



**USE OF TEACHING LEARNING RESOURCES TO ENHANCE LEARNING IN
COMMERCE AT SENIOR SECONDARY STAGE**

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Abstract

Learning is the modification of learner's behaviour through experience whether planned or unplanned. On the other hand teaching is a planned activity in which all the efforts are directed towards learning. Learning resources are the devices, procedures or any instructional material in the hands of teacher to make the teaching and learning more interesting and effective. Carefully and judiciously selected learning resources can work wonder in stimulating and reinforcing students' learning. There is some difference between teaching learning material and resources. The concept of teaching learning resources is quite wide and it includes all teaching learning material in its range together with intangible support from different persons, places and institutions used as a resource in the instructional process. The proper use of teaching learning resources helps in permanent retention of the concept. As the instructional material has capability to appeal to ones senses, the attention of the learner is captured for longer duration as compared to traditional monotonous oral way of delivering the facts and information. Wisely selected teaching learning material makes the classroom interactive and lively. As far as commerce is concerned, it is a living discipline connected with other fields of knowledge. Any development in political, social, economic and technological field will result in fluctuations in business and capital market. The ever-changing environment of business cannot be cope up by traditional instructional material especially text book. Besides text book a commerce teacher should use other radical learning resources to foster learning among students. This paper studies the need and use of dynamic teaching learning resources for providing updated and practical experience to the commerce students at senior secondary stage.

Keywords: Teaching Learning Resources, Teaching Learning Material, Commerce Club, Specimens, Field visits

Commerce Education and Teaching Learning Resources

The objective of commerce education at senior secondary stage is not only to provide knowledge and prepare the students for college but to develop the skills and values related to business environment. For this purpose the students should be exposed to practical aspect of commerce. The students should be provided experience about how the commerce & its related activities affect the life of the community and how commerce is affected by the community to get the resources and market for its finished products. These experiences cannot be only provided with the help of chalkboard, chart & textbook. A commerce teacher has to use a variety of tools & resources to foster learning. The most important aspect of choosing the learning resources is the 'learning objective'. A teacher should wisely analyze the content and list the expected behavioural outcomes. Thereafter he should plan the learning experiences & activities. After that the students learning is to be evaluated in the light of expected behavioural outcomes. Teaching learning resources and material should be in agreement with the content to be taught. These can also be used for the purpose of evaluation. Following are some of effective resources and materials which stimulates the teaching and learning of commerce at different stages:-

Real objects and Specimens

The effective use of real objects and specimens enhances the learning among students by providing concrete experiences. 'Real object' as the name suggests is the product, policy – document or material as it exists in reality. Specimen can be defined as a part or a sample of real object or material intended to exhibit the kind and quality of the whole. Teacher can show different objects and specimens to the students for clarifying different concepts. At senior secondary stage a teacher of accountancy can make use of books of original entry: Journal, ledger, subsidiary books: purchase book, sales book, cash book, purchase return book, sales return book, and supporting vouchers there of: invoice, debit voucher, credit voucher etc. for instructional purpose. A teacher can show bank passbook, cashbook, cheque-book, draft, debit card, credit card for clarifying the concepts related to banking. Important documents such as Prospectus, Memorandum OF Association, Article OF Association required in the formation of company can be shown to the students. Gazettes, government policy documents, government publications, annual report of companies, report of a company's social responsibility can be presented before students for close observation. While teaching 'marketing' a teacher can show consumer products in their package for instructional purpose and tell the functions of package along with other specifications as brand name or symbol, trademark; standardization marks such as 'FPO', 'Eco', and AGMARK etc. The

objects and specimens can be obtained from government offices, shopkeepers, manufactures, factories, local market etc. Receipts & bills obtained in normal day to day shopping can be retained and shown to students when needed. Students can be encouraged to maintain their personal collection of objects and specimens in fulfillment of their project work, case studies, field work.

Newspapers

To keep the students abreast of changes taking place in political, economic and business environment teacher should make use of newspaper as a learning resource. Students and teachers must keep track of leading newspapers for the current information regarding fiscal policy, monetary policy, industrial policy; other important government policy framed & implemented from time to time, price trends in commodity markets, stock exchange, banking sector, budget, and assembly sessions. In addition to leading general newspapers business newspaper such as 'The Economic times', 'Business line', 'Financial Express', 'Business Standard' etc. could also be followed for getting updated information of current business & economic conditions. E-newspapers are also important means of dissemination of recent business & industrial information.

Magazines

Magazines are important source of updated information regarding business and corporate world. The visual appeal of magazine attracts the attention of readers. The magazine provides in-depth analyses of the effect of government policies on business world and latest research in industrial & marketing sector. The magazines such as 'Outlook Business', 'Business India', 'Business Today', 'The Franchising World' provides detailed reports and variations regarding investment opportunities, sales strategies, retail sector, supply chain, consumer tastes & preferences and their implications for current business scenario. The life sketch of eminent business personalities motivates the students and develops a favourable attitude towards commerce as a subject and vocation.

Commerce Club

Commerce club provides a platform for conducting activities throughout the session to ensure a strong academic base, track on the recent development in the field of commerce and provide an environment which is conducive for teaching and learning. It helps in nurturing the abilities and skill of an individual to the full extent. For the smooth functioning of club, constitution of the club should be specified in terms of objectives of the club, activities of the club membership details, subscription fees, sanction and use of funds. The organizational set up of commerce club involves head of the institution as 'patron', senior commerce teacher as

‘in-charge’ (voluntary), all the commerce teachers and students as its ‘members’ and nomination from among the students an ‘executive committee’ constituting of chairperson, secretary, treasurer and other student representatives.

Objectives of the commerce club

- To bridge the gap between theory and practice.
- To make the students aware of the changes in business and economic situations.
- To develop a favorable attitude towards different economic activities.
- To develop a zeal & confidence in the students to earn their livelihood and contribute in the economic development.
- To sensitize the students about the value of scarce resources of nature and need for sustainable development thereof.
- To prepare the students for alternative employment opportunities.
- To realize the dignity of labour.
- To provide exposure for the development of social skills as leadership, communication, cooperation etc.

Activities of the commerce club

- Recruitment of members and conducting meeting from time to time.
- Collection of fees from the members and keeping record thereof.
- Preparation and circulation of notes and other study material.
- Planning and executing field visits: bank, factory, grain market, stock exchange, exhibition, trade fair etc.
- Holding competitions, group discussions, debates, case-studies, quizzes, mock interviews etc.
- Making arrangements for extension lecture of business and economic experts.
- Providing assistance in academic and vocational choices after 10+2.
- Publishing of commerce magazine and bulletins.
- Stay connected with members through social media and updating the commerce club activities on the same.

Field trips

Field trip is an educational visit to a place outside the school & regular classroom to observe the subject (whether person or institution) in its natural Settings and correlating the school life with the real life situations. Field trips provide practical experience of the concept otherwise seeming abstract. It facilitates learning by creating interest and curiosity in the students. Field trip is enjoyable learning experience which extends curriculum to the

community. Field trip should be well planned for better results. Before taking the students to the field they should be well acquainted and oriented about the nature and purpose of the visit and place or institution to be visited and persons to be contacted with. The teacher may give some assignment or hold debate or discussion based on the field trip. Follow-up work is essential to facilitate and fix the learning. A commerce teacher after getting permission from the head of the institution may plan a visit to bank, factory, stock exchange market, grain market, super market, insurance office etc. depending on the need of curricular experience. Concerned authorities should also be contacted beforehand. If a visit to bank is planned the bank authorities such as manager of the bank should be contacted beforehand so that he can make arrangement for students visit on the day and time when the working of bank is least hampered. Students may closely observe the functioning at different counters. The students may be acquainted with different slips like pay- in –slip or deposit slip for depositing cash or cheque, forms as application form for NEFT/RTGS, form for obtaining demand draft etc. A visit to business house may be arranged and students may be shown the books of original entry, subsidiary books and supporting vouchers. The students will directly observe the business transactions and the maintenance of books of accounts. A field trip may be organized to industrial house selected from local situations such as sugar mill, rice mill, paper mill etc. The students may be shown store house for raw material, semi-finished and finished goods. If taken to a sugar mill the students will have live experience of sugar cane passing through different steps of processing such as cane knives, sucrose extraction system, heating & clarification, filtering, evaporation, crystallization, separate of crystals from the liquor, drying, cooling and packing of sugar. The by-products produced in the process such as bagasse, molasses are also explained about. Waste – management process is also shown during field visits. The teacher should make the students realize the dependence of different sectors of economy on each other and their responsibility towards the society. The business eco system can be well explained with the help of field visits.

Guest /Extension lectures

Every year the lectures of guest speakers from different fields such as business, bank, insurance, marketing, taxation, law, accountancy can be organized to extend students' knowledge of the subject. The students are benefitted from the expert knowledge and career guidance provided by the professionals such as banker, chartered accountant, lawyer, marketing manager etc.

Power point presentations

Power point presentation is the presentation created by using computer software 'Microsoft power point' which allows its users to create slides based on text, images, sounds, videos, charts, graphics to be displayed on computer or projector. Power point presentation is excellent means of interacting with large audience. It is an effective tool in the hands of commerce teacher. The commerce teacher can prepare slides related to some topic and present later in the classrooms. The slides once prepared may be presented in the classrooms from time to time after needed modifications. Power point presentations may be given to students for the purpose of revision or preparing notes. Power point presentations are also helpful in recapitulation.

Social networking sites

With the advent of technology, education has undergone a massive change. Social networking sites make use of internet and technology to facilitate social connections among its users. The social networking sites facilitate education also. Now-a-days teachers and students can stay connected with each other through social networking sites such as face book, twitter, blog and other web based educational sites. Latest updates in business environment can be posted on these sites. Student queries can also be responded to. However, these sites must be carefully handled.

Conclusion

It can be concluded that use of above said teaching learning resources and materials helps in reflective learning .These resources helps in igniting the thinking process of the students. The keen observation on the part of learner helps in the practical application of knowledge gained in different settings. Thus a commerce teacher should be open to a variety of teaching learning resources depending on the curricular experiences to be imparted.

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