The problem of value education of the young student has assumed increasing prominence in educational discussions during recent times. Parents, teachers and society at large concerned about values and value education of children. We believe that education is expected to play a major role in promoting national development of all the faculties towards adequate preparation for life. Life of human is all most incomplete without commercial services. It is the social and moral responsibility of a business to provide quality product to all customers at reasonable price but it is observe that malpractice, corruption has occupied a higher position in today's competitive world than at same time questions has to be pose that what kind of progress our society has achieved?

Keywords: Value, Value inculcation, commerce

There has been a decline in values all around us. The newspaper that are flooded with hair raising news like “Mother Killed her Children”, “Brother killed his Wife or Brother” or “Girl Gang raped”, “Women has been killed for dowry” by their in laws and many a time by her husband” and so on exposing the mindset of the society. There is a mad pursuit for accumulating wealth and power and acquiring superior status in society even at the cost of humanity in us. As a result today, everything is seen in terms of development.

This has resulted in decline in moral and human values in society and created confusion among teachers as well as students. The present society has entered in a century full of crisis in character, crisis in credibility and crises in competency and value base competency .Now the question arises, who all is responsible for this moral decline in society? What could be ways to get through these crises? Schools can play an important role in imparting value education affecting persons and the society by fostering concern for aged, handicapped, the deprived sections of society dignity of labour, self-dependence. Kane (1962) define value as “Values are the ideals, beliefs or norms which a society or the majorities of society’s members hold.” Value education can be integrated with teaching methods instructional materials and co-curricular activities. Indeed teachers of every subject should teach fundamental values like democracy, tolerance, co-existence and respect for others’ views. Even television can be used for teaching value education through cartoons, plays and storytelling. What is needed is that the values should be projected in a manner that children can relate to their lives and should have earthly qualities.

Value Deterioration-The Present Scenario

The society is observing that there is deterioration in values and to what extent it has affected our life, especially in the field of education it needs to be examined.The deterioration in the field of education so far as values are concerned is horrible. One of the challenges of the modern teacher is how to make value education effective and interesting to the modern youth. Present day curriculum is full of content of techno informative data consisting of facts, figures, theories and laws etc. The present day youth with its potential concentrates only on learning the academic subjects. This poses a challenge to those who are concerned with the all round development of the pupil through education.

Educations institutes today are engulfing by materialistic values. From the observations’ we can say that teachers have become salesman while the students indulge in indiscipline; take drugs, alcohol, and smoking. This scene has emerged, as teachers in higher education do not take interest in the development of the students. With all the complexities of life society and education question arising in our mind is “Are we educating for life for reality or merely for awards of marks and certificates?” Our present day education provides little scope for organized and regular reflection and even less for experimental learning without which internalization means greater awareness and sensitization of the students and will prepare the way for action and decision at the individual and community levels by a group informed citizens.

Value crisis of the present day life is baffling the minds of educators and the students as well. The democratic ideology that has been accepted by our country is yet to be actualized in the form of social and economics democracy as to realize democratic values guaranteed by the constitution of India. The present Indian educational system is reflecting more or less borrowed ideologies and philosophies and the national values are relegated to the background. The teachers' educators and teachers are not being clearly oriented to the national values, personal values, social values, environmental values and idea, ideals, and ideologies that they have to inculcate in students. Now a day's schools and colleges have become an examination centers and not value centers. In educational reconstruction the problem of an integrated perspective on values in pivotal, for its solution alone can provide organic unity for all the multifarious activities of a school or college curriculum and programme. An integrated education can provide for integrated growth of personality and integrated education is not possible without integration of values. Value education is imparted through various ways but when it is related with classroom teaching methods we see that it enables the teacher to inculcate values through content of the textbook. Here the major role played by the content of textbook to inculcate values among students.

The present study focuses on exploring the value oriented content which the values are hidden and the investigator found that values form the content and focus on that value and inculcate those values among students through teaching commerce. Very few study has been done on commerce. As no study is available on integrated approach at higher secondary level and especially in commerce, the investigator feels that serious attempt must be made to study the values which are inculcated among the student through commerce at higher secondary level especially in Gujarati Medium School where commerce is taught as compulsory subject. Hence the investigator...
proposes to work in the area of value education at higher secondary level specially to study the values which are incorporated in the content for inculcation among higher secondary students.

Value Perception: The word perception in the present study define as Perception comes from the word 'Perspective' which means from what position/angle you are looking at something. Perception in the six values will be the total secured in the value perception scale prepared by the investigator.

Value Conceptual Knowledge: The conceptual knowledge of the value like trust, honesty, co-operation, equality, social-service, responsibility will be the total score secured in the value questionnaire prepared by the investigator.

Achievement in Commerce: Achievement in commerce in the present study will be considered as the total marks secured in the test prepared by the investigator.

Integrated Approach: The approach which integrates the value inculcation with Teaching of commerce subjects.

Effectiveness: Effectiveness for the proposed study can be defined as significance difference in the post testing over pre testing.

Single Group Experimental study was adopted to integrate values. The study was delimited to value conceptual knowledge and value perception of co-operation, honesty, responsibility, equality, trust, social service and two chapters of commerce i.e. Institutional Source of Finance-3 and Internal Trade

Objectives

The objectives of the study comprised to identify values that could be inculcated among standard XI students while teaching commerce, to prepare the lessons for the subject commerce to inculcate that taken values in regular classes, to inculcate the taken values with the help of regular teaching of commerce among XI standard student and to study the value effectiveness of the value integrated approach of teaching in terms of value perception and conceptual knowledge along with the achievement in commerce.

Hypothesis

There will be no significant difference between pre and post test value of conceptual knowledge of student of standard 11th commerce in the selected values.

Research Design

The population for the present study constituted all the students of standard 11th Commerce of Higher Secondary Schools following the syllabus of Gujarat state Secondary and higher secondary Education Board. The samples for the present study were selected purposively. 42 Students of standard XI, Division C of Gujarat Vidyat Board were selected purposively as the sample for the present study. The following tools were constructed for the present study by the investigator - Value Perception Scale, Value Questionnaire, Achievement Test. The data collected through Achievement Test was used to calculated mean of gain of achievement scores, standard deviation, standard error of mean, and t value. Correlation was used to find the correlation between inculcation of values and achievement.

Findings of the Study

The major findings of the study reveals that the Integrated approach of value inculcation through teaching of commerce was found to effective to grater extent in teaching of chapter “Institution source of Finance-3 and Internal Trade” with conceptual knowledge of value to XI standard commerce students as the pre test mean of value questionnaire and post test value questionnaire is increasing. The Integrated approach of value inculcation through teaching of commerce was to be ineffective in teaching of commerce (Institution source of Finance-3 and Internal Trade) because mean score of perception scale in values trust, co-operation, social service, honesty, responsibility is decreasing. It was increasing only in one value perception i.e. equality. The Integrated approach was found to be effective in terms of students conceptual knowledge as well as in value perception, in all the taken social values for the present study like, tolerance, fellow-feeling, cooperation, democratic leadership, respect for others, sacrifice, social responsibility, friendship, kindness, equality, helpfulness, social service, sympathy, social justice, a sense of living together and social value as a whole, as the adjusted mean conceptual knowledge value scores of the experimental group in these values were found significantly greater than those of control group.

Conclusion

Values are deeply embedded in human thoughts and actions that it is extremely important to understand the essence underlying values. Values are regarded desirable important and held in high esteem by a particular society in which a person lives. Thus values give meaning and strength to a persons' character by occupying a central place in his life. The values reflect ones' personal attitudes and judgments, decisions and choices behavior and relationships, dreams and vision. Values influence the thoughts, feelings and actions. They guide the person to do the right things. Hence, there is a strong need to impart values among students to make them sensible and responsible future citizens. By providing various activities in teaching learning process the commerce students have enhanced their values and they become more sensitive towards commercial practices with reference to social responsibility.

References

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