

THE EDUCATION UNIVERSITY OF HONG KONG

Course Outline

Part I

Programme Title	: Postgraduate Diploma in Education (Secondary) (One-year Full-time) and (Two-year Part-time)
Programme QF Level	: 6
Course Title	: Teaching and Learning of Accounting and Financial Studies
Course Code	: IBS5153
Department	: Social Sciences
Credit Points	: 3
Contact Hours	: 39
Pre-requisite(s)	: NIL
Medium of Instruction	: Chinese
Course Level	: Postgraduate

Part II

The University's 4Cs Learning Framework 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 attributes embodied in the 4Cs.

The 4Cs are:

- Character and moral responsibility
- Competence and professional excellence
- Cultivation of wisdom and intellectual engagement
- Civic-mindedness & social responsibility

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. Synopsis

This course covers the curriculum and methods for teaching accounting and financial studies at secondary level, highlighting the use of IT and authentic multi-media resources in the teaching and learning process. Participants 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, participants will be able to:

- CILO₁ Understand the Hong Kong Business Curriculum Guide in particular with the accounting and financial areas (senior level) 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 based on considerations of the learning processes and outcomes to be effected
- 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
Review of the current syllabus of accounting and financial studies at secondary level in Hong Kong	CILO ₁	Lecture; debate; group discussion
Problems and difficulties in teaching and learning of accounting and finance areas, with a special consideration of progressive development of conceptual understanding	CILO ₁	Lecture; individual presentation; internet searching; hand on practice
School-based curriculum design for accounting, finance and personal financial planning	CILO ₂	Demonstration; debate; simulation; case study; field work; hand-on practice
Teaching approaches for the teaching and learning of accounting, finance and personal	CILO ₂	Demonstration; debate; simulation; case study;

financial planning including problem-based learning and authentic case studies		field work; co-operative learning; problem-based learning; hand-on practice
Assessment for learning in accounting and finance studies	<i>CILO</i> ₂	Demonstration; debate; simulation; case study; field work; hand-on practice
Use of IT and authentic resources in accounting and finance studies for promoting numeracy, problem-solving and decision-making skills	<i>CILO</i> _{3, 4}	Lecture; individual presentation; internet searching; hand on practice

4. Assessment

Assessment Tasks	Weighting (%)	CILO
(a) School-based curriculum of accounting and or finance studies with considerations of (a) design rationale, (b) aims and objectives, (c) teaching topics, (b) teaching sequences, (c) time allocation, (d) teaching strategies, (e) teaching materials and (f) assessment strategies by thorough understanding, analysis and application of the respective areas covered in the course.	60	<i>CILO</i> ₁₋₄
(b) 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 paper. This portfolio is expected to be continually revised and updated throughout the course.	40	<i>CILO</i> _{1- 4}

5. Required Text(s)

NIL

6. Recommended Readings

Bodie, Z., Kane, A. & Marcus, A. J. (2007). Essentials of investments. Boston, Mass.: McGraw-Hill/Irwin

Bodnar, G. H. (2004). Accounting information systems. Upper Saddle River, N.J.: Pearson/Prentice Hall.

- Chow, L., Panchapakesan, S., Taylor, D.W., & Tsui, C. (2007). *Advanced financial accounting in Hong Kong* (5th ed.). Hong Kong: Longman.
- Curriculum Development Council (2002). *Principles of accounts curriculum guide (Advanced level)*. Hong Kong: Education Department.
- Curriculum Development Council and Hong Kong Examination and Assessment Authority (June, 2006). *New Senior Secondary Curriculum and Assessment Guide (Secondary 4-6): Business, Accounting and Financial Studies (Provisional Final Draft)*. Hong Kong: Education and Manpower Bureau.
- Curriculum Development Council. (2002). *Syllabuses for secondary schools - Principles of accounts (Secondary 4 - 5)*. Hong Kong: Education Department.
- Drury, C. (2005). *Management accounting for business*. London : Thomson
- Higgins, R. C. (2007). *Analysis for financial management*. Boston, Mass.: McGraw-Hill/Irwin.
- Hui, W.F., & Ng, P.H. (2006). *Accounting in Hong Kong: Regulatory framework and advanced accounting practice*. (2006 ed.). Hong Kong: City University of Hong Kong.
- Kaye, R. & Hawkridge, D. (2003). *Learning and teaching for business: Case studies of successful innovation*. London: Kgan Page.
- Perry, J. T. & Schneider, G. P. (2005). *Building accounting systems using Access 2003*. Mason, Ohio : Thomson/South-Western
- 韓旭/編著 (2010) : 《用 Excel 做中文會計》, 香港 , 萬里機構。

7. Related Web Resources

- Accounting Cases Teaching Method
<http://scholar.ilib.cn/abstract.aspx>
- CFP 香港財務策劃師學會
<http://www.ifphk.org/>
- CLU ChFC CFP American college
<http://www.amercoll.edu/>
- Curriculum and Instruction: Business Education Framework
<http://www.nde.state.ne.us/BMIT/Framework.htm>
- Economics and Business Education Association
<http://www.ebea.org.uk/ebea/default.html>
- Hong Kong Exchanges and Clearing Ltd.
<http://www.hkex.com.hk/>
- Hong Kong Securities Institute
<http://www.hksi.org>
- Hoover's Online: The Business Network
<http://www.hoovers.com/free/>

Registered FP 香港註冊財務策劃師協會

<http://www.rfp-hk.org/>

8. Related Journals

Accounting Education

Accounting Research Monthly

Australian Journal of Accounting Education

Issues in Accounting Education

Journal of Accounting Education

The Hong Kong Accountant

Journal of financial statement analysis

The Planner

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>).

Participants should familiarize themselves with the Policy.

10. Other

Newspapers:

信報

香港經濟日報