

THE EDUCATION UNIVERSITY OF HONG KONG

Course Outline

Part I

Programme Title:	Bachelor of Education (Honours) (Business, Accounting and Financial Studies) (Five-year Full-time)
Programme QF Level	: 5
Course Title	: Teaching and Learning of Accounting and Financial Studies
Course Code	: BUS3020
Department	: Social Sciences
Credit Points	: 3
Contact Hours	: 39
Pre-requisite(s)	: Nil
Medium of Instruction:	English
Course Level	: 3

Part II

The University's Graduate Attributes and seven Generic Intended Learning Outcomes (GILOs) represent the attributes of ideal EdUHK graduates and their expected qualities respectively. Learning outcomes work coherently at the University (GILOs), programme (Programme Intended Learning Outcomes) and course (Course Intended Learning Outcomes) levels to achieve the goal of nurturing students with important graduate attributes.

In gist, the Graduate Attributes for Undergraduate, Taught Postgraduate and Research Postgraduate students consist of the following three domains (i.e. in short "PEER & I"):

- Professional Excellence;
- Ethical Responsibility; &
- Innovation.

The descriptors under these three domains are different for the three groups of students in order to reflect the respective level of Graduate Attributes.

The seven GILOs are:

1. Problem Solving Skills
2. Critical Thinking Skills
3. Creative Thinking Skills
- 4a. Oral Communication Skills
- 4b. Written Communication Skills
5. Social Interaction Skills
6. Ethical Decision Making
7. Global Perspectives

1. Course Synopsis

This course covers the curriculum and methods for quality teaching accounting and financial studies at secondary level, highlighting the use of IT and authentic multi-media resources in the teaching and learning process. Students benefit by enriching their subject knowledge and improving their skills in the teaching of accounting, finance and personal financial planning.

2. Course Intended Learning Outcomes (CILOs)

Upon completion of this course, students will be able to:

- CILO₁: Examine the Hong Kong Business Curriculum Guide (senior level) in particular with the Accounting and Financial (AF) Strand and how the subject relates to the relevant Key Learning Area and the general school curriculum
- CILO₂: Demonstrate an ability to adopt appropriate instructional strategies to conduct accounting and finance lessons in catering for learning diversity and achieving the intended learning outcomes
- CILO₃: Demonstrate an understanding of the nature of information technology such as spreadsheet and database programmes and their applications in accounting and finance
- CILO₄: Identify available, develop and evaluate multi-mediated resources for the teaching and learning of accounting and finance

3. Content, CILOs and Teaching & Learning Activities

Course Content	CILOs	Suggested Teaching & Learning Activities
<ul style="list-style-type: none">• Review of the compulsory (business environment, basics of management, basics of personal financial management) and elective part of AC Strand (financial and cost accounting) in the senior secondary business curriculum	CILO ₁	Lecture; debate; group discussion
<ul style="list-style-type: none">• Problems and difficulties in teaching and learning of the compulsory and elective parts of AF Strand, with a special consideration of progressive development of conceptual understanding and learning diversity	CILO _{1,2}	Lecture; individual presentation; internet searching; hand on practice; micro-teaching
<ul style="list-style-type: none">• School-based curriculum design for AF Strand* in catering for individual differences	CILO _{1,2}	Demonstration; debate; simulation; case study; field work; hand-on practice; micro-teaching
<ul style="list-style-type: none">• Teaching approaches for the learning and teaching of AF Strand including ledger and balance approaches, illustrative presentation,	CILO _{2,3}	Demonstration; debate; simulation; case study; field work; collaborative learning;

hands-on practice, co-operative learning, problem-based learning and case studies		problem-based learning; hands-on practice, micro-teaching
<ul style="list-style-type: none"> Assessment to identify diversity for learning in AF Strand* 	<i>CILO</i> _{1,2}	Demonstration; debate; simulation; case study; field work; hand-on practice; micro-teaching
<ul style="list-style-type: none"> Use of IT and authentic resources in AF Strand* for promoting numeracy, problem-solving and decision-making skills 	<i>CILO</i> _{3,4}	Lecture; individual presentation; internet searching; hand on practice

* covering the compulsory part (business environment, basics of management, basics of personal financial management) of AF Strand in the senior secondary curriculum.

4. Assessment

Assessment Tasks	Weighting (%)	CILO
(a) Group Work School-based curriculum of accounting and/or finance studies with considerations of (i) design rationale, (ii) aims and objectives, (iii) teaching topics, (iv) teaching sequences, (v) time allocation, (vi) teaching strategies, (vii) teaching materials (viii) learning activities and (ix) assessment strategies by thorough understanding, analysis and application of the respective areas covered in the course.	40%	<i>CILO</i> _{1,2,3,4}
(b) Individual Work Preparation of a portfolio of learning tasks completed throughout the course, which may include the following items: concept maps, journal article reviews, records of micro-teaching and its evaluation, graded exercises and test/examination papers. This portfolio is expected to be continually revised and updated throughout the course.	60%	<i>CILO</i> _{1,2,3,4}

5. Required Text(s)

Nil

6. Recommended Readings

Curriculum Development Council and Hong Kong Examination and Assessment Authority (2020). *Curriculum and Assessment Guide (Secondary 4-6)*:

- Business, Accounting and Financial Studies (with updates of October 2020)*.
Hong Kong: Education and Manpower Bureau.
- Gitman, L.J., Joehnk, M.D. & Billingsley, R.S. (2014). *Personal financial planning* (13th ed.). Mason, OH: South-Western Cengage Learning.
- Organisation for Economic Co-operation Development. (2014). *Financial Education for Youth The Role of Schools*. OECD Publishing.
- Pinheiro, M. M., & Costa, A. J. (2021). *Accounting ethics education : Teaching virtues and values*. NY: Routledge.
- Rupert, T. J., & Kern, B. B. (2016). *Advances in accounting education: Teaching and curriculum innovations*. U.K.: Emerald.
- Sithole, S. T. M., & Abeysekera, I. (2017). *Accounting education : A cognitive load theory perspective*. NY: Routledge.
- Yu, C. & Law, E. (2019). *Hong Kong financial competency framework*. Hong Kong: Investor Education Centre. Retrieved from <https://www.ifec.org.hk/web/en/about-ifec/fls/>
- 盧敏玲 (2010) : 《香港課堂優化設計 - 變易理論與優化教與學》, 安徽, 安徽教育出版社。

7. Related Web Resources

The Economics, Business and Enterprise Association

<https://ebea.org.uk/>

Investor and Financial Education Council

<https://www.ifec.org.hk/>

International Society of Business Education

<http://www.siec-isbe.org>

Accounting Coach

<https://www.accountingcoach.com/>

香港財務策劃師學會

<http://www.ifphk.org/>

香港註冊財務策劃師協會

<http://www.hkrfp.org/>

8. Related Journals

Accounting Education

Australian Journal of Accounting Education

Issues in Accounting Education

Journal of Accounting Education

Journal of Education Finance

Hong Kong economic journal monthly (信報月刊)

9. Academic Honesty

The University adopts a zero tolerance policy to plagiarism. For the University's policy on plagiarism, please refer to the *Policy on Academic Honesty, Responsibility and Integrity with Specific Reference to the Avoidance of Plagiarism by Students* (<https://www.eduhk.hk/re/modules/downloads/visit.php?cid=9&lid=89>). Students should familiarize themselves with the Policy.

10. Others

Newspapers:

信報

香港經濟日報

Aug 2022