

B.Ed OPTIONAL COURSE

COMMERCE AND ACCOUNTANCY EDUCATION – I

OBJECTIVES

At the end of the course, the student- teachers will be able to

- acquire knowledge of the terms and concepts used in the pedagogical analysis of Commerce and Accountancy
- Understand lesson planning and evaluation aspects in teaching Commerce and Accountancy
- Apply the knowledge in analyzing higher secondary Commerce and Accountancy contents in terms of the techniques and aids for the purpose of teaching Commerce and Accountancy
- Develop skills in the preparation of lesson plan and construction of evaluation tools using the suitable techniques
- Develop interests in learning recent developments in Commerce and Accountancy
- Develop a desirable positive attitude towards the teaching of Commerce and Accountancy

UNIT: I Commerce

Commerce – meaning – definition – classification – trade, transport, warehouse, banking, insurance and advertisement – comparison of commerce with business and economics, forms of organization – sole trade, HUF –partnership, companies, co operatives and government organization-share market-consumerism – e commerce.

UNIT: II Accountancy

Book keeping – Accountancy – Journal – Subsidiary books – Ledgers- Trail balance – Errors and rectification – Trading, Profit and Loss Accounts – Balance Sheet – Partnership and company accounts – Auditing – Interpretation of financial statements – Electronic accounting, VAT (Value Added Tax) calculation

UNIT III Aims and Objectives

Teaching and Learning – effective teaching – Aims, Objectives and Values of learning Commerce and Accountancy – Objective based instruction (OBI)-Bloom's Taxonomy – cognitive, affective, and psycho motor domains.

Specification – meaning – principles – Importance.

UNIT: IV Lesson Planning

Lesson planning – types – needs – aspects of a good lesson plan – unit, instructional objectives, specifications, teaching aids, content analysis, learning experiences, evaluation, review, and assignments – four column lesson plan – horizontal relationship in the lesson plan – analyzing the units I and II in terms of lesson plan.

UNIT V Organization of Content And Learning

Organization of subject matter – unit – topical – concentric-logical and psychological – maxims in teaching – organization of learning experiences – types – Edger Dale's cone of experience – motivation.

UNIT VI Instructional Aids

Teaching aids – classifications – two dimensional and three dimensional – projected and non projected – aural, visual and activity aids – display boards-teaching aids for preparation, presentation and feedback-importance of teaching aids.

UNIT VII Evaluation

Measurement and Evaluation – formative and summative evaluation – objective based evaluation (OBE) – Types of tests-oral test, written test, performance test – achievement test, diagnostic test and prognostic test – educational statistics – measures of central tendency – mean, median and mode – deviations and correlation – graphical representation of scores.

UNIT VIII Achievement Test

Achievement test – characteristics – objectivity, reliability, validity and practicability – forms of test items – multiple choice type – short answer type and essay type – construction of achievement test – steps – blue print, weightage tables, question wise analysis and scoring key.

UNIT IX Review and Assignment

Review – fixing device – need and importance – characteristics of a good review-assignment – types – identification of slow and gifted learners – assignments to suit individual differences.

UNIT X Teaching Controversial issues

Teaching controversial issues in Commerce and Accountancy – World Trade Organization (WTO) – GATT – GATS – Liberalization, Privatization and Globalization (LPG) – Disinvestments – Inflation – Recession – Economic crimes – security scam – rosy picture in the financial statement – Hawala – FERA - FEMA

PRACTICALS :

- Visits to banks, insurance houses, warehouse, trade centers, companies and other business houses.
- Collection of business documents, news paper and magazines articles (cuttings), business forms,
- Organizing and conducting commerce club activities.
- Commerce laboratory practices.
- Updating and contributing through bulletin boards.

SUGGESTED REFERENCE BOOKS:

- Dhand, H. (2009). *Techniques of Teaching*. New Delhi: APH Publishing Corporation
- Siddiqui, M.H. (2009). *Techniques of Classroom Teaching*. New Delhi: APH Publishing Corporation.
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- Singh, Y. K. (2009). *Teaching of Commerce*. New Delhi: APH Publishing Corporation.
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- Sharma, R. N. (2008). *Principles and Techniques of Education*. Delhi: Surjeet Publications.
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- Aggarwal. (2008). *Teaching of Commerce: A Practical Approach*. (2nd ed). UP: Vikas Publishing House Pvt Ltd.
- Chauhan, S. S. (2008). *Innovations in Teaching Learning Process*. UP: Vikas Publishing House Pvt Ltd.
- Gupta, U. C. (2007). *Teaching of Commerce*. New Delhi: Khel sahitya Kendra.
- Rao, Seema. (2007). *Teaching of Commerce*. New Delhi: Anmol Publication.

பாஸ்கரன், ப., & பத்மப்ரியா. (2007). *கலைத்திட்ட வளர்ச்சி*. சென்னை: சாரதா பதிப்பகம்

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Kochhar S. K. (1992). *Methods and techniques of teaching*. New Delhi: Sterling Publishers Private Limited.

Geoffrey, W. H. (1988). *Commerce*. London: Heinemann Professional Publishing

Sharma, R. C. (1988). *Modern science teaching*. Delhi: Dhanpat Raj and Sons.

Khan, M. S. (1982). *Commerce Education*. New Delhi: Sterling Publishers Private Limited.

Verman, M. M. (1979). *Method of teaching accountancy*. New York: McGraw Hill.

Nagarajan, K. L., Vinayagam, N., & Radhasamy, M. (1977). *Principles of commerce and commercial knowledge*. New Delhi: S.Chand & Company Ltd.

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