. It is more useful for student teachers to develop their own lessons for classroom teaching.
4. Good for visual learners.
5. Shows the steps in order and end result.
6. When it is followed by learner, the skills practiced are more likely to be retained.
7. Learners can work at their own pace after demonstration.

Demerits of Demonstration Method

1. It is difficult to satisfy all ability ranges.
2. All learners may be able to see clearly.
3. It can take too long, learners get frustrated, wanting to apply the skills.
4. Learners can break the demonstration up with questions.
5. It requires careful preparation and rehearsal.
6. It requires special classroom arrangements.

8.3.4 Discussion Method

According to Sattler and Miller, “Discussion is a reflective thinking by two or more persons who cooperately exchange information and ideas in effort to solve a problem or to gain better understanding of a problem.”

Discussion is one of the most valuable methods of teaching commerce in which teacher chooses a topic or problem and develops the lesson through exhaustive logical discussion. It creates the curiosity in students to express their views on the selected topic freely. That is why, there is always ample amount of interaction between teacher and the students or between student and student. As a result of such type of inter-actions, a change occurs in the student’s ideas and opinions, feelings and motivations, attitude and acquisition of knowledge, language fluency and presentation of one’s ideas.

Merits of Discussion Method

1. It encourages the students to clarify issues through collective decision on the problem.
2. It helps in developing the brotherhood, tolerance and cooperative competition in the students.
3. It avoids the rote-learning and helps in being a good leader.
4. It helps the teacher in judging the potential of the students for becoming a genuine leader.
5. It develops the habit of respecting others' ideas, opinions and feelings.
6. It lays emphasis on the self-direction and arouses the imagination power in students.
7. It guides the students how to select and organize the study material.

Demerits of Discussion Method

1. It is suitable for higher classes only.
2. It does not provide much opportunity to dull and shy students in developing their potential.
3. It is a time consuming process.
4. It is not applicable to all the topics of commerce.
5. It requires a highly qualified and experienced leader to organise the discussion successfully.
6. It encourages meaningless discussion.
7. It cannot complete the curriculum in time.
8. It does not encourage the dull children to participate in the discussion. So, they feel themselves isolated.
9. Sometimes, it leads to domination of certain members.

8.3.5 Problem Solving Method

Problem means a thing that requires attention and needs to be solved. Every human being right from his birth has a keen curiosity in himself to find out the solution of the unsolved problems. Naturally, problem solving is not only required for all the subjects of curriculum but also needed for leading a better life. In fact, problem solving is a planned attack to encourage the difficulties or obstructions in the teaching-learning situations.

According to James M. Lee, “Problem solving is an educational device where by the teacher and pupils attempt in a conscious, planned, purposeful effort to arrive at an explanation of solution to some educationally significant difficulty.”

Carter Good defines, “Problem method is a method of instruction by which learning is stimulated by the creation of challenging situation that demand solution.”

Merits of Problem Solving method

1. It encourages the students to evaluation about what is the solution for the problem.
2. It develops or arouses the insight in the future business problem of the student.
3. This method keeps the student active because they take active participation in solving the problem.
4. There is no place for rote-learning everyone learns through his own active participation.
5. It is very helpful in encourage the students to develop the initiative power to encounter and solve the problem by their own endeavour.
6. It develops the habit of self-study in the students.
7. It is a psychological method because it cares for individual differences of the children.
8. It gives full opportunities to the students for developing their independent views.
9. Students can easily use their previous knowledge in new reference and can easily draw inferences.

Demerits of Problem Solving method

1. It is not suitable to junior classes because of their less development of maturity.
2. In this method only more talented and experienced teachers can teach the students, since the average teacher cannot use it properly.
3. It imparts the fragmentary knowledge of the subject, which cannot correlate with other subjects easily.
4. It does not help in getting important factual information and understanding of the commerce subject.
5. It is time consuming process and always satisfactory results cannot be arrived at.

6. The whole commerce subject cannot be taught through this method.
7. To study the commerce subject in a regular serial order is not feasible because it cannot be used for every topic. That's why the whole prescribed syllabus cannot be completed in a definite time duration.
9. It is very tough to find out the concerned review of literature for the right, solution of our selected problem.
10. There is always a possible of drawing out a wrong conclusion.

8.3.6 Project Method

The project method of teaching is the result of the John Dewey's Philosophy of Pragmatism. Prominent American exponent Dr. William Hear Kilpatrick of Colombia University published his paper on 'the Project Method' in 1981 and developed unique method-project method. In fact this method was developed to eradicate the defects in Traditional Agriculture Education of American.

According to Stevenson, "A project is a problematic act carried to completion in its natural setting."

Thomas and Lang define, "Project is voluntary undertaking which involves constructive effort, or thought and eventuates into objectives results."

Project is an activity willingly undertaken by the pupils in which emphasis is put on learning by doing. The role of teacher will be like a guide or a helper. In this method, teaching methods and syllabus are decided from the points of view of pupils. The student work according to his interest and willing. It comprised such activities like drawing maps, models of several machines, arranging exhibitions, preparation of commerce newspaper, organization of debates, preparing scrap-book which help the students in learning the commerce education in a practical manner.

Merits of Project Method

1. It is a psychological method because it provides the activity centred education and child centred education.
2. The child can easily develop the qualities of independent thinking, creative thinking and a sense of cooperation through this method.
3. The child remains active throughout the execution of the project and receives the stable and permanent knowledge.
4. It develops the good feeling in children about the values of dignity of manual.

5. It declines the habit of rote-learning and develops the reasoning power through mutual exchanges of ideas.
6. It establishes the correlation between the subject and the real life of the child and also establishes co-ordination in the knowledge of different subjects.
7. It gives no place for rote and monotonous learning in the classroom.
8. It provides the opportunities to children for getting the incidental knowledge through practical and experimental work.
9. It is based on learning by doing and the principles of individual differences. That's why, it is very helpful in developing the self discipline and self-confidence among the children.
10. It develops the power of tolerance in child because he has to work, in group develops the habit of proper interaction among the children.
11. As a child executes a project in group and its result is the full development of democratic qualities.

Demerits of the Project Method

1. It is time consuming process due to unsystematic teaching.
2. As commerce education requires planned teaching process, this method cannot be applied in commerce education purely.
3. It is based on activity and child centred education and neglects the time table of the school.
4. It is very expensive method due to the requirement of many books, newspapers and equipment etc.
5. Because of collective and individual activities, the pupils fail to complete the whole syllabus in time.
6. An inexperienced teacher cannot use this method because he has to work as a careful guide at every step of the project.
7. It is fit for a small group of students, not for large number of students in the classroom.
8. Collective project neglect the individual differences of the children.
9. It provides the scattered and disorganized knowledge to the child which he cannot correlate with other objects easily.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. What are the merits of Lecture method?

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.....
.....

2. Define - Problem solving method.

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8.3.7 Inductive Method

The inductive method makes the students arrive at general conclusions or establish laws through observation of particular activity. Rules discovered by the students are more likely to be grasped well than rules explained. Therefore inductive method is more effective in learning. This approach is mainly developmental. It is easy to understand book-keeping principles because the doubts about how and why of a formula are clarified in the very beginning. It gives an opportunity of active participation for the students in the discovery of a formula. This reduces the dependence on memorization. It is the best method to introduce the new rule. For example the commerce teacher can teach the way of preparing trail balance under this method. Instead of explaining the rules for trail balance the teacher can ask the students to prepare ledger and find out the balances. If it is a debit balance he can ask them to put it in the debit side. If it is credit balance ask them to put it in the credit side. Now the trail balance get tally. He can give two or three more problems of this type. This will lead the students come to a conclusion or formulate rules for preparing trail balance. If the students are not able to come any conclusion the teacher can give some clue to find the rules. Here the students can find out the rules for preparing trail balance by themselves. The teacher is not teaching or explaining any rule here. They never forget the rule. If they discover, therefore it is the best method to introduce the rule in the class.

Merits of Inductive Method

1. Knowledge is self-acquired and is soon transformed into wisdom. ‘General truths in order to be learned must be earned’ as a famous saying and the inductive method is true to it.
2. It promotes mental activity on the part of the pupils and makes them active participants in the learning process.
3. It makes the lesson interesting by providing challenging situations to the students.
4. The method affords opportunities to the students to be self-dependent and develops self-confidence.
5. The student’s curiosity is well-kept up till the end when generalisations are arrived at.
6. This method is very natural because the knowledge in possession of man has been acquired in this way from the practical side of experience.
7. The child learns how to tackle problems. He not only acquires more facts but also learns the way of acquiring facts which proves him useful for practical life.
8. The method is based on sound psychological principles. Learning by doing is the basis of this method.

Demerits of Inductive method

1. There is every possibility that the students may draw conclusions very hastily and these may be based on insufficient data and, therefore; may be wrong.
2. This method is very slow and lengthy.
3. It is not very helpful in the case of small children.
4. It is not suitable in the teaching of subjects in which there is more stress on the teaching of facts. It is not possible for us to experience facts in history and so many other subjects.

8.3.8 Deductive Method

The deductive method is the opposite of the inductive approach. In this method, learner proceeds from general to particular, abstract to concrete and formula to examples. The pre-constructed formula or definition is told to the students and they are asked to solve or face the new situation with the help of that formula. Here, the learner accepted that the formula or definition is a pre-established and well established truth. For example, the teacher can also teach the trail balance by way of this deductive method; instead of asking the students

to prepare trail balance by way of inductive method that is first ledger then finding the nature of balance and the trail balance. The teacher can first explain the rule for preparing trail balance. That is all the assets, expenditure and losses come under the debit side of the trail balances. All the liabilities, profits and receipts come under the credit side of the trail balance. Then he can give a problem and ask them to prepare trail balance. Here the learner proceeds from general rule to solve a particular problem.

Merits of Deductive Method

1. The teacher's work is simplified. He gives general principles and the students verify them.
2. This method is very economical. It saves time and energy both of the students and the teachers. Many principles for the discovery of which mankind has taken a lot of pains can be told to the students easily.
3. It is very suitable for small children who cannot discover truths for themselves. They get ready-made material.

Demerits of Deductive Method

1. Knowledge is not self-acquired, therefore, not assimilated properly.
2. The child is deprived of the pleasure of self-activity and self-effort as ready-made formulae, principles and rules are given to him.
3. It encourages memorisation of facts which are soon forgotten, therefore, knowledge is rendered useless.
4. This method is unnatural and unpsychological for the students who do not possess ability to appreciate abstract ideas in the absence of concrete examples.
5. It fails to develop motivation and interest in the learning as the truths are not of much value to them.
6. It fails to develop self-confidence and initiative in the students.

Combination of Deductive and Inductive Method According to Miller, induction is the making of the tools of thought and deduction is the using of tools. Both supplement each other and are not opposite things. Both are wanted for the discovery of truth as both legs are wanted for walking.

Difference between Inductive and Deductive Method

These two methods of reasoning have a very different feel to them when we are conducting research. Inductive reasoning, by its very nature, is more open-ended and exploratory, especially at the beginning. Deductive reasoning is narrower in nature and is concerned with testing or confirming hypotheses. Most social research involves both inductive and deductive reasoning processes at some time in the project. The following are the differences between them.

Inductive Method	Deductive Method
1. First particular cases are dealt with and then definitions, principles and rules are derived from them.	First general definitions, principles and rules are stated and particular cases are taken as examples to prove them.
2. It leads to new knowledge.	It does not lead to new knowledge.
3. It is a method of discovery, therefore, it is a method of teaching.	It is a method of verification and explanations, therefore, it is a method of instruction.
4. The child acquires first-hand information and knowledge by actual observation.	The child gets ready-made information and makes use of information acquired by others.
5. This method is rather slow.	This method is comparatively quick.
6. This method provides training to the child to depend upon himself and he develops self-confidence and initiative.	This method encourages dependence upon others as it is based on borrowing from others.
7. It is an upward process of thought and leads to principles.	It is a downward process of thought and leads to more comprehension.

8.3.9 Case Study Method

Case study is an intensive analysis of an individual unit (as a person or community) stressing developmental factors in relation to environment.

Harvey Newmen and D.M.Sidney described case study in their book entitled Teaching Management as, “The name case study is a blanket term describing a selection of facts, either fictitious or drawn from real life, describing a technical or human relation situation usually in an industrial or commercial setting. It is a segment of history, or a piece of reporting and like both history and journalism depends on selection and condensation for its effects.” A case study involves an analysis of data to determine output, price, expenditure or some other aspect of business endeavour of an individual or institution. Analysis may be made through group discussion. Examples of case studies are 1. Success stories of Birlas or Tatas. 2. Role of Kurian in the promotion of dairy co-operative movement in India. 3. Case study of a sick mill or some other institution.

Merits of Case Study Method

1. It develops in students a scientific outlook and the ability to apply the scientific method.
2. It helps the students to apply theoretical principles to on the job situations.
3. It develops in the students management skills from a practical standpoint.
4. It provides a dramatic touch to the situation.
5. In studying an actual situation, it provides adequate experience.

Demerits of Case Study Method

1. By the use of case reported, it is not possible for the teacher to cover the entire course.
2. Its use puts heavy demand upon the commerce teacher.
3. It expects too much from the students.
4. It provides the students an exaggerated idea of his own importance.
5. A prolonged exposure to develop in the students too critical and negative approach of what is wrong rather than developing more constructive approach.

8.3.10 Socialised Recitation Method

According to Bining and Bining, “The procedure is one in which the teacher turns the periods over to the class or to a committee chosen the pupils and then withdraws entirely from any participation in the activities of the class.”

M.P. Moffatt says, “Socialised recitation provides a greater opportunity for pupil participation than does the lecture method. It is a sort of general group discussion method with all pupils participating in a cooperating manner by making contributions, asking questions and attempting to solve problem. It may be a method applicable to the introduction of a topic, talking over a significant event and in the reparation for studying a problem.”

Day by day, the popularity of socialised processes in the class room is increasing due to the principle which treats the whole class like a society. In it, a teacher learns how to divide the whole class into such groups having common interest, attitude and aptitude, etc., and how to maintain discipline in the classroom effectively. The whole class is divided into groups and in each group there will be a chairman who helps the teacher in maintaining the discipline and in supervising the whole procedure of teaching of his own group. The sitting arrangement will be in the circle form and the teacher may also sit in the circle. Each group in the classroom through discussion and question-answer provides the collected information of his group to other group. The role of a teacher is very limited, he guides each group after its turn.

Merits of Socialised Recitation Method

1. It stimulates the inspiration power in the students.
2. Self-decision making habit in the student can easily be developed because the students have to take part in discussion.
3. It can develop self-confidence in the students through assigning the task of chairman in the discussion.
4. Merits and shortcomings in the students can easily be traced out by the teacher.
5. It develops the cooperative thinking and social attitude in the students.
6. It develops the habit of framing the plans in the students.
7. Students learn how to respect others and also learn to participate in the teamwork.

Demerits of Socialised Recitation Method

1. It is a time consuming process and requires a lot of time to finish a small topic.
2. It can develop the bad habits of self-praising and self-demonstrating in the students.

3. The role of the teacher is very negligible.
4. It cannot suit in teaching the entire curriculum of commerce.
5. Students may waste more time in futile discussions.
6. When few students conduct the entire task, other students will remain passive listeners only.

8.3.11 Team Teaching

Team teaching is an arrangement whereby two or more teachers, with or without teaching aids, cooperatively plan, instruct and evaluate one or more class groups in an appropriate instructional space and for a given length of time, so as to take advantages of the special competencies of the team members.

Like lecture and demonstration, team teaching also provides teachers controlled instructional experiences to the students. It is an instructional technique used by many teachers to improve teaching learning process in the classroom. It is an innovation in teaching in which two or more teachers plan, execute and evaluate the learning experiences of a group of students. This group is benefitted by the expertise of different teachers.

Merits of Team Teaching

1. The team teaching utilises the competencies of the teachers. It has been devised to make best use of the expertise of subject matter.
2. It creates the learning environment to the comprehension or mastery over the subject among learners.
3. It provides an opportunity for free discussion in classroom teaching.
4. It is flexible and economical method of teaching.

Demerits of Team Teaching

1. It is difficult to seek cooperation among teachers and enables them to work jointly in teaching learning situation.
2. It is not feasible in practice to assign powers and responsibilities to the group of teachers.
3. The teachers do not have time to deviate from the routine method of teaching and they do not prefer change in system of education.

8.3.12 Seminar

Seminar technique is usually practicable in higher education programmes. In this technique, a person presents a readymade paper or lecture on a specific subject before a group. Now-a-days audio visual aids are also used while presenting the matter. The paper presenter can either be an expert or one of the members of the group. Sometimes, the copies of the paper being presented are distributed to the audience in advance. After the presentation, there is a general discussion in which all participants can participate. Here, the participants get an opportunity to clear their doubts. The various actions are taken according to an appropriate time schedule.

Dressel defines the term seminar as, “the structured group discussion that may proceed or follow a formal lecture, often in the form of an essay or a paper presentation.”

Merits of Seminar

1. The learner is helped to develop analytical and critical thinking.
2. The presenter can be assessed with respect to his skill in organizing and presenting subject matter in a systematic way.
3. It develops self-confidence in the learner.
4. It develops the ability to comprehend major ideas by listening.
5. It develops the ability to raise relevant and pin-pointed questions.

Demerits of Seminar

1. Lack of preparation on the part of the paper presenter may defeat the purpose of the seminar.
2. The formal structure of seminar restricts the participants from asking questions as and when needed.
3. The success of the seminar fully depends on the ability of the person who is presenting the topic. His inability will create unnecessary confusions.

8.3.13 Symposium

Symposium is a group discussion in which subject experts or speakers holding different points of view about the subject under discussion participate. Each speaker presents his ideas in a short speech. Generally the moderator or the chairperson and speakers discuss the various aspects of a theme in the symposium. The chairperson coordinates the different speakers' presentation.

The total number of speakers usually does not exceed five excluding the chairperson. The audience very seldom participates as the chairperson and the speakers anticipate possible questions and incorporate these in their presentation. The tendency among educators in India is to use the term seminar and symposium synonymously.

We can organise a symposium on business organisation with 3 speakers, each outlining a particular type i.e. the partnership, Joint Stock Company and cooperative organisation, with a moderator coordinating the symposium. We can also have a symposium in which experts on business organisation participate-a bank executive, a registrar of cooperative organisation and a leading partner in a business.

Merits of Symposium

1. It provides broad understanding of a topic or a problem.
2. It provides opportunity to the listeners to take decision about the theme.
3. It is used for higher classes to discuss, specific themes and problems.
4. It develops the sense of co-operation and adjustment.
5. It leads to synthesis and evaluation.
6. It provides different views on the subject of the symposium.

Demerits of Symposium

1. The chairman has no control over the speakers who have full freedom to prepare the theme for discussion. They can present any aspect of the theme or problem.
2. There is probability of repetition because every speaker prepares them as a whole. If different aspects of them are not prepared separately, it creates difficulty of understanding to the listeners.
3. If different aspects of them are presented simultaneously, the listeners are not able to understand the theme correctly.
4. As they are not given opportunities to seek clarification and put questions listeners remain passive in the symposium.
5. The discussion and presentation of theme is summarized at the end. As the participants take decision according to their own, only mature persons can make use of this technique.
6. While technique is employed to achieve the higher objective of cognitive domain, affective domain objectives are not emphasized properly.

8.3.14 Workshop

Workshop procedure is a type of group procedure of teaching- learning where ‘work’ or ‘doing’ is the essence. In group discussions ‘lecturing’ or ‘talking’ is the key-note. A workshop is an activity-centred technique. It involves directly the skills of both cognitive and psychomotor domains. Making teaching and learning aids, charts, models, preparing assignments, instructional designs, syllabi, manuals and critical reviews are the important activities of a workshop session under the guidance of experts. The participants work collectively and produce plans, solve problems, collect and organise resources, develop tests and find out ways and means of solving classroom problems faced by them. The experts help the participants to draw on their own experience.

Educational process is both theoretical and practical. Instructional techniques are used to develop the theoretical aspects of the students. The conference and seminars are organised to achieve higher cognitive and affective objectives. The psychomotor aspect is developed through training. Innovations and practices of education are introduced by organising workshop in which persons are trained to use new practices in their teaching-learning process. Workshops are organised to develop the psychomotor aspects of the learner regarding practices of new innovations in an area of education. The participants have to do some practical work to produce instructional, teaching and testing material.

Merits of Workshop

1. It is used to realise the higher cognitive and psychomotor objectives.
2. It can be effectively used for developing understanding and proficiency for the approaches and practices in Commerce.
3. It is used for developing and improving professional efficiency.
4. It provides opportunities and situations to develop the individual capacities of a teacher.
5. It develops co-operation and group work.
6. It provides the situation to study the vocational problems.
7. It helps to introduce new practices and innovations to in-service teachers.

Demerits of Workshop

1. The in-service teachers do not take interest to understand and use the new practices in their classrooms.
2. Workshops cannot be organised for large group to a large number of persons.

3. Sometimes, teachers do not take interest in practical work or to do something in productive form.
4. Effectiveness of a workshop depends on the follow-up programme which are generally not organised in workshop technique.
5. It requires a lot of time from participant and staff.
6. A large number of staff members are needed to handle participation.
7. It demands special facilities and materials. Participants must be willing to work both independently and co-operatively.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. Write any five characteristics of team teaching.

.....

4. What is Symposium?

.....

8.3.15 Debate

Debate means a contention in words or argument. It is an uncontrolled exchange of verbalism. In this, participants prove their point through putting different justifications. It is a better technique to make the students involved with enthusiasm in teaching-learning process. There are two types of debates, they are i) Informal debate and ii) Formal debate.

i) Informal debate

It does not have any systematic procedure. It is usually applicable to lower classes where every student in the group can be included in the procedure. Here, a number of participants may be chosen for each side. The time allotted may be shortened and students may be assigned a definite part in organizing and preparing materials for presentation.

ii) Formal debate

It has a systematic procedure. Here, students receive instructions in the rules for conducting a debate. In this, care must be taken that the problem selected for debate should be according to the abilities of the students. The topic may be based on past or present issues but they should be interesting to the students. This type of debate is mostly applicable to the higher classes.

Merits of Debate

1. It develops interest among the students.
2. It develops discrimination power among students between facts and opinion.
3. It develops self-expression power of the students.
4. It provides opportunity to the students how to speak.
5. It develops self-confidence among the students.
6. It develops decision making power among the students.
7. It provides opportunity to do work collectively that develops spirit of cooperation among students.

Demerits of Debate

1. It is time consuming.
2. It is a lengthy procedure.
3. It requires a plenty of reference materials that are mostly not available in schools.
4. All the students cannot participate actively.

8.4 LET US SUM UP

In this unit you have studied meaning, definition, merits and demerits of lecture method, demonstration method, discussion method, problem solving method, project method, inductive method, deductive method, case study, socialized recitation method, team teaching, seminar, symposium, workshop, and debate.

8.5 UNIT END EXERCISES

1. Define project method of teaching.
2. List out the merits of Discussion method.
3. Deductive method Vs. Inductive method.
4. Write a short note on Case study.

8.6 ANSWER TO CHECK YOUR PROGRESS

1. Merits of Lecture Method

1. It saves both time, and money.
2. It, simplifies fact based knowledge.
3. A huge number of students can be taught by a single teacher at the same time.
4. It is very useful for teachers to introduce new topics in the higher classes.
5. More information can be imparted by the teacher in a short duration.
6. It develops the habit of concentration and taking rapid notes in the students.
7. Bright students can be promoted for further self-study at home through well delivered lectures.

2. Problem Solving method

James M. Lee defines that, “Problem solving is an educational device where by the teacher and pupils attempt in a conscious, planned, purposeful effort to arrive at an explanation of solution to some educationally significant difficulty.”

3. Characteristics of Team Teaching

1. It involves two or more teachers to teach a class.
2. It is an instructional strategy rather, than training strategy.
3. It removes isolation among teachers.
4. Every teacher gets an appropriate instruction space and length of time.
5. It develops the administrative and leadership qualities among teacher.

4. Symposium

Symposium is a group discussion in which subject experts or speakers holding different points of view about the subject under discussion participate. Each speaker presents his ideas in a short speech. Generally the moderator or the chairperson and speakers discuss the various aspects of a theme in the symposium. The chairperson coordinates the different speakers’ presentation.

The total number of speakers usually does not exceed five excluding the chairperson.

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UNIT-9 METHODS OF TEACHING COMMERCE AND ACCOUNTANCY - II

Structure

9.1 Introduction

9.2 Objectives

9.3 Methods of Teaching Commerce and Accountancy

9.3.1 Panel Discussion

9.3.2 Tutorial Method

9.3.3 Assignment Method

9.4 Students Motivated Technique

9.4.1 Supervised Study

9.4.2 Programmed Learning

9.4.3 Computer Aided Instruction (CAI)

9.4.4 Brainstorming

9.4.5 Heuristic method

9.4.6 Simulation

9.4.7 Role Playing

9.5 Let us sum up

9.6 Unit end exercises

9.7 Answer to check your progress

9.8 Suggested Readings

9.1 INTRODUCTION

In the previous chapter, you have studied the methods of teaching commerce and accountancy. This chapter too deals with some other important methods and techniques. Teaching is a purposeful and laborious work. The chief aim of teaching is to realize the predetermined objectives. Generally teaching has three levels 1. Memory level 2. Understanding level and 3. Reflective level. The level of teaching can depend on the objectives that a teacher seeks to achieve, and accordingly, the teacher presents the content and he/she has to adopt suitable methods and techniques for them. In fact, teaching work is no less than any battlefield, different kinds of suitable methods and techniques have to be adopted for successful teaching.

9.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of different methods of teaching
- * understand the merits and demerits of different methods of teaching
- * apply suitable methods of teaching to teach different topics in commerce
- * differentiate programmed instruction from traditional instruction

9.3 METHODS OF TEACHING COMMERCE AND ACCOUNTANCY

9.3.1 Panel Discussion

Panel discussion is an important and useful method for presentation. It creates an environment, where a small group of experts presents research information or knowledge and ideas from various points of views. The group members present informative material on a given topic, which helps in clearing the views and notions of the learners. In panel discussion, few persons, who are expert in the topic are selected to prepares present and discuss the knowledge to the group, with a chairperson to conduct the session. The problem is discussed in front of the audience. They are made to sit in the front part most commonly in semi-circular arrangement. It is done so that the other participants can see and hear, them clearly. The session is opened up by the chairperson, by explaining

the problem of the discussion. Discussion is open to all the members of the panel. The chairperson summarizes the proceedings at the end of discussion. Lastly, there is a question answer session and participants are allowed to make further contributions.

Means (1968) defines “Panel discussion as a relatively informal oral process, which brings together individual who possess differing points of view concerning a subject of mutual interest, providing ample latitude for exploration and discussion in an informal posture.”

Therefore, panel members should be knowledgeable and able to deliberate upon the points raised by the other members. While organizing a panel discussion, some things should be kept in mind that the topic should be given prior time, number of group members, topic of discussion, question period after presentation, chairperson, time allowed to members for participation, flexible schedule, brief discussion after each panel presentation, etc.

9.3.2 Tutorial Method

It is the fundamental right of every person to get education in democracy. Therefore, in democracy, instead of individual teaching, group-teaching is emphasized so that the large group may be educated at the low rate of expenditure. But it is also true that in group-teaching, a general teacher cannot solve the personal problems of every pupil. Its reason is that if he does this, he cannot finish his fixed syllabi in a time-bound manner. To remove this drawback of group-teaching, pupils are divided into small groups so that the personal problems which come across during group teaching may be solved successfully. Hence, a tutorial is a sub-part of the class in which a teacher tries to solve the problems of the small groups of the pupils through individual teaching.

Types

Tutorials are of three types. They are:

(i) Supervised Tutorial: In the supervised tutorial, the talented pupils and the teachers discuss the problems time to time. The pupils put up their difficulties, then the teacher tries to solve those problems. In this way, after a discussion between a teacher and the pupils, the solutions to some problems come up.

(ii) Group Tutorial: Group Tutorial is conducted to solve the problems of the grown up pupils of average level. It should be remembered that the group

tutorials can only be organized successfully by a teacher who possesses the full knowledge of Group Dynamics and Social Psychology.

(iii) Practical Tutorial: Practical tutorial is conducted to develop the physical skill and to achieve the objectives of psychomotor skills. Pupils have to work in the laboratory for this, such tutorials are more useful for younger and pupils of lower classes.

Merits of Tutorial Method

1. From individual difference point of view, it is valuable teaching strategy.
2. It gives an opportunity to organize remedial teaching.
3. It can fulfil the need of entering behaviour of the learner.
4. It provides full freedom to the learners to seek the clarification of their problems.
5. It helps the learners to raise their level of performance.

Demerits of Tutorial Method

1. One teacher cannot solve the difficulties related to different points of view.
2. It is possible that some students dominate the tutorials group.
3. Tutorial group develops the feeling of jealous.
4. Sometimes, the teacher may not take interest in the problem of each student.

9.3.3 Assignment Method

The Assignment method is the most common method of teaching, it is a technique which can be usually used in teaching and learning process. It is an instructional technique comprises the guided information, self-learning, writing skills and report preparation among the learners. The Assignment method is an important step in teaching and learning process. It is most frequently utilised by teachers in teaching each subject. This gives the situation for the assimilation of the content. It is based upon the psychological learning principles. The cognitive objectives can be perfected by this strategy. The lower psychomotor objectives can also be achieved.

Merits of Assignment

1. The student learns through his own experiences.
2. Individual guidance is provided for academic performance.

3. It develops the reading and study habits.
4. It considers the individual variations of the students.
5. The right sort of attitude study is developed by this strategy.
6. Teachers' interruption is very much reduced and the students' active participation is encouraged.
7. The students received a better training in the learning by doing method.
8. The information seeking and retrieval behaviour is developed among the students.
9. Teacher himself improves his awareness about the students' achievements.

Demerits of Assignment

1. It needs to spend more time in seeking information and its retrieval.
2. The time limit given threatens the students which makes the substandard work.
3. The slow learners stay behind, they tend to copy others works.
4. It is found hard for the students having little scientific attitude.
5. The report writing is little bit costly.
6. It is not fit for all topics in commerce and accountancy.

9.4 STUDENTS MOTIVATED TECHNIQUE

9.4.1 Supervised study

Binning and Binning: By supervised study we mean the supervision by the teacher of a group or a class of pupils as they work at their desks or around their tables. In this procedure we find pupils busy at work that has been assigned to them by the teacher. When they meet a difficulty that they cannot overcome, they ask the teacher for direction and assistance. The teacher when not called upon, walks quietly up and down the classroom or remains at his desk watching the pupils do their work, continuously on **the ale** for any wrong procedures that the pupils may follow. He is always ready to direct and aid them.”

Supervision means observation, thus, this method refers the supervision of the predetermined tasks in the classroom by the teacher. In fact, this method is not complete in itself but it is used along, with other methods. Under this method, students are assigned the tasks. Later on, they get busy in their work and the teacher supervises and guides them when required.

Definition

Clark and Star says, “Pupils working under the supervision of the teacher and offer to the teacher equal opportunity to instruct.”

Maxwell and Kiljar says, “Supervised study is that alone in which pupils carry out activities relating to laboratory work, and in which the only function of the teacher is to guide.”

characteristics

Analysis of the above mentioned definitions show the following characteristics of the supervised study method:

1. It is based on close relationship between the teacher and student.
2. It helps the backward children because it is a systematic process and follows the psychological approach of individual differences.
3. It emphasizes on the direct supervision of teachers on the students.
4. Students concentrate more on their studies under the direct supervision of the teacher.

Merits of Supervised study method

1. It helps the students to overcome their individual mistakes.
2. Cordial relationship can be developed between the teacher and the students through this method.
3. No discipline related problem in the classroom because all the time, the teacher remains in the classroom and supervises them seriously.
4. It helps in cultivating the various qualities like good study habits, basic skills and virtues, etc. for group learning.
5. It can help teacher to teach the backward children as well in the classroom.
6. Student’s interest in the study is kept intact.
7. It is convenient for teacher because he has not to teach everything to the students while students themselves try to solve the problems.

Demerits of Supervised study method

1. It is very time and energy consuming method.
2. The students do not get the opportunities for self-dependence and imitiveness through this method, they always depend on the teacher.
3. Due to time consuming method, the syllabi cannot be completed in time.

4. It is applicable only in higher classes and for its application the teacher has to do several special preparations.
5. It requires a good laboratory and a good library in the school. In fact, they are not easily available in the schools.

9.4.2 Programmed Instruction / Programmed Learning

In the field of education programmed instruction or learning represents the important innovation. It is completely individualized. It emerged out of the research conducted by B.F. Skinner in operant conditioning. The Law of effect propounded by E.L. Thorndike has direct relevance to programming. According to this law, learning which is associated with satisfaction is likely to be more permanent. Satisfaction in the form of reward reinforces the behaviour of the student to take interest in learning. In 1926, Pressey devised a teaching machine which required students to press keys to answer multiple-choice questions and the next question was presented only after the correct key had been pressed by the student. The idea behind such a teaching machine was that after being exposed to instruction the student would go through a test presented by a machine and achieve mastery on all the questions (content) till she/he ceased making mistakes.

The real landmark in the development of programmed learning was the work of B.F. Skinner. According to this theory of operant conditioning, behaviours are learned only when they are immediately reinforced. By applying the principles of operant conditioning in teaching, Skinner developed an instructional model which is popularly known as programmed instruction. The term Programmed is used for arranging learning experiences or events in the most logical and psychological sequence so that the student gets minimum benefit from instruction.

G.O.M. Leith defines, “programme is a sequence of small steps of instructional material (called frames), most of which require a response to be made by completing a blank space in a sentence. To ensure that expected responses are given, a system of cueing is applied, and each response is verified by the provision of immediate knowledge of results. Such a sequence is intended to be worked at the learner’s own pace as individual self-instruction.”

Principles of Programmed Learning

1. Principle of small steps.
2. Principle of active responding.

3. Principle of reinforcement.
4. Principle of self-pacing.
5. Principle of self-evaluation and self-testing.

Styles of Programmed Instruction

There are mainly two styles of programmed instruction. They are:

1. Linear programming
2. Branching programming.

1. Linear Programming: The linear style of programming developed by B.F. Skinner is otherwise known as Skinnerian style. According to this style, the subject matter is broken into small pieces of information (steps) and is presented in a logical reference of small steps. These small steps are called frames. The student is required to go through these frames containing a bit or bits of information and respond to the question given at the end of each frame. The feedback in the form of correct answer is provided in the next frame. The frames are so designed and arranged that students' errors are kept to a minimum. In other words, programmed instruction ensures that the student commits minimum errors. **Picture to be added**

2. Branching Programming: The branching programming was developed by Norman A. Crowder. His intention was to use the errors to direct the students to an appropriate explanation or remedial sequence. Therefore, he gave students some information followed by a multiple-choice question and provided a different response for each apparently correct answer choice. Students proceed through such a programme, following different routes or branches and care is taken to ensure that they understand each point before they proceed to the next.

Types of Branching: The branching programming is of two types:

(i) Backward Branching:

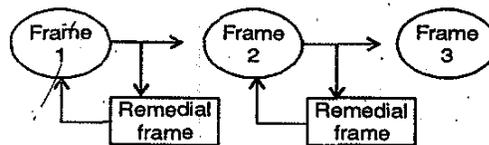


Fig.1 Structure of Backward Branching

In this programme, the student proceeds from frame 1 to frame 2 if he response rightly. If his response is wrong, he will proceed to remedial frame and then come again to frame 1 and try to give right response. Thus the student reads the same frame twice if the responds wrong.

(ii) Forward Branching:

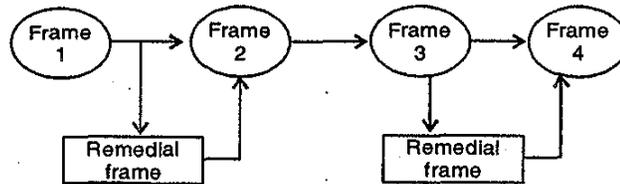


Fig.2 Structure of Forward Branching

In this style, the student will always proceed to next frame either he responds wrong. If his response is incorrect, he will proceed to the remedial frame and then go to the next frame.

Thus, branching programming provides remedial instructions to the learner simultaneously. The research findings have revealed that it is effective for realizing higher cognitive objectives of learning. It is used as adjustive device to facilitate the individual variations. The branching mainly concerned with teaching and instruction rather than learning. It works as a tutorial strategy. It gives emphasis to difficulties and needs of each and every learner. Branching programming is presented in the form of book. These books are known as scrambled books because the pages in these books are not in a sequence. The students are directed to different pages according to their response.

Merits of Programmed Learning

1. As it is tailored to the needs of the individual learner in class, it permits individual learner to progress at his own speed.
2. Since a programme requires continuous response from the learner, it overcomes the inertia and passivity on the part of the learner.
3. The teacher can give explanation in the classroom if the error is common or he may arrange individual conferences on specific points.
4. Learning material in a programmed instruction is presented in such a way that learning becomes an interesting game and the learner is motivated to meet the challenges set by his own capabilities.

5. Programmes are developed by experts. They are empirically tested and modified till they are standardised. A number of learners can use a single good programme.
6. In programmed instruction the learner is immediately reinforced to correct his response and this reinforcement sustains the motivation of the learner.
7. The self-instructional technique presents material in which its complexity is simplified through the analysis of the subject matter into small and more easily assimilated segments of information.
8. Good teachers are freed from the boredom of routine classroom teaching and they are in a position to devote more time to more creative activities.
9. The programmed instruction has been used more successfully in teaching the discernment of the logic of various disciplines and inspiring students to creative thinking and judgement.
10. Programmed instruction enables the teacher to diagnose the problems of the individual learner.
11. The introduction of programmed instruction is very helpful in certain situations where human instructors are not easily available in the required number, for instance small schools in the isolated or hill areas.

Demerits of Programmed Learning

1. Programmed materials have been severely criticised as a threat to replacing the teacher.
2. It is also argued that there is too much emphasis in learning facts and very little emphasis on the mastery of principles and concepts.
3. Some critics of programmed instruction maintain that the user of a programme does not know where he is headed to.
4. They also point out that the learners are not aware of the organisation and programmed instruction is unrelated to other aspects of instruction.
5. It is also argued that the programmed instruction material is very costly and only rich nations can afford it.
6. It is also stated that the development and use of programmed instructional material require expert knowledge and training. An average teacher finds it very difficult to make use of this device.

9.4.3 Computer Assisted Instruction (CAI)

In the beginning the computer served in administration and industry. But the computer has also influenced the education process. It can be used effectively for imparting more information and facts to the students according to their abilities. Stolurow and Davis (1965) have employed it in more complex teaching. The cognitive objectives may be achieved by this teaching strategy. The teaching process has been organised in two steps: (1) Pre-tutorial phase and (2) Tutorial phase.

The main objective of pre-tutorial achieve the objectives by using a specific type of instructions. The purpose of tutorial phase is to select appropriate instruction and present it before the learner. It also controls the learner's responses.

The computer selects the suitable instruction on the basis of learner's entering behaviour. There may be three possibilities in selecting the instruction.

- a) The instruction can be selected.
- b) More than one instruction may be selected.
- c) No instruction can be selected and computer will reject the learner. It shows:
 - i) The learner does not possess the required entering behaviours.
 - ii) The learner possesses more than the required entering.

When more than one instruction is available, more economical instruction may be preferred (less time consuming). When the computer does not select any instruction, it shows that the learner does not have the required entering behaviours. The computer can be helpful only when the learner obtains the required entering behaviours.

Merits of CAI

1. It is a highly individualised teaching and instruction. On the same topic different types of instructions may be provided for different types of learners to study on the computer.
2. It provides immediate reinforcement to each correct response of the learner.
3. It can be effectively used for achieving cognitive objectives.
4. It involves psychological principles of learning.

9.4.4 Brain Storming

It is a completely permissive style of teaching strategy. It is based on assumption that a student can learn in a group rather than in individual study.

It is a problem oriented strategy of teaching. The higher order of cognitive and affective objectives can be achieved. This strategy consists of a problem solving situation which comes to their mind. The group encouraged to provide even unusual suggestions. They have to analyze and evaluate the workability of their own suggestions of the problem.

Osborn has suggested the following steps for this strategy of teaching:

1. Plan all phases of the problem about the sub-problems which may emerge.
2. Select sub-problems to be attached.
3. Think about the data or differences which may help involving them.
4. Select the probable sources of data and collect most relevant data.
5. Decide the possible ideas through Free Wheeling with suspended hints to the solution.
6. Select ideas most likely to lead to the solution.
7. Consider the possible way to test these ideas.
8. These ideas are tested in terms of relevance, adequacy and sufficiency.
9. Imagine all possible contingencies and ways of meeting them.
10. Take decision about the final solution of the problem.

Merits of Brainstorming

1. It has both psychological and educational basis of teaching.
2. It is a more creative strategy of teaching and encourages for the original ideas.
3. It provides more ideas of good quality.
4. It creates the situation for more independent thinking among learners.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. List out the principles of programmed learning.

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2. What are the merits of brainstorming technique?

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9.4.5 Heuristic Techniques

The term Heuristics has been borrowed from the word 'Heuises', it means discover or investigate. The purpose of communication is to develop the tendency of investigation. Armstrong is the exponent of this strategy. It is based upon the assumption of Herbert Spencer that the learner should be told as little as possible and he should be encouraged to learn himself as much as possible. Poiho and Danker have mentioned this method in their article entitled Problem Solving-The strategy involves 'Trial and Error and invention techniques. This strategy is very economical and speedy. It requires more logical and imaginative thinking in formulating the number of tentative solutions for the problem.

Merits of Heuristic Techniques

1. It develops the scientific attitude of learner and tendency of observation.
2. It evolves the feeling of self-confidence and self-reliance.
3. The teacher provides the individual guidance to the learner.
4. The teacher remains active.
5. It develops logical and imaginative thinking among learners.
6. It is based upon psychological principles of learning.
7. It creates the situation for divergent thinking.

Demerits of Heuristic Techniques

1. It cannot be used for lower classes.
2. It is a time consuming strategy.
3. It cannot be used for the dull or poor students even for high classes.
4. It cannot be employed for a large number of students.

9.4.6 Simulation

The International Dictionary of Education defines the term as “teaching technique used particularly in management education and training in which a ‘real life situation and values are simulated by ‘substitutes’ displaying similar characteristics.” It also means “Techniques in teacher education in which students act out or role play teaching situations in an attempt to make ‘theory’ more ‘practically oriented and realistic.’”

Simulation is a role playing in which the address of teaching student-teachers is enacted artificially and an effort is made to practise some important skill of communication through this. Under this, the student-teacher and the students simulate a particular role and try to develop an identity with the actual classroom environment. Thus, the whole simulated teaching programmes become a training in role perception and role playing.

Merits of Simulation

1. It helps to build confidence in the student-teacher.
2. It bridges the gulf between theory and practice.
3. It enables the learner to learn directly from experience.
4. It promotes a high level of critical thinking.
5. Simulation games develop in the students an understanding of the decision-making process.
6. It provides feedback to the learners on the consequences of actions and decisions made.
7. It motivates students by making real-life situations exciting and interesting.
8. Post-simulation analysis enables teachers and learners to assess the realism of the situation by uncovering misconceptions.

Demerits of Simulation

1. The most common error in serious skill training is the misconception that adults can play the role of pupils.
2. It is quite possible that during an exercise, the observer may record incorrectly.
3. Simulation attempts to portray real situations in a simple way and which is very difficult.
4. There is a tendency to use the results of a single simulation as the sole basis of generalization.

9.4.7 Role-Playing Method

According to G.Terry Page and J.B. Thomas, “Role-playing is the group learning technique in which students resolve a problem situation by acting out the roles of a protagonist in the situations.”

It is a role performing and imitation method in which students of the class are assigned roles to imitate the others. The main motto of role-playing method is to express the feelings and experiences about a certain real situation in a natural manner. Before assigning the role, it is decided and then given according to taste, attitude, aptitude, inclination of the students. Cognitive objective can be achieved easily through this method in Economics, Commerce; Civics, History, literature and Science etc. For example: Functions of a bank can be taught through the role- playing method, one will play the role of manager, second one will play the role of accountant, some will play the role of clerks, some other-customers. Thus, we can acquire the true knowledge of bank functions through this method.

Merits of Role-Playing

1. Very useful for teaching Commerce, History, Economics, Civics, Literature and Science.
2. This role performing of experience can expose the situation easily.
3. Inner feeling through this imitation method can be developed easily.
4. Very helpful in junior classes in which children learn through playing.
5. Very helpful developing all the domains cognitive, affective and psychomotor.
6. This role performing method is related to human relations.
7. Positive attitudes can be developed in the children through method easily.

Demerits of Role-Playing

1. It is a formal method and not fit for senior classes.
2. Time consuming process and leads to lack of control of discipline.
3. No use of this role-playing method in developing specialised teaching skills.
4. Real experience cannot be achieved in self-created atmosphere i.e. artificial atmosphere. For example, students can learn about the functions of a bank if they are taken to bank by the teacher. It is obvious that artificial atmosphere cannot place of real atmosphere.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. Define - Role play.

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4. List out the demerits of Heuristic technique.

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9.5 LET US SUM UP

In this unit you have studied meaning, merits and demerits of different teaching methods such as panel discussion, group discussion, tutorial method, assignment method and students motivated technique like supervised study, programmed learning, Computer Aided Instruction (CAI), brainstorming, heuristic method, simulation and role playing.

9.6 UNIT END EXERCISES

1. Write a note on programmed learning.
2. Enlist the types of Tutorial method.
3. What are the advantages of Simulation technique?
4. Programmed Instruction Vs. Traditional Instruction

9.7 ANSWER TO CHECK YOUR PROGRESS

1. Principles of Programmed Learning

1. Principle of small steps.
2. Principle of active responding.
3. Principle of reinforcement.
4. Principle of self-pacing.
5. Principle of self-evaluation and self-testing.

2. Merits of Brainstorming

1. It has both psychological and educational bases of teaching.
2. It is a more creative strategy of teaching and encourages for the original ideas.
3. It provides more ideas of good quality.
4. It creates the situation for more independent thinking among learners.

3. Role play

According to G.Terry Page and J.B. Thomas, “Role-playing is the group learning technique in which students resolve a problem situation by acting out the roles of a protagonist in the situations.”

4. Demerits of Heuristic technique

1. It cannot be used for lower classes.
2. It is a very time consuming strategy.
3. It cannot be used for the dull or poor students even for high classes.
4. It cannot be employed for a large number of students.

9.8 SUGGESTED READINGS

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UNIT -10 AIDS FOR TEACHING COMMERCE

Structure

- 10.1 Introduction
- 10.2 Objectives
- 10.3 Teaching Aids
 - 10.3.1 Meaning of Teaching Aids
 - 10.3.2 Definition of Teaching Aids
 - 10.3.3 Importance of Teaching Aids
- 10.4 Classifications of Teaching Aids
- 10.5 Characteristics of Audio-Visual aids
- 10.6 Difficulties in the use of Audio-Visual aids
- 10.7 Precautions to be taken while selecting A-V aids
- 10.8 Important teaching aids for Commerce teaching
- 10.9 Advantages of A-V aids
- 10.10 Let us sum up
- 10.11 Unit end exercises
- 10.12 Answer to check your progress
- 10.13 Suggested Readings

10.1 INTRODUCTION

In olden days, the teaching work was done by the teacher by word of mouth. He was not assisted by any material aid and the child remained a passive listener. Modern education is child oriented and the prime aim of education is to effect all round development of the child. For realization of this aim, the ability, interest, aptitude, capability, need and the like of the child are taken as the basis. So, in order to make teaching process simple, lively and effective, it is inevitable that new material aids are so used as to make the student acquire knowledge in a clear and simple manner. A Chinese proverb says that it is better to look once than tell a hundred times. So all the educationists emphasize upon this fact that such means should be used in the teaching process by which students beget adequate opportunities to use their senses of perception.

10.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning, definition and importance of teaching aids
- * classify different types of teaching aids
- * understand the characteristics of A-V aids
- * describe the difficulties in using A-V aids
- * apply suitable teaching aids in commerce and accountancy teaching
- * explain the merits and demerits of various teaching aids
- * develop skill to prepare simple teaching aids

10.3 TEACHING AIDS

10.3.1 Meaning of Teaching Aids

The word Teaching Aids comprises two words-: (i) Teaching and (ii) Aids.

(i)Teaching: To give the knowledge to train or instruct someone.

(ii)Aids: Something that provides help or support. Thus, we can say that teaching aids are those aids, which help the teacher to make all kinds of concepts, ideas or thoughts clear and create coordination in them by inter relating them.

Other names of teaching aids are Audio-Visual Aids, Learning Resources and Instructional or Education Media, Audio-Visual Media, Educational Communication Technology and Multi-sensory materials

10.3.2 Definition of Teaching Aids

Burton defines, “Audio-Visual Aids are those objects or image which initiate or stimulate and reinforce learning.”

Kinder S. James defines, “Audio visual aids are any device which can be used to make the learning experience more concrete, more realistic and more dynamic.”

Edger Dale defines, “audio visual aids are those devices by the use of which communication of ideas between persons and groups in various teaching and training situations is helped. These are also termed as multi-sensory materials.”

10.3.3 Importance of Teaching Aids

Psychology of using teaching aids in teaching Research done by Cobun (1968) indicated that:

83 per cent of what is learned is from the sense of sight
11 per cent of what is learned is from the sense of hearing
3.5 per cent of what is learned is from the sense of smell
1.5 per cent of what is learned is from the sense of touch
1 per cent of what is learned is from the sense of taste

Retention of what is learned is likewise related to sense experience observation and research by Cobun tended to show, holding time as nearly constant as possible, that people generally remember:

10 per cent of what they read
20 per cent of what they hear
30 per cent of what they see
50 per cent of what they hear and see
70 per cent of what they say

90 per cent of what they do as they say

Popular saying on Audio-Visual Aids is

If I hear, I forget.

If I see, I remember.

If I do, I understand.

In that way teaching aids are very essential for effective teaching and learning.

10.4 CLASSIFICATIONS OF TEACHING AIDS

The following table shows the classification of teaching aids based on their nature

Audio Materials	Visual Materials	Audio-visual Materials
Language Laboratories Radio Sound distribution Tape and Disco Recordings	Bulletin Boards Chalk Boards Chart, Drawings, etc. Exhibits, Film strips Flash cards Flannel boards Flip books Illustrated books Magnetic boards Maps, Models Pictures, Posters Photographs Self-instructional Silent films, Slides	Demonstrations Films Printed materials with recorded sound Sound film strips Study trips Television Video-tapes

10.5 CHARACTERISTICS OF AUDIO-VISUAL AIDS

Good Audio-Visual aids should have the following characteristics:

1. They should be meaningful and purposeful.
2. They should be accurate in every aspect.
3. They should be simple and cheap.
4. As far as possible, they should be improvised.
5. They should be large enough to be properly seen by the students for whom they are meant.
6. They should be up to date.
7. They should be easily portable.
8. They should be according to the mental level of the students.
9. They should motivate the learners.

10.6 DIFFICULTIES IN THE USE OF AUDIO-VISUAL AIDS

There are some difficulties in the use of audio-visual aids. They are,

1. Lack of enthusiasm in the teachers for the use of teaching aids.
2. Lack of teaching aids in the rural schools.
3. Lack of trained teachers who can integrate the teaching aids in the process of teaching.
4. Lack of audio-visual aids rooms, library and laboratory in school.
5. No proper management of audio-visual museum.
6. Problem in maintenance, look after and repair of the audio-visual aids.
7. High cost of teaching aids.
8. Lack of facilities for the use of aids i.e. electricity.
9. Non-availability of suitable teaching aids in the regional languages.
10. Lack of fund in the school to purchase audio-visual aids.

10.7 PRECAUTIONS TO BE TAKEN WHILE SELECTING A-V AIDS

The teacher should keep in mind the following ideas while selecting the A-V aids for teaching commerce and accountancy.

1. Teaching aids should be in accordance with the topic chosen for teaching:

Teacher should select the teaching aids according to the content. i.e. relevant to topic, which should represent the things being taught by the teacher. There is no use of that chart having diagrams or information other than being taught to the students.

2. Easily available teaching aids: Those Teaching aids should be used, which are extensively used because if they get out of order, then they easily can be repaired in the nearest market. When a teacher gets equal results by using chart or using film, he should try to use chart in place of using film. The reason is very apparent, it is not good of spending on the expensive film projector.

3. Aids in accordance with intelligence and previous experience of the learners: Teaching aids used by teacher for teaching commerce should be in accordance with previous experience, age, intelligence and class standard of the learners. If teacher selects the A-V aids then students should be very familiar with language in which the programme being delivered.

4. Keeping the environment of students in mind: Such teaching aids cannot meet the needs of the students, which are not in accordance with the environment of students. For instance, if a teacher wants to teach about Indian market systems, the film prepared about the market systems in the foreign countries is not quite appropriate for Indian context.

5. Teaching aids should have attractive appearance: To arouse the curiosity in the students, the teacher should try to select the teaching aids having attractive features.

6. Realistic teaching aids: Teacher should select that teaching aid which is replica of the thing or is a substitute for reality, i.e. in natural existence.

7. Up-to-date teaching aids: Teacher should try to select the most recent aids in place of outdated aids, because most of the students are familiar with the up-to-date aids. Because of technology the most recent teaching aids have also good physical appearance and attractiveness.

8. Easy to handle, operate and use the teaching aids: Those teaching aids should be used for which no expert is needed, even a simple teacher can handle, operate and use them easily without any effort.

10.8 IMPORTANT TEACHING AIDS FOR COMMERCE TEACHING

Generally all the general aids are useful for teaching commerce and accountancy subjects. Mainly, these equipments and materials are used in teaching commerce education. These aids are as follows:

1. Textbook

The oldest teaching aid and is designed for certain classes keeping the age, mental level and class standard in mind, it is designed differently for different classes. The textbook, when it is in accordance with prescribed syllabus, tells us what a teacher is to teach and what the students are to learn in one year duration. Through it, teacher knows well what he has to teach through each lesson and in what manner to teach it.

2. Pictures

It means a description of a situation or a representation of someone/something produced by drawing, painting or taking a photograph. The pictures are important aids for imparting effective information to the students when neither the real objects nor their models are easily available. Even though these pictures are useful in learning process despite of having no real touch of the real object. Pictures are very important when to show comparisons and contrasts in different topics. They are hung on the front wall of the classroom or may be projected on a screen. The teachers should ask the relevant questions concerned with the presented pictures.

Significance of Pictures

The significance of Pictures is much more in teaching learning process they are as follows:

1. To make the students active in the classroom
2. To make the knowledge permanent employing the maximum senses of students.
3. To develop the reasoning and logic among students.
4. Much more clarity in educational process.
5. Very much useful for backward and slow learners.
6. Good substitute to direct experiences.

3. Charts

It refers to the information given in the form of graph, diagram or picture, often intended to display the information more clearly.

Dale has rightly stated, “A chart may be defined as a visual symbol summarising or contrasting or performing other helpful services in explaining subject matter.”

Uses of Chart

1. Chart is an effective means for the classification of the important information.
2. It helps in making the difficult ideas easy and presents the complex data in an easy and consolidated form.
3. It helps the teacher to create interest among the students in the subject matter.
4. It helps in the process of intellectual understanding and systematic thinking.
5. It saves time and energy of the teacher.
6. It is easy to prepare.
7. It helps in presenting abstract ideas in the visual form.
8. It helps in showing relationship by means of fact, figures and statistics.

4. Map

It depicts a drawing of (part of) the earth’s surface showing the shape and position of different countries, political borders, natural features such as rivers and mountains and artificial features such as roads and buildings.

Maps are very useful teaching aids both for elementary and secondary school children. With the help of maps, teacher can teach Geography easily otherwise he will have to face a lot of problems while teaching it. So, it is well said that 9/10 of Geography is taught with the help of maps. In addition to geography, maps can also be used in the subjects of Commerce, Economics, Political Science, History etc.

Uses of Maps

The following are the uses of maps as an effective teaching aid:

1. Maps motivate the students.
2. Maps make the lesson very interesting.
3. Students remain quite active while teaching through maps and students pay more attention to whatever they are taught.
4. Maps develop the curiosity of student.
5. The use of maps increases logic and reasoning power among students.

5. Graph

Graph may be defined as such visual graphic aids that help in the representation of numerical data in the form of dots, lines or pictures so that the students may be able to understand the subject matter clearly. The purpose of graph is to make the subject matter easy, interesting and understandable. It fulfills the psychological law of learning such as learning by doing.

Uses of Graphs

The following are the educational uses of graphs:

1. Graphs are readily understood even by those unaccustomed to reading charts or those who are not chart minded.
2. Graphs possess the outstanding advantage that they are the simplest and the easiest to be made.
3. When a large number of items are to be compared, they are the only form that can be used effectively.
4. Useful for students of lower intelligence.
5. Useful for junior classes.
6. Very much attractive to eyes.

6. Periodicals and Journals

Periodical or Journal is a magazine or a newspaper, especially on a serious subject, that is published regularly. They play a creative role in acquiring the current knowledge of national or international economic/commercial problems, their causes and their hypothetical solutions. Some periodicals and journals related to commerce are:

Indian Journals: Chartered Accountants, Chartered Secretary, Cost Accountant, The Indian Journal of Commerce, Commerce, Indian Management, Productivity, Indian Labour Journal, Indian Journal of Industrial Relationship, Finance, Indian Trade Journal, Monthly Statistics of Foreign Trade of India, Statistics of Coastal Trade in India.

International Journals: The Management, Harvard Business Review, Accounting (The Journal of Chartered Accountant in England), The Accounting Review (American Accounting Association) and Management Account.

Educational Value of Periodicals and Journals

Through these, a student can receive the latest information or issues knowledge which are related to export import, new researches, more sophisticated machines generally used in offices of factories/ companies. We can get forecasting about the rise or fall of production/profit in a sector and along with this we can also get the Knowledge of international economic and trade policies.

Precautions while Selecting the Periodical/Journal

1. The selections of periodical/journal should be according to the needs of students.
2. The latest information with data should be available in them.
3. Articles published should be written by experienced and specialist of the concerned subject.
4. Price of them should be kept in mind.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define the term A-V aids.

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2. Write any five characteristics of teaching aids.

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7. Black board

A dark surface on wall or frame on which a teacher writes with chalk. Due to its black colour, it is called as black-board. Board of green colour is also available in-the market. So, it is called as Chalkboard. Blackboard plays a very important role in the field of education. It is most convenient and cheapest aid in teaching. Blackboard size is 48”x36” and is placed on a table. It can be used

either inside the classroom or outside the classroom. Now-a-days cemented blackboard on the walls having the size of 72”x48” are being used in the classroom. No one can find any school without this teaching aid. The teacher of commerce takes help of it to illustrate and exemplify the theoretical and abstract concepts of commerce. Teacher can write main points of the lesson on blackboard and can make the students understand easily about the summary of the lesson.

Uses of Black board

Following are the uses of blackboard

1. Students’ interests in the classroom can be stimulated by blackboard writings and drawings.
2. Teacher can write the explanation of the lesson on the blackboard. In this way, he can catch the attention of all the students towards lesson being taught.
3. Teacher can write brief summary on the blackboard and then he can start explaining them one by one.
4. Drawing maps, graphs and diagrams on the blackboard is not so difficult task as to make the student understand them verbally.
5. With the help of blackboard, teacher can make the full review of the lesson and can enable all the students to understand the lesson thoroughly.
6. Teacher can erase his / her writings and drawings and then starts writing a fresh.

8. Bulletin board

Bulletin Board consists of two words: (i) Bulletin and (ii) Board.

(i) Bulletin: A short news programme in T.V. and Radio often about something that has just happened.

(ii) Board: A thin flat piece of cut wood or other hard material.

Thus, Bulletin Board refers to the information regarding country’s political, geographical, economical and social issues along with their pictures, graphs, diagrams, articles and necessary information, displayed on the bulletin board.

Educational Value of Bulletin Board

On bulletin board, important issues related to economic problems inventions of news machines, accounting, advertisement etc. are displayed with proper heading so that each student can avail of it fully.

Precautions to be kept in mind while using Bulletin Board

The following points should be taken into account while using Bulletin board:

1. The material being displayed on bulletin board should be in accordance with the interests, age, mental-age and class.
2. Information to be displayed should be in proper sequence.
3. Enough large material should be displayed, so that students can see it from a long distance.
4. Bulletin board should be fixed at appropriate place and height in the school.
5. The students should have right or opportunity to display their collected material on the bulletin board.
6. Every information should have its own heading.

9. Flannel board

Flannel Board consists of two words: (i) Flannel and (ii) Board.

(i) Flannel: A light cloth usually made from wool and specially used for making clothes.

(ii) Board: A thin flat piece of cut wood or other hard material.

Thus, flannel board or flat board means a 36" x 48" piece of plywood or hard board over which a flannel cloth is mounted tightly, sandpapers are pasted on the back of the pictures, maps, graphs or sketches etc. which make them stick to the flannel board easily. These flannel boards are very useful for higher classes in teaching commerce and accountancy.

Educational Value of Flannel Board

Through flannel board, teacher can demonstrate the present condition of various industries and trades in different states. Thus, he can stimulate the children to learn more and more about concerned topic.

Precautions to be kept in mind while using Flannel Board

The following are the precautions to be kept in mind while using flannel board:

1. The teacher should write the sequence number at the back of the picture before demonstrating it.
2. Pictures to be displayed should be of superior quality.
3. Flannel of dark colour should be used because it gets lesser dirty even in a long span of time.
4. The cuttings and pictures should be according to the selected topic.

10. Slide and Film strip

Slide means photographic film or a small piece of photographic film when light is passed through it, shows a larger image on a screen or plain surface.

Film strip is a length of film with a set of pictures which are shown one at a time. For example, an Adult Education film strip.

Uses Slide and Film Strip

1. When a picture or diagram which takes a long time to be drawn on the blackboard during the teaching process, slide can be used. For slide projection complete dark room arrangement is not necessary but with the help of high watt bulbs, students own notes of projected material.
2. When several drawings, photographs or diagrams related to one concept, theme or story are to be projected, film strip can serve the purpose.

11. Model

A representation of something as a physical object which is usually smaller or larger than the real object.

Model is three dimensional representation of an object, i.e., the replica of an object. Models are generally used when the real object is big in size, or not possible to show in the classroom, then models are always preferred to use in the classroom. The students can get opportunities to manipulate models and can learn easily more than normal learning

Use of Models

1. When actual things are so big in size that cannot be taken to the classroom.
2. When it is difficult to get first-hand information of the object.
3. Suppose, the teacher wants to give knowledge of valleys or mountains, then he can use model in place of taking the students there.
4. Teacher can use workable model when he wants to make the students understand actual processes and phenomena.

12. Specimen copy

Specimen is a small amount of something used for testing, i.e. as a sample or we can say that it represents a class group of similar objects.

In commerce teaching, there is a great importance of specimen. There are a number of specimens generally used for teaching purposes as aid coins, foreign currency, precious book etc. When teacher wants to make his students acquainted with foreign currency, goods, it is enough to use small quantities of those in the form of same in the class, instead of presenting the huge quantities. Commerce teacher can show specimen copies of various bank challans, promissory note, invoice, purchase order etc.

Educational Value of Specimen

In commerce education/teacher can make the students familiar with the actual production of a particular factory or any crop taking the help of specimen. He can show the sample of wheat in place of taking them to the fields of wheat, where the crop is cultivated if the intention of teacher is to provide the knowledge of discriminating only.

13. Over-Head Projector

Projector is a device for showing images of films on a screen or other surface so as to produce an enlarged image, for group use/purpose. It is a very basic and reliable tool used to display images on a screen or wall.

Uses of Overhead Projector

1. OHP can be used even in the undarkened room.
2. Teacher can write, draw or erase on projector surface as generally they write or draw on the chalkboard.

3. Transparencies preparation different sequences can be placed one over another to teach the whole lesson on the screen.
4. Teacher can always face the class.
5. Teacher can maintain eye contact with the students.
6. Teacher does not need any technical knowledge to operate OHP.

14. Radio

A device for receiving the sound messages that travel in the form of electromagnetic waves. The radio can present a comprehensive courses in commerce, economics and other teaching. The radio has various advantages over other media except television, which combines both the sight and sound. The proper utilization of radio broadcasting in the area of teaching includes the broadcasting radio programmes by educators. There should be close co-operation between the educational and broadcasting authorities. Much of success of commerce or economics broadcasting depends on the close co-operation of teachers in planning and assessment of broadcast service. By radio, students can improve their speaking, writing, listening and critical thinking skills. Teacher should arouse the curiosity among the students to learn more.

Uses of Radio's Educational Broadcasting

1. People of remote area through radio broadcasting can receive information knowledge regarding the various business issues.
2. Radio can give the information of commodities prices in a country or in foreign countries.
3. Radio broadcasting can root out the existing defects in education and can also bring the uniformity in the education.
4. Educational radio programme is generally broadcast by educators and higher authorities.
5. Radio programmes are very interesting and knowledgeable for each learner.
6. With the explosion of student population they can receive knowledge from radio broadcasting.

15. Television

A box like device with a screen which receives electrical signals and changes them into moving images and sound. Television is a powerful mass communication medium that captures both our auditory and visual senses. Television when utilized for educational purposes is known as instructional

educational television and it has been attracting the attention of educationists since its invention, it has an advantage over radio that it employs both the auditory and visual senses.

The teacher should encourage the students to make critical interpretation of the current events being telecast on T.V. particularly based on commerce. Other educational programmes can be seen through national television network.

For example, UGC programmes, the announcement of central budget five yearly as well as annually could be telecast. The teacher should himself watch the T.V. programmes and should encourage the students to watch and try to note down the important points. The teacher should discuss the main points of the programme just after the programmes telecast. Television being an improvement over radio, can bring the world into the classroom and capture the eyes and ears of each student in effective manner.

Uses of Teaching through Television

1. As we know, T.V. employs both senses of children eye and ear. So, they acquire permanent or long lasting learning as compared to other aids.
2. At a single time, many students can be taught. So, even the rural students can take the advantage of T.V. lessons being telecast just same as urban students.
3. The students living in remote areas can take the benefit of experienced teacher's lecture through T.V. educational programmes.
4. Television generally imparts knowledge over the current issues of commerce, economics and others. By this way, students can widen their, mental horizons by watching the current affairs of the world in a direct way.
5. Television helps in bringing equality of opportunities for all students living in the different parts of the country.
6. Such T.V. programmes can also help the teachers in their own personal growth. They learn the skills and art of their profession.
7. Through T.V. programmes which are well pre-planned can upgrade and enrich the present curriculum of schools/colleges.

Instructional Aids for Commerce Education

Certain teaching aids are more suitable to teach commerce subject. Some of them are given below:

1. Punching Machine: It is a piece of equipment, which cuts holes in material by pushing a piece of metal through it. We can punch the papers to tag them easily for further use.

2. Stapling Machine: These are generally used in offices, shops and even in houses. In stapling machines, we use staple a short thin piece of wire used to fasten sheets of paper together in a particular position.

3. Ready Reckoner: A Ready Reckoner is a calculating machine which makes us able to calculate the number, facts/amount easily with high accuracy. By it, we can calculate the total amount of wage, salary, interest and Commission etc. It can save both time and labour.

4. Postal Balance: It consists of two words: (i) Postal and (ii) Balance.

i. Postal: It means relating to post.

ii. Balance: A device utilised for weighing things. Thus, Postal Balance means device used for weighing the things, so that, we can affix the postage stamps in according to weight of things which are being dispatched from the office. With the help of this machine we can save our time generally wasted in standing in queue of post office for weighing the things.

5. Dating Machine: These machines are generally used in offices to print the date on the letter or other special papers. It saves the manual labour of the clerk. Now, we can do a lot in limited time duration.

6. Typewriter: Typewriter is a machine for producing the writing that looks like printed text. It has a set of keys which when hit with the fingers, produce the letters on paper, numbers and other symbols displayed on them. Typed letters impress its reader much more in comparison to handwritten letters. Typed letters are attractive in themselves, so it has an important place in office.

7. Telephone: Telephone/phone is a device for speaking to someone, which sends an electrical signal along a wire to a live with device. Today, the business competition is at its zenith, so no one wants to waste his time in personal meeting but prefers to talk to phone for any order. It can save time, money and energy easily.

8. Duplicator: It is a machine for making many exact copies of handwritten matter or typed matter, this device is generally utilised when circular letters are to be dispatched to many customers of our business regarding any new product or any special work.

9. Folding Machine: It is used in those business offices from where hundreds of letters are dispatched daily to its customers. This Machine help in bending the letters neatly. A normal folding machine can bend 4000 papers within an hour. So, it saves both the time and energy and keeps the clerk active.

10. Addressing Machine: The machine supported in writing the addresses of customers on the Post Cards, Envelopes etc. Stencils are utilised in this machine, by which help, we can put 1000 addresses on postcards or envelopes easily within hour duration.

11. Computers: It is an electronic machine, which is used to storing, organizing or finding words, numbers, and pictures for doing calculations and for controlling other machines. Its importance is at the zenith. So, we can see the computer sets being operated on them easily in each reputed business office.

12. Sealing Machine: This machine helps us in putting seals on important items or parcels. The seals are an official mark on a document, sometimes made with wax, which shows that it is legal or has been officially approved.

13. Time Recorder: It is a highly sophisticated machine generally used in big offices where hundreds of people work together. The main aim of this machine is to record the attendance and to the individual if he is late in coming to office, through writing his coming time in red colour.

10.9 ADVANTAGES OF AUDIO VISUAL AIDS

Use of A-V aids in the class room has the following advantages

1. A-V aids are potent motivators.
2. A-V aids are helpful in capturing and sustaining attention of students.
3. A-V aids are useful in new learning.
4. A-V aids help in saving energy and time of both the teachers and students.
5. A-V aids can meet individual demands.
6. A-V aids are useful in education of masses.
7. A-V aids lend reality to the classroom teaching and link instruction with real life.
8. A-V aids supply a concrete basis for conceptual thinking and hence reduce meaningless word responses of students.
9. A-V aids have a high degree of interest for the students as they are interested in things they can see, hear, touch, plan, make, do and try.
10. A-V aids supply the necessary basis for developmental learning and hence make learning more permanent.
11. A-V aids offer a reality of experience which stimulates self-activity on the part of the students.

12. A-V aids help in a continuity of thought, this is especially true of motion pictures.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

3. What are the uses of black board?

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4. What are the uses of Model.

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10.10 LET US SUM UP

In this unit you have learnt meaning, definition, importance and classifications of teaching aids. Then you have studied characteristics of Audio-Visual aids, difficulties in the use of Audio-Visual aids and precautions to be taken while selecting A-V aids. After that you have learnt important teaching equipments and materials for commerce teaching like Text-book, pictures, charts, maps, graph, periodicals and journals, black board, bulletin board, Flannel board, slide and film strip, model, specimen copy, Over-head Projector, Radio and Television and some other instructional aids for teaching of commerce and accountancy.

10.11 UNIT END EXERCISES

1. Define the term teaching aids.
2. What are the merits of Television in teaching?
3. Name some instructional aids suitable for Commerce education.
4. What are the advantages of A-V aids?
5. Write a short note on OHP.

10.12 ANSWER TO CHECK YOUR PROGRESS

1. **According to Edger Dale**, “audio visual aids are those devices by the use of which communication of ideas between persons and groups in various teaching and training situations is helped. These are also termed as multi-sensory materials.”

2. Good Teaching aids or Audio-Visual aids should have the following characteristics

- a. They should be meaningful and purposeful.
- b. They should be accurate in every aspect.
- c. They should be simple and cheap.
- d. They should be according to the mental level of the students.
- e. They should motivate the learners.

3. Uses of black board

1. Students’ interests in the classroom can be stimulated by blackboard writings and drawings.
2. Teacher can write the explanation of the lesson on the blackboard. In this way, he can catch the attention of all the students towards lesson being taught.
3. Teacher can write brief summary on the blackboard and then he can start explaining them one by one.
4. Drawing maps, graphs and diagrams on the blackboard is not so difficult task as to make the student understand them verbally.
5. With the help of blackboard, teacher can make the full review of the lesson and can enable all the students to understand the lesson thoroughly.
6. Teacher can erase his / her writings and drawings and then starts writing a fresh.

4. Use of Models

1. When actual things are so big in size that cannot be taken to the classroom.
2. When it is difficult to get first-hand information of the object.
3. Suppose, the teacher wants to give knowledge of valleys or mountains, then he can use model in place of taking the students there.
4. Teacher can use workable model when he wants to make the students understand actual processes and phenomena.

10.13 SUGGESTED READINGS

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UNIT -11 COMMERCE TEACHER - I

Structure

11.1 Introduction

11.2 Objectives

11.3 Commerce Teacher

11.4 Qualities of a Commerce Teacher

 11.4.1 Individual qualities

 11.4.2 Professional qualities

 11.4.3 Social qualities

11.5 Professional growth of a Commerce Teacher

11.6 Duties and Responsibilities of a Commerce Teacher

11.7 Problems based by Commerce Teachers

11.8 Let us sum up

11.9 Unit end exercises

11.10 Answer to check your progress

11.11 Suggested Readings

11.1 INTRODUCTION

Teacher occupies an important place in the process of education. He/she runs and drives that process. The buildings, equipments, books and teaching methods are important but no other aspect of education is so vital for its progress as the teachers. The teacher should have the capacity to correlate his/her teaching in the interest of the education of the children. If a teacher is good, he/she can make up many deficiencies. According to Kothari Commission (1964-66) since ancient times, teacher's role in the teaching-learning process has been pivotal, because the teacher is that person who influences the personality of the child at a large extent. So, he himself should have some able qualities of physical, moral and executive. The importance of the teacher has enhanced even after that, the role and importance of the teacher has not declined because of the concerned subject that he teaches. So, up to a great extent the success or failure of commerce education depends on the commerce teacher.

11.2 OBJECTIVES

After studying this unit, you will be able to:

- * define the term teacher
- * explain the qualities of a commerce teacher
- * understand the duties and responsibilities of a commerce teacher
- * describe the needs and importance of various training for professional growth of a commerce teacher
- * analyse the problems faced by commerce teachers

11.3 COMMERCE TEACHER

The following are the views about teacher given by different philosophers:

Swami Vivekananda says, "The true teacher is he who can immediately come down to the level of the student, transfer his soul to the student's soul and see through and understand through his mind. Such a teacher can really teach and none else."

Dr. Radha Krishnan says, “The teacher’s place in society is of vital importance. He acts as the pivot for the transmission of intellectual traditions and technical skill, from generation to generation, he helps to keep the lamp of civilization burning.”

Binning and Binning says, “Teaching is a progressive occupation and the teacher must ever be a student.”

Henry Adams says, “A parent gives life, but a parent gives no more A murderer takes life and his deeds stop there A teacher affects eternity, he can never tell where his influence stops.”

11.4 QUALITIES OF A COMMERCE TEACHER

The qualities of an effective commerce teacher can be classified as under:

1. Individual qualities
2. Professional qualities
3. Social qualities

These qualities are elaborated one by one.

11.4.1 Individual qualities

1. Interest in Commerce: A commerce teacher must have ‘zeal and zest in his teaching subject commerce and should have full mastery over subject matter, Otherwise he would realise that he has been assigned a very boring job.

2. Patience and Self-Confidence: As we know that commerce is not an easy subject, so a commerce teacher should have full confidence and patience while teaching Book-keeping, Income Tax or Accountancy etc. These both traits of a commerce teacher help him to a great extent in solving the problems of students effectively.

3. Good Health: As a proverb says, ‘A healthy mind lives in a healthy body’. It suits up to a great extent with commerce teacher can teach efficiently with long hours. Here good health denotes both mental and physical health.

4. Resourcefulness: ‘Teacher of Commerce’ should be creative and imaginative in arranging the diverse available teaching means according to requirements of the class. If there is no availability of any teaching mean in the school, he can

borrow the teaching means, such as typewriter, Duplicator, photocopy machine etc from the community or the guardian of the students.

5. Pleasing Personality of Teacher: The commerce teacher should have a pleasing personality, healthy physique, proper clothes and impressive way of talking with others, are included in the pleasing personality.

6. Humorous Temperament: Jolly mood of the teacher keeps the students active and his humorous temperament creates the suitable environment in the classroom.

11.4.2 Professional qualities

1. Academic Qualifications: A commerce teacher must have some basic essential academic qualification for teaching commerce to a special class. Along with some fundamental academic qualifications, he should have some professional qualifications for teaching purposes, i.e., B. Ed., or M. Ed. A teacher who wants to teach commerce at higher secondary level should possess the B. Ed. Degree.

2. Knowledge of Subject: A Commerce teacher should have thorough knowledge of commerce and should have good mastery so well that his students may get convinced of mastery over subject easily. It is essential for being a successful teacher.

3. Knowledge of Psychology: A Commerce teacher should have the knowledge of psychology because it helps the teacher in understanding the child psychology, individual differences, stages of mental and physical growth etc.

4. Ability of Self Expression: To being a good teacher, the teacher should have the ability of self-expression according to the class standard and mental level of the students. He should express his views in lucid language. He should not be too slow, nor unnecessarily high while teaching the students. In between his teaching, he should take the help of blackboard to elucidate the content.

5. Students and Scientific Attitude: No one can become a good teacher unless he is studious and endeavours to acquire the mastery over the subject. A commerce teacher should be studious and should devote his sufficient time in increasing the subject knowledge. Tagore says rightly that, “A lamp cannot light another lamp unless it continues its own flame burning.”

6. Interest in the Research Work: For being a good teacher of commerce, one must be good at research work. The commerce teacher can use discovery methods for the solution of different managerial problems.

7. Knowledge of Different Teaching Aids: The teacher should have the knowledge of different teaching aids. i.e., how to operate them and when to use them in the classroom for making his teaching effective.

11.4.3 Social qualities

1. Democratic Attitude: “Teacher can foster the qualities of ideal citizenship” – Binning. The teacher should provide freedom, fairness, equality and brotherhood the students while dealing with them. This attitude denotes the democratic attitude of the teacher.

2. Quality of Leadership: A Commerce teacher leadership is totally based upon his personality and character. A teacher having sound character and personality can motivate the student to do the task in the group collectively. This quality of the teacher makes him active and famous in the school.

3. Friendly and Sympathetic: A Commerce teacher’s behaviour with his students should be like a friend. He should try to trace the problems of the children and try to handle with the problems effectively as far as possible.

4. Justice Loving: A Commerce teacher should have the quality of justice loving and should not be biased while he is in the chair of judge. This quality of the teacher will convert him as an ideal for the students.

5. Honesty and Impartiality: A Commerce teacher should treat all the pupils impartially. The working and his deeds both should be same. Those teachers, who have something in minds/hearts and something else on their tongues, not get any respect from others.

11.5 PROFESSIONAL GROWTH OF COMMERCE TEACHER

A commerce teacher can make use of the following programs to grow professionally. They are given below:

1. Professional Refresher Course: A Commerce teacher should go to attend the refresher course on new techniques in commerce teaching in order to make him up to date. Actually, refresher course if related to within, service training and

such type of courses are made to revise and underline existing skills and knowledge.

2. Professional Orientation Course: Such type of courses is organized in summer vacations by NCERT (Education department) to make the professional knowledge of the teachers up to date. The main motto of organizing such types of programmes is:

- a) To make familiar with mental health of the students.
- b) To make familiar with constitution of objective type test and evaluation techniques.
- c) To reform the old system of education.
- d) To impart the latest educational researches in commerce.

3. Extension Lectures: It means that teaching or instructional work carried out by college, university or other educational establishment for extending the normal range of a subject or allowing for the pursuit of related interest. It helps the commerce teachers to keep themselves up to date.

4. Professional Seminars: Professional seminars refer to an occasion when a teacher or a group of expert people meet to study and discuss something. It is also called as small group discussion session. Such type of seminars is organized to think and analyses the existing problems in the society.

5. Professional Workshop: As we know that the area of commerce is very wide and related with several professions and subjects so only individual studies not enough for the commerce teacher. It is compulsory to know that what is occurring in commerce related subjects up to a large extent, it is like a seminar

6. Professional Conference: The commerce teacher should attend the conference over his subject, because so many teachers come from different places and gather at a particular place to discuss the emerging practical problems. Ultimately, this will broaden the knowledge of commerce teachers.

7. Professional Writing: Commerce teacher should contribute his research findings through his papers in journals of repute. This way, he can help the other commerce teachers to benefit from his research findings.

8. Professional Study Group: In commerce education, several teachers of commerce subject may organize their own group to discuss the emerging practical and theoretical problems of the commerce subject. Generally, teacher's

training college lecturers or HOD shoulders the responsibility of organizing such type of groups.

9. Professional Research: The keen research of commerce subject should be given special facilities such as computer typing, free postage facility, free entry to all university central libraries to consult the journals book and encyclopedia, etc. This will add the merits to the professional growth of commerce teachers.

10. Membership of Professional Councils: The Commerce teacher should enjoy the membership of many professional council. The main functions of these professional councils are:

- a) To organize the commercial fairs in the schools to demonstrate the commercial activities before the students.
- b) To get the magazines or journals published timely with high standard. Teacher of commerce can know about his extent of success in teaching profession and styles with the support of self-evaluation by teacher. For this very objective, he may take the help of supervisor who evaluates the teacher through rating scale.

11.6 DUTIES AND RESPONSIBILITIES OF A COMMERCE TEACHER

The important duties and responsibilities of a Commerce Teacher may be classified as follows:

1. Departmental Duties
2. Administrative Duties
3. School Duties
4. Community Activities
5. Professional Activities

The nature and scope of the duties and responsibilities may be varying from school to school. It does not mean that every teacher has to take all the work. Each commerce and accountancy teacher can select the work according to his likes and requirements of the school. The duties and responsibilities of a Commerce teacher are given below:

1. Departmental Duties

In order to fast and smooth functioning of the commerce department requires the cooperation of every teacher. Every teacher has to share the departmental duties according to his interest and knowledge. Some of the commerce departmental duties and responsibilities are,

- a) Arranging and participating departmental meetings and discussion.
- b) Efficient performance in the committee work like allotment and preparation of time table, proper selection of the textbook, selection of the library books and periodicals, selection of the classroom equipment, collection and preparation of instructional aids, preparation of departmental test, preparation of exhibition, stalls, contest and formation of the student advisory committee works.
- c) Administering and evaluating the tests.
- d) Conducting and taking care on the weak students of commerce and accountancy.
- e) Acting as a sponsor for the commerce club.
- f) Taking charge of preparatory class for examination.
- g) Taking part in policy framing committee.
- h) Taking part in liaison committee especially for cooperation with other departments.
- i) Taking charge of field trips committee.

2. Administrative Duties

The Commerce and Accountancy teacher can take part in the administrative work also. Some of the common administrative works are:

- a) Keeping records of attendance, it will serve for both academic and administrative purpose.
- b) Keeping records of individual student achievement, it is essential for effective teaching.
- c) Finding out the deficiencies and reporting them to the concerned authorities such as physical defects, mental or scholastic deficiencies.
- d) Serving in any administrative work allotted to him.
- e) Take all requests to immediate superiors.
- f) Do not go to the superiors even for a small work. Get help from someone for it, if it is not serious one.

- g) Never shrink a duty. Never go out of the school immediately after the school is over, it gives an impression of clock-watcher.
- i) Give respect and recognize administrative and supervisory official courteously
- j) Give all reports requested by the office promptly and in time.

3. School Activities

Every school has its own policies and activities. The commerce teacher must give his helping hand to carry out them. Some of the school activities are, participating in faculty meeting, serving as faculty advisor for a school club, evening school and school publications etc., and arranging and participating in social events, excursions and cooperative society.

4. Community Activities

The Commerce and Accountancy teacher must take part in community activity such as forming parents' association, evening school for adults, illiterates, evening class for farmers to give guidance to sell their goods and other things, businessmen organization to get co-operation from them to give practical knowledge to the students and arranging community social service with the help of commerce students. Hence, the commerce and accountancy teacher is a source of information and counsellor to firms or individuals in the community who are in need of advice regarding simple problems of organization or operation.

5. Professional Activities

The teacher should make definite provisions for his own professional growth and development. To achieve this, first he must become a member of his professional association. He must attend and participate in meetings of professional organization. He should not act as an agent or accept a commission, royalty or other compensation for recommending books or other school materials in the selection or purchase of which he can exert influence. There are many ways by which the teacher can participate in professional activities and develop his professional skills. Some of the professional activities are:

- a) Procuring commerce and business journals either by direct subscription or through school.
- b) Purchasing the recent books of professional interest.
- c) Attending the in-service courses in part time or in summer vacation.
- d) Visiting the schools of outstanding to know the secret of their success.

- e) The teacher may do professional research work and write professional articles or books.
- f) Participating in the professional meetings.
- g) Organizing the professional meetings and discussions, etc.
- i) Publishing professional magazines.

11.7 PROBLEMS BASED BY COMMERCE TEACHERS

1. High student low teacher ratio.
2. Lack of proper infrastructure: - it is sometimes remarked that many colleges are virtually academic slums.
3. Inadequate teaching aids like commerce lab, CTV-Video films.
4. Untrained and ill-equipped teachers.
5. It is more content oriented rather than skill and practice oriented.
6. Lack of practical exposure both to the teacher and teaching methods
7. The content (syllabus) is not up-to-date with latest scenario, availability of E- finance, etc. needs keeping pace with the changing business environment with latest technology to every students.
8. Commerce teacher is a jack of all trades perhaps he is the only person who is expected to teach all the subjects. Like commerce, banking, entrepreneurship, business management or sometime economics as compulsory subject even if he or she may be interested in accountancy.

11.8 LET US SUM UP

In this unit you have learnt meaning of a Teacher, Qualities of a Commerce teacher such as individual qualities, professional qualities and social qualities. The ways and means for professional growth of a commerce teacher were discussed. Duties and Responsibilities of a commerce teacher, Problems which are faced by a commerce teacher.

11.9 UNIT END EXERCISES

1. How is a Commerce Teacher expected to be? Explain.
2. List out the problems faced by Commerce teachers.

11.10 ANSWER TO CHECK YOUR PROGRESS

1. Professional qualities

1. Academic qualifications
2. Knowledge of subject
3. Knowledge of psychology
4. Ability of self-expression
5. Students and scientific attitude
6. Interest in the research work
7. Knowledge of different teaching aids

2. The important duties of a Commerce Teacher as follows:

1. Departmental Duties
 2. Administrative Duties
 3. School Duties
 4. Community Activities
 5. Professional Activities
-

11.11 SUGGESTED READINGS

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UNIT -12 COMMERCE TEACHER - II

Structure

12.1 Introduction

12.2 Objectives

12.3 Teacher's diary

12.4 Records and Registers to be maintained by Commerce Teacher

12.5 Micro-teaching

12.5.1 Meaning and Definition

12.5.2 Phases of micro-teaching

12.5.3 Micro-teaching cycle

12.5.4 Advantages and Limitations

12.5.5 Difference between Micro-teaching and Traditional teaching

12.5.6 Skill of Stimulus variation

12.5.7 Skill of Reinforcement

12.5.8 Skill of Questioning

12.6 Let us sum up

12.7 Unit end exercises

12.8 Answer to check your progress

12.9 Suggested Readings

12.1 INTRODUCTION

Teaching is an art of which does not merely involve a simple transfer of knowledge from one to other. Instead, it is a complex process that facilitates and influences the process of learning. Quality of a teacher is estimated on how much the students understand from his/her teaching. The classrooms cannot be used as a learning platform for acquiring primary teaching skills. Training of pupil teachers in specific teaching skills is a major challenge in teacher education programs. The pedagogic skill for teaching can be acquired only through more structured and cheaper faculty training techniques. It is very clear that learning outcomes are directly proportional to effective teaching. Learning outcomes can be improved only through improving the quality of teaching. Micro-teaching makes this task easier by practicing specific teaching skills. As per the following saying about a teacher based on his teaching

“A poor teacher tells,
An average teacher explains,
A good teacher demonstrates and
A great teacher inspires.”

This unit deals with records and registers maintained by a commerce teacher and micro-teaching.

12.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the important records maintained by a commerce teacher
- * know the meaning and definition of Micro-teaching
- * explain various micro-teaching skills
- * apply suitable skill in the classroom environment

12.3 TEACHER’S DIARY

Teacher’s diary is a sort of record of his daily work, his plan of work with the students that he has already done and what he intends to do during a particular period. It contains a brief outline of the years’ total work to be done in

each subject and schedule of the syllabus to be covered during specified time span. Weekly program of the teacher according to the school timetable and homework assigned must also be entered. A small portion at the end of the diary may be set apart for the special methods that a teacher adopts for compensatory program of weak students. Some pages of the diary must be set apart to write the name of the students he teaches class wise and to enter relevant details of their academic record.

12. 4 RECORDS AND REGISTERS MAINTAINED BY COMMERCE TEACHER

Maintenance of registers and records is one of the important duties of the commerce and accountancy teacher. The teacher has to maintain so many records. A brief description of the important ones is given below.

1. Keeping and Maintenance of Attendance Register: Attendance register is a very-reliable proof for pupil's presence in the institution. He himself should prepare and maintain important basic document.

2. Recording and Keeping of Fee Register: When pupils pay fee, details of the payment are entered in a register and a receipt issued to that. The fees are handed over to the office in time. Fee concessions and scholarships are also some times granted to pupils. Records for all these have to be carefully prepared and maintained by the teacher.

3. Preparation of the Timetable: The teacher should learn the process of constructing a class timetable. Class timetable, teachers' timetable and master timetable are maintained in most of the schools. Timetable can also be made for sports and games, homework etc.

4. Keeping of Examination Registers: After examination, the marks and progress of the pupils are noted in a register. Examination registers are very important documents. The class teachers should exercise great care in entering the marks. They should seek the help of their colleagues in comparing and verifying the marks. The signature of the headmaster should also be obtained in this register after every examination.

5. Organizing Correspondence Records: All letters received from the parents as well as replies sent to them should be recorded. Orders, circulars, notices or notifications from the authorities also should be safely kept in files. What is important is that any paper when needed should be easily traced out from the records of the teacher. Systematic filing is required for this.

6. Recording and follow up the Progress Reports: After every examination a detailed report about the progress of a student is to be sent to the parents. In some schools, this is done through pupils diaries. This arrangement served as a link between the school and the home, and the child's progress is thus properly watched by all concerned.

7. Anecdotal Record: This is a record of specific incidents, factual description of important and meaningful events or behavior of students on informal occasions. The description should be written very accurately and objectively. The record should have two columns, one for description of the incident and the other for interpretation of the incident. The event should be recorded soon after it is observed, because the incident will be fresh in the observer's memory. This record may be very useful in judging the personality of the student and for extending counseling services.

8. Cumulative Record: A cumulative record is a permanent record of a student which is kept up to date by the school. It is the educational history with information about his academic achievement, attendance, intelligence health report, likes and dislikes, hobbies, preference for a vacation, personality traits, etc., The nature of data are useful in understanding a child and help the teacher to evaluate a child thoroughly and continuously. It will be also be helpful for giving vocational and personal guidance systematically in accordance with the recorded personal, familial and academic detail.

12.5 Micro -Teaching

12.5.1 Meaning and Definition

Micro-teaching is a procedure in teacher education/training which aims at modifying teacher's behaviour by simplifying the complexities of the traditional regular training process. In a micro-teaching procedure, the trainee is engaged in a scaled down teaching situation. It is scaled down in terms of class size, since the trainee is teaching a small group of four to six pupils, the lesson is scaled down in length of class time and reduced to five or ten minutes, it is also scaled down in terms of task. Micro-teaching was invented in the mid-1960s at Stanford University by Dwight W. Allen, and has subsequently been used to develop educators in all forms of education.

Microteaching is a teacher training technique for learning teaching skills. It employs real teaching situation for developing skills and helps to get deeper knowledge regarding the art of teaching.

It is a process of subjecting samples of human behaviour to 5 R's of Video tape-recording, reviewing, responding, refining and redoing. Micro-teaching is a controlled practice that makes it possible to concentrate on teaching behaviour in the student-teacher training programme.

Allen, D.W (1966) defines, "Micro-teaching is a scaled down teaching encounter in class size and class time."

Allen, D.W. and Eve, A.W. (1968) define, "Micro-teaching is defined as a system of controlled practice that makes it possible to concentrate on specified teaching behaviour and to practise teaching under controlled conditions."

Passi, B.K. and Lalita, M.S. (1976) define, "Micro-teaching is a training technique which requires student teachers to teach a single concept using specified teaching skill to a small number of pupils in a short duration of time."

Brent & Thomson, (1996) define, "Microteaching is a technique aiming to prepare teacher candidates to the real classroom setting."

12.5.2 Phases of Micro-teaching

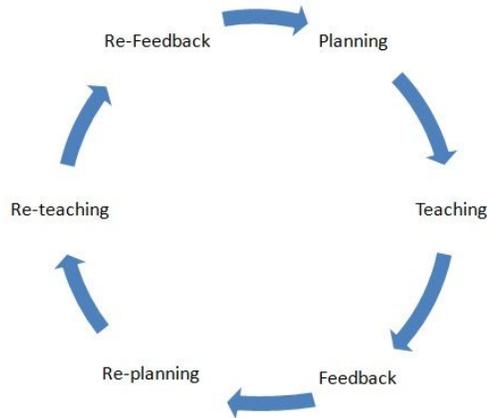
There are three phases in micro-teaching, they are given below:

1. Knowledge acquisition phase: In this phase, the student-teacher attempts to acquire knowledge about the skill-its rationale, its role in classroom and its component behaviours. For this he reads relevant literature. He also observes demonstration lesson-model of presentation of the skill (modelling). The student teacher gets theoretical as well as practical knowledge of the skills.

2. Skill acquisition phase: On the basis of the model presented to the student-teacher, he prepares a micro-lesson and practises the skill and carries out the micro-teaching cycle. There are two components of this phase: feedback and micro-teaching setting. Micro-teaching setting includes conditions like size of the micro-class, duration of the micro-lesson, supervisor types of students etc.

3. Transfer phase: Here the student-teacher integrates the different skills. In place of artificial situation he teaches in the real classroom and tries to integrate all the skills.

12.5.3 Micro-teaching cycle



Microteaching Cycle (Procedure)

Step- I	: Micro Lesson Plan	(may take 2 hours / a day)
Step-II	: Teach	5 Min.
Step-III	: Feedback Session	5 Min.
Step-IV	: Re-plan	10 Min.
Step-V	: Re-teach another group	5 Min.
Step-VI	: Re-feedback	5 Min.

Total 30 Min. (Appr.)

12.5.4 Advantages of Micro-Teaching

1. It focuses on sharpening and developing specific teaching skills and eliminating errors.
2. It lessens the complexities of normal training technique.
3. It focuses on training for the accomplishment of specific tasks.
4. It enables understanding of behaviours important in class-room teaching.
5. It increases the confidence of the learner teacher.

6. It is a vehicle of continuous training for both beginners and for senior teachers.
7. It provides experts supervision and constructive feedback.
8. It has skilled supervision.
9. It gives constructive feedback.
10. It has the component skills approach.

Limitations of Micro-Teaching

1. For successful implementation, micro-teaching requires competent and suitably trained teacher-educators.
2. It tends to reduce creativity of teachers.
3. It can be carried on successfully in a controlled environment only.
4. It is very time consuming.
5. The application of micro-teaching to new teaching practices is limited.

12.5.5 Difference between Micro-teaching and Traditional teaching

Micro-Teaching	Traditional Teaching
1. Objectives are specified in behavioural terms.	Objectives are general and not specified in behavioural terms.
2. Class consists of a small group of 5 to 10 students	Class consists of 40 to 60 students.
3. The teacher takes up one skill at a time.	The teacher practices several skills at a time.
4. Duration of time for teaching is 5 to 10 minutes	The duration is 40 to 50 minutes.
5. There is immediate feed-back.	Immediate feed-back is not available.
6. Teaching is carried on under controlled situation.	Teaching has no control over situation.
7. Teaching is relatively simple.	Teaching becomes complex.
8. The role of the supervisor is specific and well defined to improve teaching.	The role of the supervisor is vague.
9. Patterns of classroom interaction can be studied objectively.	Patterns of classroom interaction cannot be studied objectively.

12.5.6 Skill of Stimulus Variation

Stimulus variation is described as deliberate change in the behaviors of the teacher in order to sustain the attention of his learners throughout the lesson. Stimulus variation determines teacher liveliness in the classroom.

Components of this skill

Teacher Movement: The physical movements of the teacher in the class is to attract the attention of the learners. Sudden body movement and suddenly stopping the same helps in gaining learner's attention at high level. The teacher without these activities is like a stone-idol. Excess movement is undesirable.

Gestures: Gesture involves the movements of the head, hand, and facial gestures (laughing, raising eyebrows, emotions, etc) signals. This technique helps the teacher to be more expressive and dynamic in presenting his lesson in the class.

Change in Voice: Teacher should bring fluctuations in his voice. The pupils feel boredom with the speech at the same pitch and pupils may get deviated from the lesson.

Focussing: Focussing implies drawing the attention of the learners towards a particular point which the teacher wishes to emphasize. Such technique involves verbal focusing, gestural focusing, or verbal-gestural focusing.

Eye-contact and eye-movement: Both the eye-contact and eye-movement play very important role in conveying emotions and controlling interaction between the teachers and taught. In a classroom situation, this technique implies that the teacher should maintain eye-contact with the learners in order to sustain the attention of the latter.

Pausing: Pausing refers to short and deliberate intervals of silence used while delivering ideas, explaining, lecturing, etc. Deliberate use of short pauses help the teacher to attract and sustain the attention of his learners. But too long pauses are undesirable.

12.5.7 Skill of Reinforcement

Reinforcement is psychological in nature. It is a condition or situation which increases the probability of desirable responses and also decreases the probability of undesirable responses. It helps in influencing the responses or behaviour of the learner. It is not only used to promote learning but also to

secure attention and provide greater motivation to the students. For this the academic activities should be meaningful and worth-while so that the students can get the intended benefits from them. For example, if the teacher approved the behaviour of the student in the class, it reveals that he feels initiative in instructional activities.

There are two types of reinforcement.

1. Positive Reinforcement and
2. Negative Reinforcement

In this way, the reinforcement, in the teaching process, means use of such stimulus or their presentation or their removal so that the possibility of recurrence of some responses may increase.

Components of the Skills

There are four broad components of the skill of reinforcement as under:

(i) Positive Verbal Reinforcement: It involves the use of verbal or linguistic expressions which reinforce learning just saying good, yes, fine, right, nice, keep it up, excellent, well done after the student has answered can reinforce him. This can encourage the student to continue with his answer. The statements accepting pupil feelings, repeating and rephrasing pupil responses, summarising pupil ideas, etc. fall in this component.

(ii) Positive Non-verbal Reinforcement: It involves the use of teacher's gestures in order to reinforce the pupil's behaviour. Nodding the head, smiling, moving towards the students, giving him an encouraging look, etc. are examples of positive non-verbal reinforces.

(iii) Negative Verbal Reinforcement: The use of certain undesirable reinforces can strengthen occurrence of a particular behaviour. Expressions like wrong, no, incorrect, not true etc. are the examples of negative verbal reinforces.

(iv) Negative Non-verbal Reinforcement: The teacher uses this type of reinforces in order to make the students aware of certain undesirable behaviour. Frowning, shaking the head, moving away from the students, etc. are examples of negative nonverbal reinforcements.

With the help of these components practised in the behaviour, the pupil teacher can get efficiency in this skill.

12.5.8 Skill of Questioning

The art of asking questions plays an important role in teaching learning process. Its success depends upon the desired answer of the students. When the questions are asked, the students according to their ability, type of questions, knowledge of the subject, behaviour of the teacher towards the students may respond in many ways as no response, partially incorrect response, wrong response, partially correct response or correct response, etc. How the students' responses should receive and how the teaching should take place on these bases is skill of probing questions. When a student does not give response or gives incorrect and wrong response then he is to be motivated to give correct response. For getting correct response, the teacher takes help of such questions which help the students to reach at the correct response on the basis of their previous knowledge. These questions help in searching the right response.

The skill that deals with student response, going deep into the students' knowledge by asking a series of questions, is called probing. The main thing in this skill is that the teacher proceeds his teaching on the basis of the responses given by the students. Such probing questions are asked from the students that help in getting detailed knowledge of the subject matter. In this skill the stress is given to handling of the responses given by the students that is why why Jangira and his associates named this skill as response management.

Components of the Skills

1. Prompting: Sometimes students are unable to give the response of different questions, in that situation the teacher don't give response but gives clues or hints and helps the students by prompting them. These prompts can be in the form of questions which have answer in itself or by reframing the question or by asking question step by step or give suggestions or give hints, etc. The type of technique is to be used in a situation depends on the previous experiences, maturity level, understanding of clues and the nature of responses given by students.

For example:

T What is business?

P No response.

T What is called if some people are busy in producing thing?

P Business.

2. Seeking Further Information: This component is used by the teacher when the student gives incomplete or partially correct response. The teacher expects from the student that he will complete his incomplete response. For this, teachers should ask well prepared questions so that the student may give desired response for seeking further information, probing question can be asked in different ways as give example to clarify it, give reasons to prove it, explains it in detail etc.

For example:

T What are the characteristics of business?

P Profit motive.

T What are the other characteristics?

3. Refocusing: Refocusing is used to initiate the student to make his response more correct, meaningful, clear and more effective. The main aim behind this is to make the student aware of the implications of a given response in more complex and novel situations. It helps in strengthening of the responses. The teacher relates the answer with the topic already taught. For example the students are already familiar with the word advertisement.

T What do you mean by advertisement?

P A public announcement.

T How it can be useful in promoting business?

4. Redirection: Redirection is used when a student does not respond or gives incomplete answer. The teacher can change the form of question or ask the same question from the other student. The help taken from other students to reach at desired answer helps that student to learn correct answer. The main purpose behind it is to probe and increase student participation.

For example:

T What is human activity?

Ram No response.

Sohan An activity that a person performs.

5. Increasing Critical Awareness: When a student gives correct answer then this technique is used to increase the critical awareness of the student. The teacher asks questions to justify the students' response rationally. Therefore the teacher can ask the reason behind the response, how can you prove it? How it can happen? Thus it helps in understanding the subject matter and properly utilising it.

Teacher pupil interaction is an integral part of most classroom instruction. The teacher can maintain and direct the interaction by the type of questions he/she asks and the kind of encouragement he/she gives.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define Micro-teaching.

.....
.....
.....

2. What are the advantages of micro-teaching?

.....
.....
.....

12.6 LET US SUM UP

In this unit you have learnt Records and registers to be maintained by commerce teacher were also discussed in detail. You have also studied meaning & definition of Micro-Teaching, Micro-Teaching cycle like planning, teaching, feedback, replanning, reteaching and refeedback. Advantages of micro-teaching and skills like skill of stimulus variation, skill of reinforcement and skill of questioning were also learnt.

12.7 UNIT END EXERCISES

1. Explain the Micro-teaching cycle.
2. Describe the skill of stimulus variation.
3. What are the registers and records to be maintained by a Commerce Teacher?
4. Explain the phases of Micro-teaching.
5. Differentiate Micro-teaching from Traditional teaching.
6. List out the components in skill of reinforcement.

12.8 ANSWER TO CHECK YOUR PROGRESS

1. Definition of Micro-teaching

Passi, B.K. and Lalita, M.S. (1976): “Micro-teaching is a training technique which requires student teachers to teach a single concept using specified teaching skill to a small number of pupils in a short duration of time.”

2. Advantages of Micro-teaching

1. It focuses on sharpening and developing specific teaching skills and eliminating errors.
2. It lessens the complexities of normal training technique.
3. It focuses on training for the accomplishment of specific tasks.
4. It enables understanding of behaviours important in class-room teaching.
5. It increases the confidence of the learner teacher.
6. It is a vehicle of continuous training for both beginners and for senior teachers.
7. It provides experts supervision and constructive feedback.
8. It has skilled supervision.
9. It gives constructive feedback.
10. It has the component skills approach.

12.9 SUGGESTED READINGS

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UNIT -13 CLASSROOM MANAGEMENT

Structure

13.1 Introduction

13.2 Objectives

13.3 Classroom Management

 13.3.1 Meaning

 13.3.2 Factors Influencing Classroom Management

13.4 Classroom Interaction Analysis

13.5 Classroom Climate

 13.5.1 Meaning

 13.5.2 Factors Influencing Classroom Climate

13.6 Types of Teachers Based on Leadership Style

13.7 Flanders Interaction Analysis Category System

13.8 Let us sum up

13.9 Unit end exercises

13.10 Answer to check your progress

13.11 Suggested Readings

13.1 INTRODUCTION

Classroom management is a term used by teachers to describe the process of ensuring that classroom lessons run smoothly despite disruptive behavior by students. The term also implies the prevention of disruptive behavior. It is possibly the most difficult aspect of teaching for many teachers indeed experiencing problems in this area causes some to leave teaching. A leadership style is a leader's style of providing direction, implementing plans, and motivating people.

13.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning of classroom management
- * understand the factors influencing classroom management
- * define classroom climate
- * comprehend the factors determining classroom climate
- * explain Flanders Interaction Analysis Category System
- * describe different types of leadership styles

13.3 CLASSROOM MANAGEMENT

13.3.1 Meaning

Classroom management refers to teacher behaviors that facilitate learning. A well-managed classroom increases learning because students spend more time on task. It also refers to the wide variety of skills and techniques that teachers use to keep students organized, orderly, focused, attentive, on task, and academically productive during a class. When classroom management strategies are executed effectively, teachers minimize the behaviors that impede learning for both individual students and groups of students, while maximizing the behaviors that facilitate or enhance learning. Generally speaking, effective teachers tend to display strong classroom-management skills, while the hallmark

of the inexperienced or less effective teacher is a disorderly classroom filled with students who are not working or paying attention.

13.3.2 Factors Influencing Classroom Management

Dave Foley, author of *Ultimate Classroom Management Handbook*, Michigan, has given his views regarding classroom management based on the long experience in teaching. Effective teachers are passionate about educating their students. They want to spend their time teaching, not dealing with classroom disruptions. Some classroom management tips to help teachers settle problems, or prevent them from occurring, so that they can spend more of the classroom hour on teaching and learning. They are given below:

1. Take charge of your class

Get everyone's attention before beginning class. That means the lesson won't be started, the lecture won't begin, and nothing will be written on the overhead until everyone is in his or her seat paying attention. It doesn't take a shout of "Let's be quiet" or "I won't start until everyone is ready" to get them to focus on you. It can be just as effective to walk to the front of the room and engage them with something interesting to them such as "My thermometer said it was zero this morning. It must have been freezing out there waiting for the bus" or "How many of you saw the Hunger Games?" Open with couple attention getting comments and continue until everyone is with you. Remember, don't start teaching until all eyes are on you and everyone is in their seat.

2. Focus on the disruptive students

If students are not paying attention or busy doing other things, get them focused by using non-verbal signals of disapproval. If they are talking, pause and look towards them. If in front of the class, continue with the lesson but walk toward the problem students and stop near their seats, while still teaching. Having you so near usually shuts off the unwanted activity as the rest of the class's attention is directed towards the misbehaving students. If there is a discussion going, direct a question to the student who is not paying attention or misbehaving. Remember to use his name when you begin to speak, otherwise he may not hear the question.

3. Let students choose their seats

At the beginning of the school year, let students sit where they want for a few days. Then about the third day tell them that the next class period they should find a seat that they will keep permanently all year. When students choose their seats, they have “ownership” in those seats and tend to behave well in order to avoid being moved.

4. Give incentives to do their best on assignments

If an assignment will not be collected and graded individually, students may feel they have no reason to make an effort to do a good job on the no-credit assignment. For instance, a teacher will often do an ungraded warm-up exercise to begin the class hour.

Here’s a strategy to elicit better performance on an ungraded assignment. Tell students you will randomly collect one person’s warm-up assignment and correct it. If that paper has no mistakes, then the whole class will have a shorter warm-up the next day. If a randomly selected paper is perfect, that student instantly is the class hero.

5. Keep an eye on your students

Class goes so much better when you can see your students. Turn your back on them and you may get surprised. Position your so that most, if not all of the class is visible. Watch out for shelves, computer equipment or class supplies that can block your view. When teaching, try to be facing students as much as possible.

As you work with a student at his or her desk, place yourself so you can see most of the class. As you move around the classroom, don’t follow the same pattern. By varying your routine, it becomes harder for students to be disruptive if they don’t know where you will be.

6. Establish consequences for misbehaving

Good classroom management starts the first day of school. Once students learn there will be consequences for misbehavior, they usually come around. Here are three steps to set up consequences:

1. Determine what consequences will be effective with your students. Ask yourself what students don't want to have happened—for example, adolescent students hate staying after class, being moved from a seat they have chosen, or receive the disapproval of their peers. Make those your consequences.
2. Tell students that there will be consequences for misbehavior. First, you will put their name on the board. Tell them that how long they stay after class depends on how the rest of the hour goes. They now control their own destiny. If they behave, they will stay perhaps only a minute. If they continue to cause problems, they will stay longer. Tell them if they become a “model citizen,” you might even erase their name.
3. Follow through with consequences for misbehavior. Show students that you are serious and they will take you seriously. Classroom management never ends. It is an ongoing process, but once the foundation is laid, it only takes occasional reminder.

13.4 CLASSROOM INTERACTION ANALYSIS

Various types of interactions take place in a class. The behaviour patterns of the teacher in the class act as the basis of the behaviour pattern of the pupils. The teacher's behavior makes an effort to create the environment, which is called 'class-room climate'. The teacher behaviour may be dominative or integrative. Dominative behaviours are those when the teacher speaks himself. The pupil's freedom is restricted by the teacher or his order. It is known as integrative behaviour when the teacher grants permission to the pupils to speak, asks questions, accepts pupils' ideas or encourages activeness in their class. Thus, only the teachers can create the learning environment in the class. Teaching interaction which takes place between the teacher and the pupils. The behaviours of the teachers are analysed through analysis methods.

Meaning of Interaction Analysis

Interaction analysis is the observation and coding of the verbal communication which takes place between the teacher and the pupils. It is defined as “Systematic observation represents useful means of identifying, classifying studying and method is specific variables as they interact within-the instructional learning situation.” The nature of interaction analysis method is

research-oriented. It is a scientific and sequential study in the class-room. The subject-matter is not measured in it, only the interactions between the teacher and the pupils and also amongst the pupils are studied.

The term interaction analysis refers to a technique consisting of objective and systematic observation of the class-room events for the study of the teacher's classroom behaviour and the process of interaction going inside the classroom. It helps a teacher to bring desirable modification in his behaviour and improve his interaction with the pupils for making his teaching more effective and purposeful.

Characteristics of Interaction Analysis

1. The classroom verbal interaction can be made effective.
2. The teacher can increase student participation in his teaching.
3. The direct behaviour of teacher may be shifted to indirect behaviour which is more suitable in democratic way of life.
4. The creative behaviour patterns can be developed by the awareness and practice of interaction models.
5. The pupil-teacher can develop the insight and understanding of flow of events which proceeds and which follow for effective teaching.
6. The tape recorder and video tape can be used for recording the classroom events. The trainee can encode and decode his own behaviour.
7. This technique can also be combined with other feedback device such as micro teaching and simulated teaching.

13.5 CLASSROOM CLIMATE

13.5.1 Meaning

Ambrose et. al. (2010) define classroom climate as “the intellectual, social, emotional, and physical environments in which our students learn. Climate is determined by a constellation of interacting factors that include faculty-student interaction, the tone instructors set, instances of stereotyping or tokenism, the course demographics (for example, relative size of racial and other social groups enrolled in the course), student-student interaction, and the range of perspectives represented in the course content and materials.”

13.5.2 Factors Influencing Classroom Climate

According to Ambrose et.al (2010, p. 173-179) classroom climate is influenced by the following factors:

1. Stereotypes cause alienation and marginalization among those who are the target of unfair generalizations. In fact, just the threat of stereotypes, what Steele & Aronson (1995) tokened "stereotype threat," can impact learning negatively. Students who have experienced stereotypes or expect to be viewed or judged in a certain way may encounter tensions and cognitive disturbances that interfere with learning.

2. The tone of a class environment is influenced strongly by the instructor. Studies show that students approach faculty who express encouragement more so than faculty who come off as punitive. Tone can be set by instructors through their interactions with students and through other modes of communication including syllabus.

3. Student-student interactions during and outside of class affect the overall climate. However, the ways in which instructors and those in authority deal with negative interactions has more of an impact on student learning.

4. Faculty-student interactions also play a role. Students who felt that their instructor was approachable, had concern for minority student issues and treated students as individuals and with respect reported a better course climate (Astin, 1993).

5. Content includes the course materials, examples and metaphors, case studies and project assignments used to illustrate the ideas being taught. Content that includes a variety of perspectives or is representative of multiple views is more conducive to a positive climate.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. What is classroom management?

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2. List out the factors influencing classroom climate.

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13.6 TYPES OF TEACHERS BASED ON LEADERSHIP STYLE

Social thinkers through their careful study have been able to identify leaders based on different factors mainly based on their controlling qualities. However, the main intention here is not to give a detailed account of the classification of leadership, instead to highlight few important forms of leaderships. A brief knowledge of these types helps the teachers to know about the origin and development of certain traits that contributes to different forms of leaderships.

A leadership style refers to a leader's characteristic behaviors when directing, motivating, guiding, and managing groups of people. Researchers have described many different types of leadership styles. The most prominent leadership styles are given below:

Leadership Styles

1. Autocratic Leadership

This type is often considered as the classical approach. This type of leaders provide clear expectations for what needs to be done, when it should be done and how it should be done. This style of leadership is strongly focused on both command by the leader and control of the followers. There is also a clear division between the leader and the followers. Autocratic leaders make decisions independently with little or no input from the rest of the group.

Autocratic leadership is best applied to situations where there is little time for group decision-making or where the leader is the most knowledgeable member of the group. The autocratic approach can be a good thing when decisive and rapid decisions are needed. However, it tends to create dysfunctional and even hostile environments where the followers are often pitted against the domineering leader.

2. Democratic Leadership

It is also called as participative style of leadership. It is generally the most effective leadership style. Democratic leaders offer guidance to group members, but they also participate in the group and allow input from other group members. Participative leaders encourage group members to participate, but retain the final say over the decision-making process. Group members feel engaged in the process and are more motivated and creative. Democratic leaders

tend to make followers feel like they are an important part of the team, which helps foster commitment to the goals of the group.

3. Laissez-Faire Leadership

This leadership style is also known as the hands-off style or delegative leadership style. Here the leader offers little or no guidance to group members and leave decision-making up to group members. While this style can be effective in situations where group members are highly qualified in an area of expertise, it often leads to poorly defined roles and a lack of motivation.

13.7 FLANDERS INTERACTION ANALYSIS CATEGORY SYSTEM

The competency of a teacher may be judged through the degree of effectiveness of his teaching which in turn may be objectively assessed through his class room behaviour or interaction. In this way, a systematic or objective analysis of the teacher's classroom behaviour or classroom interaction may provide a reliable assessment of what goes on inside the classroom in terms of teaching and learning. Such type of analysis of classroom behaviour and interaction is known by the term interaction analysis.

Flander's System of Interaction

This system of interaction analysis was developed by Ned A.Flanders in the year 1959, at University of Minnesota, in the form of a teachers training technique. It is basically a category type system involving categorization of all the sets of possible verbal behaviour of a teacher in the classroom while interacting with his students.

Objective

1. To identify teacher's behaviour in the class through interaction analysis.
2. To collect the objective data and systematic record of the teacher behaviour by this method.
3. To formulate remedial strategies with references to the teaching methods.

Assumptions

1. The classroom environment is most important in the entire learning process.
2. Teacher's behaviour influences the teaching very much.
3. Democratic behaviour in the classroom is highly appreciated.
4. The classroom behaviour can be changed by using feedback.

5. The observation of the teacher's classroom behaviour is possible objectively.
6. In the learning process, the mutual relationship between the pupil and the teacher carries much importance.
7. Verbal behaviour can be observed more reliably than the non-verbal behaviour.

As compared to the other systems the interaction category system developed by Flander is considered easier. In order to classify their verbal behaviours of the pupils and the teachers, it functions as an observational tool. It has been developed to record the verbal communication. It does not include the non-verbal behaviours.

Flander had divided the classroom behaviours of the pupils and the teachers in ten categories. This classification is as follows:

1. Teacher talk 7 categories
2. Pupil talk 2 categories
3. Silence or Confusion 1 category

Thus, the first seven categories include teacher talk. Next two categories include pupil-talk and the last tenth category includes the small spans of silence, noise and confusion. The first 7 categories or teacher-talk has been bifurcated into (a) direct talk (b) indirect talk.

Out of 7 categories of the teacher-talk component the first four categories represent the indirect effect. Next 5th and 6th categories represent the direct effect. Indirect behaviour of the teacher encourages the freedom of working and involvement of the pupils. Direct behaviour of the teachers assessed upon the active control of the behaviour. Direct behaviour of the teacher controls the pupil's behaviour by encouraging the activities of the teachers.

In the 8th and 9th category, the nature of the freedom has been described. Only two categories signed to the pupil-talk leaves behind many information unclassified. But the main objective of method is to analyse the teacher's effect.

The objective of 10th category is to record the silence or confusion. Silence exceeding two minutes not recorded in this category.

Learning of Various Categories

(A) Indirect Influence

In this method of analysis, the first four categories include those activities of the teachers which influence the pupil indirectly.

1. Accepting Feeling: In this category, the feelings of the pupils are accepted by the teacher. He feels himself that the pupils should not be punished for exhibiting his feeling. The feelings may be positive or negative.

2. Praise or Encouragement: The teacher uses words like good, better, correct, etc. while appreciating the activities of the pupils. He encourages them by saying, carry on, more ahead, yes tell more, etc.

3. Accepting or Using Ideas: It is just like 1st category. But in this category, the pupils' ideas are accepted only, and not his feelings. If a pupil passes on some suggestion, then the teacher may repeat it in nutshell in his own style or words. The teacher can say 'I understand what you mean etc.'

4. Asking Questions: It includes asking questions only. In it, there must be an answer to the question. Sometimes, teacher asks the question but carries on his lecture without receiving any answer. Such questions are not included in this category.

(B) Direct Influence

5. Lecture: It is a sort of verbal interaction and it is used to impart the information or awareness regarding ideas. When a teacher explains something, consults something or provides information, this category is used.

6. Giving Directions: Whatever a teacher asks the pupils to do in the class is called giving directions. It is included in this 6th category, such as "all students will write it in their note-books."

7. Criticizing: When the teacher asks the pupils not to interrupt with foolish questions, then this behaviour is included in this category. Teacher's what and why also come under this category.

(C) Pupil Talk

8. Pupil-Talk Response: It includes the pupils' talk in response to teachers' talk. The teacher initiates communication or contact but the pupils are not given too much freedom.

9. Pupil-Talk Initiation: The pupil initiates the talk and presents his ideas. He starts new subject and he is free to develop his attitude.

10. Silence or Confusion: Silence or confusion of short spans when no communication is understandable comes under this category.

Advantages of Flander’s Interaction Method

1. It is also used for in-service teachers.
2. If an observer is not present in the class, even then, a picture of the interaction occurred in the class can be drawn with the help of the matrix.
3. It provides feedback to the pupil-teacher.
4. It is an objective method for the observation of classroom teaching.
5. It is mostly teacher-talk oriented.
6. It is an analytical method to know the classroom activities.
7. It is much useful in simulated and micro-teaching.
8. It is an effective instrument to measure the emotional environment of the class.

Limitations

1. It does not explain about all the classroom activities. Some behaviours are left unseen.
2. It is very difficult and expensive. It is not a complete research tool in itself.
3. It needs automations to collect the date which not possible completely.
4. It consumes much time in preparing 10 x 10 matrix without which interpretation is not possible.
5. Less attention has been paid towards pupil-talk.
6. The training of the reliable observers is also a problem, while for other statistical problems, the help of the computers can be sought.

Check Your Progress

Notes: a) Write your answer in the space given below.
b) Compare your answer with the one given at the end of the unit.

3. Enlist the types of leadership style.
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4. What are the advantages of Flander’s interaction Method?
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13.8 LET US SUM UP

In this unit you have learnt meaning of classroom management, factors influencing classroom management, class room interaction analysis, meaning of class room climate and factors influencing class room climate, types of teachers based on leadership styles like authoritarian leadership, participative leadership, delegative leadership, dynamic leadership, executive leadership, social leadership and servant leadership. Finally you studied Flanders Interaction Analysis Category system, advantages and limitations.

13.9 UNIT END EXERCISES

1. Explain various leadership styles
 2. What are factors influencing classroom climate?
 3. What are the limitations of Flanders Interaction Analysis Category system?
-

13.10 ANSWER TO CHECK YOUR PROGRESS

1. Classroom management

Classroom management refers to the wide variety of skills and techniques that teachers use to keep students organized, orderly, focused, attentive, on task, and academically productive during a class.

2. Factors influencing classroom climate

1. Stereotypes
2. The tone of a class environment
3. Student-student interactions
4. Faculty-student interactions
5. Content includes the course materials

3. Types of leadership styles

1. Autocratic Leadership
2. Democratic Leadership
3. Laissez-Faire Leadership

4. Advantages of Flander's interaction method

1. It is also used for in-service teachers.

2. If an observer is not present in the class, even then, a picture of the interaction occurred in the class can be drawn with the help of the matrix.
3. It provides feedback to the pupil-teacher.
4. It is an objective method for the observation of classroom teaching.
5. It is mostly teacher-talk oriented.
6. It is an analytical method to know the classroom activities.
7. It is much useful in simulated and micro-teaching.
8. It is an effective instrument to measure the emotional environment of the class.

13.11 SUGGESTED READINGS

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UNIT-14 EVALUATION APPROACH IN COMMERCE

Structure

- 14.1 Introduction
- 14.2 Objectives
- 14.3 Evaluation
 - 14.3.1 Meaning of Evaluation
 - 14.3.2 Aims of Evaluation
- 14.4 Difference among Test, Measurement and Evaluation
- 14.5 Difference between Examination and Evaluation
- 14.6 Difference between Evaluation and Measurement
- 14.7 Types of Evaluation
 - 14.7.1 Formative Evaluation
 - 14.7.2 Summative Evaluation
- 14.8 Norm-Referenced Test
- 14.9 Criterion Referenced Test
- 14.10 Achievement and Diagnostic Test
 - 14.10.1 Achievement Test
 - 14.10.2 Diagnostic Tests
- 14.11 Forms of Test items
- 14.12 Characteristics of a Good Test
- 14.13 Test Construction
- 14.14 Uses of Achievement Test
- 14.15 Let us sum up
- 14.16 Unit end exercises
- 14.17 Answer to check your progress
- 14.18 Suggested Readings

14.1 INTRODUCTION

Formal teaching process is arranged and executed keeping certain aims in the mind. These aims are determined before commencing a child's education that what changes are sought to bring about in him, that is, the aims of education are determined in advance. Different teaching methods and teaching aids are used for the realization of these aims in order to provide different types of learning experiences to students. Generally it is expected of these experiences that they would bring desirable change in the students' behavior. However, evaluation is used to know whether these changes have occurred or how far they have occurred and what are its causes. In this way, evaluation is an inseparable part of any educational process. A teacher uses different evaluation techniques to evaluate how a student has learned and how progress he has attained.

14.2 OBJECTIVES

After studying this unit, you will be able to:

- * know the meaning and definition of evaluation
- * understand the aims of evaluation
- * differentiate evaluation from examination and measurement
- * construct an achievement test

14.3 EVALUATION

14.3.1 Meaning and Definition

The word 'Evaluation' means value judgement or observation, when we use the term evaluation in education it implies to evaluate the teacher's teaching and to inform him whether the behavioural changes occurred in the pupils are with the reference to the pre-determined learning objectives or not. If suitable desirable changes occurred, then upto what levels. If desirable changes not occurred then what steps should be taken to achieve the predetermined objectives of education.

James M.Lee defines, "Evaluation is the appraisal of pupil's progress in attaining the educational goals set by school, the class and himself. The chief purpose of evaluation is to guide and further the student's learning. Evaluation is thus a positive rather than a negative."

John U. Michaelis defines, "Evaluation is the process of determining the extent to which objectives have been achieved. It includes all of the procedures used by the teacher, children, Principal and other school procedures to appraise outcomes of instruction."

14.3.2 Aims of Evaluation

Each and every activity has its own aim, in that way evaluation of students has the following aims:

1. To ascertain the behavioural changes of achievement.
2. To analyse the limitations and difficulties usually encountered by the pupils in the classroom.
3. To improve the testing system of the subject.
4. To judge the school/college management.
5. To ascertain the utility of teaching methods and techniques.
6. To bring improvement in the teaching method.
7. To impart educational, vocational and personal guidance to the students.
8. To assess all the activities generally done in the premises of school.
9. Evaluation assesses both the teacher's caliber and qualities.
10. To classify the students into small groups according to their mental ability so that proper education can be imparted to them easily.

14.4 DIFFERENCE AMONG TEST, MEASUREMENT AND EVALUATION

i) Test

Chronback defines, "A test is a systematic procedure for comparing the behaviour of two or more persons."

In class room teaching, the main purpose of test is to judge/ascertain whether the taught topic/lesson is still in the minds of students or not, because it only shows the 'memory' of pupil about the taught topic/lesson. In India, weekly, monthly and periodical tests are usually set up to test the student's memory individually.

(ii) Measurement

N.E. Gronlund and R.L. Linn define, “measurement is the process of obtaining a numerical description of the degree to which an individual possesses a particular characteristics.”

(iii) Evaluation

N.E. Gronlund and R.L. Linn define, “Evaluation is a systematic process of collecting, analyzing and interpreting information to determine the extent to which pupils are achieving instructional objectives.”

Evaluation, a collective report of examination and measurement, denotes value judgement on an observation. Suppose at birth time Ram’s weight was 9 pounds, evaluation tells us that how much was Ram’s weight? Was he weak or strong? Was he normal or abnormal? It means that it is a collective report of examination and measurement.

14.5 DIFFERENCE BETWEEN EXAMINATION AND EVALUATION

The following table shows the differences between examination and evaluation.

EXAMINATION	EVALUATION
1. It is an old traditional concept.	It is a modern wider concept.
2. It covers only one domain cognitive.	It covers all three domains-cognitive, affective and psychomotor.
3. It is not helpful in the improvement of curriculum.	It is helpful in the improvement of curriculum.
4. It is different from teaching learning process.	It is a continuous process.
5. It is less reliable and valid in comparison to evaluation.	It is more reliable and valid in comparison to examination.
6. It can give only quantitative information about the students.	It can give both quantitative and qualitative information about the students.
7. It refers to performance results of the children.	It refers to the harmonious development of the children.
8. It develops the factual attainment of the students.	It develops learner’s insight about the material being taught to them.
9. It denotes to mostly external performance of children.	It denotes to the mostly internal development of the children.

14.6 DIFFERENCE BETWEEN EVALUATION AND MEASUREMENT

The following table shows the differences between evaluation and measurement.

EVALUATION	MEASUREMENT
1. It is a new technical term.	It is simple and old term.
2. It includes qualitative and quantitative or numerical values both.	It includes quantitative / numerical value only.
3. Its chief objective is to test the learning experiences provided by teacher in accordance with predetermined teaching objectives.	Its chief objective is merely to express the result of the testing in numerals, scores and percentage.
4. It is a continuous process.	It is a part of evaluation.
5. It is a lengthy process and laborious.	It is not a lengthy process and laborious.
6. It studies the whole behaviour of a person.	It studies a part of behaviour.
7. It can evaluate the objectives of all the three cognitive, affective and psychomotor domains.	It can evaluate the objectives of cognitive domain only.
8. It facilitates in doing comparative study i.e., (individual and group comparison)	It does not facilitate such type of comparison.
9. It is more valid, reliable and objective in comparison to measurement.	It is less valid, less reliable and less objective in comparison to evaluation.
10. Through remedial teaching, a teacher can improve and modify the teaching-learning process.	Because in it, remedial teaching is not possible so teacher cannot improve and modify to teaching-learning process.

14.7 TYPES OF EVALUATION

There are two types of evaluation in practice. They are 1. Formative evaluation and 2. Summative evaluation.

14.7.1 Formative Evaluation

Formative evaluation seeks to identify the learning difficulties prior to the completion of instructions as a unit. This is intended to facilitate learning mastery by providing information which can direct the remedial instruction to be followed to enable students to overcome the learning difficulties. Formative tests are used to make teaching learning more effective. With formative evaluation, the question is: During a period of study, how well is the student progressing towards mastering the various learning objectives? The results are typically used for giving the students and teachers feedback on the students' progress and consequently, for locating errors in terms of the structure of a study so that remedial alternative instruction techniques can be adopted.

According to Tanner, "Formative evaluation refers to the use of tests and other evaluative procedures while the course and instructional programme is in progress."

Merits of Formative Evaluation

The following are the merits of formative evaluation:

- 1. Helpful in Pacing Students Learning:** Frequent use of formative evaluation during a course may be effective in pacing student learning. In highly sequential learning, it is of utmost importance that student master one learning task before another if he is to be successful in mastering the task in a course. The use of formative evaluation after each unit or task in the learning process can help to motivate the students to the necessary effort at the appropriate time.
- 2. Provides Feedback to the Teacher:** Formative evaluation provides feedback to the teacher after the completion of each unit in the sequence of instruction. If a significant proportion of the students have made particular error or have had difficulty with a learning tasks, the teacher should consider it as an evidence of weakness in the instruction.
- 3. Helps in Setting the Goals:** Formative evaluation helps in setting goals for student learning. For attaining the goal the time can also be decided.
- 4. Helps in Framing Sequence of Learning:** It can also help students in dividing the entire learning sequence into smaller units. The students can make thorough preparation while they are learning a particular unit.

5. Provides Feedback to the Students: Formative evaluation provides feedback to students in their mastery of objectives learning tasks of an instructional unit. If a student knows that he has mastered all or most of the items in a formative test, this awareness can assure him that his learning is sound and that he should continue his present learning procedures.

6. Provides Reinforcement: The results of the formative evaluation can serve to reinforce the learning and can help to decrease the student's anxiety about his learning. The repeated evidence of mastery is a powerful reinforcement.

7. Helps in Diagnosing Learning Difficulties: For non-masters of a particular unit of learning, the formative evaluation can indicate precisely the specific areas of difficulty. If the non-masters can be motivated to correct their learning difficulties and if appropriate instructional material and procedure are made available to them, it is mostly likely that the majority of them can achieve mastery over each unit in a course.

14.7.2 Summative Evaluation

When formative evaluation takes its last step, there is an urgent need of summative evaluation. Hence, it can also be said that summative evaluation is a later process occur in the end of a session or term to measure the achievement of pupils. This sort of evaluation helps in obtaining the overall results of teaching learning process. In simple words we can say that where class tests, unit tests, quizzes and learning tests are the techniques of formative evaluation, Term tests, Annual tests and External examination conducted by school, universities, board are the essential parts of summative evaluation. So, summative evaluation may be either external type or internal type evaluation.

As summative evaluation assesses student's achievement at the end of instruction, it invariably covers relatively large blocks of instructional material. The instruments used for the purposes are usually paper and pencil tests designed to appraise the extent to which the larger, more general objectives have been attained. These instruments are constructed to measure the predefined objectives related to specific subject area. The standard set prior to the summative evaluation serves as the sole criterion against which each student's performance is judged.

Merits of Summative Evaluation

Bloom and others have given the following merits of summative evaluation:

1. Basis of Assigning Grades: The primary purpose of summative evaluation is to assign the grade to students according to their achievement of the course objectives. Grading helps in classifying the pupils according to their performance.

2. Basis of Certification: Summative evaluation gives birth to a certificate that bears the whole year work out.

3. Knowledge of Progress: Summative evaluation helps the pupils in knowing their progress. It is identification document of failure and success of the student.

4. Basis of Guidance: With the help of summative evaluation, an evaluator knows about the subsequent areas of success and it serves as the basis of providing guidance to the pupils.

5. Helps in Comparison of different Groups: On the basis of summative evaluation, we can compare the outcomes of different groups taught by different teachers, which helps in evaluating the effectiveness of teaching-learning process.

6. Basis of Promotion: Summative evaluation occurs at the end of the academic year session, helps in promoting the student in the next class.

14.8 NORM-REFERENCED TEST

Norm-Referenced Test (NRT) is a type of test that assesses the test taker's ability and performance against other test takers. It could also include a group of test takers against another group of test takers. This is done to differentiate high and low achievers. The test's content covers a broad area of topics that the test takers are expected to know and the difficulty of the content varies. This test must also be administered in a standardized format. Norm-referenced test helps determine the position of the test taker in a predefined population. Examples of norm-referenced tests include SATs, ACTs, etc. These tests do not have a pre-determined curriculum and the topics on the test vary depending on the panel that sets the test.

14.9 CRITERION-REFERENCED TEST

Criterion-Referenced Test (CRT) is a type of test that assesses the test taker's ability to understand a set curriculum. In this test, a curriculum is set in

the beginning of the class, which is then explained by the instructor. At the end of the lesson, the test is used to determine how much did the test taker understand. This test is commonly used to measure the level of understanding of a test taker before and after an instruction is given. It can also be used to determine how good the instructor is at teaching the students. The test must have material that is covered in the class by the instructor. The teacher or the instructor sets the test according to the curriculum that was presented. Examples of Criterion-Reference tests include the tests that are given in schools and colleges in classes by a teacher. This helps the teacher determine if the student should pass the class.

Difference between Norm-referenced test and Criterion-referenced test

Norm-referenced tests compare an examinee's performance to that of other examinees. The goal is to rank the set of examinees so that decisions about their opportunity for success (e.g. college entrance) can be made. Criterion-referenced tests differ in that each examinee's performance is compared to a pre-defined set of criteria or a standard. The following table shows the differences between Norm-referenced test and Criterion-referenced test.

Norm-referenced test Vs Criterion-referenced test

Criteria	Norm-referenced test	Criterion-referenced test
Meaning	Norm-Referenced test measures the performance of one group of test takers against another group of test takers.	Criterion-Reference test measures the performance of test takers against the criteria covered in the curriculum.
Purpose	To measure how much a test taker knows compared to another student.	To measure how much the test taker known before and after the instruction is finished.
Content	Norm-Referenced tests measure broad skill areas taken from a variety of textbooks and syllabi.	Criterion-Reference tests measure the skills the test taker has acquired on finishing a curriculum.
Administration	Norm-Referenced tests must be administered in a standardized format.	Criterion-Reference tests need not be administered in a standardized format.

Score reporting	Norm-Referenced test scores are reported in a percentile rank.	Criterion-Reference test scores are reported in categories or percentage.
Score interpretation	In Norm-Referenced tests, if a test taker ranks 95%, it implies that he/she has performed better than 95% of the other test takers.	In Criterion-Reference, the score determines how much of the curriculum is understood by the test taker.

14.10 ACHIEVEMENT AND DIAGNOSTIC TEST

14.10.1 Achievement Test

Achievement test plays an important role in the evaluation of students. Achievement refers to what a person has acquired or achieved after the specific training or instruction has been imparted. In other words, achievement tests are primarily designed to measure the effects of a specific programme of instruction or training. Thus the performance on the achievement test indicates the performance under known and controlled conditions because the performance is the outcome of specific training given in a specific field.

Definition

Freeman defines, “Achievement test is a test designed to measure knowledge, understanding and skills in a specified subject or group of subjects.”

Popham defines, “The achievement test focuses upon an examinee’s attainment at a given point in time.”

Characteristics of an Achievement Test

1. Achievement test is the means to measure educational achievement of the students.
2. It has a description of measured behaviour.
3. It contains a sufficient number of test items for each measured behaviour.
4. It is divided into different knowledge and skills according to behaviours to be measured.
5. Its instructions with regard to its administering and scoring are so clear that they become standardized for different users.

6. It is accompanied by norms which are developed at various levels and on various age groups.
7. It provides equivalent and comparable form of the test.
9. The subject matter of the test is according to the level, ability, interest and potentiality of the students.
10. It provides base to the teacher to plan his teaching.
11. A good achievement test is tried out and selected on the basis of its difficulty level and discriminating power.
12. It is made to test teaching learning process.
13. It has intimate relation with educational objectives.

14.10.2 Diagnostic Tests

Meaning and Definition

Diagnostic tests are those tests by which the hindrances and difficulties in the process of learning of a unit of subject matter of the students are found out. On the basis of analysis of the obtained data from diagnostic tests, the weaknesses of the students are identified and the remedial measures to be taken by the students, the teachers and the guardians are found out. The diagnostic tests are useful only when the causes found are removed. If a diagnostic test is not concerned with remedial teaching or activity, it remains incomplete.

The diagnostic test can be defined as, the diagnostic test is the test which is constructed in order to find out the causes of failure of a student or group of students in learning a particular part of subject matter taught to them and with the help of which findings remedial suggestions are given.

Difference between Diagnostic Test and Achievement Test

In order to understand the form of diagnostic tests, it is essential that the difference among diagnostic test and achievement test should be understood.

Diagnostic tests are those tests which are constructed to find out where and why the students commit error in learning while the objective of achievement tests is to find out what the students have learnt.

In achievement tests the answers to the questions are marked, and the level of learning is determined on the basis of marks obtained, while in the diagnostic tests the students are not allotted marks on the answers, but their answers are seen to study what kind of errors they have committed, and what are

the high points of these errors which must come in the knowledge of the teachers.

The achievement tests comprise questions from the whole curriculum or from a definite part of it; whereas the diagnostic tests comprise the questions on different parts of the curriculum in which the students commit errors, that is, they are not able to answer correctly. Thus, the field of achievement tests is wide, while the field of diagnostic tests is limited.

Process of Diagnosis

The process of diagnosis is completed in five steps. They are given below:

1. Selection of Diagnostic Students: At this step, those students are selected who are weak in one or more subjects, who have problem in adjusting with the school, or who behave abnormally in the school. Such students are selected by conducting achievement tests, intelligence tests, interview and observation.

2. Identifying Difficult Points: At this step, the difficulties of the students are found out by interview, observation, intelligence tests or achievement tests. The teachers' experiences and informal tests conducted by them, observation and interview prove more effective in it.

3. Analysis of Difficult Points: At this step, the teacher finds out the causes of difficulties of the students. The teacher attempts to find out the causes of these difficulties by his experience, conversation with the students, fellow teachers and guardians. The origin of these causes can be physical defect, mental instability, disinterest, bad habits, mental retardation, family atmosphere or school atmosphere, etc.

4. Remedial Process: At this step, after having diagnosed the weakness or difficulty of the students, remedial measures are adopted, suitable plan is made to eradicate them, which describes the causes of difficulties and the remedial measures. Besides, it also mentions whether the difficulty has to be remedied collectively or individually.

5. Preventive Measures: At this step, the causes of difficulties are analyzed, planned effort is made so that they commit less errors in the future. The preventive measures may include one or more measures out of improvement in school atmosphere, improvement in home atmosphere, amendment in the

curriculum, improvement in the examination system, etc., which may reduce the errors in the future.

14.11 FORMS OF TEST ITEMS

There are different forms of test items available to test, measure and evaluate the students. Among them important forms of test items such as essay type test and objective type test are discussed here.

Essay Type Tests

Essay type test is a teacher made test used to measure the outcomes of the commerce and accountancy instructions. This is the test in which the students have to write answers of some questions in a fixed time. It is widely used to test the ability to remember, to organize and to synthesize. It has more effect on expression, good hand writing, way of writing and language, etc. In this test, the temperament of the examiner, personal views, etc. are dominating.

Merits of Essay Type Tests

1. It requires a very little time in setting the essay type paper. It does not require expertness to formulate essay type questions.
2. It is the best means to evaluate pupils' memory, writing style, language and creativity, etc.
3. It can evaluate the expression of thoughts freely, because individual can express his original views without any hesitation.
4. It helps the individual to develop his power of reasoning, decision making and power for sustained thinking.
5. It develops a habit of completing the fixed number of questions in the stipulated duration of time.
6. It provides freedom to each individual to get his written answers re-evaluated, if he feels suspicion regarding assessment.
7. Essay type of examination can evaluate all the subjects taught in school and its preference is always felt because of deep study of the subject matter.
8. In comparison to objective type examinations, there is less chances of cheating/copying in the examination. The reason is very apparent that the answer to question is often lengthy.

Demerits of Essay Type Tests

1. There is much subjectivity in awarding marks. As the examiner's mood, ability and mental attitude affect him deeply while awarding the marks.
2. There is a difference found in scores when same script is marked by the different examiner. So, it is not a reliable system.
3. This type of test requires more time and labour in scoring, because examiner has to examine each answer-book carefully.
4. It encourages the cramming the content. That is why, this system is un-psychological.
5. Good handwriting plays a creative role in getting more marks, while our psychology says that handwriting of gifted child is always poor So he can not represent himself better in such type of tests for what he deserves.
6. Luck factor may play a great role in such type of tests because five to ten questions are asked from half of the curriculum.
7. On the basis of obtained scores in essay type tests, it is very difficult to predict about some one's future performance.
8. It does not suit to the mental and physical health because most of the pupils start thinking about 2 or 3 months before the commencement of the examination and when the examination is a corner, they do not eat the meals properly and do not take sufficient sleep even at night.
9. Sharp pupil may easily bluff his examiner by writing the answer to unknown questions in a round-about way. By this style, he can easily get good marks.
10. It is much costly due to the preparations, style of question papers the printing of question papers and arrangement of answer-books.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

1. Define the term Evaluation.

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2. State any five differences between examination and evaluation.

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Objective Type Tests

Due to the bitter criticisms of essay test, educationists and psychologists tried a lot to eliminate the shortcomings of essay type tests and also gave the suggestions to the construction of objective type-tests, because these objective type tests can easily bring great change in the prevailing systems of education.

An objective type test means to test the actual state of students without providing them freedom of answering the questions in their own style. Every objective type question has a number of items and out of them, there is a specific answer which should suit to the answer of the student. Only then, he can get the fixed score in the test. The following are some of the forms of subjective type tests.

Recognition Type Objective Tests

G. Terry Page and J. B. Thomas say, “It refers to that type of remembering produced by combining previously retained knowledge or experience with a clue available to the senses at the present time.”

The following are the forms of some of objective test items:

- True-false type tests
- Multiple choice type tests
- Matching type tests
- Classification type tests
- Arrangement type tests

Merits of Objective Type Tests

1. The views of examiner do not influence objective type tests, because these tests are objective.
2. These tests can cover the maximum part of the prescribed syllabus of the subject.
3. These tests are not time consuming, if equally good multiple choice items constructed.
4. The teacher can construct the test items easily.
5. The teacher can administer these tests easily.
6. There are more objectivity, validity and reliability in these types of tests.
7. There is no room for rote-memory but develops the habit of in-depth understanding of the content.

8. Students weak in language can also acquire more marks if they have sufficient depth study of the subject.
9. Awarding the marks is simple and bias free.

Demerits of Objective Type Tests

1. Copying tendency may take place in the children.
2. Framing the test items are a very laborious task, because it requires a lot of time and labour on the part of teacher.
3. There is always a chance factor in these type of tests because a weak student can also make his responses correct by the help of guessing upto a great extent.
4. Teacher cannot assess the internal feelings of the students.
5. Those who have good mastery over language and good handwriting suffer a lot in these type of tests. Students’ linguistic strength does not play a creative role in acquiring the marks.
6. There is only testing of factual knowledge of students’ ability, while originality and creativity in students cannot be developed through these types of tests.
7. These types of tests include the possibilities of rote memory.

Check Your Progress

- Notes:** a) Write your answer in the space given below.
b) Compare your answer with the one given at the end of the unit.

3. State any five merits of Objective type test.

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4. List out the merits of Formative evaluation.

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14.12 CHARACTERISTICS OF A GOOD TEST

A good achievement test should satisfy the following characteristics namely 1. Objectivity 2. Reliability 3. Validity 4. Practicability or Usability and 5. Utility

Let us elaborately see characteristics one by one.

1. Objectivity

It refers to unbiased scoring. When the answer papers are scored and marks are awarded by the examiners, the marks should be based on the answers given in the answer sheets, not based on any other subjective factors or personal opinions of the examiners. If a same answer paper is scored by more than one examiners, the marks awarded by them should be same or almost same. This condition or state is technically termed as objectivity.

Among all the types of questions, objective type of question satisfies this character. Therefore, in many competitive examinations, objective type of questions are popularly used.

2. Reliability

Reliability refers to consistency in scoring. When a student is administered with two tests in two different times, the scoring or marks secured by that student may be almost the same which is termed as reliability. In order to make the test reliable, proper instruction should be given in the question paper. Moreover, reasonable time and proper climate for examination are to be provided for the students to make the test reliable.

3. Validity

The validity of a test implies that it should fulfil the objectives for which it is meant. It means that if our aim is to measure the ability of students to understand and apply commercial facts, then language factor should not come in the way.

4. Practicability

A test is said to be practicable only when the following conditions are satisfied like easy to conduct, easy to score and less expensive for conducting and scoring.

5. Utility

A test should be useful in several ways as far as possible i.e. its results may be used for improvement of teaching, for measuring some desired ability, quality, etc.

14.13 TEST CONSTRUCTION

Steps in the construction of an achievement test

Once a set of lesson plans are taught by a teacher for a group of students in a given time, the teacher is expected to conduct an achievement test. The following steps can be followed by the teacher to make the test more objective, reliable, valid and practicable.

Steps

The steps to be followed for construction of an achievement test are given below

1. Preparation of three weightage tables based on
 - (a) Objectives (b) content covered and (c) types of questions to be included.
2. Preparation of a blue print based on the planned weightage tables.
3. Constructing the questions based on the blue print.
4. Preparation of a question wise analysis based on questions constructed to enable the teacher to ensure the characteristics of a good test.
5. Preparation of scoring key and marking scheme to enable the teacher to know and spell out the expected answers and marking procedures.
6. Printing of the question papers.
7. Conducting the test.

After the administration of test scoring the answer sheets, awarding marks, statistical analysis of marks, and interpretation of calculated values and prediction for guidance purpose can be done.

Preparation of a Question Paper for an Achievement Test

1. Preparation of weightage tables

(a) Weightage in terms of Objectives

Sl.No.	Objectives	Marks	Percentage
1	Knowledge	12	24
2	Understanding	27	54
3	Application	11	22
Total		50	100

(b) Weightage in terms of Content

Sl.No.	Content	Marks	Percentage
1	Warehousing	30	60
2	Transportation	20	40
Total		50	100

(c) Weightage in terms of Forms of Test Items

Sl. No.	Forms of Test Items	No. of Questions	Marks	Percentage
1	Objective Type (OT)	20	20	40
2	Short Answer Type (SAT)	4	20	40
3	Essay Type (ET)	1	10	20
Total			50	100

(d) Weightage in terms of Difficulty Level

Sl.No.	Content	Marks	Percentage
1	Easy	20	40
2	Average	20	40
3	Difficult	10	20
Total		50	100

Preparation of Blue Print

Every question in a test is expected to be based on some specific instructional objectives. While constructing a test, the decision that the teacher has to take is determine the objectives which to be tested. Then the commerce teacher has to select the appropriate content to test those objectives and finally write the items for the question paper. All the activities are made to make the test highly objective.

A blue print is a plan of question paper which specifies the selection of the content area, selection of questions in different forms for different instructional objectives under each area of the content, distribution of marks for each item. A model blue print is given below.

Blue Print - Achievement Test

Subject - Commerce

Standard XI

Unit : Warehousing and Transportation

Max.Marks : 50

Max. Time : 1 hour

Objectives Content	Knowledge			Understanding			Application			Total
	OT	SAT	ET	OT	SAT	ET	OT	SAT	ET	
1. Warehousing	(3) 1	(1) 5	--	(4) 1	(1) 5	(1) 10	(3) 1	--	--	30
2. Transportation	(4) 1	--	--	(3) 1	(1) 5	--	(3) 1	(1) 5	--	20
Sub Total	(7) 1	(1) 5	--	(7) 1	(2) 5	(1) 10	(6) 1	(1) 5	--	50
Grand Total	12			27			11			

The Figure within the bracket indicates number of questions and the figure outside the bracket indicates marks for each question.

OT = Objective Type, SAT = Short Answer Type, ET = Essay Type

14.14 USES OF ACHIEVEMENT TESTS

The data obtained from achievement tests are useful to all sections like students, teachers, administrators, guidance personnel, etc. Some of the best uses are listed below:

1. Achievement tests help in measuring student's knowledge, understanding, application and skills and also compare them with those of the peer group.
2. Achievement test conducted at the end of instructional schedule, helps the teacher to find the difficult areas of learning for students so that they can take remedial measures for the same.
3. Achievement tests help the teacher to know the extent of effectiveness of his teaching method.
4. Achievement test forms the basis for providing educational and vocational guidance.
5. Achievement test helps the student to find out his proficiency in learning a lesson and become aware of how far he is successful in his efforts.
6. Achievement test provides the basis for promoting students to the next higher grade.
7. Achievement tests help the teacher to know the result of his hard work.
8. Achievement tests help in finding out the extent of fulfilment of instructional objectives.

14.15 ITEM ANALYSIS

Meaning and Definition

Item analysis is a process by which we choose good items from the various items in the test.

According to Lamark, "The procedure used to judge the quality of an item is called item analysis."

Criteria of Item Analysis

1. Difficulty index
2. Discrimination index/Validity index.

1. Difficulty Index

An item which 90% of a group answered correctly would be considered as an easy item. One which only 10% answered would be termed as very difficult. An item that half of the class answered correctly and half answered incorrectly is said to have 50% difficulty.

It means a combined average of correct responses made by students. Students mean those belonging in upper group and lower group. The main motto of difficulty level of items is to suggest how to arrange the items according to their difficulty level. It decides what item should be placed before middle and at last in a test.

Formula :
$$D_v = \frac{P_1 + P_2}{2}$$

Where, D_v = difficulty value of the item

P_1 = proportion of correct responses to the item from
the upper group

P_2 = proportion of correct responses to the item from
lower group

The following table shows the general guidelines for difficulty value

Difficulty Value	Item Evaluation
0.20 - 0.30	Most Difficult
0.30 - 0.40	Difficult
0.40 - 0.60	Moderate Difficult
0.60 - 0.70	Easy
0.70 - 0.80	Most Easy

1. Low difficulty value index means, that item is high difficult one.

If Difficulty value is 0.20, 20% of students answered the question.

High difficulty value index means, that item is most easy one.

2. The best range of Dv= 0.4 to 0.59.

2. Discrimination Index / Validity Index

The main motto of discrimination index is to find out the percentage of pupils doing an item correctly in the upper and the lower group respectively.

Using the following formula, we can easily find out discriminative value:

Formula:

$$D = \frac{P_1 - P_2}{\frac{P_1 Q_1}{N_1} + \frac{P_2 Q_2}{N_2}}$$

Where,

D = Discriminating value.

P₁ = % of students doing the item correctly in the upper group.

P₂ = % of students doing the item correctly in the lower group.

Q₁ = % of students doing the item incorrectly in the upper group.

Q₂ = % of students doing the item incorrectly in the lower group.

N = No. of the students in the upper group.

N₂ = No. of the students in the lower group.

Note: If the value of D is 1.96 or more, then item is discriminating and should be included in the test.

Check Your Progress

Notes: a) Write your answer in the space given below.

b) Compare your answer with the one given at the end of the unit.

5. Name the characteristics of an achievement test.

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10.13 LET US SUM UP

In this unit you have learnt meaning and aim of evaluation and difference between examination and Evaluation; and difference between Evaluation and Measurement. Types of evaluation like Formative evaluation and Summative evaluation were discussed. Next you have studied Achievement test and Diagnostic test. Then you have learnt Forms of test items, Characteristics of a good test. Finally you learnt to prepare an achievement test.

10.14 UNIT END EXERCISES

1. Essay type test Vs. Objective type test.
2. Evaluation Vs. Measurement.
3. Formative evaluation Vs. Summative evaluation.
4. Enlist the process of Diagnosis.
5. How will you prepare an achievement test? Explain.
6. What are merits of Essay type test?

10.15 ANSWER TO CHECK YOUR PROGRESS

1. According to Quillen and Hanna, “Evaluation is the process of gathering and interpreting evidences on changes in the behaviour of the students as they progress through school.”

2. Examination Vs. Evaluation

EXAMINATION	EVALUATION
1. It is not helpful in the improvement of curriculum.	It is helpful in the improvement of curriculum.
2. It is less reliable and valid in comparison to evaluation	It is more reliable and valid in comparison to examination.
3. It can give only quantitative information about the students	It can give both quantitative and qualitative information about the students.
4. It refers to performance, results of the children	It refers to the harmonious development of the children.
5. It develops the factual attainment of the students.	It develops learner’s insight about the material being taught to them.

3. Merits of Objective Type Tests

1. The views of examiner do not influence objective type tests, because these tests are objective.
2. These tests can cover the maximum part of the prescribed syllabus of the subject.
3. These tests are not time consuming, if equally good multiple choice items constructed.
4. The teacher can construct the test items easily.
5. The teacher can administer these tests easily.

4. Merits of Formative Evaluation

1. It is helpful in pacing students learning.
2. It provides immediate feedback to the teacher and the students.
3. It helps in setting the goals.
4. It helps in framing sequence of learning.
5. It provides reinforcement.
6. It helps in diagnosing learning difficulties.

5. Characteristics of a good achievement test

1. Objectivity
2. Reliability
3. Validity
4. Practicability
5. Utility.

10.16 SUGGESTED READINGS

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