

## **PEDAGOGY OF COMMERCE AND ACCOUNTANCY-III**

### **UNIT III**

#### **PROFESSIONAL COMPETENCIES OF A COMMERCE AND ACCOUNTANCY TEACHER AND DIVERSE NEEDS OF A LEARNERS**

##### **Teacher as a Profession**

Teachers involvement of intellectual competence, the ability to perform all their skilled service upon which continued functioning of modern society depends therefore we can say the meaning thereby that teaching is a profession.

Effective Teacher provides the students opportunities for learning. Teacher facilitates the interaction among the students. Teacher organizes to construct the knowledge. In short, teaching is effective to the extent that the teacher's art on ways that are favourable to the development of basic skill, understanding work habits, desirable attitudes and value judgement of Students.

Teaching profession is related to teaching job. The Profession can be started at job-role of teaching. Teaching Profession requires education and training and attitudes towards his students. Teaching is considered as a noble profession. There are several professions which have different job roles.

##### **Characteristics of a Profession**

- It has long term education and training for a job-role.
- It should cater the needs of the society and the nation.
- There should be social accountability.
- There should be some ethical norms or considerations.
- There should be a professional association.
- There should be autonomy and self-regulations.
- There should be freedom to charge reasonable fee for the service.

##### **Teaching as a profession**

Teaching is a profession. It is seen as the noblest profession around the world. It is the career that receives highest respect in the society. Teachers prefer to be identified by their profession. The points of reason for seeing teaching as a profession are the following:

- Teaching requires a sound body of knowledge.
- It requires special training & practice.
- It is a multi-skill activity.
- It creates all professionals.
- It requires continuous updating of one's knowledge.
- It emphasizes punctuality & regularity.
- It focuses on character.
- It has rigid code of ethics.

- It has high status & dignity.

Since Teaching being a profession, teachers are expected to have appropriate professional behaviour appearance and outlook. The Values, Commitments and professional ethics that influence their behaviours towards students, families, colleagues and communities must be there in teachers.

Teacher affects students learning, motivation and development. They must have professional growth, guided by the beliefs and attitudes related to global values such as commitment to the teaching profession, professional ethics and manners, professional speaking and writing skill etc., They should not use abusive language, cursing words etc., and should wear suitable dress, make appropriate movements and cause best impression.

Professionalism in teacher education is the key actor to improve the quality of education. Teaching is a noble profession which lays the foundation for preparing the individual for all other profession.

### **Professional Ethics**

Every profession is expected to evolve a set of ethical principles to guide the conduct and behaviour of its professional members. The Ethical principle provides the base to differentiate between desirable and undesirable conduct of behaviour.

Ethics are trends in away which has been established and maintained over the years. It is the time tested and socially accepted .it deals with moral principles usually accepted voluntarily by an individual or a group. The code of professional ethics may be defined as a set of self-imposed professional ideals and principles necessary for the attainment of self-satisfaction and professional excellence.

Professional Ethics refers to the principles, guidelines or norms of mortality which a teacher has to follow in teaching profession which dealing with students, parents, community and higher authorities.

Every profession has difficult work culture and work climate and accordingly the professional ethics are decided. Professional ethics are decided by the society and it is also the contribution of great exponents of the same profession. It is mainly to provide a guideline and also to judge any professional individual. The definition and parameter of professional ethics varies from society and from time to time, it is dynamic in nature. With change in social set up, pattern and dimensions of the society the ethics also change.

In fact, at the same time professional ethics will differ from place to place and hence there is no distinct line to distinguish ethic, what govern any ethic are social benefit, moral correctness, truth, value and progress of mankind.

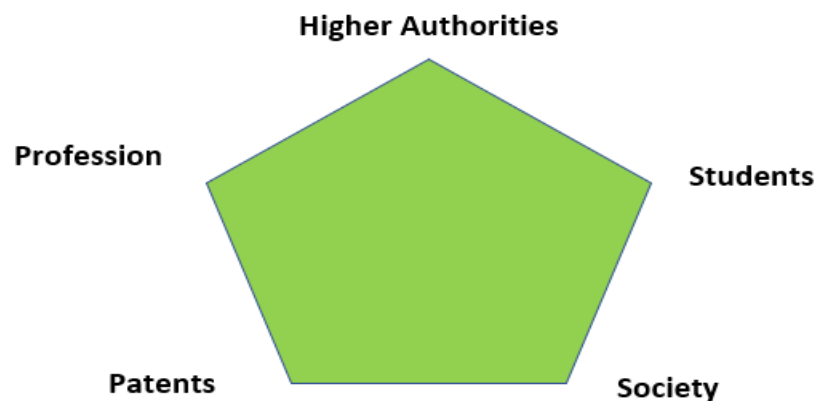
### **Need of Professional Ethics**

- a. For Self-Corrections. For example, living simple, honesty etc.,
- b. For Self- Satisfaction.
- c. To Guide the Conduct and behaviour.

- d. To Shape the Personality.
- e. To Set up ideals for students.
- f. Improvement of Human Relation.
- g. Development of Society.
- h. The Professional Excellence.
- i. To Improve the professional Environment.
- j. To Follow norms and principles of the profession.

### **Professional Obligations**

Obligation is a responsibility which an individual imposes on himself. It is ethical and in the line of duty. A professional when follows rules and regulations and correctly interprets it for the progress of humanity. It creates a sense of brotherhood which makes others respect that individual and his profession. All this is done selflessly without any pressure. Teacher has obligation towards.



#### **I. Obligation Towards Students**

- a) Sincerity in Teaching.
- b) Motivating the students.
- c) Providing emotional stability.
- d) Psychological handling of Students Impulses.
- e) Conscious Workers.
- f) Help the Students in taking decision.
- g) Developing of leadership qualities.

#### **II. Obligation Towards Parents**

- a) Providing regular information about child's performance.
- b) Guiding Parents, I deciding the child's future.
- c) Informing about the attitude and aptitude of Child.
- d) Help parents in providing conducive home environment.
- e) Counselling of Parents.
- f) Giving Proper direction to hobbies and Interest.
- g) Establishment of good relationship between school and parents

### **III. Obligation Towards Society**

- a) Providing Good Citizens.
- b) Making a Student responsible towards rights and duties.
- c) To Follow Social Norms.
- d) Setting up of ethical standards.
- e) Development of Religious Tolerance.
- f) Integration of National Feeling.
- g) Balancing the Community relationship.
- h) Living in Harmony with nature.

### **IV. Obligation Towards the Profession**

- a) Safe Guarding and enhancing the Professional mechanism.
- b) Respecting the profession.
- c) To be Open to professional growth.
- d) Contributing towards the growth of profession.
- e) Maintaining Congenial atmosphere at workplace.
- f) Inspiring people to join the profession.
- g) Active Participation.
- h) Maintaining Secrecy.

### **V. Obligation Towards the Higher Authorities**

- a) Avoiding by the rules and regulation.
- b) Acting as a link between higher authorities and students.
- c) Providing Strategic Information.
- d) To Effectively implement the policies and programmes.

### **Teacher Should Remember**

- ✓ Students matter most.
- ✓ Commitment to the Job.
- ✓ Keep Learning.
- ✓ Maintain Healthy Relationship.

### **Qualities of a Commerce and Accountancy Teacher**

The Teacher of Commerce is expected to possess certain qualities and characteristics. Such qualities are described in brief in the following. In a nutshell it can be said, “The Teacher of commerce must be properly and should possess the training qualifications to teach”.

For any improvement in Commerce Education a well-qualified and trained Commerce teacher is a must. The Most Important of the several qualities expected of a commerce teacher is the he should be devoted to the profession of teacher. It has been observed that persons generally after taking training in commerce teaching profession switch over to some other profession. The Subject of Commerce has now received wide recognition and acceptability second only to science subjects. Therefore, it has become essential that profession of Commerce teacher is taken up very seriously.

## **Qualifications of a Commerce Teacher**

A Teacher of Commerce should have:

- a) A master's degree in Commerce.
- b) A bachelor's degree in Education.
- c) Also, Specialization in Commerce Education.
- d) A good academic background in Economics.
- e) A proficiency in Skill Subjects.
- f) A Thorough understanding and knowledge of theories of skills.

Besides these, he should have special aptitude and training in the audio-visual aids and vocational guidance. He Should have enough of professional experience and training to undertake the teaching type writing and short-hand efficiently. The Success and prospect of Vocationalisation at secondary Stage largely depends upon this aspect of Specialisation on the part of the Commerce Teacher.

## **Qualities of a Commerce Teacher**

### **(a) Personal Qualities:**

- a) He should have a good personality.
- b) He Should be graciously dressed.
- c) He Should be man with qualities of integrity, fairness and moral fitness.
- d) He Should Have a pleasant speaking voice.
- e) He Should Possess a good physical and mental health.
- f) He Should be socially acceptable to his colleagues.
- g) He Should have Interest and aptitude in teaching profession. In this respect Mudaliar Commission observed, "Teachers must develop a new orientation towards this work. They Should hold upon their work as a great social and Intellectual adventure.
- h) His Relationship with his Students be polite, submissive and friendly.
- i) He must have an urge of learning new trends in this subject of specialization.
- j) He Should be able contrive a use a variety of teaching-learning procedures.
- k) He Should be trained to use of various instructional techniques such as committee of work, question-answer, demonstration, project, discussion etc.,
- l) He Should Be competent to develop, construct, and use a wide variety of teaching aids.
- m) He Should be able to use variety of methods to evaluate pupils' progress and his own growth as teacher.
- n) He Should be able to function efficiently in the guidance programme of the school.
- o) He Should be able to function well in organization & supervision in relation to knowledge.
- p) He Should have a good understanding of current world conditions & problems.
- q) He Should have a good proficiency of observation and records of behaviour, interest and development of Students.

r) A good habit of study & research in commerce education.

### **(B) Interest of Commerce Teacher**

- a) Community Interest:
- b) Active Member of PTA.
- c) Interest in Community Activities.
- d) Interested in students' clubs and other school activities.

### **(C) Professional Interest**

- a) Knowledge of equipment of Business and Industry.
- b) Personal Library of books and magazines of Commerce, Economics & education.
- c) Try to acquire professional growth.
- d) Participate in summer schools, work-shop, refresher courses and other in-service educational programmes organized for commerce teacher.
- e) Contribute articles to magazines of Commerce, Education and Economics.

### **Professional Growth of Commerce and Accountancy Teacher**

For carrying out these duties efficiently it is desirable that working teachers improve upon their knowledge, skill etc., and keep it up to date. It is in this perspective that teachers try their best to enhance their professional abilities. There are many a way for professional growth, by which they can enrich and enhance their experience. Some of these are described here;

- ✓ Mastery on the Subject.
- ✓ Teachers Training.
- ✓ Professional Attitude.
- ✓ Dynamic in thought and action.
- ✓ Store of knowledge.
- ✓ Attending Seminar and Conferences.
- ✓ Contribution in paper and journals.
- ✓ Organization of Exhibitions and fairs.
- ✓ Setting up of Association.
- ✓ Practice.
- ✓ Research hobbies of Commerce Teachers.

### **Methods of Professional Growth for Teachers**

- Books on the teaching profession.
- Professional Development courses.
- Additional Courses.
- Reading Well Established websites and journals.
- Visiting other classrooms and schools.
- Joining Professional Organizations.
- Attending Teaching Conferences.

## **Professional Growth**

For the professional growth of a teacher should undergo training programme. It leads to the overall development of the teacher making him a professional in all aspects. Training programme can be organized in two way to enhance the capabilities of the teacher namely:

### **Pre-Service**

Pre-Service training refers to B.Ed. Programme conducted by the college of teacher education.

#### **Objectives of pre-service training:**

- ❖ Objectives of Teaching Commerce.
- ❖ Up-to-date knowledge of Commerce.
- ❖ Suitable Methods.
- ❖ Use Modern trends in instructional methodology.
- ❖ Appropriate aids and materials.
- ❖ Co-Curricular Activities.

### **In-Service**

In-Service programme is provided once the teachers enter into profession of teaching:

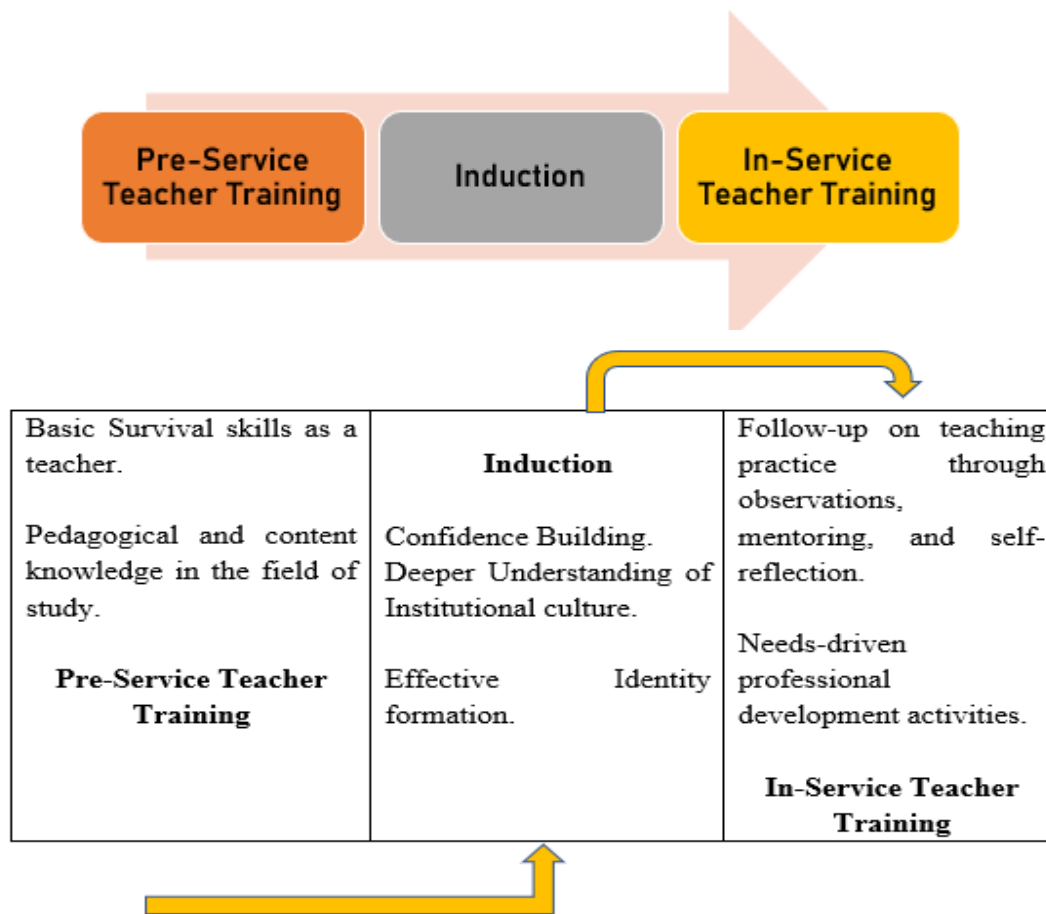
#### **Need of In-service Education**

- ❖ Education is a life-long Process.
- ❖ Need of Continuous training.
- ❖ Need of Professional growth.
- ❖ To bring dynamism in teaching.
- ❖ Up-gradation of knowledge in the teaching subjects.
- ❖ To exchange views.
- ❖ To Develop Critical Thinking.
- ❖ To Create a Sense of Belongingness.
- ❖ For Educational Reconstruction.

#### **Different forms of In-Service Programmes**

- a) Professional refresher Course.
- b) Professional Orientation Course.
- c) Extension Lectures.
- d) Professional Seminars.
- e) Professional Workshop.
- f) Professional Conference.
- g) Professional Writing.
- h) Professional Study group.
- i) Professional Indirect Training.
  - Magazine.
  - Listen Radio & Watch TV.
  - Participate in Commercial Organization.

- Visit the bank market & business centres.



## Challenges for Teaching Commerce and Accountancy

Though good Cooperation from Students, parents as well as school administrators can help them to overcome most of the hassles they face and come out successful. Challenges faced by teachers in the present education scenario.

### 1) Lack of Time for planning

- Handle multiple roles.
- Updating the subject to new demands, correcting materials, content presentations, managing field trips as well as bringing in new creative approaches.
- Lack of Time to Plan.
- Lot of Pressure.

### 2) Lot of Paperwork

- Quality teaching Content.
- Additional Roles psycho-educators, Social Workers, Counsellor and lot more.
- Building reliable statistics & preparing updating students growth.
- Challenge to handle in addition to teaching notes.



- Excessive Paper works takes a lot of timeout of their regular schedules.
- Seriously impact the quality of work.
- Finding it difficult even to have a proper work-life balance.

### **3) Performance Pressure from School Administrators**

- Serious Competitors in every field.
- Accountable for the win percentage of the class, the lines of the student growth indicators and even the disciplinary factors of the class they handle.
- Accountable for a no. of. roles other than quality teaching is sure to put on a lot of performance pressure on teachers.

### **4) Balancing Diverse Learning Needs**

- Diverse Learning Needs.
- Difficulty to Satisfy.
- Approaching a particular curriculum will be a serious challenge.
- Satisfy a slow learner & quick learner.
- Forced to bring in a lot of creativity and diverse strategies which in turn requires additional preparation time.
- Empowering Experience for your career and for the benefit of the classroom.

### **5) Handle too many masters**

- Students are in middle of many masters like parents, Students and School Managers.
- Satisfying of all them.
- Supportive.
- Lack Teamwork and parents who are complaining without understanding.
- Solve the Situation.
- Make Choices between Fairness & Survival at times.

### **6) Get Burn out Easily**

- Fun and relaxed to take up teaching as a profession.
- Overworking can even affect the most energetic Teacher.
- Feeling Overworked, unsupported underpaid, lack of Personal time, the difficulty of work-life balance and not getting proper rest all can result in burnout.

### **7) Lack of Proper Funding**

- No Proper funding from management to successfully workout many teachings strategies & related stuff during the academic year.
- In order to ensure flawlessness of their Strategies.

### **8) Limitation of Standardized Testing**

- Class learns a subject in the same way and similar is the case with the way to evaluate them.

- Creative ways of assessing their Students.
- Management insists on standardized testing method.
- Creative ideas to uplift the progress of the students.

### **9) Lack of parental Support**

- Provide quality Education.
- Incomplete Corporation.

### **10) Changing Educational Trends**

- Adopt new technology and tools without frustration.

### **11) Limitation of Disciplining Students**

#### **Specific Changes**

- Multiple core level subjects.
- Limited Exposure to any particular subject.
- Lack of practical pedagogical method.
- Lack of Training and Hands of exposure.
- The Present commerce education is not covered in professional, Educational domain.
- Obsolete.
- Hijacked by professional course.
- Traditional Outlook.
- Emphasis on Teaching than Learning.
- End of the Road.
- Absence of a body to promote commerce education.
- Lack of Proper Infrastructure.
- Commerce teacher is a jack of all trades.
- Inadequate teaching aids.
- Untrained and ill-equipped teachers.
- Content oriented rather than skill and practice oriented.
- Even the Content (syllabus) is not up-to-date with latest scenario, availability of E-Finance.
- High Student low teacher ratio.

### **Interest and Attitude of Students Towards Learning Commerce and Accountancy**

#### **(A) Attitude on Learning**

Attitude can alter every aspect of a person's life, including their education. Student Attitude on learning their ability and willingness to learn. If negative attitudes are not altered a student is unlikely to continue his education beyond what is required. Changing Students negative attitude towards learning is a process that involves determining the factors driving the attitude and using this information to bring about change.

## Features

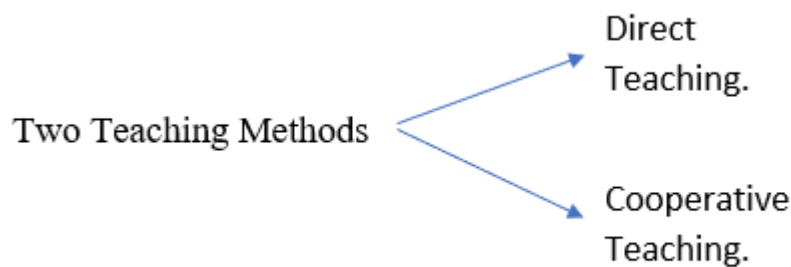
- Children lack motivation.
- Fail to grasp the material.
- Often anger, rebellion and even physical symptoms such as anxiousness and illness.

## Function

- Positive Attitude.
- Future results of their learning such as a better job and more money.
- Need for drive and reward is instant.
- Positive Learning Attitude requires motivation & gratification.

## Effects

- Students attitude on learning good or bad affect their outlook toward learning throughout life.
- Their Attitude towards learning affected not only their amount of education but their desire for education.



## Consideration:

- Attitude is a learned behaviour and as such is highly susceptible to change.
- Behavioural Theory requires positive reinforcement.

## (B) Interest of Students towards learning Commerce

- Make them see it as part of their daily life.
- Make it fun.
- Show the relevance to their future careers.
- Let them participate in the whole process.
- Use Multiple Resources.
- Make it Personal.
- Leave the exams for later.
- Change the environment.
- Make it achievable.
- Understand their interests.

## **Learning in Commerce**

- a) It gives through knowledge about the subject matter.
- b) It develops a sense of individual and collective responsibility among the students.
- c) It develops the ability to work with others.
- d) It utilizes the leisure time in a better way.
- e) It creates and maintains good teacher student relationship.
- f) It helps the students to become a good citizen.
- g) It makes school life more attractive and encouraging.
- h) It develops good relationship between school and home.
- i) It gives experience in leadership and organization.
- j) It strengthens the knowledge acquired in the classroom.
- k) It brings out the inner potentialities of the students.
- l) It develops the self-confidence among the students.
- m) It develops the feeling of belonging adjustment adoptability in all situation.

## **Difficulties in learning Commerce and Accountancy**

- a) Experiencing low motivation.
- b) Too many distractions
- c) Difficulty in Concentrating.
- d) Difficulty in remembering facts and figures.
- e) Don't enjoy the subject there are studying.
- f) Lack of light resources.
- g) Struggle with time Management.

## **Slow Learners and Gifted Learners**

### **Remedial and Enrichment Programmes**

#### **Gifted Learner**

- ❖ Sir George Porter observed “That in every generation there are far too many children whose great potential will never become realized to the full because we fail to identify them early enough and fail to help them overcome the hurdles which their gifts put in their path. The gifted children of today are the leaders of tomorrow. They are precious asset which no country can afford to waste”
- ❖ Generally, a teacher teaches for average students in the class room. Gifted students range 3% to 5% in a class. These students were neglected and identical instruction is given to all. The teaching is dull is boring to them and they were frustrated. So, it is the duty of the teachers to identify gifted students in the class and give them additional learning opportunities.

#### **Remedial Programmes**

- Offer the Most difficult first.
- Pre-Test for Volunteers.
- Prepare to take it up.

- Speak to student interests.
- Enable gifted students to work together.
- Plan for tired learning.

### **Enrichment Programme for the gifted**

- ❖ The gifted are the precious assets of the society and they should be provided all possible encouragement and help to blossom in life. Talented and gifted are the torch bearers of social progress. The gifted students have tremendous energy with a lot of determination to attain higher level. If it is not done then their energy may go waste and create serious problems for the individual and society.

### **The following steps can do greater justice to them**

1. A curriculum providing an enriched syllabus of advance level may be arranged
2. Summer school for gifted may be arranged
3. They should be encouraged to enrich their knowledge with the help of computers.
4. They should be encouraged to study library books and reference books.
5. Assignments which are challenging and stimulating may be given to them.
6. They can be encouraged to try and solve problems in an alternative way.
7. Teaching methods such as project method, Analytic method, Heuristic method, Discovery method and problem-solving method may be adopted.
8. They should be trained to take up data collection, Tabulation and interpretation of data.
9. They should be trained to take up challenging task such as exhibition, preparing models, presenting papers, solving puzzles and writing articles.
10. They can be involved in the supervised study and tutorial classes for the slow learners.
11. Groups should be formed according to ability and teacher can give special coaching for them.
12. They must be encouraged to make charts and models
13. They must be encouraged to participate in discussion, seminar or contest concerning.
14. They must be provided flexibility in selecting subjects for their study.
15. There should be effective guidance and counselling service in the school.

### **Slow Learners:**

There are several types of Students in a class due to individual difference. Educational achievements of few students are not satisfactory. They obtain fewer marks in achievement tests, though they have abilities. They have back working education. The removal of backwardness in every subject is the sole responsibility concerned subject teacher. Before

adapting the removal of backwardness, the teacher must clearly identify the causes for the backwardness. Backward Students in the class have 8% to 10%. Some of the Characteristics of backward students are given below.

- Intelligent quotient will be below seventy.
- Less mark in achievement test.
- Short Span of Attention, Poor Reader.
- Weak association of memory, emotional imbalanced.
- Unable to detect own mistakes.

### **Remedial Programme**

- a) Instructional Strategies for Slow Learners.
- b) Develop lessons that incorporate students interests, needs and experiences.
- c) Frequently vary your instructional technique.
- d) Incorporate Individualized learning Material.
- e) Incorporate Audio and Visual Materials.
- f) Develop your Own Worksheets and exercise.
- g) Provide Peer Tutor for Students needing Remediation.
- h) Encourage oral Expression instead of written reports.
- i) When Testing Provide study aids.
- j) Teach learning Skills.

### **Enrichment Programme for Slow Learner**

- i. Provide Opportunity for the class to learn through several senses at a time such as seeing, hearing, manipulating and doing.
- ii. Frequent Changes of activity are necessary because slow learners have a short span of attention.
- iii. Never Put a child on the Spot for an answer if he is dull.
- iv. Give Enough Individual Attention and extra coaching.
- v. They Should be encouraged to work systematically and patiently.
- vi. They Should be given incentives by checking their work.
- vii. Always prepare pupils for verbal problem. One or Two thought problems each day in the area is more effective than a long test at a time.
- viii. Teacher should neither be too lenient nor too strict.
- ix. Defects of the Students should be rectified sympathetically.
- x. Give Confidence to initiate new activities.

### **Supporting Students with Special Needs in Commerce and Accountancy**

- Maintain an organized Classroom and Limit distraction.
- Use Music and Voice Inflection.
- Breakdown instructions into smaller, manageable tasks.
- Use Multi-Sensory Strategies.
- Give Students with Special Needs Opportunities for Success.

The world of the differently abled child is no different from that of any other so called “normal” child. The trials and tribulations, joys and sorrows, the highs and lows, the failures and success are all similar.

### **Remedial Measures**

1. Call the students by his name.
2. Design a learning profile.
3. Analyse the strength and weakness
4. Use innovative techniques
5. Use visual aids
6. Provide individual instruction
7. Provide a structure for learning
8. Build self-esteem of students
9. Meet with parents to discuss
10. Collaborate with parents and guardians
11. Understand special education programme
12. Advocate on behalf of students
13. Provide equal opportunity
14. Oppose any discriminatory or exclusionary act.

Interact, Observe, Use Common Sense, Be Flexible, Be Consistent, Use Visual, Auditory or Tactile Cues, have a Plan and a Back -up plan, Be Positive etc., are the important tips for working with a special needs Child.

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