

Teaching accounting assignment

[Education](#)



Thus it is a matter Of observable and measurable behavior. When formulated in detail, criterion-directed outcomes for behavior should contain the following elements (Meager 1962), in addition to the introduction and reference to the persons to whom they are directed (learners): ; The ultimate action expected of learners must be spelled out. Learners (and the teacher) must know exactly what they are expected to be capable of at the end of the lesson (does what). The outcome must be defined in terms of measurable or assessable performance (criteria).

This includes the time allowed, level of proficiency and minimum number of correct answers required (egg 1 0 out of 12... 90% accuracy Chow well]). The conditions under which the objectives have to be achieved must be spelled out and clearly understood by everybody. These include both restrictions and the media to execute the actions contained in the outcomes, say, if the teacher requires a task to be performed without the use of a textbook. Besides containing the above-mentioned elements, the outcomes must also adhere to the following criteria: ; ; The learning content to which the outcomes relates must be clearly demarcated and specified.

Outcomes should be concrete - for example, by the end of the lesson, learners who have been given 10 accounts, must be able to classify eight of them correctly without consulting the textbook. Outcomes should be manifestly realistic and attainable. They should take into account learners' developmental level, readiness, potential and/or weaknesses (Event 1988: 68-69). Student Number: 31 8291 39, course: STACCATO, Assignment 02 Question 2 Discuss the essence (importance) of the ledger approach in the teaching of Accounting as explained in the study guide.

The term ledger originated from the practice of keeping all accounts in a special book, each on a separate page. An account is simply a record reflecting all transactions relating to a particular item. There is also a relation between accounts and the accounting equation. This approach is also known as the double-entry approach because there is a debit entry and a credit entry for each transaction. Both cash and credit transactions are recorded in the ledger. Important principles such as the balancing and interpretation of accounts can be taught from an early stage.

Ledger entries are tested by ensuring that the total of debit entries equals the total of credit entries. The journals are then written up. This is followed by posting to the ledger and the correctness of entries is tested by drawing up a trial balance, after which the financial statements are drawn up.

According to Steen ([as]: 26) this approach entails mastery of principles and stimulates learners' logical thinking because they have to deal with every transaction in full. One usually starts with two or three accounts to illustrate the double-entry principle.