

# Activity-based learning of different Accounting Topics

**St. Clare's Girls' School**  
**Siu yee-chun, Theresa**



# Overviews

- Common problems identified for learning and teaching P.A
- Lesson design principles ,learning targets, objectives and outcomes
- Exemplar of implementation in BAFS



*Common problems identified for  
learning and teaching*

# Common problems identified for learning and teaching

1. Exam-oriented, unable to help students to understand the latest business and account world development

**How different companies input, process and present their accounting data in real business world?**

**How do different journals, ledger and financial statements look in reality?**

# Common problems identified for learning and teaching

2. **Passive learner who lacked confidence.**  
Accustomed to mechanical drillings of exam questions and reply on teacher's instruction and teaching materials
  - **Seldom raise questions openly in class**
  - **Most students wait for answer rather than seek for answer**

# Common problems identified for learning and teaching

3. Lessons dominated by lecturing, demonstration and question-and-answer mode

**1. Patiently waiting for teacher solving the problem once**

**2. Strictly follow teacher's working steps rather than searching for alternative paths**

**3. Practice make perfect, not necessary to ask why**

# Common problems identified for learning and teaching

4. Emphasis is placed on able-to-do-it-right rather than able-to-react-to-data

## Perception from students

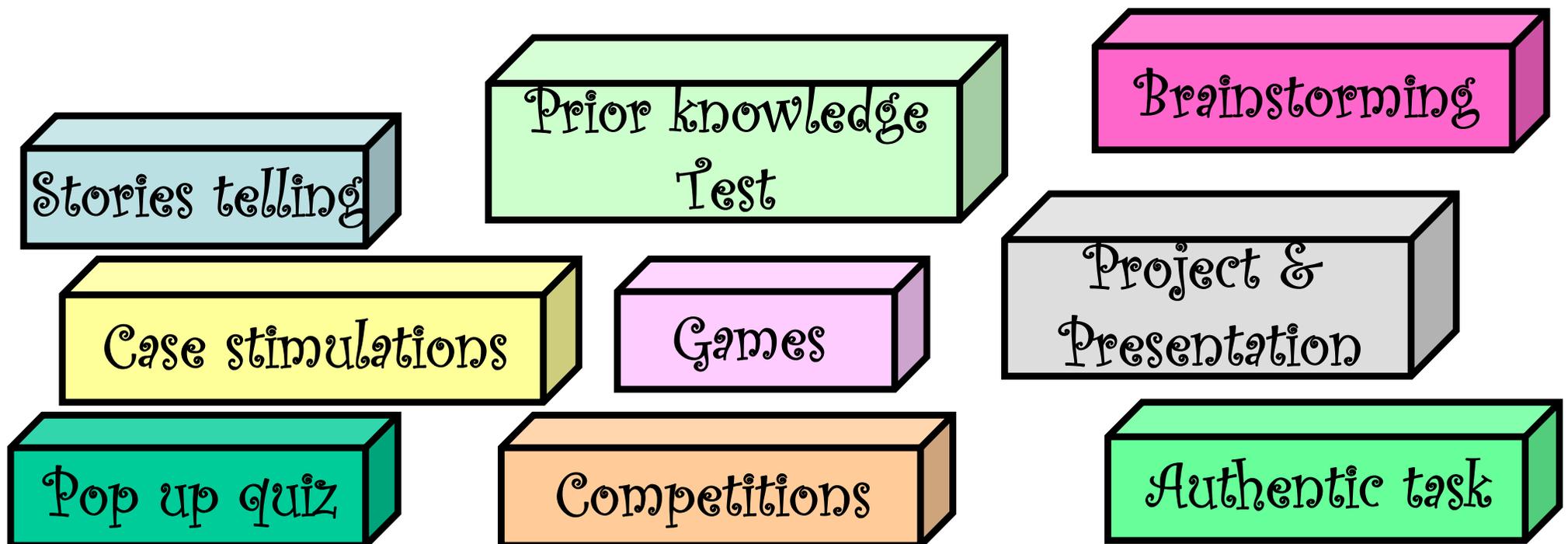
- **What/where are the model/ key answers?**
- **Reciting all accounting equations and format is the secret path to success**
- **P.A can be revised through “reading and remembering model answers” rather than “working out model answers”.**



Lesson design, principles, learning  
target, objectives and outcomes

# Lesson design, principles ,learning target, objectives and outcomes

1. Enhance classroom interactions by introducing more varieties of learning activity



# Stories Telling

*Bad debts and Provision for doubtful debts*

- Do you believe entertainment news can facilitate learning PA?

# Questions

1. In the books of Yu Tai Hing, how would you record Kenny Chung and Teresa Cheung ?  
A. Creditors   B. Loan   **C. Debtors**   D. Capital
2. If Ms. Teresa Cheung finally cannot repay her debts, how could this affect Yu Tai Hing Limited Company?
3. Do you believe there may be other debtors similar to Ms. Cheung's case? If we want to protect the Company from the above matter, what possible actions that we can take?

# What should we do?

- ⇒ Write off the debtor balance,
- ⇒ Treat it as expenses
- ⇒ **Bad debts expenses**

# Games and competition



## *Manufacturing accounts*

- Brainstorm the ingredients and raw materials necessary for producing moon cake

We are going to make some moon cakes to celebrate the mid-autumn festival. List all **ingredients** and **raw materials** required.

### **Pastry**

- Syrup
- Peanut oil
- Salt
- Baking soda
- Flour

### **Stuffing**

- Egg yolk of salty eggs
- White lotus paste

### **Others**

- packing



People are crazy for our moon cakes, so we have decided to turn the home made moon cake into a big business. We started to build a factory manufacturing moon cakes. Now, list **all other costs** that we would probably incurred..

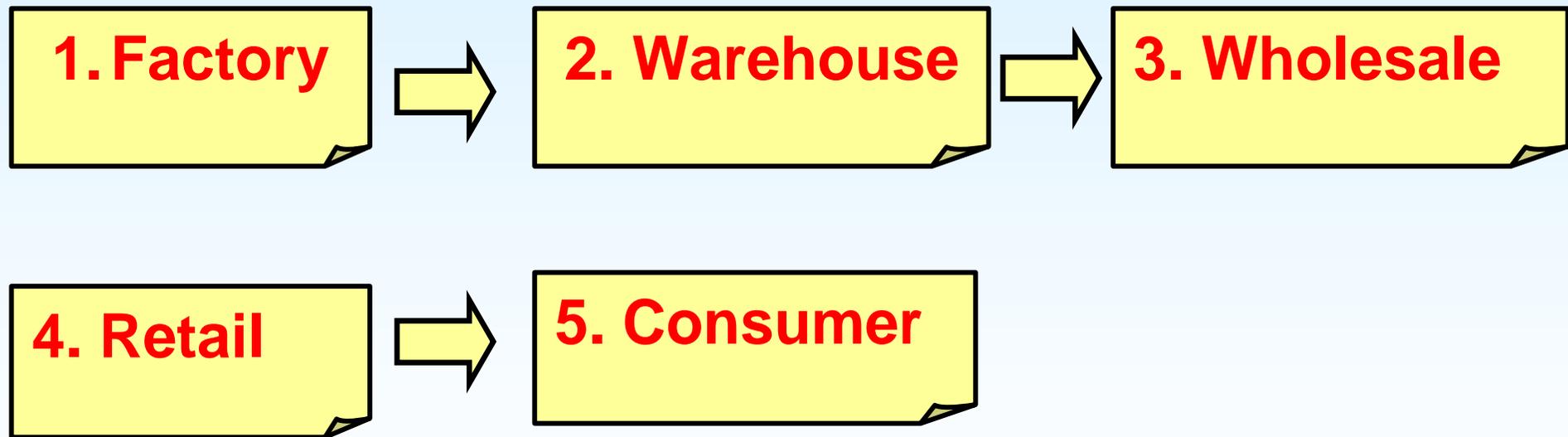


### **Other costs**

- Metal box
- Paper box
- Factory rental
- Machinery
- Labour cost
- Fire insurance for the factory
- Etc.....

# Activity 29.2

- Arrange the following economic activities in chronological order



# Manufacturing ,Trading and Profit and Loss account for the year ended 31 December 2007

1. Manufacturing account( production cost)



2. Trading account (trading cost)



3. Profit and loss account (operating cost)

# Games and competition

## *Capital and revenue expenditure*

- Try to guess common attributes/ characteristics for group A (Capital Expenditure) & B (Revenue Expenditure).
- How are they difference from each another

Group no: \_\_\_\_\_ Group member: \_\_\_\_\_

## Find out the attributes!

Game rules:

- Time limit: 5 minutes
- Try to guess the common attributes/ characteristics for group A & B. How are they difference from each another?
- No penalty for wrong guessing.
- The faster group with correct answer can win a prize!

Group A	Group B
Buying a motor vehicle	Petrol of a motor vehicle
Purchasing land and building	Rental expenses paid for renting a flat
Cost of adding extra headlights on a newly purchased motor van	Repairs expenses for an existing motor van
Cost of painting the outside of a new building acquired	Cost of repainting the outside of the building in 10 years later
<b>Common attributes for Group A</b>	<b>Common attributes for Group B</b>
✦	✦
✦	✦
✦	✦

# Prior knowledge test/ pop-up quiz

**Encourage students to develop self-learning skills such as**

- Lesson preparation and prior knowledge test

# First Test in Stocks

Class: F5\_\_\_\_\_ Name: \_\_\_\_\_ ( )



1. Which of the following company is not listed in Hong Kong Stock Exchange market?
  - A. Macdonald int'l
  - B. Veeko int'l
  - C. Café de coral h
  - D. Vitasoy int'l
  
2. Which of the following stock is not being included in HSI Constituents performance?
  - A. HSBC Holdings (005)
  - B. Swire Pac a (0019)
  - C. China Mobile (0941)
  - D. Hong Kong Ferry (0050)
  
3. How could you equip yourself with strong financial management skills so as to meet future financial needs?
  - (i) form habit of reading news on business and finance sections every day
  - (ii) marry a man with strong financial management skills
  - (iii) study hard in principles of accounts 😊
  - A. (i)and (ii)
  - B. (i) and (iii)
  - C. (ii) only
  - D. All of the above

# Prior knowledge test/ pop-up quiz

## **Encourage students to develop self-learning skills such as**

- Lesson preparation and prior knowledge test
- Pop-up quiz in the beginning/ at the end of the lesson

**Total:** \_\_\_\_\_

S5 \_\_\_\_\_ Name: \_\_\_\_\_ ( )

**Question 1**

Post the following entries in the correct side of the realization account

- A. Bank: Receipts from non-current asset disposed
- B. Loss from realization
- C. Profit from realization
- D. Non current asset
- E. Bank: Dissolution expenses
- F. Capital A: Asset take over by partner
- G. Capital A: Debts collection commission
- H. Creditor: Discounts received

**Realisation**

<b>Realisation</b>	

# CASE STIMULATION

**Involve students as some important roles in your lesson activities**

- Differentiate special provision and general provision for doubtful debts

# Two types of provision for doubtful debts

*Specific  
provision*

*General  
provision*



General provision of 10% is provided for the **remaining** debtors (\$900)

$$= \$900 \times 10\%$$

$$= \$90$$

Specific  
provision  
For \$100

# Lesson design, principles, learning target, objectives and outcomes

## 2. Promote students' interests and sense of achievement

- Every student is unique with different learning styles and potentials
- Increase the diversity of positive reinforcement

Doing extra questions

Speedy Attempt

Answer question

Correct attempt

Verbal recognition

Written recognition

# Catering for individual differences

3. Different teaching and assessment methodologies are taken to help students overcome learning difficulties

## **For More able students:**

- Do extra questions
- Search extra questions by themselves

# Catering for individual differences

3. Different teaching and assessment methodologies are taken to help students overcome learning difficulties

## **For less able students:**

- Extend task completion time limit
- Arrange private tutorial
- Increase waiting time



Exemplar of implementation in  
BAFS

# Lesson exemplar-Bank Reconciliation Statement

<b>Syllabus</b>	<b>Existing S4-5 P.A</b>	<b>NSS S4-5 BAFS</b>
<b>Level</b>	<b>S4</b>	<b>S4/S5</b>
<b>Theme</b>	<b>8. Bank reconciliation statement</b>	<b>2a Financial Accounting Control systems Bank reconciliation statement</b>

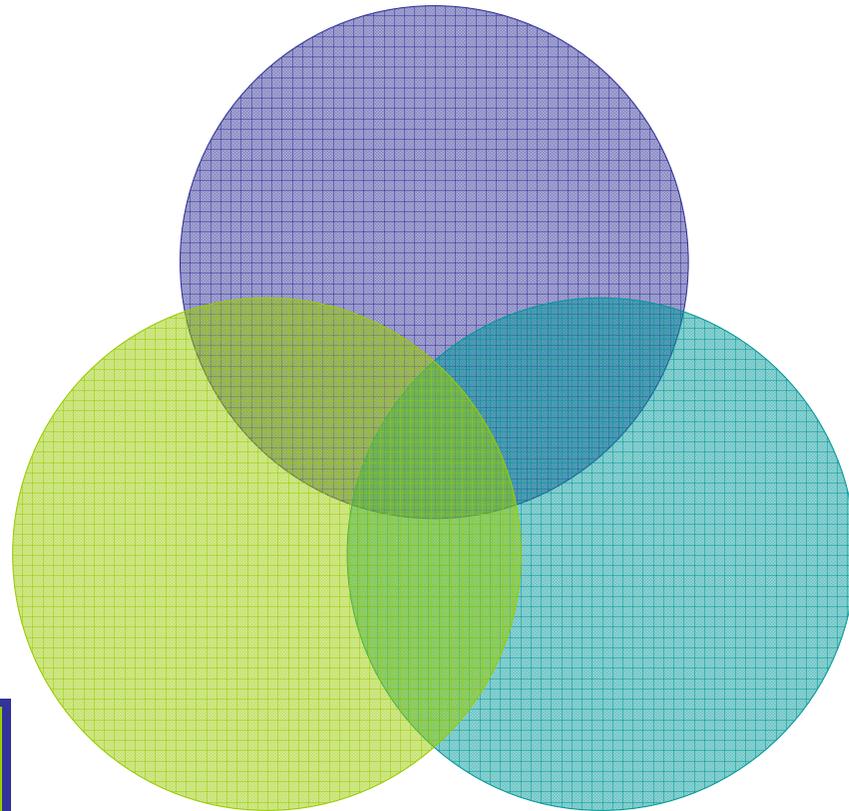
# Lesson exemplar-Bank Reconciliation Statement

## **Learning and teaching pack**

- Lesson plan
- Notes
- Lesson PowerPoint
- CE Exam question
- Lesson preparation worksheet
- Test

# Lesson exemplar-Bank Reconciliation Statement

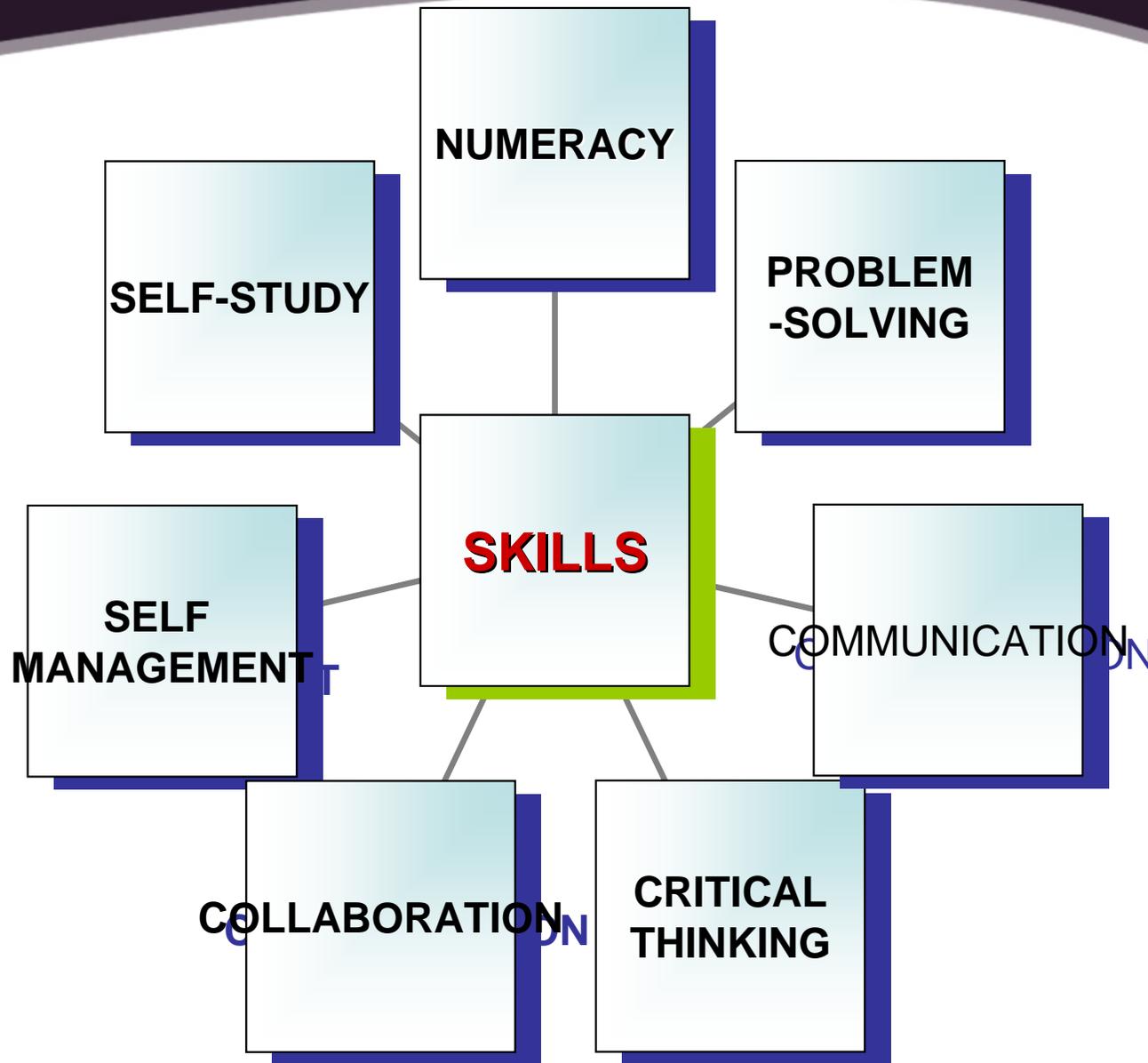
**KNOWLEDGE**



**VALUE**

**SKILL**

# Lesson exemplar-Bank Reconciliation Statement



# Collaborative learning

- An instruction method in which students at various performance levels work together in small group towards a common goal.
- Students are responsible for one another's learning as well as their own

# Lesson exemplar-Bank Reconciliation Statement

## Pre-requisites

- Search meaning of time gap
- Matching exercise

## Collaborative learning:

### 1. Divide Ss into different home group

### 2. Set common goals

- Achieve highest average mark
- Learn the meaning and application of time gap
- Give Ss autonomy to design reward and penalty

# Lesson exemplar-Bank Reconciliation Statement

## **3. Assign roles and duties**

- Each Ss is responsible for 2-3 time gap
- Distribute supp. materials

## **4. Silent reading**

## **5. Expert group**

- Ss with the same roles discuss and find out:
  - i. Where would time gap firstly appear?
  - ii. Their impacts
  - iii. Where and how to reconcile them?

# Lesson exemplar-Bank Reconciliation Statement

## 6. Back to Home group

- Ss take turn to teach one another
- Ss jointly completed the time gap table

## 7. Debriefing by teacher

- Give Ss chances to raise question for time gap

## 8. Self-study

# Lesson exemplar-Bank Reconciliation Statement

## Assessment

### 1. Group challenge + Individual challenge

### 2. Group challenge

- i. Identify time gap
- ii. Determine where would time gap firstly appear?
- iii. Tell ways to reconcile them

### 3. Individual challenge

- Short quiz

### 4. Calculating mark and announce winners and losers

# QUESTION & ANSWER

THANK YOU