

केन्द्रीय विद्यालय संगठन

KENDRIYA VIDYALAYA SANGATHAN



स्नातकोत्तर वाणिज्य के लिए अवधारणात्मक स्पष्टता को सुदृढ़
करने हेतु कार्यशाला

WORKSHOP ON STRENGTHENING CONCEPTUAL CLARITY FOR
PGT COMMERCE

05/05/2026 - 07/05/2026

Zonal Institute of Education & Training (ZIET) Mysuru
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DIRECTOR'S MESSAGE

The three-day workshop on “*Strengthening Conceptual Clarity for PGT Commerce*” organised by the Kendriya Vidyalaya Sangathan at the Zonal Institute of Education and Training Mysuru from 5 May to 7 May 2026 served as a valuable academic platform for enhancing subject knowledge, pedagogical understanding and professional interaction among Commerce teachers. The workshop was planned with the objective of strengthening conceptual clarity in key areas of Accountancy and Business Studies while also addressing contemporary developments and challenges in Commerce education. The sessions conducted during the programme enabled participants to engage in meaningful discussions, reflective learning and exchange of classroom experiences.

The workshop covered a wide range of relevant topics including strategies to improve results in Accountancy and Business Studies, entrepreneurship development, GST and accounting procedures, CBSE assessment practices, bridge courses in Basic Mathematics, mental health and well-being, and the use of AI tools in Commerce classrooms. The reverse mentoring and micro-teaching sessions provided participants with opportunities to present innovative practices and learn collaboratively from one another. The sessions conducted by the resource persons were informative, interactive and closely connected to classroom requirements, thereby making the workshop both practical and academically enriching.

This manual has been prepared as a record of the workshop proceedings and as a reference resource for teachers. It brings together the major themes, discussions and learning experiences shared during the programme for future academic use and professional reflection. I appreciate the efforts of the coordinators, resource persons and participants whose active involvement contributed to the successful conduct of the workshop. I hope this manual will continue to support teachers in strengthening classroom practices and promoting conceptual understanding among students.

With warm regards,

Mr. P.I.T Raja

Director

ZIET Mysuru

PREFACE

The workshop manual on “*Strengthening Conceptual Clarity for PGT Commerce*” has been prepared as a record and reference document of the three-day workshop conducted by the Kendriya Vidyalaya Sangathan at the Zonal Institute of Education and Training Mysuru from 5 May to 7 May 2026. The manual brings together the major topics, discussions and academic inputs shared during the workshop for future reference and professional use by Commerce teachers.

The primary objective of the workshop was to strengthen conceptual understanding and pedagogical effectiveness among PGT Commerce teachers by addressing important areas related to Accountancy, Business Studies and contemporary classroom practices. The sessions focused on improving academic outcomes, understanding revised GST procedures, entrepreneurship development, CBSE assessment practices, bridge courses in Basic Mathematics and innovative methods of classroom transaction. Equal importance was also given to teacher well-being, reflective teaching practices and collaborative learning through reverse mentoring and micro-teaching sessions. The workshop aimed to create a meaningful platform for academic interaction, exchange of ideas and professional enrichment among participants and resource persons.

The expected learning outcomes : The participants develop greater clarity in subject concepts, improve classroom delivery and adopt learner-centred teaching approaches in Commerce education. Through the discussions and practical sessions, teachers gained exposure to updated academic practices, assessment strategies and the use of AI tools and blended learning techniques in classrooms. The sessions also encouraged participants to reflect upon existing teaching methodologies and explore innovative ways to make Commerce learning more engaging and effective for students. It is hoped that the insights and experiences documented in this manual will continue to support teachers in enhancing classroom practices and promoting better learning outcomes among students.

ACKNOWLEDGEMENT

The successful conduct of the workshop “*Strengthening Conceptual Clarity for PGT Commerce*” was made possible through the guidance, support and dedicated efforts of several individuals associated with the programme. We express our sincere gratitude to Ms. Menaxi Jain, who initially served as the Course Director and contributed significantly to the planning and organisation of the workshop. We also place on record our heartfelt thanks to Mr. P. I. T. Raja, who took charge as Course Director following her transfer and ensured the smooth continuation and successful completion of the programme.

We extend our sincere appreciation to Mr. Pankaj Kumar Verma, ACD and Principal of PM SHRI Kendriya Vidyalaya Ooty, for his valuable guidance, encouragement and academic support throughout the workshop. His insights and coordination greatly contributed to the effectiveness of the sessions and the overall learning experience of the participants.

Special thanks are due to the resource persons, Mr. Narendra Verma, PGT Commerce, Kendriya Vidyalaya Donimalai, and Ms. K. P. Sangeetha Nair, PGT Commerce, PM SHRI Kendriya Vidyalaya RB Kottayam, for conducting informative and engaging sessions on various aspects of Commerce education. Their expertise, practical insights and interactive approach enriched the workshop and provided valuable learning opportunities for all participants.

We also acknowledge the sincere participation and cooperation of all the participants, whose active involvement made the workshop meaningful and productive. Finally, we express our gratitude to all those who contributed directly and indirectly towards the successful organisation of the workshop and the preparation of this manual.

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TRAINING TEAM AND PARTICIPANTS

ACD	PANKAJ KUMAR VERMA	PRINCIPAL	PM SHRI KV OOTY
RP	NARENDRA VERMA	PGT COMMERCE	KV DONIMALAI
RP	K P SANGEETHA NAIR	PGT COMMERCE	PM SHRI KV RB KOTTAYAM
4	MRS PRIYA C K	PGT COMMERCE	PM SHRI KV NO.2 KASARAGOD
5	SOJA C P	PGT COMMERCE	PM SHRI KV PAYYANUR
6	SUMITHA K	PGT COMMERCE	PM SHRI KV KANNUR
7	SWAPNA VP	PGT COMMERCE	PM SHRI KV NO2 CALICUT
8	BIFNA K BEERAN	PGT COMMERCE	PM SHRI KV KANJIKODE
9	SHYMOL T VAEGHESE	PGT COMMERCE	KV ERNAKULAM
10	RAJI KRISHNAN	PGT COMMERCE	PM SHRI KV PORT TRUST
11	SUDHEERA K	PGT COMMERCE	PM SHRI KV CRPF PALLIPURAM
12	Mrs. NISHA	PGT COMMERCE	AFS AVADI
13	SMT. MITHALI BASU	PGT COMMERCE	CRPF AVADI
14	Mr. P. SUNDARA MURTHY	PGT COMMERCE	MANDAPAM CAMP
15	Mrs.LALINI	PGT COMMERCE	MINAMBAKKAM
16	Mr. S ARUMUGAM	PGT COMMERCE	NO.1 MADURAI
17	MS.RAMYA EMMES M	PGT COMMERCE	SULUR
18	K S LAKSMI NARMATHA	PGT COMMERCE	THANJAVUR
19	Mrs.D.SREELATHA	PGT COMMERCE	IIT CHENNAI
20	M VASANTHA KUMAR	PGT COMMERCE	PM SHRI KVCRPF YELAHANKA
21	RAHUL KARKERA	PGT COMMERCE	PM SHRI KV NO.2 BELAGAVI CANTT.
22	JAISHREE	PGT COMMERCE	PM SHRI KV AFS SAMBRA (KV.1058)
23	P SEKHER BABU	PGT COMMERCE	PM SHRI KV NO.1 HUBLI (KV.1075)
24	SOUMYA V R	PGT COMMERCE	PM SHRI KV KARWAR (KV.2060)
25	GEETANJALI SINGH	PGT COMMERCE	GOLCONDA, NO.1
26	G GURAVA REDDY	PGT COMMERCE	BOLARUM
27	D P MONLAY MUKHERJEE	PGT COMMERCE	GACHIBOWLI
28	DANDAVENI SHANKAR	PGT COMMERCE	NTPC RAMAGUNDAM
29	PREETHA SREEKUMAR	PGT COMMERCE	NPA SHIVARAMPALLY
30	SHAHZAD ARABI	PGT COMMERCE	TIRUPATI, NO.1 (S1)
31	N BALAJI	PGT COMMERCE	SRIVIJAYANAGAR NO.2
32	SRINIVAS MUTHINENI	PGT COMMERCE	NAUSENABAUGH NO.2

KENDRIYA VIDYALAYA SANGATHAN
ZONAL INSTITUTE OF EDUCATION AND TRAINING MYSURU
3 -day workshop on" STRENGTHENING CONCEPTUAL CLARITY FOR PGT COMMERCE

TIME TABLE(OFFLINE)

DAY	9.00A M – 9.30A M	9.30AM - 11.00AM	11.00A M – 11.15A M	11.15AM - 1.00PM	1.00P M- 2.00P M	2.00PM - 3.30PM	3.30P M – 3.45P M	3.45PM - 5.30PM
05/05/20 26	Inaugurati on	STRATEGIES TO IMPROVE RESULT IN ACCOUNTAN CY AND BUSINESS STUDIES ACD	TEA BREAK	SMALL BUSINESS AND ENTREPRENEURS HIP DEVELOPMENT WITH REVISED DEFINITION OF MSME AND OTHER INITIATIVES MR.NARENDRA VERMA	LUNCH BREAK	GST REVISED RATES AND ITS ACCOUNTIN G PROCEDURE – MS.KP SANGEETHA NAIR	TEA BREAK	TRADING PROCEDURE AND IT'S IMPLICATION S IN THE DEVELOPME NT OF PROJECT - MR.N BALAJI
06/05/20 26	Prayer	CHALLENGES OF CBSE ASSESSMENT SYSTEM (OSM) IN EVALUATION OF ACCOUNTAN CY AND BUSINESS STUDIES MS.KP SANGEETHA NAIR		SEVEN DAY BRIDGE COURSE OF BASIC MATHS FOR CLASS XI ACCOUNTANCY MR.NARENDRA VERMA		REVERSE MENTORING -MICRO TEACHING BY PARTICIPAN TS		REVERSE MENTORING -MICRO TEACHING BY PARTICIPANT S
07/05/20 26	Prayer	MENTAL HEALTH AND WELL BEING -ACD		HOW TO MAKE HISTORY OF COMMERCE AND TRADE PART INTERESTING MR. NARENDRA VERMA		USE OF AI TOOLS (BLENDED LEARNING) IN COMMERCE CLASSROOM S- MS.KP SANGEETHA NAIR		FEEDBACK ,ASSESSMEN T AND VALEDICTOR Y FUNCTION

REPORT OF DAY 1

The workshop commenced at 9:00 am with the traditional Vidyalaya Prayer, fostering a serene and disciplined atmosphere for the day's proceedings. This was followed by a formal introduction of the faculty members and the participating trainees. The Course Director, Ms. Meenakshi Jain delivered the welcome speech, articulating the core motto of the workshop. The address emphasized professional growth and the collective goal of enhancing educational standards. Smt. Vineetha, Course Coordinator, explained in detail the procedure to complete the workshop successfully. She also clearly explained the do's and don't's to be taken care of while staying in the campus.

At 9:30 am, the Assistant Course Director, Shri Pankaj Verma led a session focused on Strategies to Improve Results in Accountancy and Business Studies. During this session, 13 pivotal points were discussed to streamline teaching methodologies and boost student performance.

Following a brief tea break (11:00 am – 11:15 am), Shri Narendra Verma, Resource Person, conducted an in-depth session on the 7-Day Bridge Course in Accountancy for Class 11.

The discussion covered:

1. Rationale: Why a bridge course is essential to transition students.

2. Syllabus: A breakdown of the foundational topics to be covered during the seven days.

3. Benefits: How the course establishes a strong baseline, reducing future learning gaps for students.

After the lunch break (1:00 pm – 2:00 pm), the focus shifted to practical application with Shri N Balaji, PGT Commerce, PM SHRI KV Srivijayanagar NO.2. He provided hands-on training on online trading, offering a live demonstration of market mechanics. He further demystified the stock market by explaining essential terminology, including: Bull and Bear markets, Bagger shares, Upper circuit and lower circuit, Order types and execution. And other new terms and Penny shares.



The final session began at 4:00 pm (following the afternoon tea break) and focused on GST Literature and Economic Impact. The resource person, Madam K P Sangeetha, provided a comprehensive overview of: Core Mechanisms: A deep dive into the structure of India's Indirect Tax system, Sectoral Catalysts: How GST acts as a driver for a unified national market and Economic Shifts: The broader implications of tax reform on India's GDP and ease of doing business.

15 min were provided to the participants to discuss, decide and prepare for next days activities.

The day concluded at the end of the final session, with participants gaining a balanced mix of academic strategy, foundational teaching tools, and real-world financial insights.

The day was officially called off at 5:30 pm.



REPORT OF DAY 2

Morning Session: Discipline and Digital Transition

The second day of the three-day workshop focused on integrating modern pedagogical tools with the requirements of the digital era. The day commenced on a spiritual and disciplined note with a morning assembly conducted by **Group-I**. The presentation was highly organized, featuring active participation and commendable coordination from all members, making for a well-conducted start to the day.

Following the assembly, the **Workshop Coordinator** took the podium to provide instructions for the day's itinerary. She emphasized the critical importance of time management and encouraged active participation in all upcoming sessions.



Keynote: The Landscape of Digital Assessment

The highlight of the morning was a session led by the resource person, **Mrs. K. Sangeetha**, titled "*The Landscape of Assessment: From Physical to Digital.*" This timely session addressed the challenges of **On-Screen Marking (OSM)**, specifically:

- **Technical Considerations:** Ensuring the accuracy of digital annotations.
- **Physical Well-being:** Managing "screen fatigue" during the evaluation process.
- **Evaluation Mindset:** Emphasizing that the transition to online marking is not merely a change of medium, but a fundamental shift in the evaluation mindset.

Evolution of Indian Trade and Commerce

Following a brief break and a group photograph session, the workshop resumed with a session by **Mr. Narendra** on the history of trade and commerce. This insightful segment highlighted the need for students to understand the evolution of Indian trade.

He provided a **six-point methodology** to make any chapter engaging, tracing the journey of Indian commerce from the **Silk Road** to **indigenous banking systems**, **merchant corporations**, and the traditional **Hundi** system.

Afternoon Session: Micro-Teaching and Peer Exchange

The post-lunch session was dedicated to **Micro-Teaching**, a pivotal segment designed to facilitate the exchange of pedagogical strategies among peers.

- **Collaborative Learning:** Group members actively shared unique best practices from their own teaching experiences.
- **Subject Focus:** Each group was assigned specific topics in **Accountancy** or **Business Studies** for Classes 11 and 12.
- **Innovative Approaches:** Moving beyond rote learning and textbooks, participants demonstrated creative teaching methods with a specific emphasis on solving **competency-based questions**.

By the end of the activity, participants had not only revisited the core syllabus but also gained practical, classroom-ready strategies that addressed both the "what" and "how" of commerce education in the current academic climate.



REPORT OF DAY 3

The day began with a morning assembly by Group 2, followed by an inspiring address from the Deputy Commissioner KVS, Director ZIET Mysuru and Course Director Mr. P.I.T Raja,

The first session on Mental Health and Well-being was conducted by Mr. Pankaj Kumar Verma. It highlighted the importance of mental health for students and teachers and introduced the concept of Mental Health First Aid. The session was informative and highly relevant for educators.



The second session, led by Mr. Narendra Verma, focused on Small Business and Entrepreneurship. He shared practical suggestions and useful insights that can help students develop entrepreneurial skills. His session further concentrated on how to connect learning with real-life applications.

The third session by Mrs. K.P. Sangeeta Nair demonstrated the use of AI tools in a blended classroom. The interactive session emphasized creativity, engagement, and the effective use of digital notebooks.

The post-lunch session, conducted by Mr. P. Selvaramani (PGT Geography, KV Dharampuri), focused on 21st Century Skills and their importance in modern education. The session was engaging, motivating, and relevant for classroom practice.

Overall, the day's sessions were insightful, practical, and beneficial for enhancing teaching-learning practices.



A WRITE UP ON THE SESSIONS TAKEN BY MR.PANKAJ KUMAR VERMA , ASSOCIATE COURSE DIRECTOR

Mr. Pankaj Kumar Verma, Principal, PM SHRI Kendriya Vidyalaya Ooty, and Associate Course Director of the course, conducted insightful and impactful sessions on *Strategies to Improve Results in Accountancy and Business Studies* and *Mental Health and Well-Being*. Drawing upon his extensive administrative and academic experience, he addressed the participants with a clear focus on enhancing teaching effectiveness, learner engagement, and holistic student development. The sessions were characterized by practical examples, reflective discussions, and learner-centred approaches that encouraged participants to examine existing classroom practices and identify areas for improvement. His interactive style of presentation enabled participants to actively engage with the concepts and relate them to their professional experiences.



In the session on *Strategies to Improve Results in Accountancy and Business Studies*, Mr. Verma emphasized the importance of systematic academic planning, competency-based teaching, continuous assessment, and data-driven interventions to improve student achievement. He highlighted various pedagogical strategies aimed at strengthening conceptual understanding, enhancing problem-solving skills, and addressing learning gaps among students. The session focused on effective lesson planning, differentiated instruction, targeted remedial measures, and the use of assessment data for informed decision-making. Participants were encouraged to adopt innovative and experiential learning practices that would make the teaching-learning process more meaningful and result-oriented. The discussion also underscored the significance of regular feedback, examination preparedness, and collaborative efforts among teachers in achieving improved academic outcomes.

The session on *Mental Health and Well-Being* provided valuable insights into the emotional and psychological dimensions of teaching and learning. Mr. Verma stressed the need for creating supportive, inclusive, and positive learning environments that promote the well-being of both students and teachers. He discussed various factors influencing mental health, including academic stress, work-life balance, emotional resilience, and interpersonal relationships. Through reflective activities and meaningful interactions, participants explored strategies for stress management, self-care, empathy, and effective communication. The session reinforced the role of educators as facilitators of not only academic growth but also emotional well-being, aligning with the holistic vision of education envisaged in the National Education Policy. The sessions collectively enriched the participants' professional understanding and inspired them to foster both academic excellence and psychological well-being in their respective institutions.

A WRITE UP ON THE SESSIONS TAKEN BY MR.NARENDRA VERMA, RESOURCE PERSON

Mr. Narendra Verma, PGT Commerce, Kendriya Vidyalaya Donimalai, served as a Resource Person and conducted a series of enriching sessions on *Small Business and Entrepreneurship Development with Revised Definition of MSME and Other Initiatives*, *Seven-Day Bridge Course of Basic Mathematics for Class XI Accountancy*, and *How to Make History of Commerce and Trade Part Interesting*. His sessions reflected a commendable blend of subject expertise, practical insights, and innovative pedagogical approaches. The sessions encouraged participants to explore creative methods of teaching and to connect theoretical concepts with real-life applications, thereby making learning more meaningful and learner-centric.



In the session on *Small Business and Entrepreneurship Development with Revised Definition of MSME and Other Initiatives*, Mr. Verma familiarized participants with the evolving entrepreneurial landscape and the significant role of Micro, Small and Medium Enterprises (MSMEs) in the economic development of the country. He elaborated on the revised definition of MSMEs and various government initiatives designed to promote entrepreneurship, innovation, and self-employment. The discussion highlighted the importance of integrating contemporary economic developments into classroom teaching so that students gain a practical understanding of business environments and emerging opportunities. Participants appreciated the relevance of the session in strengthening their knowledge of current

policies and enhancing their ability to relate textbook concepts to real-world economic scenarios.

The sessions on the *Seven-Day Bridge Course of Basic Mathematics for Class XI Accountancy* and *How to Make History of Commerce and Trade Part Interesting* focused on addressing common learning challenges and improving student engagement. Mr. Verma demonstrated strategies to strengthen the foundational mathematical skills required for Accountancy, enabling a smoother transition for students entering Class XI. He shared practical techniques, scaffolded learning approaches, and simple mathematical applications that can build confidence among learners. While discussing the History of Commerce and Trade, he emphasized the use of storytelling, historical narratives, case studies, timelines, and experiential learning techniques to transform a traditionally theoretical topic into an engaging and relatable learning experience. These sessions equipped participants with innovative classroom strategies and reinforced the importance of making commerce education relevant, accessible, and enjoyable for students. The sessions were highly informative and contributed significantly to the professional enrichment of the participants.

A WRITE UP ON THE SESSIONS TAKEN BYMS. K.P.SANGEETHA NAIR, RESOURCE PERSON

Ms. K.P. Sangeetha Nair, Resource Person, conducted a series of highly informative and contemporary sessions on *GST Revised Rates and its Accounting Procedure*, *Challenges of CBSE Assessment System (OSM) in Evaluation of Accountancy and Business Studies*, and *Use of AI Tools (Blended Learning) in Commerce Classrooms*. Drawing upon her professional expertise and practical experience, she provided participants with valuable insights into current developments in commerce education and assessment practices. Her sessions were interactive, thought-provoking, and enriched with real-life examples, enabling participants to develop a deeper understanding of both subject content and emerging pedagogical trends



The session on *GST Revised Rates and its Accounting Procedure* focused on recent updates in the Goods and Services Tax framework and their implications for commerce education. Ms. Nair explained the revised GST rates, their applicability across different sectors, and the corresponding accounting procedures in a clear and systematic manner. Through practical illustrations and contextual examples, she enabled participants to understand the significance of staying abreast of regulatory changes and incorporating such developments into classroom transactions and discussions. The session strengthened participants' conceptual understanding of taxation and accounting practices, thereby enhancing their capacity to guide students in connecting theoretical concepts with real-world business scenarios. Equally engaging was her session on *Challenges of CBSE Assessment System (OSM) in Evaluation of Accountancy and Business Studies*, wherein she examined various issues related to assessment, objectivity, consistency, and competency-based evaluation. The discussion highlighted the need for balanced assessment practices that accurately measure conceptual understanding, analytical skills, and application-based learning.

In the session on *Use of AI Tools (Blended Learning) in Commerce Classrooms*, Ms. Nair introduced participants to the transformative potential of Artificial Intelligence in enhancing teaching-learning processes. She demonstrated how AI-enabled tools can support lesson planning, content creation, assessment design, personalized learning, and student engagement within a blended learning environment. The session emphasized the responsible and effective integration of technology into classroom practices while maintaining the central role of the teacher as a facilitator of learning. Participants explored various digital resources and reflected on their applicability in commerce education. Collectively, the sessions provided meaningful professional enrichment and equipped participants with knowledge and skills relevant to contemporary commerce education.

A WRITE UP ON THE SESSION TAKEN BY MR.N. BALAJI ,PGT COMMERCE , KV SRIVJAYANAGAR NO.2

Mr. N. Balaji conducted an engaging and informative session on *Trading Procedures and their Implications in Project Development*. The session provided participants with a comprehensive understanding of the fundamentals of trading practices and their relevance in contemporary business environments. He explained various aspects of trading procedures, including market operations, decision-making processes, risk assessment, and the role of financial planning in the successful execution of projects. Through practical examples and interactive discussions, the participants gained valuable insights into the relationship between trading activities and business growth, enabling them to better appreciate the application of commerce concepts beyond the classroom.



A distinctive feature of the session was Mr. Balaji's sharing of his personal experiences and ventures in the stock market. Drawing upon real-life investment and trading experiences, he illustrated key concepts related to market behaviour, investment strategies, and financial decision-making. These firsthand accounts added authenticity and practical relevance to the discussion, making the session highly engaging and relatable for the participants. The session encouraged participants to explore financial literacy and market

awareness as important dimensions of commerce education. Overall, the session successfully bridged theoretical knowledge with practical applications and contributed significantly to the professional enrichment of the participants.

PHOTO GALLERY



GROUP PHOTO

CHIEF TAKEAWAYS OF THE WORKSHOP

- **Strengthening Subject Competency:** The workshop enhanced participants' conceptual understanding of key areas in Accountancy and Business Studies, including taxation, entrepreneurship, trading procedures, financial markets, and project-based learning.
- **Focus on Improved Learning Outcomes:** Participants gained practical strategies for improving student performance through competency-based teaching, systematic academic planning, continuous assessment, and targeted remedial interventions.
- **Integration of Contemporary Developments:** Sessions on GST revisions, MSME initiatives, entrepreneurship development, and stock market operations helped participants connect classroom teaching with current economic and business realities.
- **Innovative Pedagogical Practices:** The workshop emphasized experiential learning, blended learning, storytelling techniques, bridge courses, and technology-enabled instruction to make commerce education more engaging and effective.
- **Effective Assessment and Evaluation:** Discussions on CBSE assessment practices and challenges in evaluating Accountancy and Business Studies provided valuable insights into designing fair, objective, and competency-oriented assessment strategies.
- **Holistic Development and Teacher Empowerment:** The sessions highlighted the importance of mental health, well-being, professional growth, adaptability, and the responsible use of AI tools, reinforcing the role of teachers as facilitators of both academic excellence and holistic student development

LINK TO PPTS:.

https://drive.google.com/drive/folders/13vdiDVxjLCGkGKKdYZqGnyOoF_ZA8znZ

