ABSLM: A Synthesize Of Modern Strategic Management Theories For The Sublime Classroom Management Practices- A Case Study In Kerala.

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ARTICLE INFO	ABSTRACT
	This study examines the evidence for the effectiveness of a new pedagogical approach, 'Activity Based Strategic Learning Management (ABSLM).' It synthesizes strategic management theories to classroom management practices to enhance teaching-learning effectiveness. The study suggests ABSLM, as a comprehensive learning method that significantly increases student engagement, efficiency, and competence, rather than reducing verbal exercise and over-effort by teachers dealing with problem/practical exercise-oriented courses such as accounting, taxation, quantitative techniques, numerical skills etc. ABSLM has been successfully tested among 300 Bachelor of Commerce (B. Com) students from six undergraduate colleges in Kerala. The study's design is purely observational and interventional and the findings are based on the researcher's observational schedule. The study also tries to put forth a standard methodological model for implementing ABSLM in classrooms. **Keywords:** *ABSLM, Traditional teaching, Activity Based Learning, Participative learning, Kaizen, Jit, Backflush.*

1. Introduction

Rapid changes in the modern world have caused the higher education sector to face many challenges (Bidabadi et al 2016). These challenges may be faced by teachers or by students. A close watch on the profile of today's students will give some common idea that they are highly informative, techno-intuitive, and conditional respect. Besides, they have a concise span of interest-attention, a lot of distractions, and are overwhelmed, but they look for an easy way out, ambitious for progress (Greany 2018). Now, students in higher education are characterised by a diverse background and varying levels of preparedness (Salcedo 2003). Modern college students include individuals from different walks of life, with characteristics such as age, gender, race/ethnicity, prior schooling, employment status, and family dynamics (Black 2020). Now, students in higher education sectors are well-educated but have weak self-control, making them easily influenced by external factors and making it difficult to form correct world outlooks and social values (Zhong-peng 2010). There is an urgent need to challenge the stereotypical image of the college student, which often does not reflect and draw out the true diversity of students (Harmon and Sharaievska 2024).

Though lectures are generally accepted teaching methods due to their ability to exploit psychology and students' natural aptitude for learning from spoken information (Charlton 2006), they face many challenges such as lack of active participation, little collaborative learning, more consumption of students' time, etc, leading to a move towards blended learning techniques (Folley 2010). In traditional lecturing, the professor spends most of the class time lecturing, the students just watch and listen and work individually and collaboration among them is discouraged (Azzalis et al 2009). Traditional lectures (verbal transactions) clash with student-centred, relational, and socially and politically transformative teaching approaches. Traditional lectures are perceived as the least effective lecture format for undergraduate students (Baysan, A. and Naeem, U 2023). Lectures are the most ubiquitous teaching method and are effective only when imparting information and explanation (Brown and Manogue 2001). Traditional lecturing methods failed to deliver deep and effective learning experiences (Jones, S 2007). Students in lecture-style classrooms report learning a great deal for being involved in the learning process, and getting scope for independent thinking and problem-solving, contrary to

the lecturers' beliefs (Covill 2011). Hence, a pedagogical approach should be blended to overcome both the teacher-centric and learner-centric challenges.

Many studies have found that activity-based learning is more effective than traditional methods. Azzalis (2009) and Patil et al (2016) noted that students perceived active learning as more effective with increased knowledge and understanding. Henrico (2012) emphasised the importance of challenging in-class activities in particular courses, while Christensen (2009) highlighted the impact of active teaching methods on learning strategies and learning outcomes. Collectively, these findings suggest that activity-based learning leads to better student engagement and learning outcomes compared to traditional methods. Activity-based e-learning practice enhances pupil's learning and reduces the failure rate in undergraduate courses (Freeman and Huang 2015). Additionally, activity-based learning methods, accompanied by major changes to the design of course structure, enhance the performance of students of evolution courses (Frasier and Roderick 2011). Effective lecturing in higher education sectors requires a combination of engaging content, effective organization, and effective management of disruptive behaviour (Haxhiymeri and Kristo 2014). Active learning is often promoted as a way to increase course effectiveness; enhance student learning; help students feel more connected to their studies, peers, and campus/classrooms; and increase student retention, persistence, and success. However, to do this, effective active learning methods need to be implemented thoughtfully and inclusively (Andrews et al.2011; Michael 2006).

Research Questions: How can the teachers handle accounting and numerical skills-related courses in higher education sectors and enhance their pedagogical skills with less verbal transactions? How can activate and motivate students with challenging classroom activities to improve attendance and student engagement? How does activity-based strategic learning management impact students' academic performance?

2. Literature Review

2.1 Active learning and effective learning

Active-based learning is difficult to define but occurs when a teacher stops lecturing and learners work on a problem or task designed to help them understand a concept. A good example of active learning is a 'think-pair-share discussion' in which learners think about a question posed by the teacher, pair up with other students to discuss the question, and share the answers with the whole class (Andrews et al. 2011; Poe 2015). One important way educators have begun to meet the need for effective learning is through the application of active learning methods and practices that ensure student participation in the learning process. (Harris et al 2020). Active learning requires students' participation in their education and allows them to take their mechanisms or routes in understanding and applying the material. Active learning often focuses on the higher levels of "Bloom's taxonomy"- a popular framework for conceiving educational outcomes (Anderson et al.2001; Bloom 1956). Incorporating activity-based learning into commerce education, ensuring that graduates meet industry expectations, and promoting continuous industry-academia engagement are critical to including graduate attributes (Siraj and Pillai 2012). Effective teaching of commerce (e-commerce) can be enhanced by implementing active learning strategies that are well-suited to the field and enhance student learning and understanding (Leong and Petkova 2011). Active and experiential learning is an important element in education, typically involving students in real-world projects for commercial companies or non-profit organizations, ensuring that they gain an appreciation for practical and theoretical concepts (Abrahams and Singh 2010). Active learning pedagogies are recommended to reach beyond the front lines of our classes so that students can develop a sense of responsibility for their learning and the applications of their learning. Instructors should use inclusive teaching methods in their classes, especially through active learning to maximise active and inclusive teaching concepts that can benefit all students, especially those from minority or underserved groups (Harris, B. N. et al 2020). Active learning is often promoted as a way to increase course effectiveness; enhance student learning; help students feel more connected to their studies, peers, and campus/classrooms; and increase student retention, persistence, and success. However, to do this, effective active learning methods need to be implemented thoughtfully and inclusively (Andrews et al. 2011; Michael 2006). Inclusive classrooms and active learning exercises provide a multifaceted approach to creating a student-centred learning environment that meets the goals of vision and change (AAAS, 2011, 2015, 2018). Students must become active participants and the teachers, as facilitators in favour of promoting active participation must embrace mind and body and should reject the so-called "banking education system" (Hooks 1994).

2.2 Activity-Based Management (ABM)

Focusing on rules, pedagogy, tasks and social contexts as mediators and actors in quality learning outcomes, activity-based theories provide a useful framework for understanding the adoption of learning management systems in colleges and universities (Mlitwa and Belle 2010). Using the Activity Based Costing method to improve organisational performance is called activity-based management (ABM) and it guides all efforts to adapt business/organisational strategies to face competitive pressures as well as to improve performance. To have continuous improvement, one must be timely and accurately informed about the activities (work to be done) and the work/ activity objectives (Turney 1992). A learning activity-based management system (LAMS)

not only supports teacher-led inquiry-based learning designs but also student inquiry design and insight (Levy et al. 2009). Activity-based management can facilitate adaptive and generative learning practices in organisations by keeping up with continuous improvement and knowledge management and boosting a learning culture (Driver 2001). Activity-based learning classrooms foster student engagement, active attendance, and subject positivity and at the same time enhance teachers' pedagogical skills (Henrico 2012). Activity-based learning practices in commerce and business schools enable students to better apply theoretical knowledge in real-life contexts, nurturing them for their future roles as business managers and entrepreneurs (Singh, E et al. 2014). Activity-based learning (ABL) enhances students' learning in higher education sectors through effective knowledge utilization (Kurian 2022). Hence, it means and includes learning by doing.

2.3 Kaizen and Commerce Education
Continuous improvement (kaizen) in education requires systematic and concentrated efforts, with information-driven decisions to assist educational decisions and attain improved student achievement (Smith et al. 2009). Kaizen is an effective concept for improving graduate courses and for students' assessment and value proposition, supporting higher educational institutions to be more competitive against traditional practices (Emiliani 2005). Adoption of the kaizen philosophy can help improve educational outcomes and refine educational services (Odermatt 2020). Kaizen's philosophy achieves continuous improvement and competitiveness in higher education institutions by empowering students with increasing satisfaction and fostering a sense of accomplishment (Khayum 2015). This concept provides that with minor improvement, we can make wonder changes. Obviously in classroom performance too.

2.4 Target Basis
Target costing can be a vital strategic tool for organisations, enabling fundamental cost and resource breakthroughs and redefining the rules of the game in manufacturing processes. An interactive, team-based target exercise helps students understand the dynamic process of problem-solving to meet the requirement standard (Castellano and Young 2003). The Target-based quality evaluation method can effectively reduce costs, and errors, and enhance the quality of online and offline education hybrid teaching (Bao and Yu 2021). Teachers must shift from a teacher approach method to a learners-centred target approach, whereby learners are involved, self-directed and own the lesson (Modise, M. A. and Letlhoenyo, S. 2020). So, to make the classroom activities more challenging and time boundness there should be some interim targets.

2.5 JIT and Back Flush Accounting
A just-in-time operation system (JIT) simplifies accounting records and backflush costing applications in manufacturing companies providing the information support needed for effective strategic resource management and competitive advantage (Cengiz and Uyar 2011). Backflush costing/accounting is a streamlined approach for recording the cost details of production only after the production has been completed and hence it works backwards from the point at which production has just been completed (El-Gibaly 2024; Accounting Tool, 2023). Goal setting and process progress feedback drastically improve self-efficacy and solution achievement, with process goals receiving the greatest impact on the maintenance and generalization abilities of students (Schunk and Swartz 1993). Following the footprint of JIT, students must be able to attain the maximum result or outcome within a short time and with minimum effort. We follow the back flush concept as the students must not only be able to fetch the result but they must describe the process of arriving at results.

2.6 Team and Members Participation (Ouchy's Z theory)
Theory Z is the more advanced theory of motivation as it effectively motivates people with different attitudes, perception and making it more suitable for diverse organisations (Zhang et al. 2013). Blending traditional teaching with innovative approaches can bring welcome variety to a student's work and create a balanced approach that delivers the best teaching possible (Eames and Milne 2021). Although lectures are one of the most common teaching methods in higher education, didactic lectures are considered by students to be the least effective, in this case, teaching methods that promote self-directed learning are effective in imparting core knowledge that leads to increased effective learning (Alaagib et al. 2019). As students work in groups to identify information relevant to the problem, find its sources, and develop strategies to use it to solve the problem, the teacher acts as a facilitator of that learning process (AAAS, 2018). Even if the pedagogical, practical, and social benefits of lecturing as a method of teaching and learning are possible, more innovative approaches and alternatives to lecturing are needed to adapt to the changing educational environment (French and Kennedy 2017). Active learning in classrooms significantly improves learning outcomes compared to traditional lecture-only delivery (Kinoshita et al. 2017). In the case of active participative learning, the focus of the learning activity is shifted from the teacher to the students (Azzalis et al. 2009). To culture a team spirit in classroom activities, Ouchy's Z theory is the most applicable one.

3. Materials and Methods

The methodology of the study involves the introduction and implementation of 'Activity Based Strategic Learning Management (ABSLM)' for undergraduate students as a progressive pedagogical model to enhance

the course learning process and active student engagement. The study also includes gathering and discussing the progress of the students on this approach and observing the impact on learners' cooperation, team spirit, skills of explanation and comprehension and self-motivation in their learning process. For carrying out a direct observational study, 300 students of the Bachelor of Commerce (B. Com) course, 50 each from two Govt. colleges, two aided colleges and two self-financing colleges in Kerala were approached. The experiment design consists of seven steps.

3.1 *Formative announcement of Activity, Score and Reward:* At the start of a unit, this step involves announcing to the class in advance that there will be a group activity related to the unit, how the activity will be scored, and what the winners will be rewarded for.

3.2 *DEI Grouping:* All students in the class are grouped into groups of 10 based on the DEI (Diversity, Equity, and Inclusion) principle (Cumming T.et al.2023). Each group will have a portfolio of average students, above-average students, and below-average students.

3.3 *Concept teaching (traditional teaching:* At this stage, the teacher explains the basic concepts of the unit.

3.4 *Activity Assignment:* Each group is assigned a different problem activity that has the same difficulty level to solve and consumes the same amount of time. Also instructs that the winner will be the group that solves the problem correctly the fastest.

3.5 *Group storming:* In this stage, each group discuss themselves to solve the problem accurately and quickly.

3.6 *Presentation and Interrogation:* After a specified time, each group should present their solution. Here each group will question each other. Each member of the group is responsible for explaining the way they arrived at the solution when the other group is directed to explain it. The final score of the group is also based on the accurate explanation of the group members.

3.7 *Activity outcome evaluation and intergroup share:* At this last stage, after the teacher verifies the solutions of each group, it is suggested to share and record the solutions with each other. Thus effectively 5 different questions are solved at the same time, enthusiastically.

Figure 1: ABSLM Model
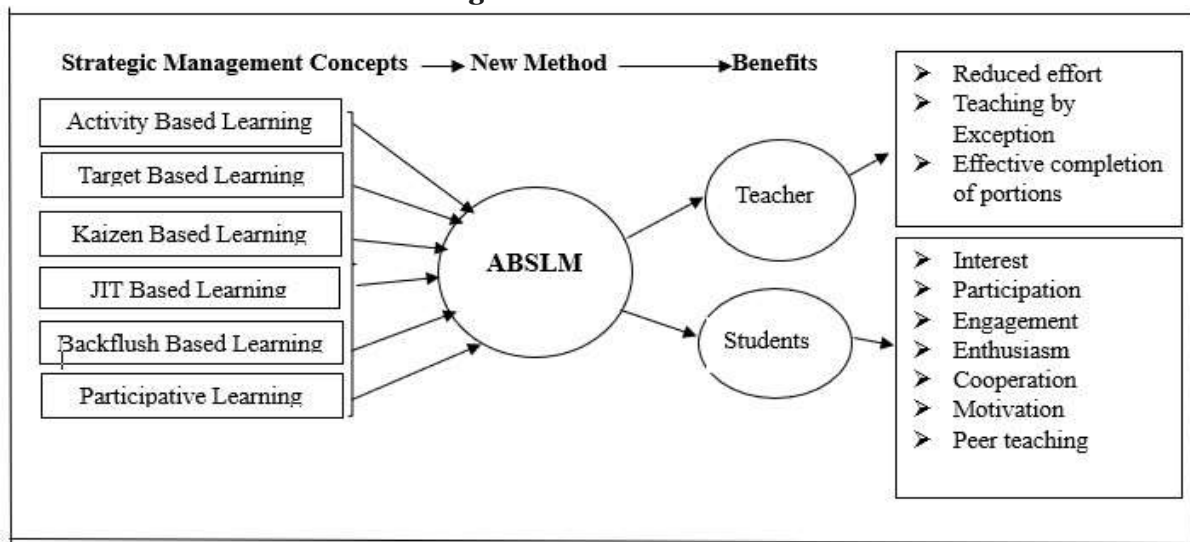
The proposed model envisions the benefits of advanced strategic management techniques such as Activity-based management, target costing, Kaizen concept, participative management, backflush concept etc., to increase the effectiveness of classroom activities.

4. Result and Discussion

First, the students of six selected colleges were asked to do a problem (preparation of financial statements from a given set of ratios). Each student in the class was observed and reported how long it took to complete the problem and how many children did it correctly. After that 5 different problems of the same difficulty level

were given to those who were systematically grouped earlier and instructed to do them. The observer noted how long and how accurately each group completed them. The average time taken and accuracy level under the traditional method and the new method were compared and presented in Table No.1.

Table 1: *Table showing the level of performance and average time the students took to solve a problem before and after applying ABSLM.*

Traditional Teaching (Govt.College)			ABSLM (Govt.College)		
Level of Performance	No of students	Average Time*	Level of Performance	No of students	Average Time*
100%	17	32	100%	40	25
>60%	32	45	>60%	48	30
<60%	51	67	<60%	12	40
	100	CA= 48**		100	CA=31.67**
Traditional Teaching (Aided Colleges)			**ABSLM (Aided Colleges)**		
Level of Performance	No of students	Average Time*	Level of Performance	No of students	Average Time*
100%	11	30	100%	32	28
>60%	30	48	>60%	42	35
<60%	59	69	<60%	26	40
	100	CA=49.33**		100	CA=34.33**
Traditional Teaching (Self-financing Colleges)			**ABSLM (Self-financing Colleges)**		
Level of Performance	No of students	Average Time*	Level of Performance	No of students	Average Time*
100%	6	38	100%	21	34
>60%	30	50	>60%	39	45
<60%	64	82	<60%	40	54
	100	CA=56.67**			CA=46**

*Average time taken by students to solve the problem (minutes)
** Average time taken by the entire class to solve the problem(minutes)

The above table depicts the result of the comparative analysis conducted among 300 students of three types of colleges in Kerala such as 2 government colleges (100 students), 2 aided colleges (100 students), and self-financing colleges (100 students). For the sake of analysis, students' level of performance -100 % (those who do it correctly) is considered as 'Good', more than 60% as 'Average' and less than 60% as 'Below average'. Here, we present the differences in the student's performance in terms of the level of accuracy and average time consumed to do the problem due to the application of ABSLM.

5.1 Results in Government Colleges: When evaluating the performance of 100 students from two government colleges in the traditional teaching system, only 17% of the students solved the problem correctly by taking an average of 32 minutes. More than half (51%) stood as below average. Despite being given more than an hour, 51 per cent could not get the answer right. 32 per cent of students did it at more than 60% accuracy by taking an average time of 45 minutes. After applying ABSLM, it is noteworthy that the number of people solving the problem with 100 per cent accuracy increased by 3 times. The number of below-average students drastically reduced to 12 per cent. Further, it is observed that 7 to 27 minutes were saved while solving the problem. 100 students' class average time was reduced from 48 minutes to 32 minutes (1/3rd time saving).

5.2 Results in Aided Colleges: It is noteworthy that after applying this, the number of people solving the problem with 100 per cent accuracy increased approximately 3 times (11 to 32). The number of below-average students massively reduced from 59 to 26. There is time-saving, 2 to 29 minutes in solving the problem.

5.3 Results in Unaided/self-financing colleges: Generally, those who do not get admission to government colleges or aided colleges and have relatively low marks study in self-financing colleges (there may be good learners too)**.** In the case of these colleges also, the number of below-average students has decreased by 3 times at the same time as the number of students who solve the problem accurately has increased by 3 times. There is a time-saving in solving the problem to the extent of 30 minutes.
In the case of the students of the three types of colleges mentioned above, it can be seen that their level of performance has increased a lot after applying the ABSLM. Also, problems given in class take much less time to solve when done as a group activity than when done individually. It is not insignificant that the proposed model can save 10 to 15 minutes of the average time taken by the entire class to complete such problems while

raising the level of student performance significantly. Besides, it ensures students' motivation, active participation, cooperation, interest, involvement, and enthusiasm in classroom activities.

Class Room Learning Practice and Strategic Management Theories Conformity: Let us examine how the ABSLM Method sublimates strategic management concepts into classroom learning practice while adhering somewhat to the traditional method of lecturing (Charlton, 2006).

- Activity-based management: It encompasses students' group activity. i.e. solving problems effectively through group activity and discussion (Kurian 2022; Andrews et al. 2011).
- Target-based learning: There is a target for the completion of the activity with accurate results and a stipulated timeframe (Bao and Yu, 2021).
- Participative learning: Students participate in group activities irrespective of their abilities. They actively participate in discussions and get their doubts clarified by their friends (Azzalis et al.2009)
- Back flush learning: In the stage of intergroup interrogation, every student gets a chance to explain the process of reaching the solution (Schunk and Swartz, 1993).
- Kaizen learning: There is a refinement of students' problem-solving and presentation skills. There is a continuous effort to "change for the better" (Turney 1992; Odermatt, 2020).

ABSLM synthesises the benefits of strategic management theories and concepts towards effective classroom management practices.

6. Implication of the study

ABSLM has many implications and justifications for implementing it in today's classrooms. Let us examine what they are: ABSLM enhances Students' level of motivation and ensures students' active participation in classroom learning activities (Andrews et al. 2011; Zhang et al. 2013). It enables students' equity and equality due to the DEI grouping of students and equal roles in the interrogative section (Cumming T.et al.2023). ABSLM entail peer teaching benefits and improves students' skill of problem-solving and presentation (Andrews et al.2011). It offers a smart and vibrant classroom even without a "Smart Class Room." It reduces verbal transactions of the teachers and hence they can pay more attention to below-average students. It gives maximum result-minimum time (JIT) (Cengiz & Uyar, 2011). This method is most suitable for practical exercise-based courses; accounting costing, finance, taxation, quantitative techniques, numerical skills etc (Singh, E et al, 2014). In the credit and semester system, it is a tedious task for a teacher to complete the portions effectively. ABSLM was found to be a tool for tackling this issue to an extent.

7. Limitations of the study

The present study was conducted only among 300 B. Com students of 6 UG colleges. A more comprehensive study may be conducted in other types of institutions, courses, and learning scenarios to get more accurate results. Further, the results of the study emanated from the observations of the researcher. There is ample scope for technical and scientific analysis on this topic.

8. Conclusion

This paper intended to provide a solution for general issues faced by most of the teachers dealing with subjects like accounting, finance, and other numerical/quantitative-based subjects. It is very difficult for them to cover the portions effectively in the allotted time frame. This study presents a model of how advanced strategic management concepts used in modern business management can be effectively applied to today's classroom management. Applying the ABSLM model in real classroom situations is useful for teachers and students alike. In particular, the verbal transaction of teachers dealing with the problem/exercise-based subjects is reduced, providing ample opportunity for 'teaching the exceptional' (Myers et al. 2017). Conversely, it can enhance students' motivation, enthusiasm, cooperative attitude, classroom attendance, active engagement, and overall interest in the subject (Harris et al. 2020; Leong and Perkova 2011). Through continuous ABSLM activities, students' problem-solving and presentation skills will gradually improve (Odermatt 2020; Khayum 2015). ABSLM is a pedagogical innovation to enhance students' learning activities and abilities without completely ignoring traditional classroom methods.

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