

Learning and Teaching Strategy - Catering for Learning Diversity

Cheung Wai Ming

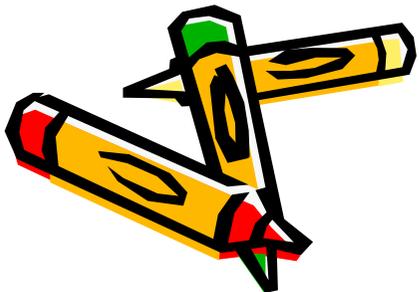
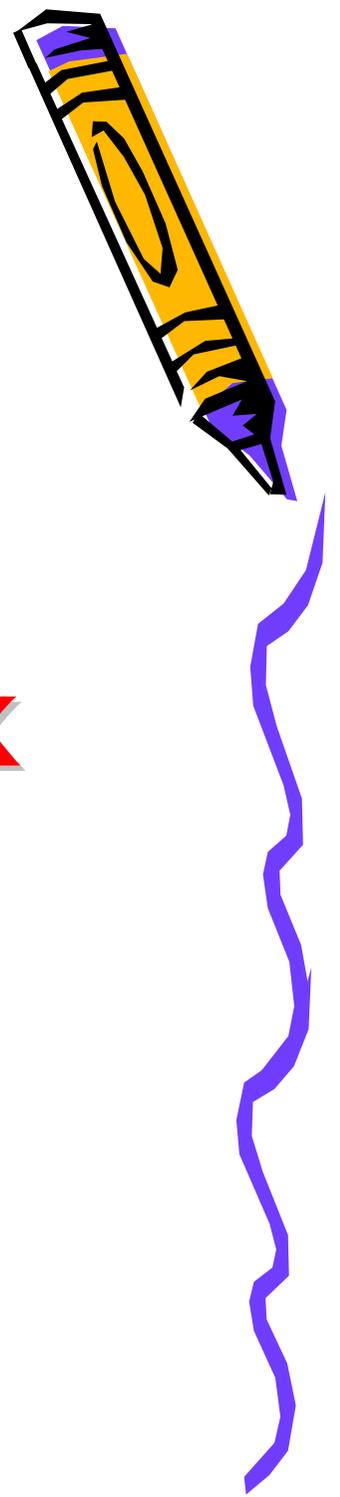
SKH Bishop Baker Secondary School

June 2009



Maximizing student potential with different levels of accounting task

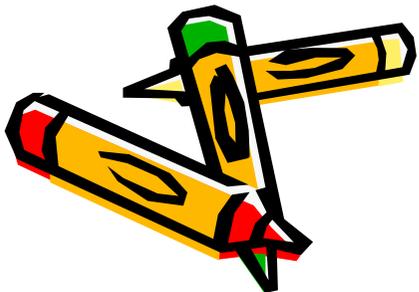
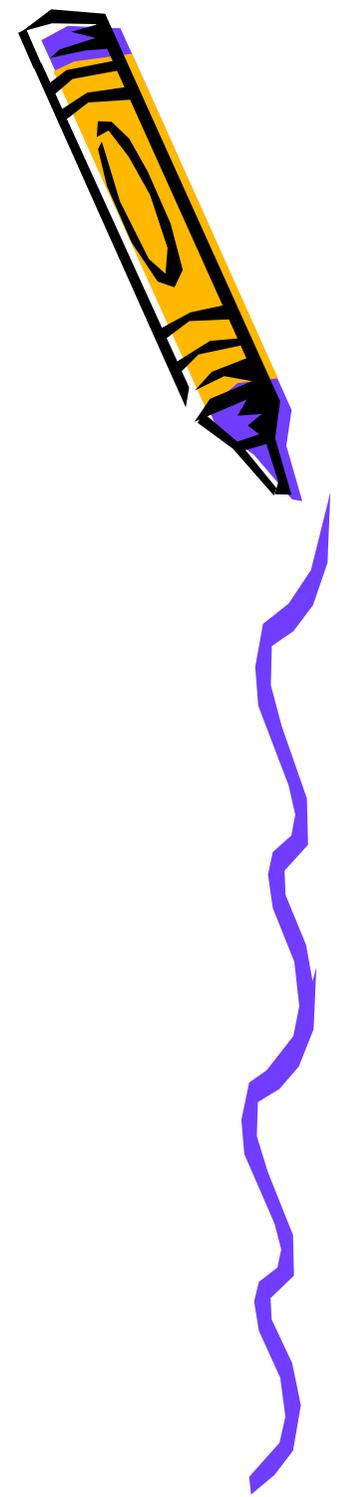
透過不同難度的會計課業
發揮學生潛能



Catering Learners' Diversity

From: HKCEE & HKALE

To: HKDSE



Different Levels of Accounting Task

↳ **Advance**

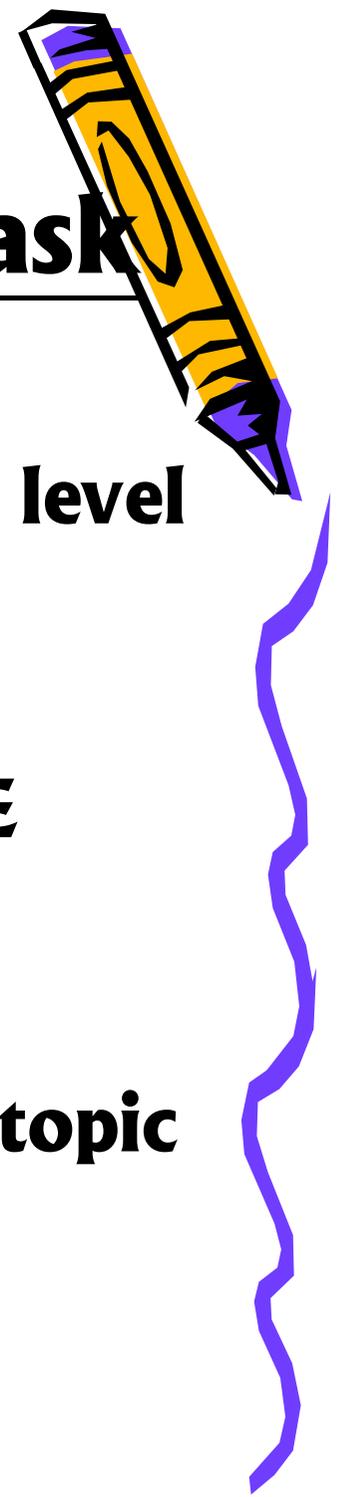
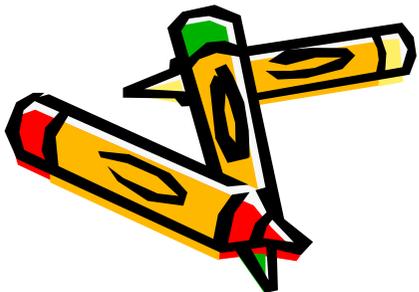
↑ **Challenging tasks edited from other higher level exams**

↳ **Intermediate**

↑ **Meeting the general requirement of HKDSE (HKCEE & HKALE)**

↳ **Elementary:**

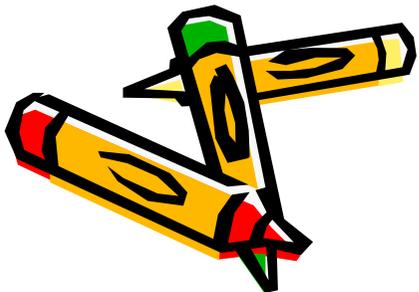
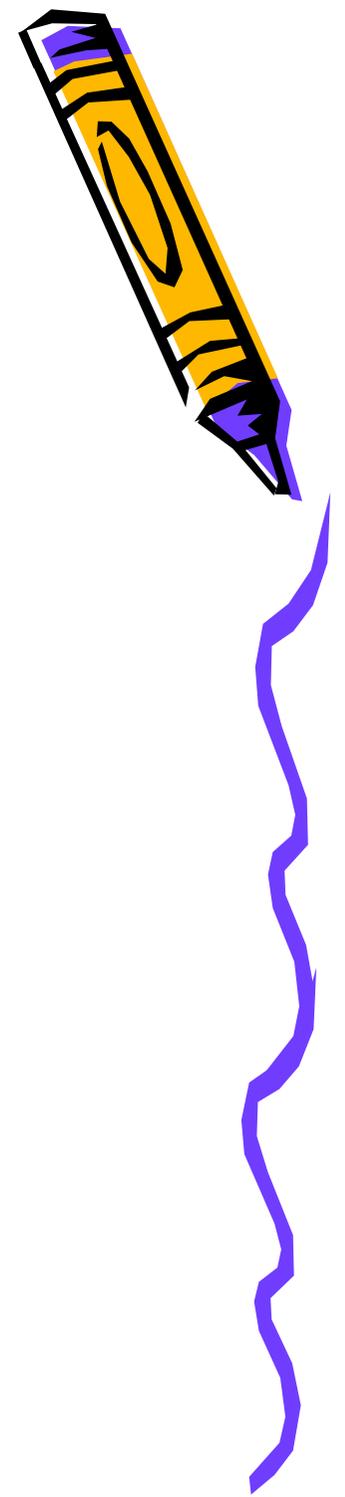
Understanding the basic knowledge of the topic learned



Advance Organizer

Scaffolding Effect

Mastery Learning



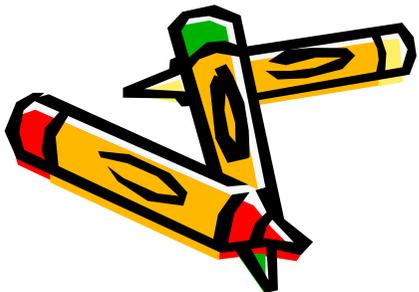
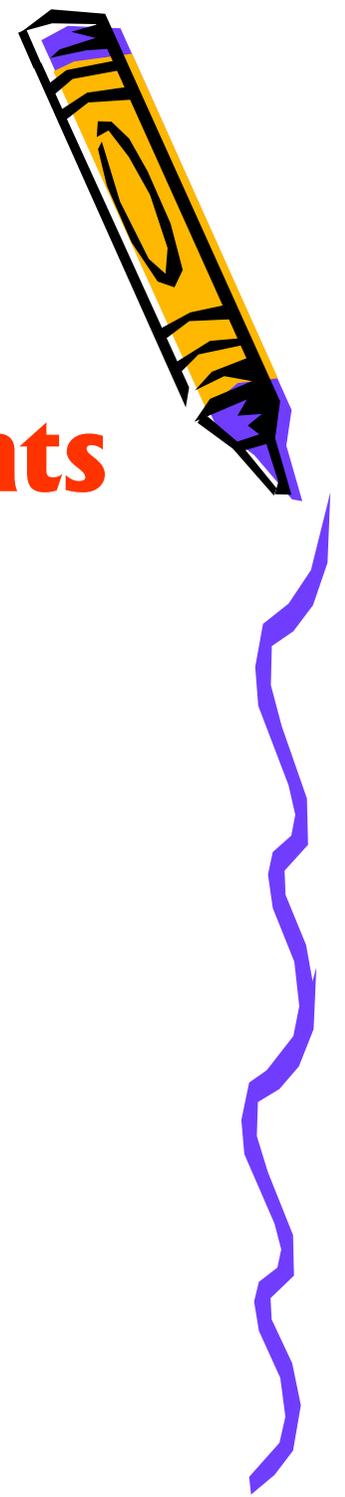
Task Setting

From Curriculum to Assessments

Illustration

↩ Financial Statement

↩ Provision for Depreciation



我的最愛 (A) 工具 (T) 說明 (H)



搜尋



資料夾



es\03 Final accounts\Final accounts - Ex

- Basic Final accounts - ans
- Final accounts - with adj
- Full set with Journal and entries

Illustration: Financial Statement

我的最愛 (A) 工具 (T) 說明 (H)



搜尋



資料夾



s\03 Final accounts\Final accounts - Ex\Final accounts - with adj

- 7 Prepaid accrual drawing.xls
- 8 Dep yr 1.xls
- 9 Acc Dep Rev owing.xls
- 10 Prov for B D creation.xls
- 11 Increase of Prov for BD.xls
- 12 Decrease of Prov for BD.xls
- 13 Prov for BD - unchange.xls
- comprehensive ex.xls
- Excellence 14.2 revised.xls
- stage test .xls

Illustration: Provision for Depreciation

Illustration 2.

Acquired machinery for \$13 000 at 1 Jan Year 5. It was expected that the machinery can be used for 3 years and the scrapped value estimated was \$1 000.

- Show the **depreciation** charged **for the year** ended of **Year 5-7**.
- Complete the **double entry** for the Provision for Depreciation.

Dr P & L

Cr Provision for Depreciation

- Prepare an extract for the P & L account and the Balance Sheet for the **Year 5 - 8**.

Depreciation **for the year (當年)** =

Provision for Depreciation - Machinery			
Year 5			
Year 6			
Year 7			
Year 8 onwards			

Fixed Assets	Cost	Acc. Dep.	N.B.V.
Machinery			
Year 5			9 000

Year			\$	Year			\$
Year 5	Dec 31	Balance c/d	4000	Year 5	Dec 31	P & L	
Year 6	Dec 31	Balance c/d		Year 6	Jan 1	Balance b/d	4000
				Year 6	Dec 31	P & L	
			8000				8000
Year 7	Dec 31	Balance c/d		Year 7	Jan 1	Balance b/d	
Year 8	Dec 31	Balance c/d		Year 8	Dec 31	Balance b/d	
				Year 9	Dec 31	Balance b/d	

Illustration: Provision for Depreciation

Illustration 6.

A \$200,000 motor van having **\$1 000 estimated residual value** was acquired at the **beginning of the year on 1 April Year 2**. A rate of 60% depreciation was charged at the end of the year with **diminishing balance method (餘額遞減法)**. Calculate and charge the depreciation to the Profit and Loss account for the year ended of the **first four years from acquisition**. Also show the net book value of the motor van in the Balance sheet...

Depreciation for Year ..

Year ..

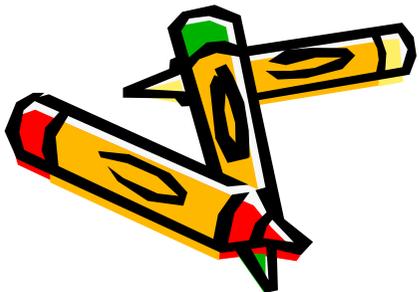
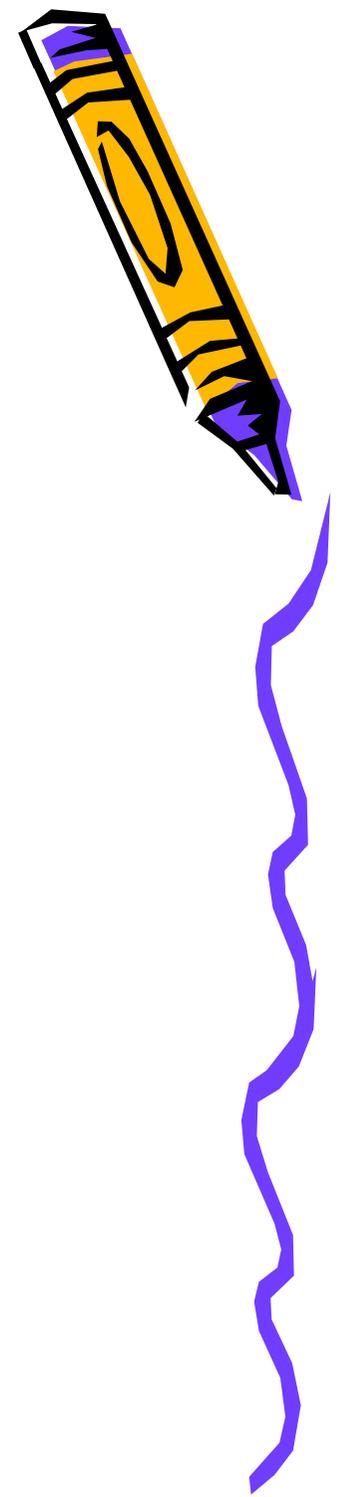
Year ..

Year ..

..		..
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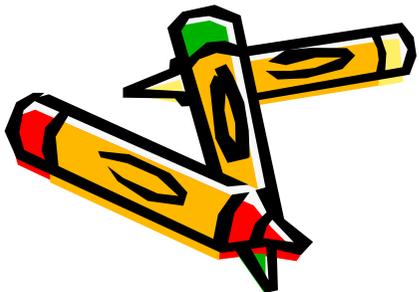
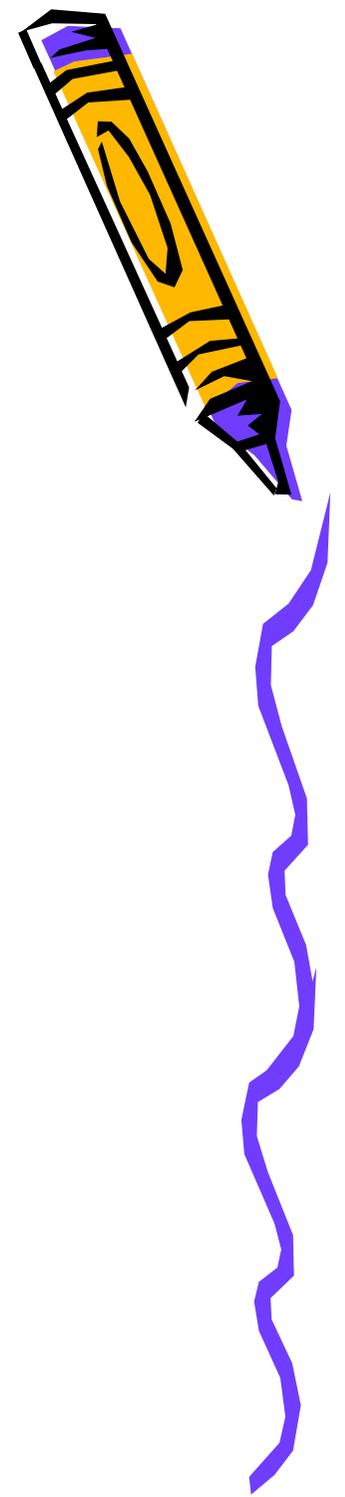
Catering for Elite

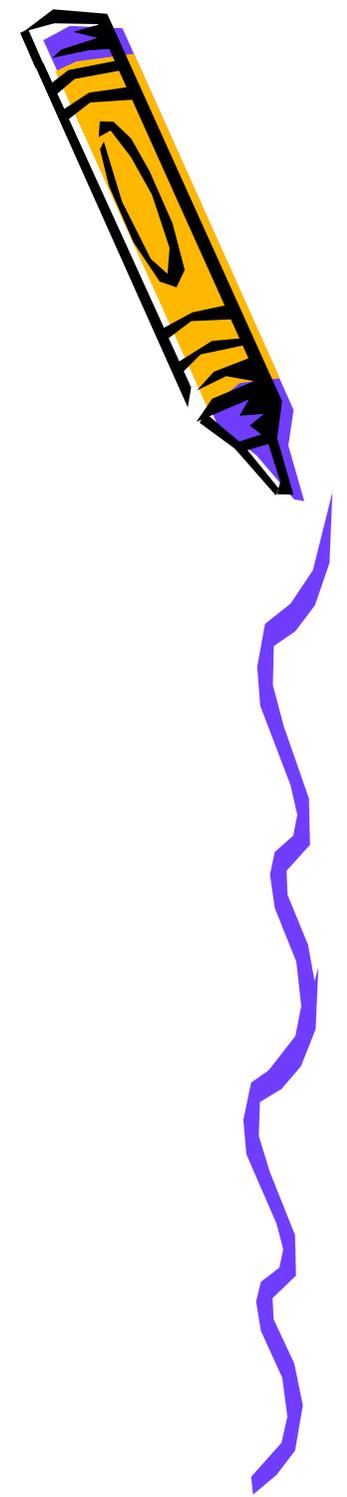
Advance Organizer
Scaffolding Effect



Catering for:

**the Elite,
the Ordinary and
the Slow**

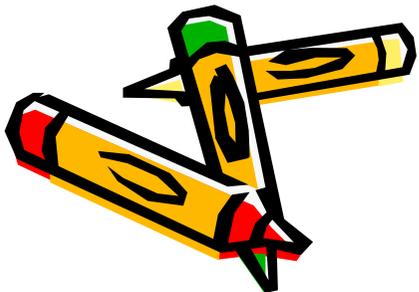




Catering for Slow Learners

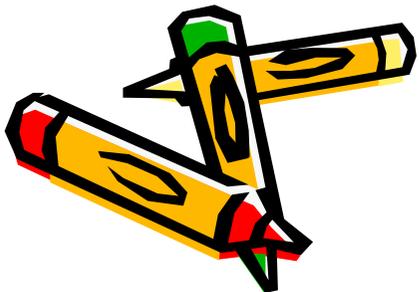
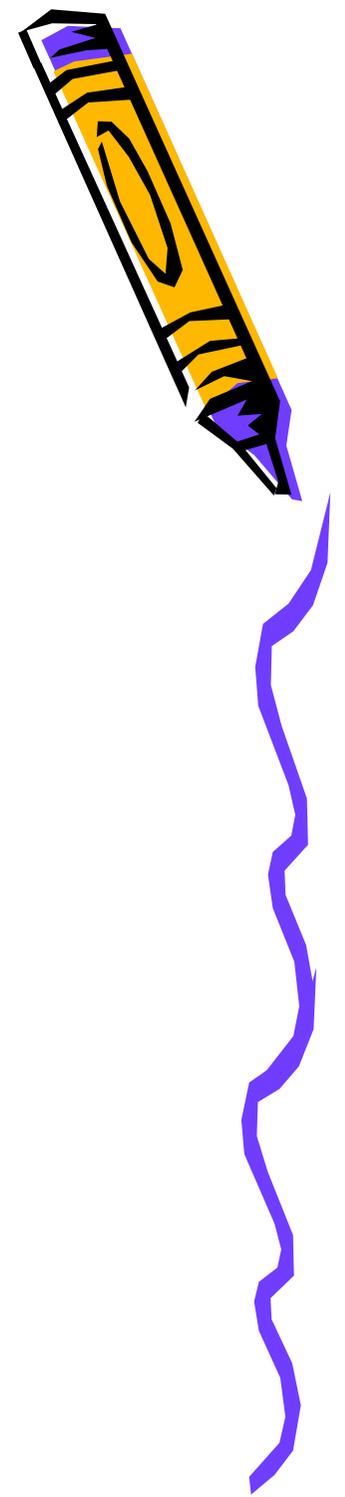
Psychological Need > Cognitive Need

**Mastery Goal Orientated >
Performance Goal Orientated**

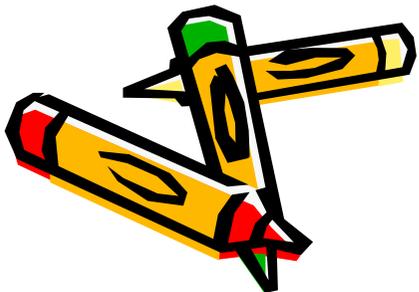
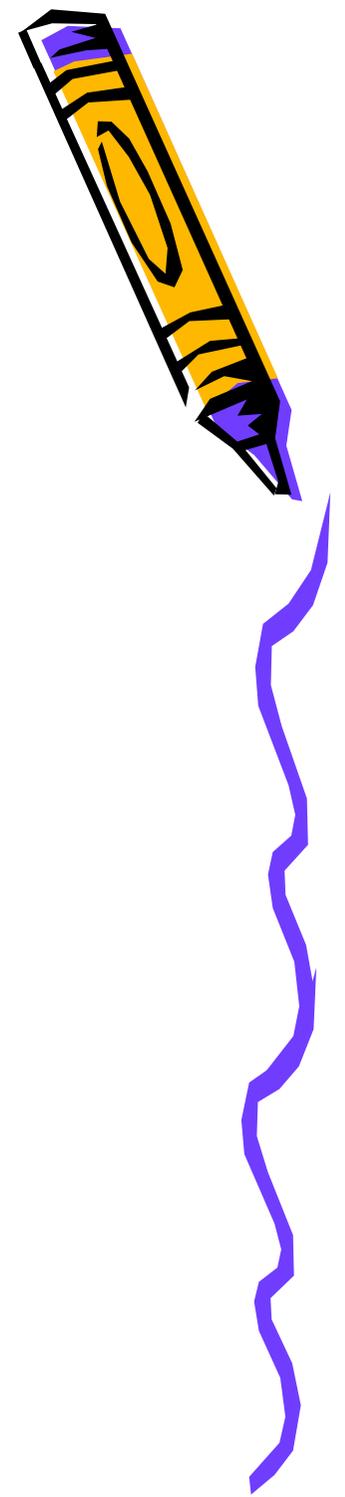


Catering for Learner Diversity

- **Ascertain individual differences**
- **Make use of individual differences**



Build up a Learning Community

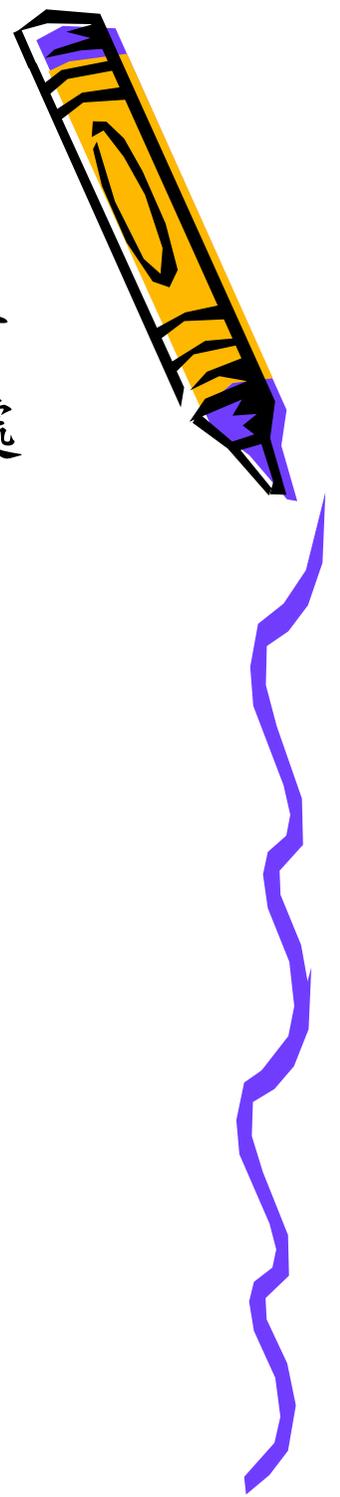
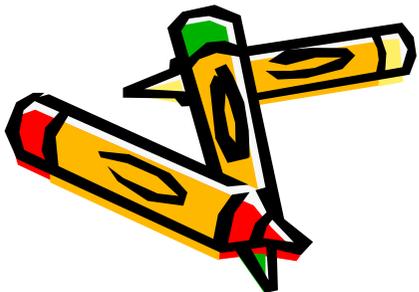


小結：

「就照顧小學生在學習能力上的個別差異
尋求有效策略而進行的研究」 課程發展處

照顧學生學習差異的五個不同策略

1. 從「差異」開始
2. 跨級編組
3. 高動機學習模式
4. 建立學習群體
5. 運用資訊科技



Enjoy the New Era of NSS

Thank you!!!

