



Design of learning Outcomes Framework, Associated Learning and Assessment Programmes

ESF Project 1.228

Accounting

educators feedback



Operational Programme II - Cohesion Policy 2007-2013
Empowering People for More Jobs and a Better Quality of Life
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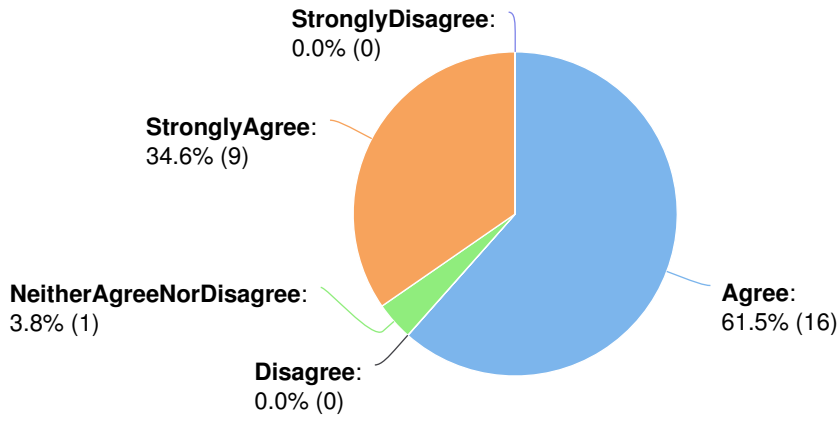
Investing in Your Future

Number of respondents

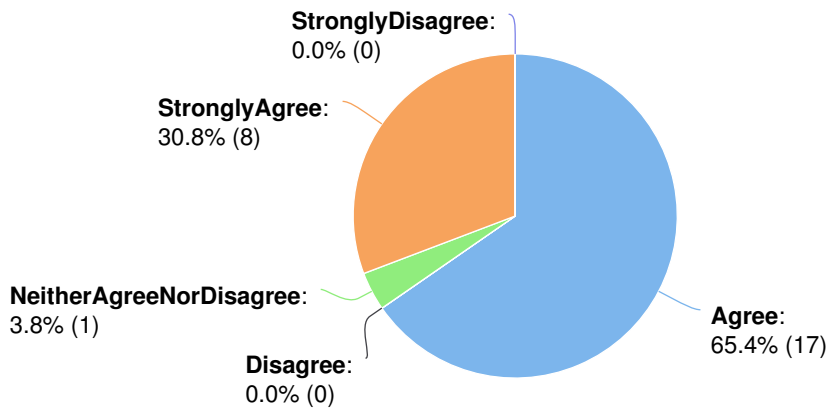
Education Officers	0
Head / Assistant Head of school / Deputy Heads	2
Head Of Departments	1
Inclusion Coordinators	0
Learning Support Assistants	0
Other	0
Subject Specialists	0
Teachers	23
University Lecturers	0
Vocational Education Training Lecturers	0

Statistics

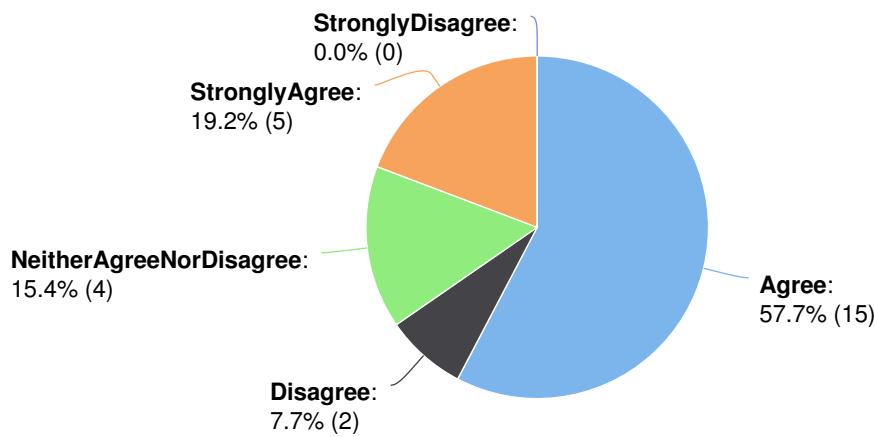
Focused on the learner



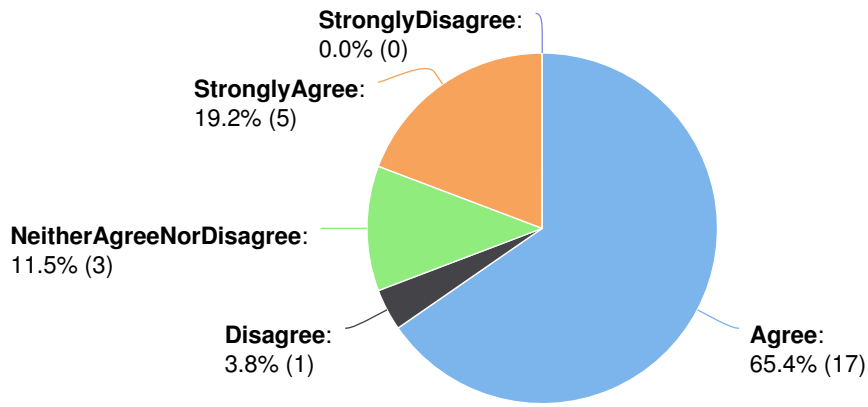
Comprehensive



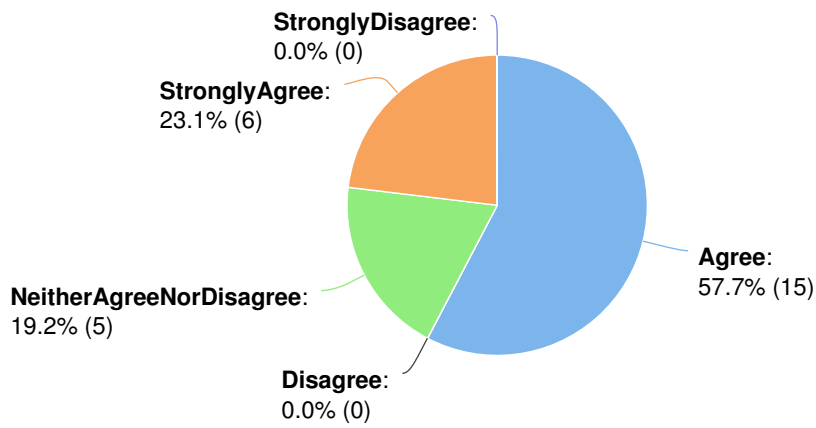
Clear



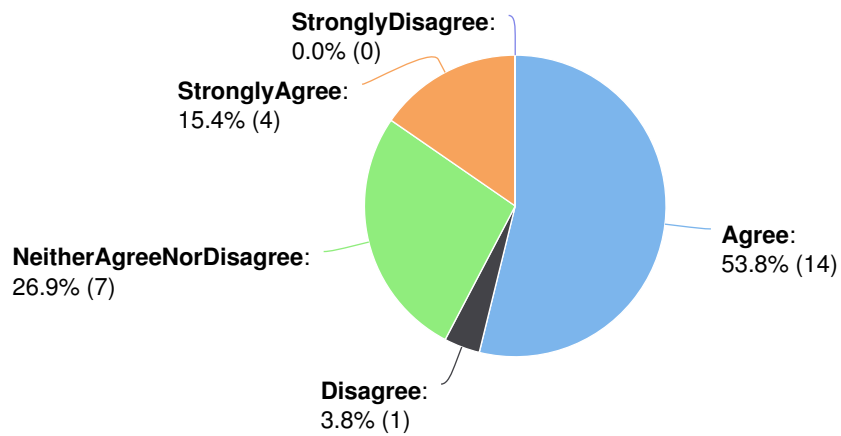
Articulate



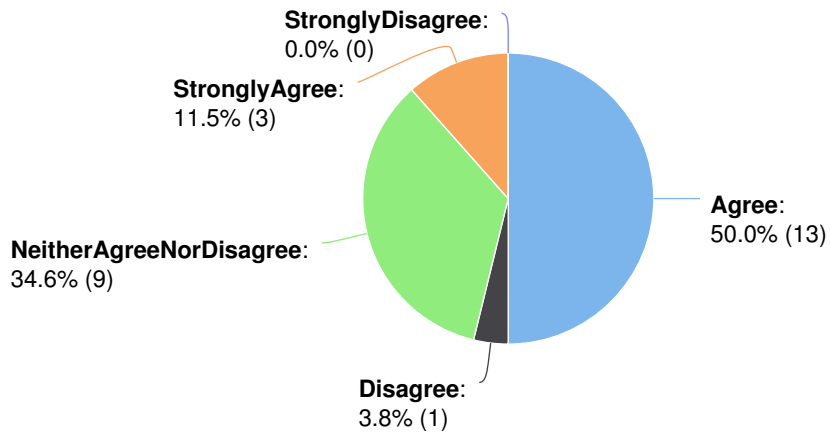
Good for providing direction for learning activities



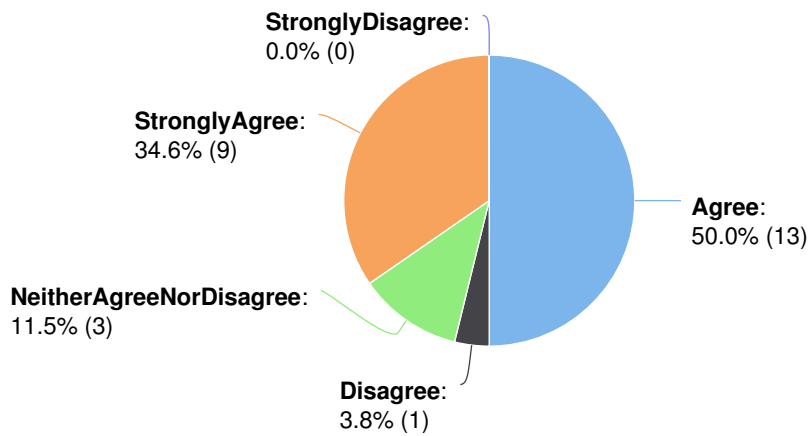
Good guidelines for teaching and assessment



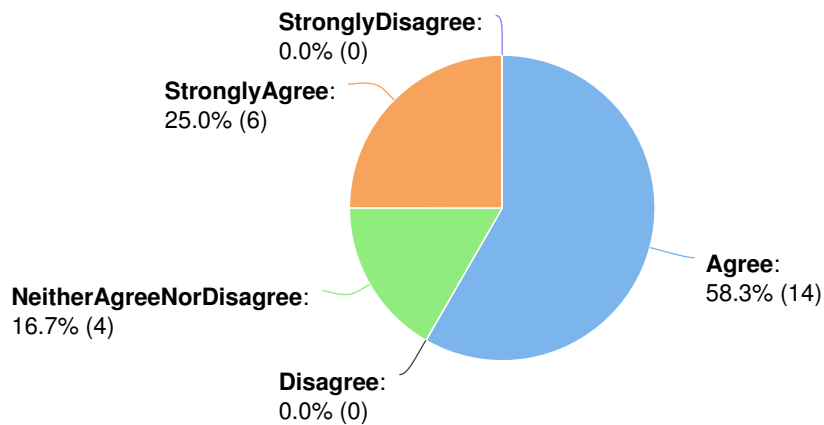
Measurable



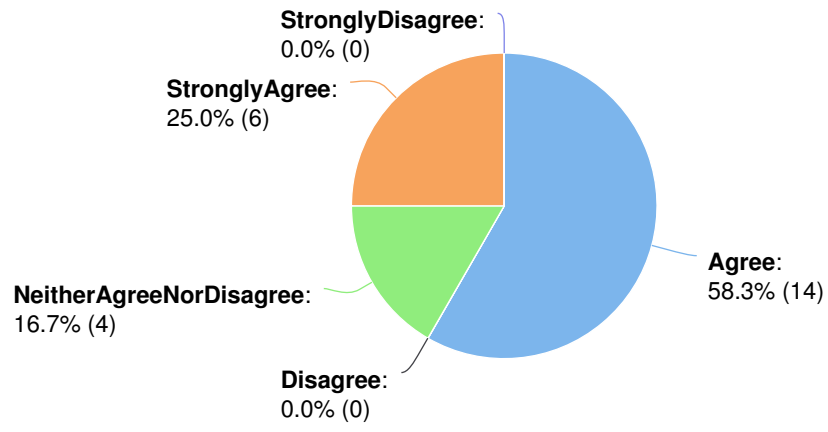
Suitable for providing progression



I feel that the Learning Outcomes approach will help me in my teaching



I feel that the Learning Outcomes approach will enhance my teaching practice



Feedback

#10

teacher accounting secondary state_school

General comments or concerns about the subject:

Ideal spread of content over the three years. Students are able to understand the different concepts and make them theirs more effectively.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

A focus on the different career paths that the subject would lead to: accountant, auditor, finance manager/director etc.

#218

teacher accounting secondary church_school

General comments or concerns about the subject:

I agree with what is suggested in this level.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#219

teacher accounting church_school

General comments or concerns about the subject:

While I do understand that Accounting should be taught with the aim to make our learners compatible with the world of work I do feel that we are putting more stress on our learners. We also have to keep in mind that we teach mixed ability students and they should be our concern. I do agree that we should teach basic computerised accounting system. But will we as teachers be given training? will we be given the appropriate software? what about using the computer labs in our schools? I feel that we are burdening our students with too much when we tackle aspects of financial literacy. Or, perhaps the content could be reduced. I think that to teach all the above we need more than 4 lessons a day. We are including much more than we are excluding from the present syllabus.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Aspects of Financial Literacy.

Computerised accounting I would leave as very basic.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#220

teacher accounting secondary church_school

General comments or concerns about the subject:

SF: Recording ...

Level 8 LO9: Change to: I can explain the purpose of maintaining a three-column and a two-column cash book and can record data following the double entry system.

SF: Various

Level 8: change "am aware" to "know and/or understand"; change "appreciate" to "understand"; change "am fluent" to "can explain"; change "easily distinguish" to "distinguish".

Important that the cognitive skills expected are clear. So please use terms that can be found in Bloom's taxonomy.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#221

teacher accounting

General comments or concerns about the subject:

SF: Recording ...

Level 9 LO1: Change to: I can record transactions in running balance format accounts following the double entry principle using an electronic spreadsheet.

Level 9 LO5: Would appreciate knowing which accounting ratios learners are supposed to be capable of using.

SF: Aspects of ...

Level 9 LO4: Change to: I can explain the process involved in simple payroll transactions using computerised accounts.

SF: Various

Level 9: change "appreciate" to "understand".

Important that the cognitive skills expected are clear. So please use terms that can be found in Bloom's taxonomy.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#222

teacher accounting secondary church_school

General comments or concerns about the subject:

SF: Various

Level 10: change "am aware" to "know and/or understand".

Important that the cognitive skills expected are clear. So please use terms that can be found in Bloom's taxonomy.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#233

head_assistant_head_of_school_deputy_head accounting secondary state_school

General comments or concerns about the subject:

I would include depreciation of part of a year too.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#252

teacher None secondary church_school

General comments or concerns about the subject:

I agree that Cost and Management Accounting is introduced at O level. I suggest that Income Tax and Value Added Tax are introduced under one topic. To introduce income tax calculations for a sole trade and an employee who receives fixed income from full time employment.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

No

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

I suggest the LIFO Stock Valuation is covered under Cost & Management Accounting. I also suggest that the Weighted Average Stock Valuation (AVCO) is included. The learner will be able to compare the results from both methods when given under one question.

#262

teacher accounting secondary church_school

General comments or concerns about the subject:

I agree with almost all the learning outcomes. However, I still have my reservations regarding the complete removal of companies and partnerships. I firmly believe that learners should have knowledge of the different types of business organisations and thus the theoretical aspects of the latter mentioned topics should be kept.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#300

teacher accounting secondary state_school

General comments or concerns about the subject:

It is important for our society and can help develop our economy

The syllabus has too much content for certain students who aim to become a reception/ clerk

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

The learning outcomes of level 8 are in parallel to the contents of Form 3 Accounting syllabus. Discrepancies exist between the learning outcomes of level 9 and Form 4 Accounting syllabus. If the aim of the Learning Outcomes Framework is to have a level for each scholastic year, I would omit (i) the difference between cost and management accounting (ii) aspects of financial literacy (remuneration methods, budgeting). From my past experience, giving our students the possibility to record transactions using computerised accounting systems helps them understand the subject much better. At school we do not have accounting software yet. If the educational version is going to be used, I suggest that we still have a copy of the actual version used in business. The two are very different and explanation is more effective when both are provided. Inventory control is also not in syllabus but this would be easy to introduce.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

Business ethics - moral decisions are important, especially when working with someone else's assets, as in accounting work.

#329

teacher accounting secondary church_school

General comments or concerns about the subject:

On a general note, I hope that future examinations will test the students' knowledge of accounts rather than how fast they can prepare accounts. During accounts examinations, it is one big race against time. I find this very unfair, considering that foreign exams present the students with booklets that have the accounts already opened. This saves students a lot of time.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

I can recognise that an accountant can experience pressure to manipulate accounting records either to avoid tax or to obtain borrowing facilities:

I feel that this is a topic should be introduced at intermediate / advanced level.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

It is positive that topics that are more valid for today's world will be introduced, especially personal financial literacy.

#332

teacher

accounting

secondary

church_school

General comments or concerns about the subject:

I think the LOF is a step forward in ensuring that all students will have a form of recognition of the learning they managed to acquire during the secondary years. As the system stands now lower-achievers may be branded with a U based on a one-time exam. This gives the impression that they acquired nothing during their school years.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Rather than taking out or adding I have made the following suggestions to the LO's presented.

Level 8

Subject Focus: Recording, understanding, evaluating and communicating financial transactions

1. I can identify the effect of every transaction on a business transaction – can we change the word 'identify' to the words 'reason out' as I think they are more specific.
7. I can elicit information from the business source documents and prepare the books of original entry –adding the word business may seem obvious but a school textbook currently being used refers to them only as 'business documents' so calling them only source documents may cause some confusion to students.
8. I can explain the purpose of maintaining a cashbook maybe we could include the words two-column and three-column ?
14. I am able to generate examples of business expenses and income and to differentiate between categories of income and expenditure – are we going to include any other categories apart from Capital Expenditure and Revenue Expenditure and Capital Receipts and Revenue Receipts?Is it referring to the distinction between Administrative, Selling and Distribution and Financial expenditure? Could this part be made a little clearer?

Subject Focus: Application of Accounting Concepts and other Regulatory Aspects

13. I can calculate depreciation charges using the straight line method and the reducing balance method applied to a full financial year coinciding with the calendar year. If the revaluation method is still going to be indirectly present in the Manufacturing accounts topic why don't we add the revaluation method as a formal method too so there will be no ambiguity?

Subject focus: Financial Statements of Profit Making and

10. I can illustrate the reasons why a business that has various departments I would change 'illustrate' to 'mention'.
11. I can present the income Statement for departmental accounts using a columnar format. Maybe we should clarify if this columnar format should include the Total columns or not.

Level 9

Subject Focus: Recording, understanding,evaluating.....

7. I can examine and report on a sole trader's profitabilityand liquidity through its financial records.

Subject Focus: Application of Accounting concepts and other Regulatory Aspects

The Cross curricular theme outcome: I can argue the uses of a computerised accounting system to record inventory movements.

Subject Focus: Aspects of Financial Literacy

I personally agree that students are entitled to know about all the outcomes listed but teachers need to meet to discuss and prepare this area accordingly.

Level 10

Subject Focus: Financial Statements of Profit-making and Not.....

1. and 2. The inferences part needs to be made clearer – what exactly are students expected to know or do?

Thanks for taking the time to go through my suggestions

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

I believe that the LO's presented are very comprehensive. Any further additions could be made when the system is implemented and experience is gained.

#334

teacher accounting secondary church_school

General comments or concerns about the subject:

I agree with:

- 1) LOs which acknowledge the need to introduce students to the use of modern technology in accounting;
- 2) the removal of VAT from day books (very time-consuming to explain it well);
- 3) the introduction of moral and ethical issues, as well as some personal budgeting.

My concerns are:

- 1) it will be difficult to cover so many new learning areas - they more than compensate for the removal of 3 topics;
- 2) the measurability of these outcomes depends on the assessment methods adopted - there must be a well-planned and continuous assessment system;
- 3) for these changes and introductions to be fruitful, higher level syllabi must have their own LOF so that there will be continuity rather than repetition. Furthermore, the level taught must bear in mind the students' age, especially in a mixed ability setting. Many students find certain topics hard to master.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Rather than take out a learning outcome, I would rather remove or restrict part of the subject content of the first learning outcome at level 9, with special reference to differentiating between financial accounting and cost and management accounting. To be able to tell the difference properly, the student needs to be more familiar with topics from cost and management accounting, which, in my opinion, can be very challenging if not beyond the student of limited or average ability.

Regarding the second learning outcome at level 9, I find great limitations as to how a 14-year-old student can learn to use online banking from school, mainly because this requires hands-on practice on a real account. As regards the sixth learning outcome at level 9, I feel that at this level students should not go into the details of calculation of pay. That should be left for post-secondary study.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#335

teacher accounting secondary church_school

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Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#353

teacher accounting secondary church_school

General comments or concerns about the subject:

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

With regards to Vat I strongly believe that in Form 3 level students should get a brief explanation about, only a theoretical one. This will help enhance their knowledge as consumers, especially those students who will not pursue the accounting career.

#356

teacher accounting secondary church_school

General comments or concerns about the subject:

I think that the learning outcomes are clear and reflects what an accounting student should learn in his/her first years of studying accounting.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#358

teacher accounting secondary church_school

General comments or concerns about the subject:

The learning outcomes reflects what the students are bound to find in the real world. They are a step forward from the previous syllabi. The teacher needs resources, training and more time to reach the goals set in the learning outcomes.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#359

teacher accounting secondary church_school

General comments or concerns about the subject:

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#368

teacher accounting secondary church_school

General comments or concerns about the subject:

In general it is a very good framework, including various skills that that are important in life even if students do not pursue a career in accounting. Like accessing internet banking and interpreting a payslip.

Some concerns:

I think that the term impairment of trade receivables is not very comprehensible and thus not student friendly.

"I can appreciate a computerised accounting system to record inventory movements" - I am not sure what is intended by the term 'appreciate in this context.

My main concern is that even though this is a big step ahead, I am concerned about how all this will be assessed in order for low-ability students to have some type of certification at the end of their course.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#381

teacher accounting secondary church_school

General comments or concerns about the subject:

The subject is more learner friendly.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

Petty Cash Book liked and understood by students

#382

teacher accounting secondary church_school

General comments or concerns about the subject:

The number and type of outcomes for level 8 are acceptable and can be covered over 2 years of schooling.

One thing which is not so clear is regarding the last focus subject mentioned above - the subtitle includes the not-for-profit organisations. Does this mean that the learner is expected to know how to draw up the financial statements of such organisations besides those for a sole trader as referred to in objective 9 "I can prepare an Income Statement and a Statement of Financial Position of a sole trader from a Trial Balance including end of year adjustments"?

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

None.

The learners will reach these outcomes assuming the level of the questions/tasks given will be of a simple nature.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

No given it is level 8 it should be attainable by each and every learner as much as possible. Thus, the quantity and the depth of the topics must remain limited.

#386

teacher accounting secondary church_school

General comments or concerns about the subject:

It is good to include some computerised accounting. However, teachers need such software available in class and they also need to get trained for effective teaching to take place. The amount of teaching time available for accounting needs to be taken into consideration since i presume that lessons in computerised accounting are more time consuming as practice makes perfect.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Objective 1 of the first subject focus i.e. " I can explain the difference between financial accounting and cost and management accounting". The learner will find it very difficult to explain such difference below intermediate level since up to this level the only taste of cost and management accounting is the manufacturing accounts.

Re accounting ratios: Since interpreting ratios is one of the most difficult areas of study for learners in general (at least from my teaching experience of 20 years) the range of ratios should be limited to the straight forward ones at this level.

Re aspects of financial literacy: i agree with such areas to be included if simple wage calculations and simple personal budgets are expected at this level.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#388

teacher accounting secondary church_school

General comments or concerns about the subject:

My main concern is TO WHAT EXTENT is the learner expected to "research", "obtain information", "appreciate", to be "aware".... at this level.

Re the second subject focus described above: "I can explain the limitations of accounting ratios": Does this refer to the limitations of the accounting ratios covered up to level 9 or the limitations of accounting ratios in general?

Re the last subject focus i.e. the importance of a fair wage : this area will be easier for learners who study economics or business studies at the same level.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Re subject focus 3, objective no.3: i think this is too difficult at this level.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#408

teacher accounting secondary church_school

General comments or concerns about the subject:

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#470

head_assistant_head_of_school_deputy_head accounting secondary independent_school

General comments or concerns about the subject:

I look forward to the syllabus which will reflect these learning outcomes. I understand that it will be up to the school to organise the syllabus depending on the needs of the students and the school.

If I am understanding the LOF correctly, Level 9 is the highest level except for those students who are gifted (10). Some of the topics relating to financial literacy e.g. basic understanding of salary/wage calculation, personal budgeting, VAT and bank statements would be covered in Level 8 and then at 9.

Some aspects financial literacy are necessary for all students not only those who take Accounting. The introduction of ethics is also important e.g. that a business should not only be there for profit but besides providing a service/selling a product it also gives the opportunity to employees to develop their own talents.. the educational aspect to prepare one for life is important.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

#495

head_of_department

accounting

state_school

General comments or concerns about the subject:

These are the comments and suggestions made by the teachers of Accounting at the Junior College following a meeting we had to discuss the learning outcomes framework.

General Comments:

The document is confusing to look at. The objectives of the learning area outcomes as presented need to be explained. Furthermore, the document needs a sequential order.

Are there any Learning Outcomes you (respondants) would take out? Specify which and why.

Are there any Learning Outcomes you (respondants) would include? Specify which and why.

The following need to be amended: A. Level 8 1) subject focus: The nature and role of accounting - Replace 1 with 'I can explain the purpose of accounting. The notion of book-keeping is outdated. 2) Subject focus: Recording, understanding etc. - 1 is not clear and needs to be explained further. Also 15 should be removed as it is already included in 6 because books of prime entry include the general journal. 3) Subject focus: Application of Accounting concepts etc - This should include the distinction between revenue and capital expenditure. International Accounting Standards should be left out. These only to the financial reporting of limited liability companies which are not examinable 4) Subject focus: Financial statements of profit making etc - not for profit organisations should be left out of the subject focus. Not- for Profit organisations are not discussed at this stage but further on in level 9.