



# **27<sup>TH</sup> ACCOUNTING TEACHERS CONFERENCE**

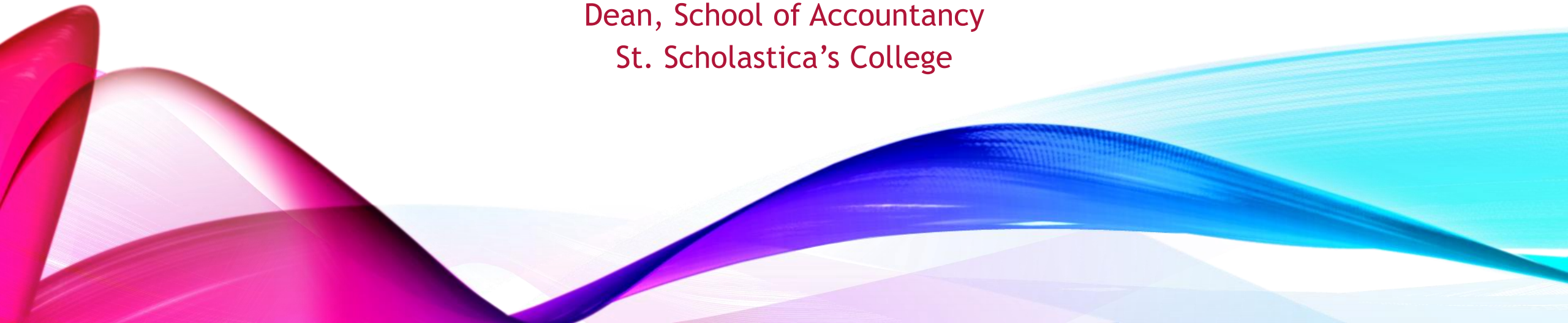
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# THE EFFECTIVE ACCOUNTING TEACHER: METHODS AND TECHNIQUES

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# INTRODUCTION

I take the assumption that all of you:

- have embraced teaching as a vocation
- have a creditable number of years in the teaching profession
- are using (and perhaps have even developed your own) teaching strategies that you found effective in the delivery of instruction



IN OTHER WORDS, **YOU ARE A PRETTY GOOD CAKE!**



My presentation will simply attempt to provide an **ICING**, of a different flavor, on your cake.



# THE EFFECTIVE TEACHER





# THE CLAY OF YOUTH

“I took a piece of living clay  
And gently molded it one day.  
I molded with my power and art,  
A boy’s soft and yielding heart.

I came again when days were done,  
It was a man I looked upon;  
My early impress still it bore,  
But I can’t change him, nevermore! ”



*The teacher affects...*

*...eternity.*

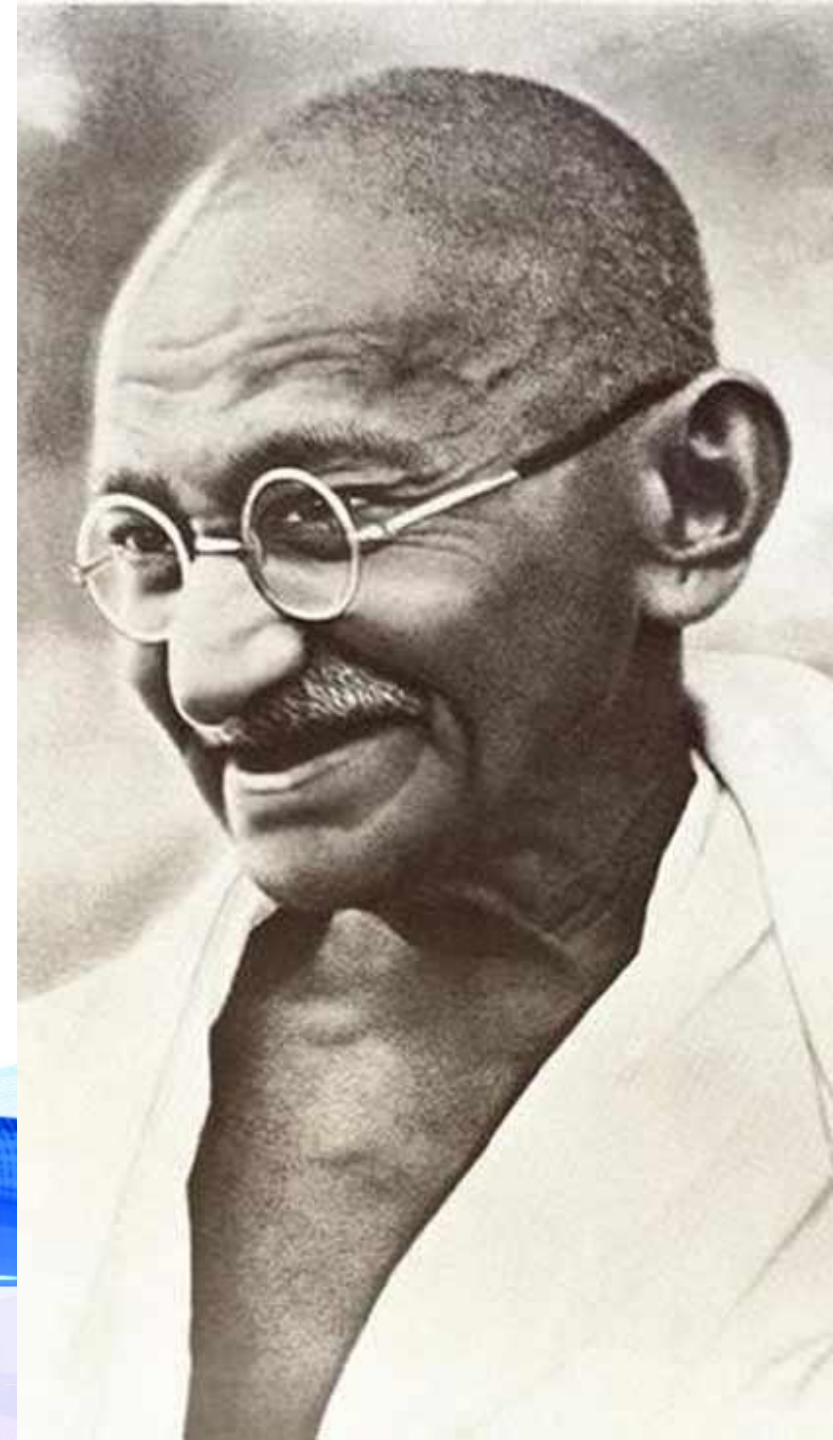
Quality teachers share certain characteristics such as a belief that all students can learn but not all in the same way; a belief that teachers are learners and students are teachers; a high level of respect for all students, but not the same for all; and a humanistic rather than custodial approach to classroom management.

# THE TEACHER





**If educators possess wide knowledge, both theoretical and practical, yet lack human qualities of compassion, caring, good faith, honesty, genuineness, and sensitivity, they are merely technicians, not really educators.**



# MY GUIDE POST

## **T**echnical proficiency

- subject matter; basic principles of education

## **E**mootional stability

- manage emotions; maximum tolerance

## **A**rt of teaching

- appropriate teaching strategies
- multiple intelligence of learners

## **C**ommunication skills

- verbal, non-verbal

## **H**eat to teach \*\*passion to teach

# TEACHING METHODS AND TECHNIQUES (MASTER YOUR CRAFT)





In determining teaching strategies/techniques and learning activities, it is important to note that the teacher uses strategies appropriate for achieving the learning objectives

**THUS,**

it is not possible to speak of the best method of teaching suitable for all situations. Different teaching-learning situations will call for different teaching methods.







# WHY UPDATE?

Paradigm shift in International Education Standards (IES)  
Emphasis on conceptual learning rather than procedural due to:

- Changing business and industry landscape
- Current requirements of the world of work
- Emerging specialization roles for accounting professionals
- CHED pushing for OBE
- New generation of learners



## Business, industry and government need work personnel who are:

- Masters of their craft
- Broad-based logical thinkers
- Can communicate, have good interpersonal skills
- Are creative problem solvers, decision makers, team workers
- Possess a mix of broad education & specific skills, particularly technological
- Self-motivated, flexible and adaptable to the requirements of a changing environment



## Enabling “mechanism”

- Concept-based learning strongly supported by experiential and hands-on approach in the teaching-learning process.
- Use of innovative teaching strategies (ex: “Webbing Approach”, “Counter-party Approach” Blended learning, Problem-based learning; use of community resources or activity–based learning; IT-based learning such as “Moodle”, etc.).



# CONCEPT-BASED LEARNING

OBE: How Achieved

*“Begin with the end  
in mind.”*





# CONCEPT OF AN “ASSET” IN ACCOUNTING

# EXPECTED OUTCOME

Through a well-crafted assessment tool, the student should be able to explain why

- in ancient civilization, money, commodities, freed men and slaves were included in the treasury records
- in the 1950s, guavas are not assets in the laid back barrio of Burabod, but in the town of Libon, guavas are assets
- a delivery truck purchased under a long-term installment plan is an asset even if it is not yet legally owned



# CONCEPT OF AN ASSET

Through a well-crafted assessment tool, the student should be able to explain why

- organization cost was delisted from the asset category in financial reporting
- development process may be included in intangible assets if certain criteria are met
- deferred tax asset is an asset that is not an economic resource

If he can satisfactorily explain,  
this demonstrates that he has gained a deep understanding that  
the concept of an “asset” takes a changing perspective

- \* **PRIOR TO YEAR 2000: “OWNERSHIP”**
- \* **2000: from “OWNERSHIP” to “CONTROL”**

## **2020: SEPARATE DEFINITION OF ECONOMIC RESOURCE**

- \* A present economic resource controlled by the entity as a result of past events
- \* An economic resource is a right that has the potential to produce economic benefits





# ENABLING MECHANISM: CONCEPT-BASED TEACHING

Concept Teaching Instructional Strategy (concept-based learning)  
Involves

- the learning of specific concepts, the nature of concepts and the development of logical reasoning and critical thinking (through the art of questioning)
- may be deductive (rule to example) or inductive (example to rule)

# CONCEPT-BASED TEACHING

Proceeds through 4 primary phases:

- Clarify goals and conditions
- Illustrate examples and non-examples
- Students provide examples and non-examples to demonstrate attainment of concept
- Guides students to think about their own thinking (examine their decisions, consequences of choices, how concept fits into the bigger picture)

# CONCEPT-BASED TEACHING

## Concept Teaching Instructional Strategy (concept-based learning)

- Emphasizes the “why’s” and “wherefore’s” of premises, principles and rules (**webbing**)
- Touches “affective domain”, and results in modeling or actualization and synthesizing
- Builds capability for mastery of learning
- Is the first step to “webbing approach”



# CONCEPT MAPPING: A TOOL TO CONCEPT-BASED LEARNING

Concept maps are graphical tools for organizing and representing knowledge, and seeking new knowledge.



# CONCEPT MAPS

## WHAT DO THEY LOOK LIKE?

Concept maps (mind maps) include:

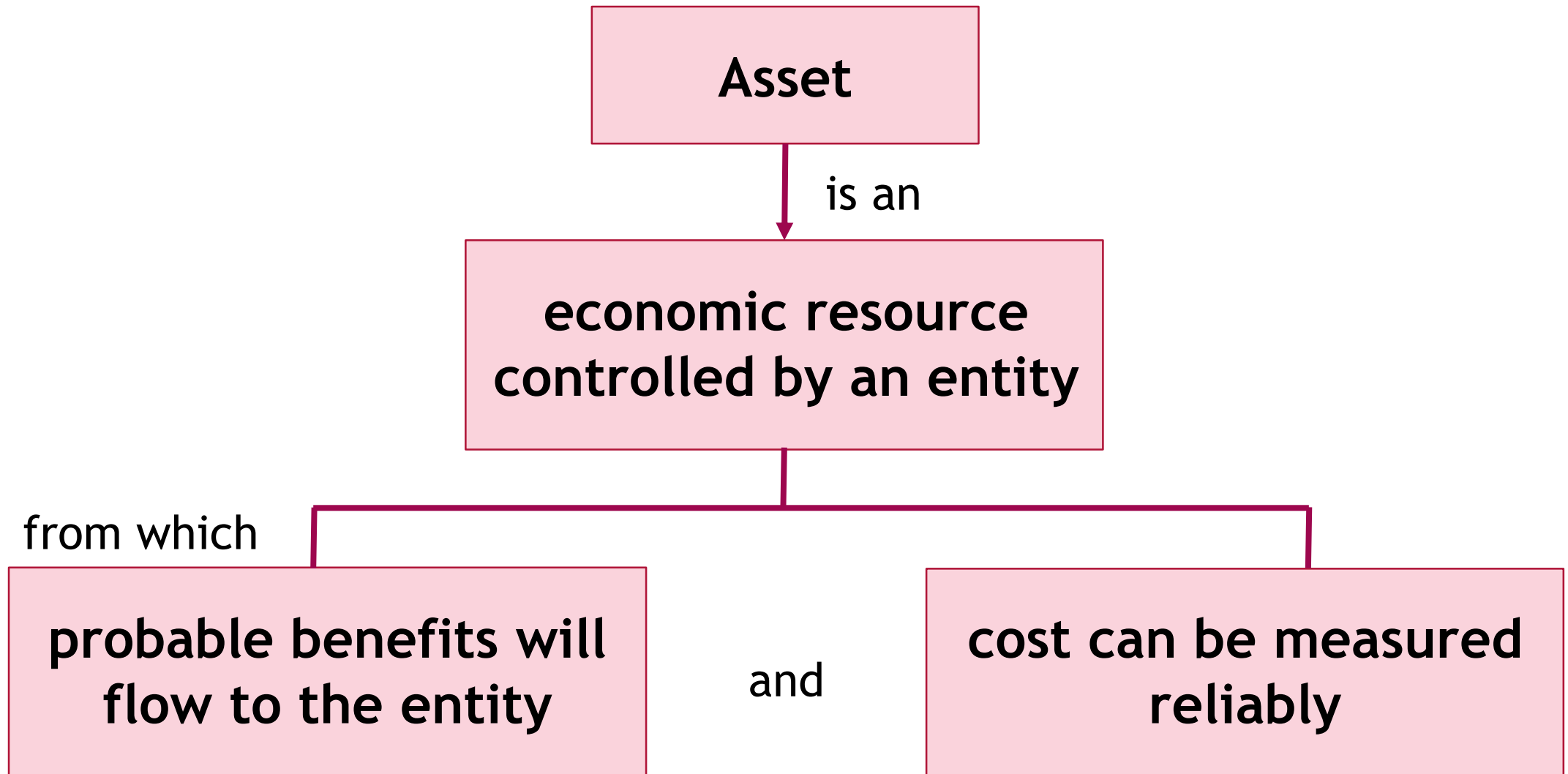
- **Concepts**, usually enclosed in circles or boxes of some type
- **Relationships** between concepts indicated by a connecting line linking two concepts.
- **Words on the line**, referred to as **linking words** or linking phrases, specify the relationship between the two concepts.



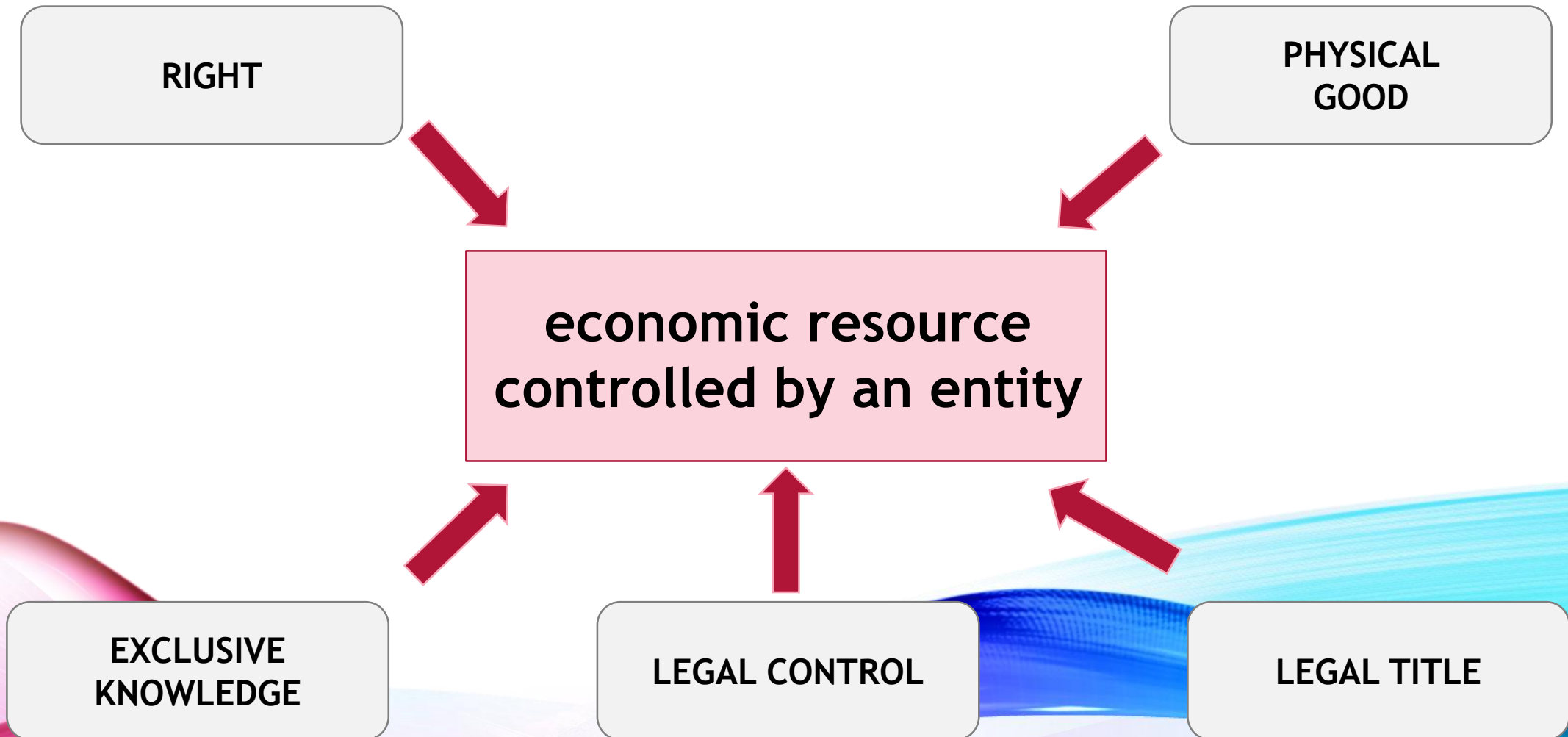
# EXTERNAL COGNITIVE STRUCTURE

- Represent meaningful relationships
- Visually represent conceptual understanding
- Active learning
  - Connect new information with old

# EXERCISE: DRAW A CONCEPT MAP

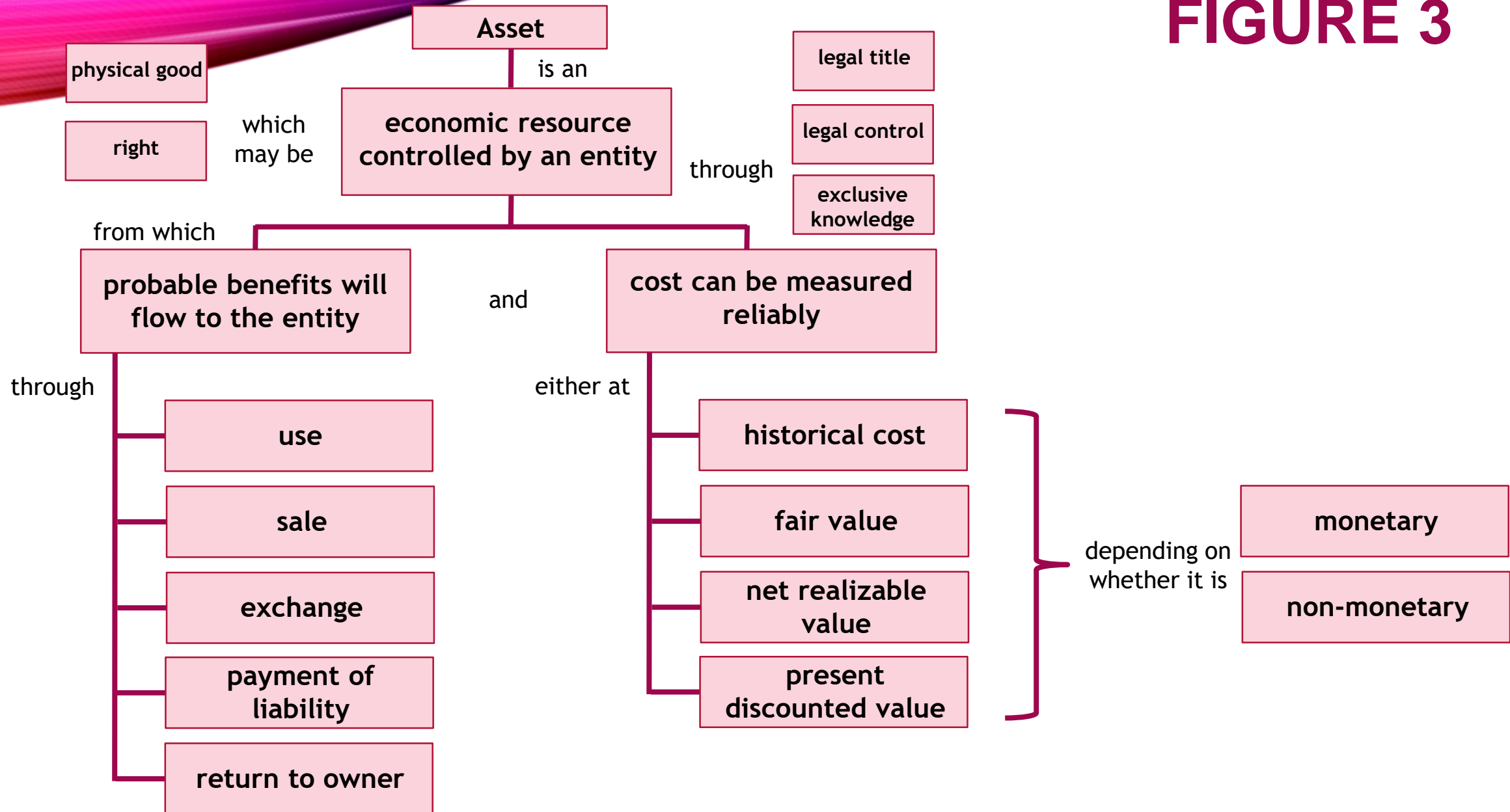


## FIGURE 2 - CONCEPT MAP





# FIGURE 3



# REINFORCING AND DEEPENING THE UNDERSTANDING AND APPRECIATION OF “ASSET”

*(Provide examples and non-examples)*

## 1. Probability of benefit flow

Assets are **economic resources** (relate to Economics limited in supply, can command a price)

- **Controlled** by the entity from which probable benefits will flow to the entity

**\*Relate to:**

- **PAS 16** - Acquisition of asset by installment purchase



**However: an asset, over time may be delisted from that category.**

Relate to **PAS 38**

Organization cost delisted as an asset - no “probable benefits” will flow to the entity

Relate to **PAS 12**

A “tax asset” is **not** an “economic resource” but still qualifies as an asset because probable benefits will flow to the entity as there is a **probability** that it can be **offset** against a **future tax payment**.

## EMPHASIS FOR MASTERY LEARNING (EXAMPLE 2 : CONCEPT OF “ASSET” IN ACCOUNTING)

- Deepening understanding and appreciation “asset”
- Measurability criterion
- Capable of money measurement
- Free goods (unlimited in supply) cannot qualify as an asset – but
- Changing perspectives – relate current concept of “cap and trade scheme” (**environmental accounting** – case example: Sr. Ana Raca and Japanese group)





# GOAL SYNTHESIZING / CREATING

- Concept of asset affected by
  - Change of mind-set over time or generations
    - ancient civilization: freed men and slaves reported as assets
  - Geographical location
    - in 1950, guavas are not assets in the laid-back barrio of Burabod, but are assets in Libon, Albay
  - Change of perspective
    - a delivery truck purchased under a long-term installment plan is an asset even if it is not yet legally owned

# GOAL SYNTHESIZING / CREATING

## **Qualitative assessment**

- Is “bitcoin” an asset?
- If “bitcoin” is an asset, how should it be reported in the Statement of Financial Position?



# **OUTCOMES-BASED ASSESSMENT OF LEARNING**

# OUTCOMES-BASED ASSESSMENT

1. Which of the following statements is (are) true?
  - I. No asset can simultaneously be an asset of more than one entity.
  - II. At times, two or more entities may share the benefits that an asset provides.

A. I only      B. II only      C. I and II      D. Neither I nor II

*(I cue: “economic resource controlled by an entity,” finance lease, installment purchase)*

*(II cue: investment property)*



# OUTCOMES-BASED ASSESSMENT

2. Which of the following is an asset but not an economic resource?
- A. Mango orchard
  - B. Ownership interest in another enterprise
  - C. Deferred tax asset
  - D. Productive resources (“economic resource is a right to a potential benefit flow to the entity)

# OUTCOMES-BASED ASSESSMENT

3. Organization Cost was delisted from asset category because it does not meet which of the following criterion for asset recognition?
  - A. Probable benefit will flow to the entity
  - B. Controlled by the entity
  - C. Result of a past activity
  - D. Cost can be measured reliably

# OUTCOMES-BASED ASSESSMENT

4. While preparing the draft financial statements for the current, the bookkeeper discovered a sales invoice of P100 that was omitted from the records in the prior year. He did not make a correcting entry, as he reasoned that the amount, anyway was not material. The sales per ledger during the year amounted to P300,000.

Using the choices provided below, complete the sentence:

“This is \_\_\_\_\_”

- A. An application of the Materiality concept
- B. A violation of the Materiality concept
- C. An application of the Recognition principle
- D. A violation of the Recognition principle



# **REINFORCEMENT OF CONCEPTS LEARNED THROUGH ARTICULATED ASSESSMENT TOOLS**

As the student advances to the succeeding linear courses reinforcement of concepts can be done, as demonstrated by the examples in the next slides



On the spaces provided below, put a checkmark on situations that qualify as accountable event (AE) of PCC Corp. If not, put an "X" mark and identify the criterion that was not met.

FINANCIAL ACCOUNTING 1

	<u>AE</u>	<u>CRITERION NOT MET</u>
1. PURCHASE COMMITMENT FOR GOODS WORTH P100K, TO BE DELIVERED AFTER 3 MONTHS AFTER COMMITMENT DATE	_____	_____
2. DAMAGED INVENTORY DECLINED IN VALUE BY P45,000 LOWER THAN COST	_____	_____
3. FAIR VALUE OF HELD FOR TRADING SECURITIES INCREASED BY P50,000	_____	_____
4. INVENTORY LOST BY FLOODS ESTIMATED AT P10M	_____	_____
5. SIGNING A 20-YEAR NON-CANCELLABLE LEASE CONTRACT FOR A BUILDING WITH 50-YEAR LIFE AT ANNUAL RENTALS OF P5M	_____	_____

On the spaces provided below, put a checkmark on situations that qualify as accountable event (AE) of PCC Corp. If not, put an "X" mark and identify the criterion that was not met.

FINANCIAL ACCOUNTING 2

	<u>AE</u>	<u>CRITERION NOT MET</u>
1. A POSSIBLE LOSS ON DAMAGES ESTIMATED AT P500,000 DUE TO AN UNRESOLVED STRIKE AT BALANCE SHEET DATE	_____	_____
2. P300,000 PROBABLE GAIN ON SETTLEMENT OF LAWSUIT	_____	_____
3. A PROBABLE LOSS ON LAWSUIT OF P1.5M ESTIMATED BY COMPANY LAWYER	_____	_____
4. A PROBABLE LOSS ON LAWSUIT IN THE CORRIDOR OF P5 TO P5 MILLION AS ESTIMATED BY THE COMPANY LAWYER	_____	_____

# OTHER INNOVATIVE TEACHING STRATEGIES

- Multi-disciplinary or “Webbing approach”
- Counter-party approach
- Simulation
- Blended learning
- IT- based learning (ex: “Moodle”)
- Community-based learning
- Bridging Theory with Practice
- Experiential learning

# FINAL NOTE

My dear colleagues, mga irog, at the end of the day, after your class sessions with your students, no matter how trying, frustrating, exciting, or enjoyable it may be, I hope you find fulfillment in the thought that

*You are the wind beneath their wings!*

THANK YOU!

*E. F. Ledesma*

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