SOME UNIQUE METHODS OF TEACHING BOOK- KEEPING AND ACCOUNTS

By

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Book keeping and accounts teachers employ various instructional methods in the classroom. Choosing from among the models and strategies of instruction and the vast array of teaching methods is a complex task. It may help to be aware of the broad guidelines for instructional choices written by Carl Rogers (1969) over two decades ago:

(a) The teacher is responsible for setting and maintaining the climate of the classroom.
(b) The teacher helps set the purposes for individuals and the group as a whole, in the classroom.
c) The teacher should believe learners have the desire to realize the purposes that are meaningful to them, and that this is a strong motivational force that can lead to significant learning.
d) The teacher organizes and makes available the widest range of resources.
e) The teacher is a flexible resource for individuals and the class group.
f) The teacher is a participant learner who does not have to know and tell it all.
g)   The teacher can take the initiative to share his or her thoughts and feelings with students, although this must not impose a reciprocal demand.
h) The teacher should be sensitive to expressions of deep or strong feeling.
i) The teacher recognizes and accepts his or her limitations as learning.

Facilitator.

In addition, several variables must be considered when selecting the instructional models, strategies, and methods to use in a course, unit, or lesson. These variables include:

the student outcomes and experiences desired;

the learning sequence (deductive or inductive) that is appropriate,

the degree of student choice and responsibility;

the kind of interaction pattern that is suitable;

the Common Essential Learning to be developed;

the amount of adjustment needed for students through the Adaptive Dimension. According to Cantrell (2004), teaching methods are in a continuum, ranging from exposition to inquiry. The Exposition method of teaching is conventional and widely used in the classroom. Also, Cantrell (2004) reported the characteristics of exposition method to include the following: teacher-centered, teacher -active, learner passive and content emphasis. Examples of exposition methods are lecture, discussion, traditional demonstration, guest speaker, panel discussion, storytelling, dramatization, and reading of textbooks, manuals or handouts, The Inquiry method is an approach where the learner generates his/her own form of information. It is characterized by the following features: learner-centered,

learner-facilitated, learner-active and learning process emphasis.

In general, exposition is considered to he teacher centered with an emphasis on content delivery while inquiry is considered learner centered with the emphasis on the process of learning. In a typical learning situation this suggests that for exposition, the leader is actively involved (for example lecturing, reading aloud, showing a video) and the learner is passively taking in the information (for example listening, reading an overhead, watching a video).

In contrast, learners engaged in inquiry are actively involved (for example: conducting investigations, processing information and data) while the leader's role is to help facilitate the process of learning (Cantrell 2004). Examples of inquiry methods are guided discovery, problem solving and inquiry methods. Guided discovery learning is a method of learning that has the advantage of allowing learners to use process skills to generate content information; it actively engages learners in first hand real world learning. It encourages learners to explore the content through the use of concrete experiences. Teachers are released from the; role of authority and giver of knowledge to become facilitator and fellow investigator. This replaces the notion that the teacher must know all the answers Graphic representation such as maps, time tables, flow charts which depict tin sequencing of learning activities (Advance Organizer) and other such devices ;u effective way for teachers and text book authors to promote discovery learning. Ausubel (1970) stated that sequencing of subject matter or concept from general concept to the specific such that meaningful relationship can be deciphered from it, is guided discovery learning. Several factors influence teacher's choice of teaching method for classroom instruction. According to Onwegbu and Kpangba (1995), some of these factors are cost, preparation time, knowledge of the method, nature of the subject matter, curriculum prescription and research recommendations on sequencing of the learning experience. These are factors that the financial accounting teacher must bear in mind.

Akintelure (1998) reported that financial accounting teachers' effectiveness in instructional delivery depends on their consideration of the nature of the subject during instructional planning. According to her financial accounting is not a subject that can be mastered by mere memorization of the basic rules. It requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in application of basic principles. To what extent financial accounting teachers involve these principles to teach financial accounting is yet to be determined.

After deciding on appropriate instructional strategies, a teacher must make decisions regarding instructional methods. As is the case with strategies, the distinctions between methods are not always clear cut although they are categorized for the purposes of this paper. Figure 5 illustrates how various methods relate to the five strategies presented in the previous section. It should be noted that the methods appearing in the diagram are examples only, and are not intended to be inclusive of all instructional methods. A sampling of instructional methods with accompanying explanations is presented in this section. The methods are organized by instructional strategy, as they appear in Figure 5.
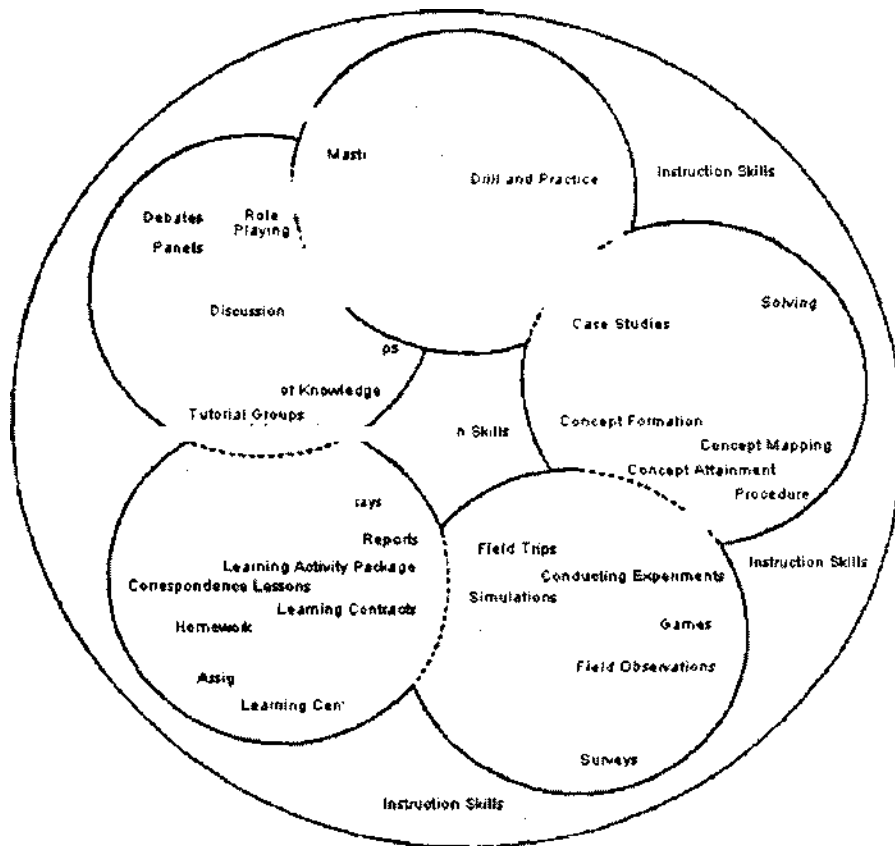
Figure 5 Instructional Strategies

Direct Instruction Lecture

Lecture is a valuable part of a teacher's instructional repertoire if it is not overused and if it is not used when other methods would be more effective. If the presenter is knowledgeable, perceptive, engaging, and motivating, then lecture can stimulate reflection, challenge the imagination, and develop curiosity and a sense of inquiry. Criteria for the selection of the lecture method should include the type of experiences students will be afforded and the kinds of learning outcomes expected. Because lecture is teacher-centered and student activity can be mainly passive, the attention span of students may be limited. Many students, because learning style preferences, may not readily assimilate lectured content. In addition, lectured content is often rapidly forgotten. Didactic Questioning

Didactic questioning offers the teacher a way to structure the learning process (McNeil & Wiles, 1990). Didactic questions tend to be convergent, factual, and often begin with "what," "where," "when," and "how." They can be effectively used to diagnose recall and comprehension skills, to draw on prior learning experiences, to determine the extent to which lesson objectives were achieved, to provide practice, and to aid retention of information or processes. Teachers should remember that didactic questions can be simplistic, can encourage guessing, and can discourage insightful answers or creativity. However, effectiveness of this method can be increased by the appropriate addition of "why" questions, and UK -occasional use of "what if questions. Indirect Instruction Concept Formation

Concept formation provides students with an opportunity to explore ideas by making connections and seeing relationships between items of information. This method can help students develop and refine their ability to recall and discriminate among key ideas, to see commonalities and identify relationships, to formulate concepts and generalizations, to explain how they have organized data, and to present evidence to support their organization of the data involved .

In this instructional method, students are provided with data about a particular concept. These data may be generated by the teacher or by the students themselves. Students are encouraged to classify or group the information and to give descriptive labels to their groupings. By linking the examples to the labels and by explaining their reasoning, the students form their own understanding of the concept. Concept formation lessons can be highly motivational because students are provided with an opportunity to participate actively in their own learning. In addition, the thinking process involved helps them create new and expanded meaning of the world around them as they organize and manipulate information from other lessons and contexts in new ways.

Inquiry learning provides opportunities for students to experience and acquire processes through which they can gather information about the world. These require a high level of interaction among the learner, the teacher, the area of study, available resources, and the learning environment. Students become actively involved in the learning process as they:

act upon their curiosity and interests;

develop questions;

think their, way through controversies or dilemmas;

look at problems analytically;

inquire into their preconceptions and what they already know;

develop, clarify, and test hypotheses; and,

draw inferences and generate possible solutions.

Questioning is the heart of inquiry learning. Students must ask relevant questions and develop ways to search for answers and generate explanations. Emphasis is placed upon the process of thinking as this applies to student interaction with issues, data, topics, concepts, materials, and problems. Divergent thinking is encouraged and nurtured as students recognize that questions often have more than one "good" or "correct" answer. Such thinking leads in many instances to elaboration of further questions. In this way students come to the realization that knowledge may not be fixed and permanent but may be tentative, emergent, and open to questioning and alternative hypotheses. Deductive Inquiry

The focus in deductive inquiry is on moving students from a generalized principle to specific instances that may be subsumed logically within generalizations. The process of testing generalized assumptions, applying them, and exploring the relationships between, specific elements is stressed. The teacher co-ordinates the information and presents important principles, themes, or hypotheses. Students are actively engaged in testing generalizations, gathering information, and applying it to specific examples. Deductive inquiry is based upon the logical assimilation and processing of information. Inductive Inquiry

The information-seeking process of the inductive inquiry method helps students to establish facts, determine relevant questions, develop ways to pursue these questions, and build explanations. Students are invited to develop and support their own hypotheses.

Through inductive inquiry, students experience the thought processes win ' require them to move from specific facts and observations to inferences. To help students accomplish this, the teacher selects a set of events or materials for the lesson. The student reacts and attempts to construct a meaningful pattern based on personal observations and the observations of others.

Students generally have some kind of theoretical frame when they begin inductive inquiry. The teacher encourages students to share their thoughts so that the entire class can benefit from individual insights.

Interactive Instruction

A. Classroom Group Interaction

The teacher often works with the class as a whole, particularly when presenting information or modeling a process. The class is viewed as a work group, engaged in a productive academic enterprise. Teachers should establish a positive, productive learning climate and provide group participation training. Students need to acquire group process and discussion skills if they are to learn through the interactive process. Students that have been helped to develop these processes and abilities often do better academically because positive interaction fosters self concept. The most frequently used classroom group interaction methods are discussion, and question and answer. These are described below.

Discussion

Educators recognize that knowledge is more than correct answers and can be gained through creative inquiry and active participation by students. Discussion can be meaningfully adapted to many classroom situations. For example, whole class discussion may occur if, during a presentation, the teacher notices students are particularly interested in a topic and initiates a discussion. Whole class discussion can help build a positive classroom climate and lead to student in a school subject. In addition, the teacher can model active listening and build on student responses.

Effective discussions are normally based on material familiar to the students. The problem or issue can be one that does not require a particular response, or one where is important for students to discover an answer. The teacher should stress with students that opinions must be supported, and then ensure that the terms and concepts needed are understood. Discussion should conclude with consensus, a solution, clarification of insights gained, or a summary (preferably one provided by the students). Students should have a clear understanding of the major points and their applications to other situations. It should be noted that some discussions can lead students to conduct further research.

When the question and answer method is used effectively, students feel they are being personally addressed by the teacher. When responding, students should speak, not only to the teacher, but also to their peers. Frequent use should be made of probes, prompts, and redirecting techniques. 'Wait time," the pause between asking a question and soliciting a response, should be used to advantage by the teacher to increase participation and improve the quality of student responses. An important aspect of the question and answer method is the wording of questions in order to help students think more deeply about the material or unit under study. Small Group Interaction

Small groups are particularly effective when the intention is to develop social as well as academic abilities. In a small group, everyone has an opportunity to contribute. Students get more chances to talk, listen, and receive feedback than would be possible in whole-class instruction. Co-operative Learning Group

The basic elements of co-operative learning can be considered essential to all interactive methods. Student groups are small, usually consisting of two to six members. Grouping is heterogeneous with respect to student characteristics. Group members share the various roles and are interdependent in achieving the group learning goal. While the academic task is of primary importance, students also learn the importance of maintaining group health and harmony, and respecting individual views.

In addition, Slavin (1987) indicates that two conditions must be established if cooperative learning is to fulfill its claim of enhancing student achievement substantially. Slavin believes that "students must be working toward a common goal... [And] success at achieving the goal must depend on the individual learning of all group members" (p.9). Co-operative learning can take place in a variety of circumstances. For example, brainstorming and tutorial groups, when employed as instructional strategies, provide opportunities to develop co-operative learning skills and attitudes.

Experiential Learning

Simulation

To initiate a simulation, the teacher presents an artificial problem, situation, or represents some aspect of reality. Because the experience is a simulation, any serious risk or complication that may be associated with the real life phenomenon is removed. In addition, the level of abstraction or complexity is purposefully reduced so that students may become directly involved with underlying concepts. Simulation also allows for types of experimentation that cannot take place in the real environment. The simulation method may involve the use of models, game formats, structured role plays, or an interactive computer or video program. In most instances, students are easily motivated to participate

During simulation activities, students become active participants in the learning process. A variety of learning objectives may be associated with the simulation. Some focus on the application of previous knowledge, skills, and abilities, while others emphasize the acquisition of new knowledge, understandings, insights, and appreciations. Many simulation activities promote and develop critical and creative thinking or involve interactions which develop interpersonal and social skills, attitudes, and values.

Focused Imaging

Imaging, the process of internally visualizing an object, event, or situation the potential to nurture and enhance a student's creativity (Bagley & Hess, Imaging enables students to relax and allow their imaginations to take them on journeys, to "experience" situations first hand, and to respond with their senses to the mental images formed. In the classroom, imaging exercises nurture and develop students' creative potentials. Teachers can encourage divergent thinking students to transform a teacher guided image into several others of their own creation, to imagine various solutions for spatial or design problems, or to visualize a particular scene or event and then imagine what might happen next.

Imaging provides a focus and an opportunity for open-minded exploration of new concepts in all areas of study. It can help broaden students' conceptual understanding of subject area material, especially complex concept and processes. Imaging allows students to connect their prior experiences to new ideas under investigation.

Assigned Questions

Assigned questions are those prepared by the teacher to be answered by individuals or small groups of students discuss their responses among one another or with the teacher. Particular positions or points-of-view should be supported by evidence. In some instances, it may be desirable for students to generate their own set of questions.

This instructional method is effective when questions are well-phrased so that answering involves more than mechanical searching and copying from a book or other reference. It can be an efficient way for the teacher to introduce or review facts, concepts, generalizations, arguments, and points-of-view. Well-selected assigned questions can stimulate higher-level thinking, problem solving, decision making, and personal reflection. Questions should allow for

multiple responses. Because student abilities and learning styles differ, this method may require some adaptation in order to maximize learning for all students.

Learning Contracts

Learning contracts provide a method of individualizing instruction and developing student responsibility. They permit individual pacing so that students may learn at the rate at which they are able to master the material. Learning contracts can be designed so that students function at the academic levels most suitable to them and work with resource materials containing concepts and knowledge that are appropriate to their abilities and experiences. Although this method focuses on the individual, learning contracts also provide an opportunity for students to work in small groups. The teacher may select this approach for some students to support them as they learn to work independently.

When a student is first beginning to use learning contracts, the teacher provides learning objectives, identifies a choice of resources, and sets some basic time parameters for the project. As students become more experienced with learning contracts, the teacher may choose to involve them in setting the learning objectives. Learning contracts usually require that students demonstrate the new learning in some meaningful way, but students are provided choice in the selection of a method or activity.

Learning contracts can be highly motivating for students. As they become skillful in making appropriate choices and as they begin to assume more responsibility for their own learning, they become increasingly independent, learn to use resources to their advantage, and take pride in their ability to teach themselves and share their new learning with others.