

**MASTER COURSE SYLLABUS**

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BIS    353    Methods of Teaching Secondary Accounting    1(1-0) F  
Design.    No.    Title    Credit (Mode)

**I.**    Bulletin Description:

Content, objectives, materials, evaluation, visual aids, equipment, and methods of teaching secondary accounting. Must be taken prior to student teaching.

**II.**    Prerequisites:

Majors and minors, ACC 201; majors, BIS 350 or concurrent enrollment, and 56 semester hours completed and either admission to Professional Business Studies or listed on a signed major or minor.

**III.**    Rationale for Course Level:

Course must be taken prior to student teaching.

**IV.**    Textbooks and Other Materials to be Furnished by the Student:

Gilbertson, Claudia. *Accounting Learning and Instruction*. South-Western, 2nd Ed., 1992.

**V.**    Special Requirements of the Course:

A student must earn a C+ in this course.

This course reflects the components, both content and structure of CMU's CLEAR model for professional education through content of pedagogy and a unit on diverse settings (cultures).

**VI.**    General Methodology Used in Teaching the Course:

Reading and research	Projects and presentations
Resource development	Large and small group discussion
Role playing	Lesson plan development
Question and answer periods	Individual assignments
Teaching demonstrations	

**VII.**    Course Objectives:

1. Students will demonstrate principles and procedures of accounting as they relate to secondary accounting program as reflected in the state's BMMT curriculum and GQ standards.
2. Students will know content and objectives of the secondary accounting program, which includes first- and second-year courses.
3. Students will be knowledgeable about accounting careers, opportunities for entry-level employment, requirements, and advancement-level employment opportunities.
4. Students will analyze and demonstrate knowledge of effective teaching strategies which will help all students in the accounting classes.
5. Students will demonstrate knowledge and application of evaluation and measurement methods in accounting.
6. Students will demonstrate manual and automated accounting procedures for sole proprietorship and a partnership.
7. Students will apply research and writing skills for the development of teaching strategies in accounting.
8. Students will explain how accounting activities relate to business ethics and other organizational functions.

This undergraduate course is knowledge and concept driven for developing a solid information base for use in teaching practices. Pedagogical studies provide students with an understanding of learning concepts related to teaching computer keyboarding. The course content focuses on the learner through individual and physical needs. Reflective practices are directed toward classroom settings through the course content helping students develop planning skills, teaching skills, and diverse teaching activities.

#### **VIII. Course Outline:**

<b>Week</b>	<b>Topic</b>
1 week	Introduction - objectives of accounting education Learning Theory and principles applied to accounting Teaching strategies for accounting - working with diverse students populations within accounting classroom/different types of secondary schools
2 week	Organization of accounting instruction in various types of secondary school situations Teaching automated accounting

- 3 week      Teaching double-entry accounting  
Teaching transaction analysis  
Teaching adjusting and closing entries
- 4 week      Teaching correcting and reversing entries and other end-of-fiscal-period work  
Accounting theory examination based on theory in a high school textbook  
Audit test on simulation
- 5 week      Motivational techniques  
Evaluation and measurement  
Final examination - teaching pedagogy

**X. Evaluation:**

Final Examination	40 %
Accounting theory examination	25%
Automated accounting applications	15%
Writing assignment on a selected topic in accounting education	10%
Audit test on simulation	5%
Visitation to a high school accounting classroom and write up of experience according to guide	<u>5%</u>
	100%

**XI. Bibliography:**

- Gonzalez, Jean and P. Charlotte Shick. *“How, When, Where, and Why Computerized Accounting Should be Taught.”* California Business Teacher, Vol. 1, No. 2:20, Spring 1988.
- Guerrieri, Donald J. *“Choosing the Best Method to Introduce Accounting.”* Business Education Forum, Vol. 43, No. 1:13, 16-17, October, 1988,
- Hawkins, Lynda P. *“Successful Strategies for Teaching Accounting.”* Business Education Forum, Vol. 43, No. 4:9-10, January 1989.
- Kaliski, Burton S. (Editor) *Asserting and Reasserting the Role of Business Education.* National Business Education Yearbook No. 27, 1989. Chapter 12, “Basic Skills and Core Competencies.” Chapter 13, “Processing Data.” Chapter 20, “Accounting Systems.”
- O’Neil, Sharon. (Editor) *Strategic Planning for the 1990's.* National Business Education Yearbook No. 28, 1990. Chapter 5, “Developing Business Skills Needed in the 1990's.” Chapter 9, “Reaching High Risk Populations Through Business Education.”
- NBEA 2002 Yearbook, No. 40, *Technology, Methodology, and Business Education,*

(2002).

Reynolds, Abigail R. "Teaching Accounting: Are Your Methods Effective?" *Business Education Forum*, Vol 43, No. 7:28-29, April 1989.

*Business Services and Technology Cluster Guide*. Michigan Department of Education. Vocational-Technical Education Service, 1995.

*Database of Competencies for Business Curriculum Development, K-14*. National Business Education Association, 1987.

*Policy Statements*. Policies Commission for Business and Economic Education, 1959-1989.

Policy Statement 37. *This We Believe About the Role of Business Education in the Comprehensive High School*, 1985.

*The National Standards for Business Education: What America's Students Should Know and be able to do in Business*, Reston, Virginia: National Business Education Association, 2001.

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