



Student-centered Teaching strategies

Reflection in Teaching Strategies

* **Syllabus oriented** Vs **Student-centered**

<p><u>Depth of knowledge</u></p> <p>- AL questions (practice makes perfect)</p>	<p><u>Ability</u></p> <p>- Level of attainment, progress, learning focus</p>
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Reflection in Teaching Strategies

- * **Objectives of Teacher's Own Teaching Strategies**

**My students
will understand the subject,
will like the subject,
will ask and challenge without hesitation.**

Reflection in Teaching Strategies

* Different SWOT Analysis Approaches

Syllabus-oriented

- Teaching resources
- Examinations papers (Drilling practice)
- Teacher's experience

Student-centered

- "Character" of the class
- Short span of attention
- Prefer images rather than words
- Lack of life experience
- Success will work hard / Failure will drop the course

Reflection in Teaching Strategies

* My Belief

Accounting is the one I proclaim, admonishing and teaching everyone with all wisdom, so that we may present everyone fully mature in Accounting.

我們傳揚會計，是用諸般的智慧，勸戒各人，教導各人，要把各人在學習裏完完全全地引到會計面前。

Applied Teaching Strategies

◆ Common knowledge

Illustration 1:

$$(Dr.) A + D + E = C + L + R (Cr.)$$

Balance Sheet

Assets

Capital - Drawings

Liabilities

Applied Teaching Strategies

◆ Common knowledge

Illustration 2:

Prepayment & Accrual

Expenses	
Prepaid b/f	Accrued b/f
Bank	Profit and loss
Accrued c/f	Prepaid c/f

Applied Teaching Strategies

◆ Slogan

Illustration 3:

Old Cr.

New Dr.

舊入

新出

Capital Accounts

	A	B	C		A	B	C
	\$	\$	\$		\$	\$	\$
Goodwill (new ratio)		3	3	Bal. b/f			
				Goodwill (old ratio)	2	2	2

Applied Teaching Strategies

◆ Slogan

Illustration 4:

新大舊小	呆多支出多
舊大新小	呆少收入多
b/d c/d	Allowance Exp/Rev

Implication:

Allowance for doubtful accounts: Bal. c/d (新) > Bal. b/d (舊)

Income statement: Increase in allowance for doubtful accounts (Dr.)
(呆多) (支出多)

Applied Teaching Strategies

◆ Image

Illustration 5:

Time line for calculating depreciation

2011	2012	2013
Yr. 1	Yr. 2	Yr. 3

Applied Teaching Strategies

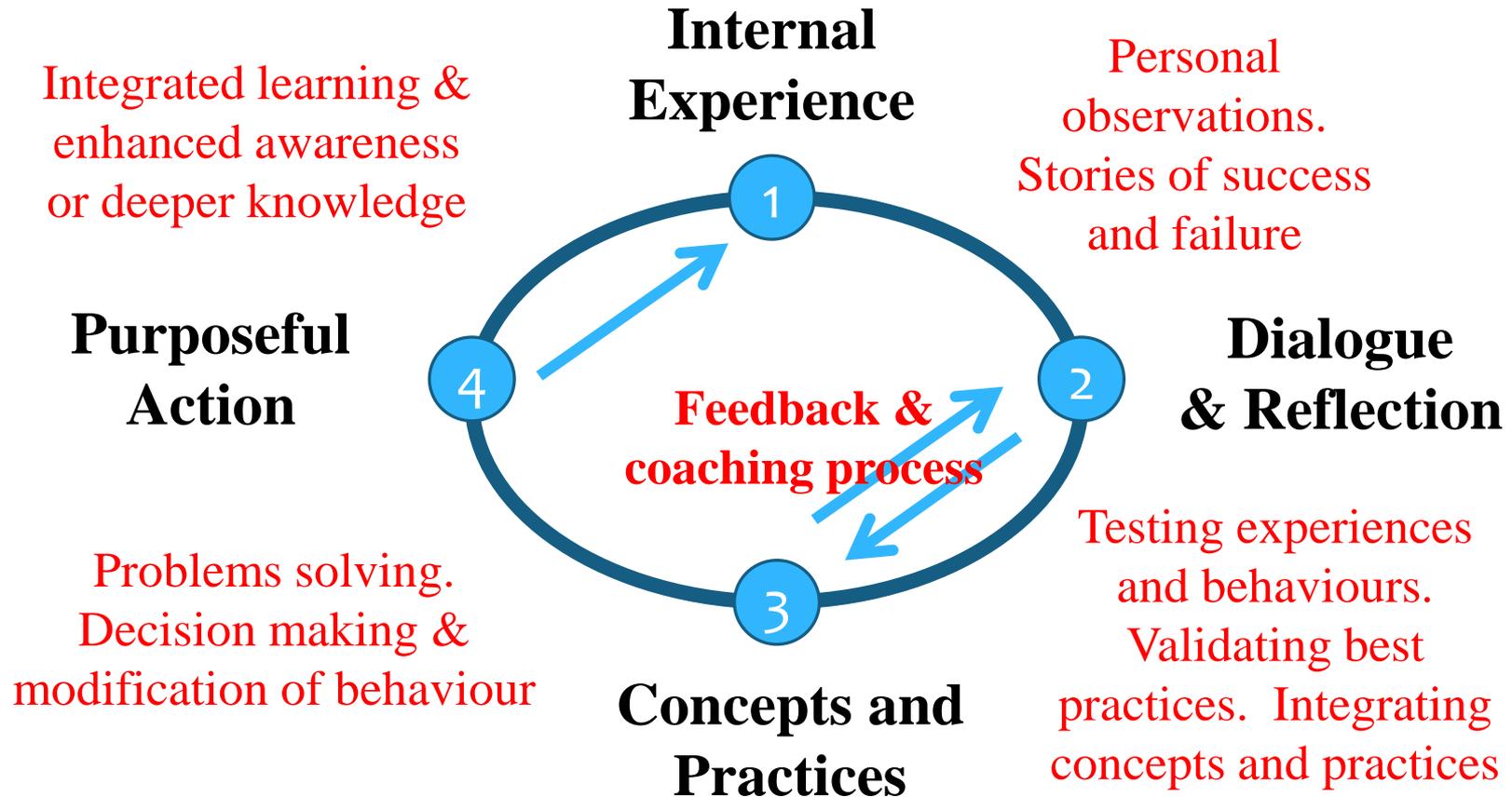
◆ Position Ranking

By individual (ranking) / Class (average marks)

- ✓ Positive reinforcement
- ✓ Performance analysis & feedback

Conclusion

Starts with what you know



Challenged by what others know

Conclusion

Final words:

- * Smart students can develop his interests and careers in Accounting;
- * Lower-ability students can find it easy to know and involve in Accounting.



Thank you!