Method of Teaching the Accounting Principle at University of Economic and Technical Industries, Vietnam

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Abstract:
The article has an overview of practical and proactive approaches to teaching. At the same time, the article analyzed the current situation of teaching module of accounting principles at the University of Economic and technical industries, Vietnam, thereby, applying teaching methods to actively approach practice in this subject. Besides, the article has preliminarily evaluated the results of the method and provided solutions to improve the quality of teaching accounting principles.

Keywords: Active teaching methods, accounting principles, University of Economic and technical industries, Vietnam

1. Introduction

Currently, the situation that graduates do not work can lead to an increase in the unemployment rate at the university level. The cause may be many, but the focus is still on the theoretical training program, learners cannot perform jobs outside the business. To reduce the gap between university education and professional practice, the University of Economic and Technical Industries has been changing from traditional teaching to professional application. This is a comprehensive change in the training program that the center is a lecturer (teaching method) and students (learning method).

In the implementation phase of the application-oriented teaching pilot for a number of changed registration modules. The author chooses the module "Accounting Principles" to redesign the content and teaching methods. Based on the implementation of this module, the author writes this article with the aim of introducing active teaching methods and applying it to the accounting principles.

Training associated with the practice is one of the factors determining the existence of colleges and universities in the current period. In addition to innovating the content, programs, and teaching methods to improve the quality of training, the inclusion of practical issues associated with each job content of the training profession into the theoretical lesson for birth Members is an urgent requirement for the school's training products to meet social needs. But directing students to practice immediately while studying in the school is not only in the practical and practical modules but also in the teaching process of the theoretical modules.

Module Accounting principles belong to the industry knowledge base of the accounting and business management training program, finance and banking are arranged to study before the financial accounting module with a duration of 3 credits (45 periods) and the 3rd semester of the University and College training program. This is a module that is more theoretical than practical to provide basic theoretical issues about accounting. This knowledge is completely new to students (students) in economics and accounting because many confusing concepts and terms that students have not yet envisioned, so how to teach the principles accounting towards practical approach help students actively receive lectures and attach the content of the module with specific tasks of students later. The article will exchange some experience in the teaching section of the accounting principles for students to approach the reality of accounting work associated with the content in the module.

2. Active teaching methods
There are many active teaching methods, in this article, the author only briefly introduces a few teaching methods that are commonly used at advanced universities. The author temporarily divides active teaching methods into 2 groups, depending on the degree of cohesion with little and more practice: Group of methods to help active students (Active Learning) and a group of methods to help students experiential learning (Experiential Learning).

2.1 Some teaching methods help students learn actively

2.1.1 Brainstorming method

Brainstorming is defined as a way to apply each person's experience and initiative in the minimum amount of time required by the problem to maximize the best data (lead by Nguyen Thanh Hai, Osborn, 1963). Brainstorming is a method that helps students in a short time to develop many ideas and assumptions about a certain issue, including many creative ideas. Implementing this method, teachers need to give a system of information is the premise for the discussion.

2.1.2 Thinking Method - Each pair - Share

This Think-pair-share is done by having students read the same material or think about a topic, then the students sitting next to each other can talk about ideas and experience of each person for a certain period of time (a few minutes), then share with the whole class (according to Nguyen Thanh Hai, Lyman, 1987). This method has the advantage of being very easy to implement all class structures, anyone can participate in sharing their ideas, creating confidence for learners who dare to speak their thoughts. (this is a weakness for most Vietnamese students), helping students focus on the topic they are learning, knowing what they are learning and how they understand the problem, even raising new issues. for lessons.

2.1.3 Problem-based learning method

The goal of problem-based learning (defined as in-depth research on a learning topic) is to learn more about a topic rather than just finding the right answers to the sentences. ask the teacher for advice (refer to Nguyen Thanh Hai, Hmelo-Silver, 2004). In the problem-based learning method, students have gained new knowledge, grasped the method of acquiring that knowledge, developed active, creative thinking, and prepared a capacity to adapt to life. social, timely detection and reasonable resolution of problems arise (Hmelo-Silver, 2004).

2.1.4 Method of group operation

Classes are divided into small groups of 5 to 7 people. Depending on the purpose and requirements of the learning problem, groups are randomly or deliberately divided, maintained or changed in each part of the course, assigned to the same task or other tasks together. When working in groups, members must work according to the rules set by the teacher or by the group itself. Members must work proactively, not relying on a few more knowledgeable and active people. The team members help each other to understand the problem raised in the air against other groups. When a group makes a presentation, the remaining groups have to ask critical questions or ask questions to clarify the problem. Group working method helps team members share their own concerns, experiences, and build new awareness together. By saying what you are thinking, each person can clearly identify his or her level of understanding of the topic and see what he or she needs to learn.

The lesson becomes a process of mutual learning, not a passive reception from teachers.

2.1.5 Roleplay (Role playing)

Role play is an organized method for students to practice certain behaviors in a hypothetical situation. The role-play method has advantages: students are trained to practice behavioral skills and express attitudes in a safe environment before practicing in practice; inspiring and paying attention to students; facilitating the creation of students' creativity, encouraging the changing attitude and behavior of students according to ethical and
political-social behavior standards, can immediately see the impact and effectiveness of words or deeds of roles (according to Nguyen Thanh Hai, Kritzerow, 1990).

2.2 Some teaching methods for experiential learning (Experiential Learning)

Experiential learning is defined as the learning process of students undergoing practical, highly practical and highly applicable simulations, such as design projects - deployment, case studies from which students draw into experiences for themselves, shedding more light on theories learned (Edward et al., 2007). According to Kolb (1981), learning processes can be divided into four basic groups, in accordance with four different learning styles (learning styles): (1) Observation of reflection: learning through observation activities performed by others or contemplating themselves, contemplating and summarizing experiences; (2) Conceptualization: learning through the construction of concepts, synthesis, interpretation and analysis of observations; (3) Practical experience: learning through specific activities, behaviors, actions; (4) Testing: learning through experiments, proposing solutions to solving problems and making decisions.

In practice taking place in the learning process, each learner will apply these processes in different ways, at uneven levels depending on psychophysiological characteristics, levels, and cognitive abilities. and social experience. Often in the traditional way of teaching, teachers often start lectures from concepts that are general or abstract before giving students practice and doing practical activities. However, for an active teaching approach, the experience is considered the first activity in the learning process.

2.2.1 Project-based learning

Project based Learning is the organization of teaching and learning through practical projects or projects. The project here is understood as complex tasks from questions or problems that stimulate learners to learn and explore (Jones et al., 1996). That solution may include design-deployment experiences. From here, learners will participate in designing, making decisions or surveying activities related to the project. With this method of learning, learners will have to work in groups and explore the problems associated with life, then present them to the class and share what they have done in their projects. During the presentation, audiovisual media, a play, a handwritten report, a website or a product can be used. According to Bransford and Stein (1993), project-based learning focuses on interdisciplinary and interdisciplinarity learning activities and is often associated with problems arising from current life. Besides, the project-based learning method also creates opportunities to help learners pursue their interests, and make their own decisions about the answers or find solutions to the problems presented in the project.

2.2.2 Simulation

Simulation (Simulations), often used in scientific research, is the process of modeling and simulating an object to be studied. Instead of studying specific objects that are sometimes impossible or very expensive, we build models of that object in the laboratory and conduct research on that object based on modeling. This. The results obtained must be verified with actual measurement results. Most simulations are based on computer hardware and software. Based on the results obtained after the simulation, we can draw the direction for further research and production. Simulation in teaching is a separate case of simulation in scientific research. Therefore, we can define simulations in teaching as a form of scientific research simulation, including "intersection of pedagogical treatment" and "intersection of teaching activities" (Ngo Tu Thanh, 2008).

2.2.3 Case studies

The key component of this new training method is based on real situations of both students and faculty. The main purpose of situations is to describe, exchange experiences about how to solve problems and conflicts while performing assigned tasks. By different situations that need to be addressed in a fixed time with limited resources, learners are put in a position to make decisions or call for support from members of the same group to find directions. reasonable resolution. The diversity of situations is brought up not only to encourage learners
to take initiative and creativeness but also to bring comfort and mental refreshment when attending class. This factor makes learners able to absorb the content of lecture lessons more easily and more deeply than traditional teaching methods (Scholz and Olaf, 2002).

2.2.4 Methods of learning to serve the community

Service Learning or Community-based learning has been in the 1960s in the US (Nguyen Thanh Hai, Jacoby, 1996). Service-Learning (SL) is a teaching and learning method through which learners can apply the knowledge learned in the classroom to real conditions, and the results of the learning process to meet the needs of the community. and used by the community. SL has been applied to many universities around the world, so far in the United States, more than 1,000 universities and colleges apply this method to more than 6 million students (Campus Compact, 2007). SL is considered a sustainable development strategy of US universities and is gradually affecting other universities in Asia. Method SL is a combination of work, cooperation on the basis of the relationships of 4 participants: school administrators (Administrator), faculty (Faculty), community (Community Partner) and Student (Student). The advantage of SL is to help learners enrich their knowledge from theory to reality and vice versa (life books), the process of learning through experience so that learners have conditions to increase reinforce academic knowledge, train and develop soft skills such as critical thinking, critical thinking, teamwork, communication, presentations, and life skills.

The method of community service learning is carried out in the following steps: (1) Community issues to be solved; (2) Teachers integrate community issues to be addressed in the subject as students' internship topics. It is important to note that these topics must be relevant to the content of the subject, the level and skill of the student; (3) Students are organized into groups to implement topics under the guidance of teachers. When implementing the topic, students must apply the knowledge of the subject to solve problems with the community; (4) Results of the topic used by the community (Phung Thuy Phuong, 2008).

3. Applying active teaching methods to the Accounting Principle

3.1 Characteristics of the module Accounting Principle

The accounting principle is considered as one of the difficult modules for students. To study well this module requires learners to have knowledge about the business activities of a business. Learners must put themselves in the role of informant users at many levels: managers, investors, creditors, owners and most importantly information providers for managers to see the importance of the goal of the module from which to have the right attitude in learning. In the process of teaching the skills of students, students often ask questions such as "What is this subject to do?"

Traditionally, the common method used when teaching this skill is lecturing. Lecturers and students take notes and do the assignments of the assigned teachers. Students often feel "stuffed" with a large amount of knowledge, while still wondering what to do in this subject, so the quality of learning is often not high, sometimes causing the "no love for career" effect right away. from the introduction.

The module of Accounting Principles at the University of Economic and Technical Industries has a program structure including 7 chapters:

1. Nature and Object of accounting accounting
2. Voucher method
3. Method of account
4. Price calculation method
5. Accounting major business processes
6. Methods of accounting balance

7. Form of accounting and organization of accounting apparatus

The number of 7 chapters will focus on solving the basic problems:

- The general theory of accounting
- Methods of accounting (vouchers, accounts, pricing, and balance of accounting)
- Accounting of major business processes (Purchase, production and sales)
- Form of accounting organization (accounting book form and accounting apparatus organization)

Thus, corresponding to each content of the basic knowledge, trainers need to focus on the core issues to guide students to approach the reality in the following sections:

• General reasoning section on accounting

This part students need to answer the questions:

- What accounting? Why is it born and exist?
- What do accounting tasks do?
- What is the object of accounting and how are they related?

With the above questions, we often put students in the position of an accountant so that students can answer what the accounting questions are, there are many ways to answer but they initially envision the work of accountants to form the answer. After lecturers (teachers) analyze practical relationships and generalization of accounting concepts, thereby drawing the essence of accounting as the activity of receiving and processing and providing economic and financial information for objects use information. The next question is: who uses accounting information and uses the information to do? From the objects using information in practice, teachers will lead to the role of accounting for business units, non-business units, and the State.

On the basis of recognizing the role of teacher accounting questions for students about accounting tasks at business establishments, administrative units, careers and management agencies (for practical examples of Manufacturing enterprises or public school units to illustrate accounting tasks).

In order to accomplish the task of teacher accounting, it leads students to the object of accounting (which is information about assets, sources of asset formation, the movement of assets in the business process and relationships). another legal economy).

With this content, teachers should let students contact practically to list all types of assets in one unit and ask questions about where their assets come from so that students can think about the source of assets from owners' equity. Ownership and liabilities. With the answer of students about the types of assets requires them to compare the differences to draw out concepts of short-term assets and long-term assets. For capital, students also need to contact reality to show the difference between liabilities and owners’ equity. Teachers also need to establish the relationship between assets, capital sources through accounting equations, analyze how the effects of economic operations occur in practice affect the changes of the factors Elements of the equation, thereby drawing the basic reciprocal relations as the basis for the next chapters.

• Partial method of accounting

+ Voucher method: This section aims to require students to define vouchers, understand the meaning of vouchers, how to create a voucher to ensure the legality and procedures of voucher transfer in practice.
With the above objectives, we often take the example of practical documents in daily life such as receipts, payment vouchers, utility bills, telephone... Such as the situation where students pay tuition fees, ask students to tell why-why when they pay the student fee, they need to have receipts and contents of the receipts including what factors? From that point out the concept and draw the meaning of the voucher. However, to show how a legal voucher the teacher needs to illustrate a specific document form and on the basis of the signatures of the relevant people at the end of the document to draw up the order to transfer documents in each stage paragraph.

+ Account method: This part needs to transition from the voucher method to indicate the necessity of the accounting method, which is actually a means of processing information on a voucher basis and that is the ledger pages math. So how is a book page designed and recorded how teachers need to illustrate the actual book form from which to draw the structure of basic types of accounts. Next, the economic operations often arise every day so that students can see the relationship between the accounting objects that are causal relations expressed through the direction of increasing or decreasing fluctuations of objects. On that basis, the dual writing principle of the account is drawn and the student uses the account structure and dual writing principles to practice practical examples.

+ Price calculation method: Contact practice by giving examples of the types of assets students often see daily so that they can determine their final values such as goods, motorcycles, houses... On that basis, the principle of calculating the price for each type of asset is required and students are asked to apply the price calculation for each specific asset.

+ Balanced synthesis method: Realistic illustration of the financial statements of a specific unit (Accounting balance sheet, Business result report...) thereby asking why the unit must How to prepare the Financial Statements and how to set the indicators on the report. Since then, the meaning of the method of balanced synthesis and guidance for students to prepare financial statements has been mentioned.

Thus, for the accounting methods, we often raise questions for students to see the objective necessity of the methods, thereby using visual samples from reality for students to observe and orient themselves. capture the content of each method and apply it to solve practical examples.

• The accounting process of major business processes:

With this content, teachers put students in the situation of being a business owner or director of a business so that they can see what managers they need from the accounting department to serve business decisions. From the information needs of account managers, it is necessary to provide information about economic efficiency between inputs and outputs. Since then, it is required that accountants must account for the purchase process, the production process, and the sale process.

Usually, when talking with students about the accounting of the main business process, we take the actual example of a manufacturing enterprise to illustrate, for example, a garment company or a furniture manufacturing company for children to imagine when buying. What kind of supplies should the goods be accounted for, the actual cost of the purchased materials including the costs and method of accounting, for the exercises for students to make an accounting? Entering the orientation of production-oriented teachers, students describe the process of producing a specific product from raw materials until the product costs what businesses need to pay and those costs will constitute the cost of products. Therefore, the accounting task must determine the actual cost of each product. On that basis, teachers instruct students how to collect all kinds of costs, allocate costs in case of producing many types of products and calculate the cost of product units, and ask students to practice calculation exercises price. In this content, teachers need to clarify to the students the practical meaning of calculating the unit price of products, the difference between the number of imported goods and goods sold at the selling stage as a basis for calculating the interest based on the principle. fit. For the sales phase, the teacher should take a practical example of the case where the exported goods are sold directly or sent, emphasizing the conditions for determining the sold goods to serve as a basis for revenue recognition. Need to clarify the
revenue recorded at the selling price based on the sales invoice, the ex-warehouse price is recorded as the cost of the inventory. Note SV for value-added tax when selling goods, explain clearly so that students understand the nature of VAT paid by businesses on behalf of sellers, so taxable or not including tax revenue depends on the method of tax calculation. use.

Thus, the sales profit is calculated as the difference between net revenue (deducted revenue) and cost (including the cost of goods sold, selling expenses, and management costs), and also includes profit from financial activities and other activities, after calculating the profit of enterprises to pay corporate income tax, the rest is the profit leaving the enterprise with distribution rights. The problem is that teachers not only give practical examples for students to know how to account profit and loss but also to understand the real nature of the calculation process and what this information means for managers. From the perspective of accounting, students need to point out the cause of interest or loss of businesses need advice for managers to increase profits. The process of actual contact to stimulate student thinking in an open way helps students understand the meaning of accounting work in each part, from which there is more motivation in the process of understanding the actual business activities that students Observation is attached to the application of the instructed theory of teachers.

• Form of accounting and organization of accounting apparatus

In this section, we often ask students in a unit Accounting department usually includes accountants from which to generalize the organizational structure of an accounting unit. Provide situations of small and large enterprises of different sizes and independent or dependent operations (such as trading companies, construction companies or garment companies ...) so that students can distinguish the differences in the organizational structure between a centralized or dispersed, independent or dependent operating unit to generalize the organizational model of centralized or dispersed accounting apparatus.

In the book section, we often introduce a specific form of accounting forms for students to differentiate between the forms and describe the process of recording basic accounting forms.

3.2 Applying active teaching methods

The methods used when teaching skills are the case method, the method of group activities, the method of brainstorming combined with the lecture.

3.2.1 Develop a teaching situation

Allow students to approach in a more practical way, self-thinking and finding ways to solve problems. Design a situation that simulates the operation of a business from its inception and operation for 3 months. This situation is used for the entire module. Each topic solves a part of the situation when the students can finish the situation completely.

3.2.2 Methods of group operation, brainstorming

Using the grouping method, each group of 3-5 students, work together in groups and provide ways to answer the questions of the situation. Design a situation that simulates the operation of a business from its inception and operation for 3 months. After 30 minutes, each group will present their opinions, protect ideas and criticize the opinions of other groups. Finally, the instructor will summarize the ideas that are most reasonable, explaining why other ideas are not reasonable.

3.2.3 Method of preaching

With regulatory issues, the principle of lecturers will use lectures in combination with many examples for students to acquire on a reasonable basis.

3.3 Evaluation of applicable results
After finishing 4 hours of the first class, students are very excited about this session. Students themselves calculate results to answer questions in situations. Most students have their own answers because each person understands and handles the data of different situations, then points out their point of view when calculating.

However, due to the characteristics of the subject and the students do not actively study the old lesson again, after half-time, students begin to feel drowsy because they need to remember to distinguish and apply to the business. Since then, some students seem to not continue to maintain the original learning attitude, but most students still love the subject, whenever they do not understand, ask the tutor to add a few lessons.

4. Conclusion

On the basis of both construction and adjustment, application of active teaching methods in the subject of technical competence has brought many positive impacts. Students feel more excited, not overwhelmed by the wealth of information that lecturers teach when they go to class. Students feel that they are mastering their knowledge, find out their own solutions to answer discussion questions and interactive questions, constantly thinking to protect their opinions as well as criticize people's opinions. other.

In order for this method to be more successful requires synchronous coordination between other subjects in the program. Gradually create for students the inherent habit of thinking and figuring out how to solve the problem, ie to absorb actively. The word serves as a foundation for entering the job market.

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