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Introduction of Modern Methods of Teaching Practical Skills in the Course "Accounting"

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Abstract: Active learning shifts the focus of instruction from what the teacher should teach or deliver to students, to what the students should be able to do with the course material. Interactive methods are modern ways of stimulating teaching, representing tools of learning which favor the interchange of ideas, experiences, and knowledge. The purpose of this paper is to present a series of active teaching methods for the accounting data as being an alternative in the process of improving the teaching and learning of the accounting process. Due to the easy access to education, quality of education is demanded to be more improve in term of process and manner in the accounting field. However with the introduction of information and communication technologies, innovative ways of teaching have given a new height in term of breaking the monopoly of traditional face to face teaching. The aims of this study are to identify these new ways and compare and contrast between the traditional teachings. Research finding are also suggested with experimentation performed on various methods. These findings have evident suggestions for the designing of accounting course syllabuses by professional bodies or other educational organisations in order to help students to attain and meet the demands for proficient skill growth in field of accounting.

Key words: Active learning, accounting, methods, business and accounting, model, accounting programs.

INTRODUCTION

Interactive learning is described as the method whereby students intermingle with other students, with the subject content (based on the learning material), the lecturer (being the facilitator) and the location or physical learning environment

As the world of business and accounting evolves and the needs of students, professional bodies and employers are regularly influenced by variables such as changes in technology and the generation type, teaching methods applied by accounting educators should be evaluated and reviewed regularly. The world is evolving at rapid speed, and if accounting education does not adapt to change in time, the whole profession might be in danger. Reflective input and feedback from both students and educators should be obtained and incorporated to change, update or modify teaching methods and strategies to keep it relevant and to make it more effective; only possible with the support of university management, who should afford accounting educators sufficient time and incentive to reflect on and continuously improve their teaching practices. Essentially the institutional mission must reflect the desire to educate students in a manner that will not only impart knowledge, but that will create life-long learners that can think logically and critically. It is suggested that research in respect of teaching methodologies within the scope of accounting education should continue to develop and evaluate teaching methods that aim to:

- bridge the gap between theory and practice,
- help students to conceptualise theory,
- assist students in seeing the bigger picture, and
- understand how individual concepts fit together in the integrated and real-world of business.

The Business Planning Mode

Models provide proper surroundings for student engagement interaction. Proof from science education research demonstrates that students participating in interactive engagement activities are better at retaining the knowledge gained. Thus, a model provides a better interactive engagement experience if a learning activity is created around the model.

Working with models increase thinking abilities and also useful for aiding students to learn or improve skills such as graphing, mathematical skills, graphical interpretation, statistics and computational skills. The knowledge gained from the latter in term of model development and implementation can be transferable to other disciplines related.

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This method creates the opportunity for accounting educators to continuously research the area of teaching methodologies relevant in educating the professional accountants of the future.

The interactive methods are modern ways representing tools of learning which favor the, experiences and knowledge. Interactivity is characterized by the desire for active cooperation and involvement with a deep active-participatory character. Learning is achieved through communication and collaboration. It is based on mutual relationships and it the process of active learning, whereby, the learner acts on information in order to turn it into new, personal and internalized information. In a constructive way, rebuilds senses by exploring the environmental / educational environment, solving problems and / or using the information gained in new situation.

The interactive-creative learning represents an evolutionary process, which based on the receptivity to new experiences, searched and solved through exploration, deduction, analysis, synthesis, generalization, abstraction, concretization, focusing on making connections between the senses and requiring a deep intellectual, psychomotor, emotional and volitional involvement. Under the creative-interactive learning, the student discovers; imagines, builds and redefines the meanings, filtering them through the prism of his own personality and involving his higher mental and creative processes. The creative-interactive learning occurs due to the individual and collective efforts, of the interaction of the trainee with others, based on exchanges in acquiring the new.

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The benefits of the interactive methods	Formative valences of the interactive methods
They create habits; ➢ facilitates learning at ones own pace; ➢ stimulates cooperation, not competition; ➢ they are attractive and can be approached from the point of view of different learning styles.	➢ stimulates active involvement; ➢ practicing the analytical capacity of students; ➢ ensurea a better implementation of knowledge and skills; ➢ harnesses and stimulates the creative potential; ➢ works on the development of critical thinking of students; ➢ stimulates responsibility; ➢ ensures the development of “group" culture, cooperation, mutual assistance; ➢ develops argumentation.

Globalization, increasing the competitiveness and the uncertainties of the economic environment causes companies to adjust their economic behavior, fighting to maintain their performances. Professional accountants play a vital role in achieving success. They must use their knowledge to obtain the competitive advantage.

Functional competencies are technical competencies which accounting students should be able to use: strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives and implement solution -oriented approaches to add value.

Personal competencies involve the attitudes and behavior of those preparing to enter the profession. Communication is one example of a personal competency: Individuals entering the profession should have the ability to listen, deliver powerful presentations and produce effective business writing.

Broad business-perspective competencies relate to understanding the business context in which accountants perform services. Strategic or critical -thinking is a broad business-perspective competency. It encompasses the ability to link data, knowledge and insight from various disciplines to appropriate information helpful in decision-making. Use of technology is a critical part of this competency.

Integration: while functional, personal and broad business competencies are each independently important, students must be able to integrate the skills from all three categories.

The accounting profession requires more creativity and innovative thinking in order to be competitive.

The Accounting Education Change Commission (AECC, 1990), stated in 1990: “Accounting programs should not focus primarily on memorization of technical facts. Students should be taught the skills and strategies that help them learn more effectively of how to use these effective learning strategies to continue to learn throughout their lifetimes. Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems. Learning by doing should be emphasized. Working in groups should be encouraged. Accounting classes should not focus only on accounting knowledge. Teaching methods that expand and reinforce basic communication, intellectual, and interpersonal skills should be used”.

Conclusions

The economic environment found in a continuous change demands reconsidering the role of training the students in the accounting domain. Activation of teaching - learning of the accounting domain involves the use of some methods, techniques and procedures that involve the student in the learning process, aiming to develop critical thinking, stimulate creativity, develop an interest in learning, in the sense of forming him as an active participant in the training process. The option for one method or another is also in a close relationship with the teacher's personality and level of preparation, predisposition and the student group learning styles with which it is worked. Using interactive teaching methods in the classroom, the hope is to have a self-confident, critical-thinking student who fully understands the terminology and fundamentals of accounting.

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