

# UNDERSTANDING DISCIPLINES

## AND SUBJECTS

TASK 1 : SELECT A TOPIC FROM  
SCHOOL SUBJECT AND  
SKETCH THE DEVELOPMENT  
THE TOPIC IN TO AN  
ELABORATED FORM IN A  
DISCIPLINE.

Submitted To



Rasmi Teacher

Submitted By

Aiswarya. M

Roll No : 1

Commerce

## SCHOOL SUBJECTS

A School Subject is a Subject or a field of study as well as a branch of knowledge that is taught and researched at the School Level. A school Subject is an area of Learning within the School curriculum that constitutes an institutionally defined field of knowledge and practice for teaching and Learning.

A School Subject is the result of institutional selection, organisation and framing content for Social economic, cultural, curricular and pedagogical Purposes.

## ACADEMIC DISCIPLINE

Academic discipline is a branch of Learning affiliated with an academic department of a university, which is meant for the advancement of research and scholarship. It is established for the Professional training of researchers, academics and Specialists.

An academic discipline is a branch of knowledge that is taught and researched as a part of higher education.

## INTRODUCTION

### ACCOUNTING

In the distant past, accounting was confined to the financial record-keeping functions of accountants. But in the present-day business environment, their roles and functions have drastically changed. They are supposed to provide relevant information to the decision makers of the organisation.

According to American Institute of certified Public Accountants (AICPA - 1941), "Accounting is the art of recording, classifying and summarising in a significant manner and in terms of money, transactions and events which are in part at least, of a financial character and interpreting the results thereof."

Accounting is an information system which receives data, inputs, processes the same and gives its output in the form of information which is useful for decision making.

## TYPES OF ACCOUNTING INFORMATION

Accounting is the primary source of information about the day to day working and future planning of the Organisation. Nowadays much of recording function is Computerised. This accounting information can be utilised to enable the management to take various business decisions. In order to satisfy needs of different people interested in accounting information, different branches of accounting have been developed. They can be broadly categorised into the following categories.

- (i) Financial Accounting :- It is the original form of Accounting. The object of Financial Accounting is to find out the result of operation (success or failure) and to provide information about the financial position of the business.
- (ii) Management Accounting :- Management Accounting is concerned with accounting information that is useful to management. It draws all financial information from financial Accounting.
- (iii) Cost Accounting . It is the process of accounting for cost. It is the formal

mechanism by which cost of products or services are ascertained and controlled.

Cost Accounting is helpful because it can identify where a company is spending its money, how much it earns, and where money is being lost.

## OBJECTIVES OF ACCOUNTING

- ⇒ To maintain Records of Business
- ⇒ Calculation of profit or Loss.
- ⇒ Depiction of Financial Position
- ⇒ To make information available to various groups or users.
- ⇒ Asset and Liability tracking
- ⇒ Business decision guidance
- ⇒ Financial budgeting and planning.

**Cost Accountancy :-** According to ICMA London, Cost Accountancy is the application of costing and cost accounting principles, methods and techniques to the science, art and practice of cost control and ascertainment of profitability. It includes presentation of information for the purpose of decision making.

### OBJECTIVES OF COST ACCOUNTING

The major objectives of cost accounting are cost ascertainment, furnishing of cost data for decision making and control of cost.

- ⇒ To find out the total cost and cost per unit of various products manufactured
- ⇒ To disclose the proportion of different elements (such as material, labour and overheads) in the total cost
- ⇒ To ascertain the profitability of each product and advise the management as to how these profits can be maximised.
- ⇒ To present important cost data to the management for decision making, planning and control.
- ⇒ To identify the sources of wastages and losses in the business.

## TYPES OF COST CENTRE

**PRODUCTION COST CENTRE :** A cost centre in which production is carried on is known as production cost centre. eg:- machine shop, welding shop, assembly shop etc.

**SERVICE COST CENTRE :** A cost centre which renders service to production cost centres is known as service cost centre. eg:- powerhouse, stores department, maintenance department etc.

**PERSONAL COST CENTRE :** It consists of a person or a group of persons. eg:- Sales manager, Works manager etc.

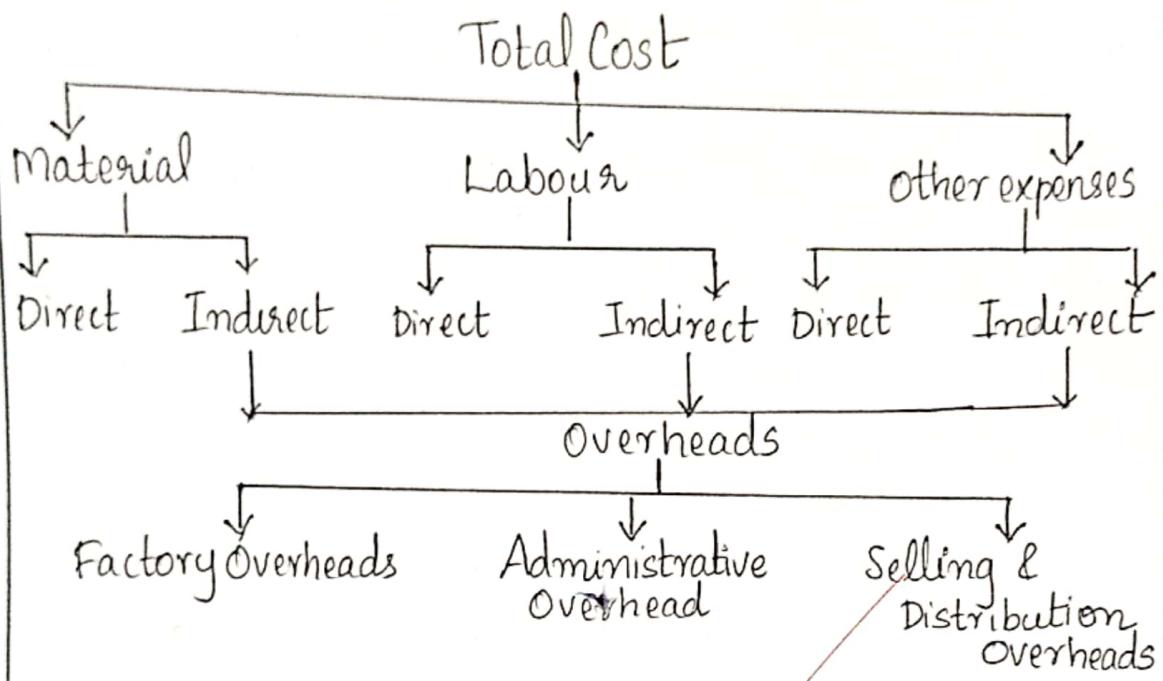
**IMPERSONAL COST CENTRE :** It consists of a location or a machine or a group of machines. eg:- canteen.

**OPERATION COST CENTRE :** It consists of machines and persons carrying out similar operations eg:- machines and operators engaged in welding

**PROCESS COST CENTRE :** It consists of a specific process or a continuous sequence of operations eg:- spinning, weaving

**PROFIT CENTRE :** It is the department of the organisation which has been assigned control over both revenue and cost.

## ELEMENTS OF COST



### Materials :-

The substance from which the products are made are known as materials. They can be direct or indirect.

Direct materials :- Direct material are those material which form a part of the finished product. These material cost can be conveniently identified with and allocated to a particular product, process or job. It is a part of the prime cost.

Indirect materials :- Indirect material are those material which do not form a part of the finished product. Cost of indirect materials cannot be identified with and allocated but can be apportioned to a particular product, process or job.

Labour :- For conversion of raw materials in to finished product human effort is needed. Such human effort is called Labour.

Direct Labour :- Direct Labour is that Labour which is directly engaged in the production of goods or services. These Labour cost can be identified with and allocated to a particular product, process or Job. It is a part of primecost.

Indirect Labour :- Indirect Labour is that Labour which is not directly engaged in production of goods or Services. It indirectly help the direct labour engaged in production. It cannot be identified with and allocated but can be apportioned to particular product, process or Job.

Expenses :- Expenses may be Direct or Indirect.

Direct Expenses :- All expenses that are directly charged to production are direct expenses. It is a part of primecost.

Indirect expenses :- Expenses that are not directly charged to production are indirect expenses. It can be classified as follows:-

(a) Factory overheads :- These are also called manufacturing overheads or works overheads. Factory overheads cover all indirect expenses.

## METHODS OF COSTING

Job costing :- It is also called specific Order costing. It is adopted by industries where there is no standard product and each job or work order is different from others. Job costing helps to ascertain the cost of each job separately.

Contract costing :- It is also known as terminal costing. However, it is used where the job is big and spread over a long period of time. The work is done according to the specifications of the customer. The purpose of contract costing is to ascertain the cost incurred on each contract separately.

Batch Costing :- It is an extension of Job costing. A batch is a group of identical products. All the units in a particular batch are uniform in nature and size. The total cost of a batch is ascertained and it is divided by the number of units in the batch to determine the cost per unit.

Process Costing :- It is called continuous costing. The raw materials passes through different processes before it takes the shape of a final product. A separate account is opened for each process to find out the total cost as well as cost per unit at the end of each process.

Unit Costing :- The objective of this method is to ascertain the total cost as well as the cost per unit. This method is also known as single or output costing. It is suitable to industries where production is continuous and units are identical.

Operating costing :- This method is followed by industries which render services. To ascertain the cost of such services, composite units like passenger kilometres and tonne kilometers are used for ascertaining the cost.

Multiple costing :- It is also known as composite costing. It refers to a combination of two or more of the above methods of costing. It is adopted in industries where several parts are produced separately and assembled to a single product.

## TECHNIQUES OF COSTING

**Historical costing :-** In this, actual cost are ascertained after they have been incurred. This is a conventional method of cost ascertainment.

**Direct Costing :-** The ascertainment of direct cost in respect of department, product or process. Thus the aggregate of marginal cost and a portion of fixed cost that are identifiable with a product or process.

**Absorption costing :-** It is also known as total cost approach. Under this technique, all cost both fixed and variable are charged to product process or operations.

**Uniform costing :-** It is the use of same costing principles and methods by several concerns for common control or comparison of cost.

**Marginal costing :-** It classifies costs into fixed and variable and only variable cost are charged to products. It is useful in taking important decisions such as Price decision in times of competition, Selecting profitable product mix etc.

Standard costing:- Standard cost is predetermined cost. The costs are determined by in advance of production. Actual cost are compared with the standards and variations are found. Then reasons for variations are investigated and remedial actions are taken. This system enables control of costs and also measurement of efficiency of operations.

SEMESTER - 2

EDU 07 - FACILITATING LEARNING

Task : Constructing Sociogram based on an Elementary classroom group and a Secondary classroom group and comparing them.

Submitted To  
Jini Teacher

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## INTRODUCTION

As a part of B.Ed programme our group strive towards constructing a Sociogram based on elementary class and secondary class group in order to make a comparison of both class.

Sociometry is a quantitative method for measuring social relationships. It was developed by psycho-therapist Jacob.L.Moreno. Sociometry is the study of interpersonal choices regarding criteria of interest to the investigator.

Sociometry aims to study student's interpersonal choices. Students were asked to write the names of their close friend whom they wish to spend their leisure time. Each student make his choice and from this data we construct a Sociogram. This Sociogram will analyse the structure of group, relationships among the members of the class. It helps the teacher to identify stars, cliques, and isolates. where;

stars : A star is a student who is chosen by most of the students in the class.

clique : A clique is a small group of a few students

who choose one another.

Isolated : An isolated is a student who is not chosen by any student.

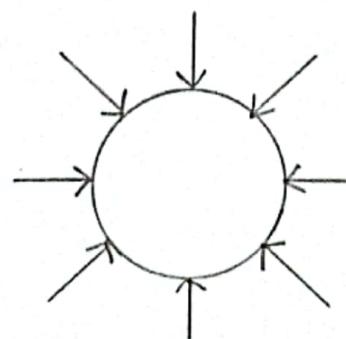
## SOCIOOMETRY AND SOCIOGRAM

Sociometric techniques are methods that qualitatively measure aspects of social relationships. Such as Social acceptance [i.e., how much an individual is liked by peers] and social status [i.e., child's social standing in comparison to peers].

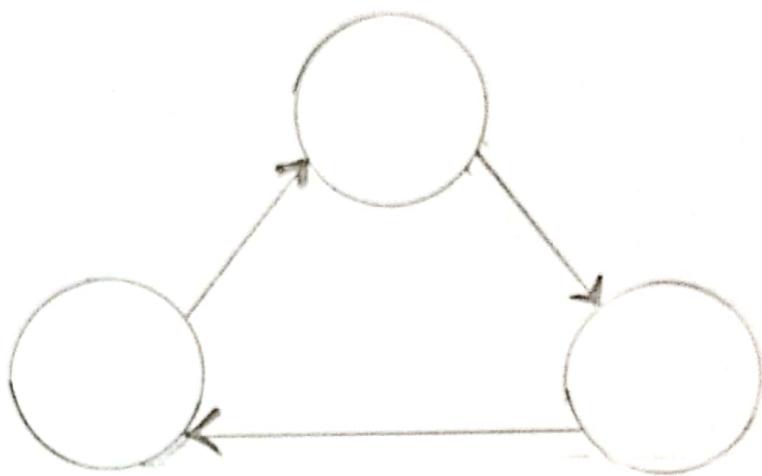
A sociogram is a visual depiction of the relationship among a specific group. The purpose of a sociogram is to uncover the underlying relationship between people. A sociogram can be used to increase your understanding of group behaviours.

## SOCIOGRAM : TYPES AND FIGURES

Stars : when a lot of people nominate one person, that one person is a star; generally the most popular and liked people in a group.



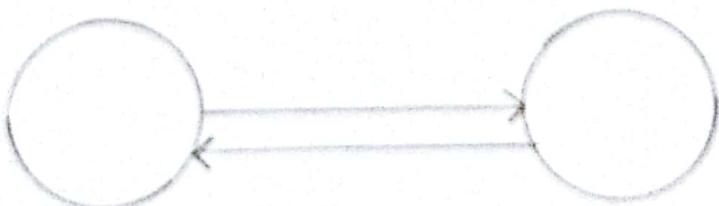
Cliques: These are the mutual pairs and a representation of individuals or a group that chooses each other.



Isolates: The isolates indicate individuals not selected by anyone or selected by another isolate. They are not chosen by any of their classmates.



Mutuals: Mutuals are students who choose each other.



## IMPORTANCE OF SOCIOGRAM

Socio gram can help teachers to identify issues, Social groups within the classroom, make changes in group structures and more.

Sociograms can also be used to show relationship in almost any setting, including organizations, Schools and classrooms.

Sociograms are sometimes used to reduce misbehaviour in a classroom environment.

It can also be used to improve the mutual relationship of students in the classroom.

It enables the teacher to detect relationship Patterns among members of the group.

It helps school administrators, teachers and Councilling department by providing detailed information about the general structure and the social relationship of the group by preparing social plans and programs to develop them in a better way and to find solution to the problems.

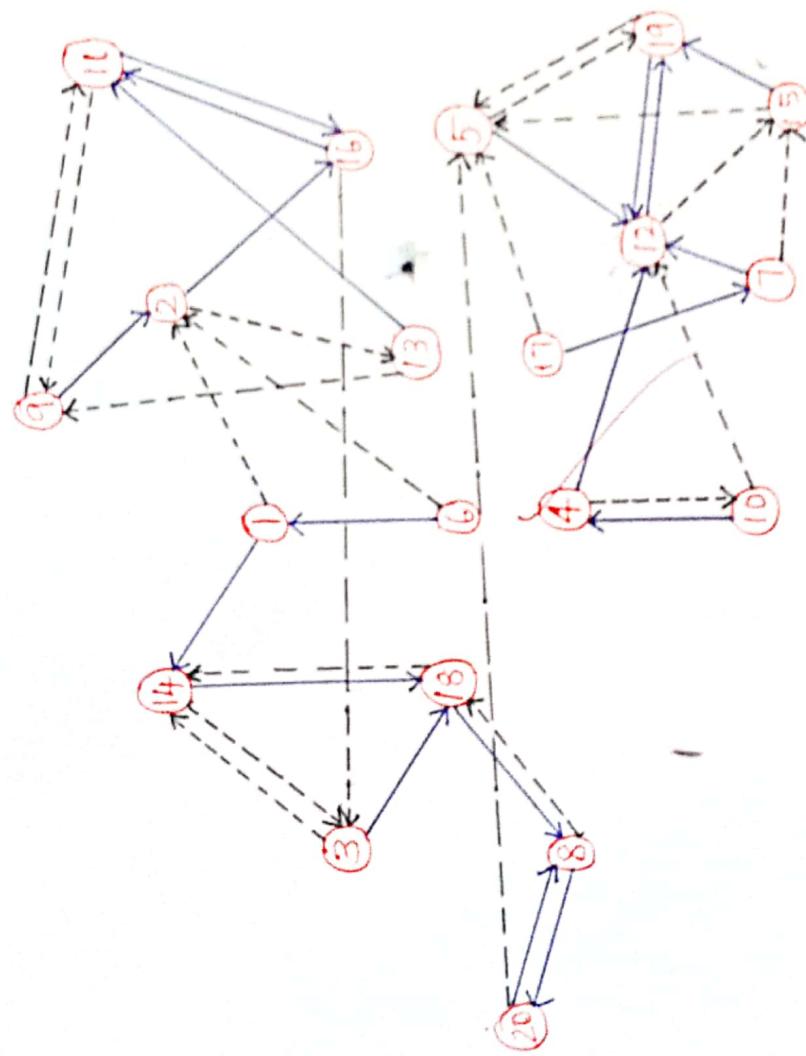
Teachers can use the help of sociograms to map out social interactions and create a socially dynamic classroom.

ELEMENTARY DATA TABLE

Sl.No	Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Abhinad . M	II																			
2	Abhimav																				
3	Ajul																				
4	Ananya																				
5	Anaswara																				
6	Anoop . P.V	I	II																		
7	Amusree																				
8	Dyudith																				
9	Ismail . H	I																			
10	Jayesree																				
11	Jithin Krishna																				
12	Karthika . S																				
13	Raven																				
14	Fadil	II																			
15	Nithya . R																				
16	Pravijith																				
17	Sanafathima																				
18	Sreerag																				
19	Vaigha . G																				
20	Banaja .																				

First choice: I Second choice: II

## SOCIOGRAM



First choice →  
Second choice →

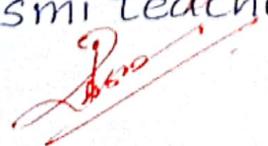
## EDU 08 - ASSESSMENT FOR LEARNING

**TASK :**

Prepare a tool for measuring any  
of the affective outcomes of the learner  
administer it to a group of students  
 $[N > 30]$  and interpret the result

Submitted To

Rasmi teacher



Submitted by

Aiswarya.M.

## INTRODUCTION

The achievement motivation is a pattern of planning of actions and feelings connected with striving to achieve an internationalized standards of excellence. Achievement motivation is a learned disposition to strive to attain success in achievement situation and take pride in accomplishing successful performance. It refers to the behaviour of an individual who strives to accomplish something and excel others in performance. It reflects to a desire and a tendency to accomplish something difficult. The achievement motivation is directed towards certain results that are produced by one's own ability, mainly to achieve success and to avoid failures. It is therefore a goal oriented and goal directed.

## HISTORY

The concept of achievement motivation has its antecedents in earlier psychological studies conducted under a various rubrics, particularly, "Success and Failures" [Sears 1942], "Ego-Involvement" [Allport 1943] and "Level of aspiration" [Lewin et.al. 1944]. At that time, there was a little basis for a meaningful integration of knowledge, because research findings were not anchored by the use of a common method for assessment of motivation.

## NATURE OF THE STUDY

The Rao's achievement motivation test has been developed with simple objectives of achievement motivation. The main aim was to provide the tool for the views to the classroom teacher.

There are 20 incomplete sentences each of which is followed by two possible alternative 'A' and 'B'. Out of which one is an achievement related item. Though both the alternatives are achievement oriented and socially accepted one of them imply a higher sense of achievement and excellence.

The student has to choose one alternative that are given or she/he generally prefers. The list may be administered to a group or an Individual. It is suitable for use with both series. It does not require much time, but the group test takes about 10 minutes.

## APPENDIX W

# Rao Achievement Motivation Test

(For Grades 8 to 11)

B

**Dr. D. Gopal Rao, M.A., M.Ed., Ph.D.**

Reader in Education

NCERT, NEW-DELHI

- |                   |                                |
|-------------------|--------------------------------|
| 1. Name...        | 5. Date of birth ... .. .      |
| 2. School... .. . | 6. Father's occupation... .. . |
| 3. Class .. .     | 7. Parent's income... .. .     |
| 4. Date .. .      | 8. Address .. .                |

#### DIRECTIONS

This is an attempt to understand you and help you to do well, whatever you want to do in life.

Below are given twenty incomplete sentences with two possible alternatives, A and B which complete the sense. Both the statements are correct. Put a tick mark against ONLY ONE of the alternatives which you prefer.

This has nothing to do with your examination. Feel free to answer all the questions frankly. There is no time limit, but work rapidly.

1. I enjoy reading ..

2. As a student I like to be called

3. When I grow up, I want ..

4. As a doctor, I want

5. During the holiday, I want

6. While answering in the examination .

7. I want to become rich .

(a) a comic book.  
(b) a book of adventure.

(a) a well dressed student in my class.  
(b) an intelligent student in my class.

(a) to do something which others have not done.  
(b) to lead a comfortable life.

(a) to be a well know surgeon.  
(b) to make a lot of money.

(a) to visit my friends and relatives.  
(b) to paint or write a story or a poem.

I aim .

(a) at finishing before time.  
(b) at answering better than my classmates.

(a) by earning money by hard work.  
(b) by winning a prize in the lottery.

APPENDIX

SCORING KEY FOR RAO'S ACHIEVEMENT MOTIVATION  
TEST

Item No.	GAR	HAR
1	A	B
2	A	B
3	B	A
4	B	A
5	A	B
6	A	B
7	B	A
8	B	A
9	A	B
10	B	A
11	A	B
12	B	A
13	A	B
14	B	A
15	A	B
16	A	B
17	B	A
18	A	B
19	B	A
20	B	A

GAR (General achievement related) responses  
get one score

HAR (High achievement related) responses  
get three score

Sl.No	Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Total
1.	Alswanya.N	1	3	1	1	3	1	1	3	3	3	1	1	3	1	3	1	3	1	1	3	35
2.	Anushmika.R	3	1	3	1	1	3	1	1	3	1	1	1	3	1	3	1	3	1	1	3	38
3.	Archana.M	3	3	1	3	1	3	1	1	3	1	1	1	3	1	3	1	3	1	1	3	40
4.	Arya Mol	1	3	3	3	3	1	3	3	1	1	3	3	1	3	1	3	1	3	1	1	44
5	Aswathy.S	3	1	3	3	1	3	1	3	3	1	1	1	3	3	1	1	1	1	1	1	40
6	Maneesha.A	1	3	3	3	1	3	1	1	3	1	1	3	3	1	3	1	1	1	3	1	40
7	Ramya.K	3	1	3	1	3	1	3	1	1	3	1	1	1	3	3	1	3	1	3	1	38
8	RiyaFathima	1	1	3	1	3	1	3	1	3	1	1	3	3	1	1	1	1	1	1	3	36
9	Safna.R.	1	1	3	3	3	1	3	3	3	1	1	1	3	1	3	3	1	1	1	1	42
10	Sreya.R.	1	1	3	3	1	1	3	3	1	1	1	1	3	3	3	3	3	1	1	1	40
11	Shivapriya.K.	1	3	1	1	1	3	1	1	3	3	3	1	3	3	1	3	3	3	3	3	44
12	Sruthi.B	1	1	1	1	1	3	1	1	3	3	1	1	3	3	3	1	1	1	3	1	36
13	Sukanya.K	1	1	3	1	1	1	1	1	1	1	1	1	3	3	3	1	3	3	1	1	38
14	Surya Mol	1	3	1	3	3	3	1	3	1	1	1	1	3	3	3	3	3	3	3	3	48
15	Mohamed Afsal	3	1	1	3	3	3	1	1	3	1	1	3	3	1	3	3	1	1	3	1	40
16	Akash.R.	1	1	3	1	3	1	3	3	1	1	1	1	3	3	1	1	3	1	1	3	36
17	Binnand.C	1	1	3	1	3	3	1	3	1	1	1	3	3	1	3	3	3	3	3	3	40

Scores Obtained by the Higher Secondary School  
Students.

Sl. No	Name of the Student	Score
1.	Aiswarya . N	35
2.	Anushmika . R	38
3	Archana . M	40
4	Arya Mol	44
5	Aswathby . S	40
6.	Maneesha . A	40
7.	Ramya . k.	38
8.	Riya Fathima	36
9.	Safna . R.	42
10	Sreya . R.	40
11	Shivapriya . k	44
12	Sruthi . B	36
13.	Sukanya . K	38
14.	Surya Mol	38
15	Muhammad Afsal	40
16	Akash . R	36
17	Abhinand . C	40
18	Abhinand . V	46
19	Abhishek . D	42
20	Abhi . P.D	44

## INTERPRETATION

The criteria for interpretation is as follows:

⇒ If students scores between :

- 20 - 32 - Low achievement motivation
- 33 - 44 - Average achievement motivation
- 45 - 60 - High achievement motivation.

Based on the test that I conducted among 30 students, I could understand that ;

$$\text{Achievement Motivation} = \frac{\text{Total Score}}{\text{No. of students}} \\ = \frac{1187}{30} = \underline{39.56}$$

The mean of achievement motivation lies in between 33-44, this indicates that the students possess average achievement motivation.

## USE OF THE TEST

Though the test is standardised and the nature of the Test items can be used in any part of the country , the total score of the test provide a close outlook to the parents and the teachers for providing facilities and opportunities from higher achievement level to the pupil. The test may be used by the counsellors for diagnosing purpose to findout the creative and gifted children who are not progressing. The test may be used as a tool for the further research . Because of the simplicity of the instrument more specifically it is useful to limited types of investigation.