



# ADAPTING THE TEACHING METHODS IN ACCOUNTING TO CHANGES GENERATED BY THE IMPACT OF TECHNOLOGY IN THIS FIELD

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- The importance of technology for producing the accounting information
- The accounting software as a tool in accounting
- The structure of accounting software and its paradigm vs “traditional” accounting
- Levels of learning in accounting
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- Conclusions



# INTRODUCTION

- Our hypothesis: teaching methods must be adapted to the contents taught at each stage of the learning process
- Methodology: studying the literature of the field, empirical observation, comparing, systematisation, analysing the software structure and the discovered facts



# THE IMPORTANCE OF TECHNOLOGY FOR PRODUCING THE ACCOUNTING INFORMATION

- the development of the information society, strongly marked the development of the information systems, in an attempt to manage the information mass and allow its managers to use it profitably
- the informational system works based on paper documents and through the software
- due to the informatics technologies, the concept of cloud accounting facilitate to the users the access to information
- Producing, processing and transmission of the financial information take less time when using information systems

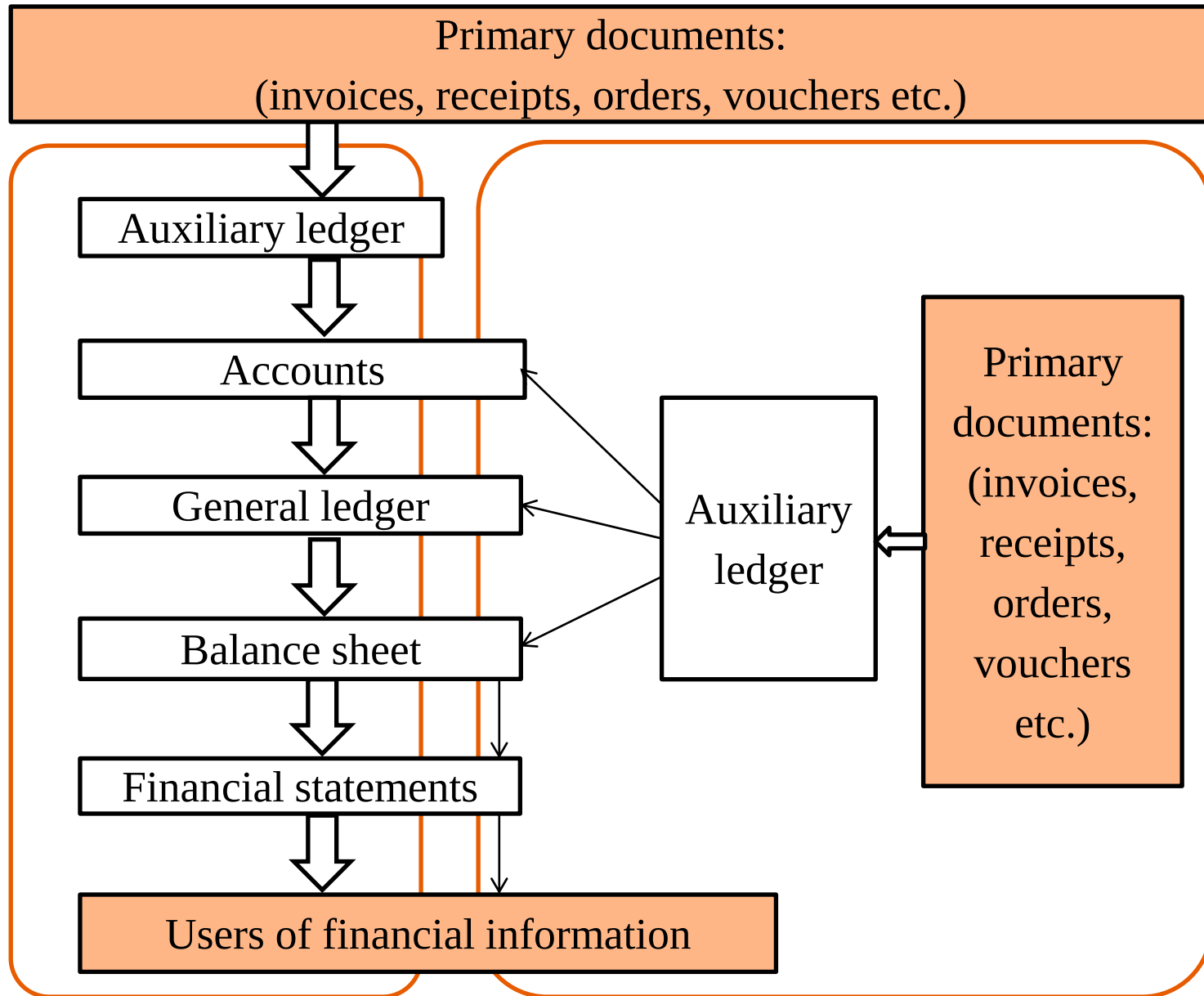


# THE ACCOUNTING SOFTWARE AS A TOOL IN ACCOUNTING

- The main function: to fulfill the need of the decision-makers from the organization (the need for information)
- Other functions: forecast, interpretation, training, control, design, diagnosis
- Features: provides well-maintained, easy-to-understand and on time reports, „cloud” storage, secured, facilitates teamwork, eco-friendly
- Uses data from inside and outside of information system of the entity.



# COMPARATIVE INFORMATIONAL FLOW: ACCOUNTING SOFTWARE VS “TRADITIONAL” ACCOUNTING



# THE CHANGE OF PARADIGM

- “Traditional” (and theory) accounting: the recording and data systematization are made successively
- the accounting software: makes almost all the processes of information simultaneous
- a paradigm shift from the “traditional” accounting (successively) to using accounting software (simultaneously)
- The change of paradigm is supported by using the right teaching methods



# LEVELS OF LEARNING FOR STUDENTS

## LEVEL III:

Getting familiar with accounting software structure (understanding how data is simultaneous processed within the soft).

## LEVEL II:

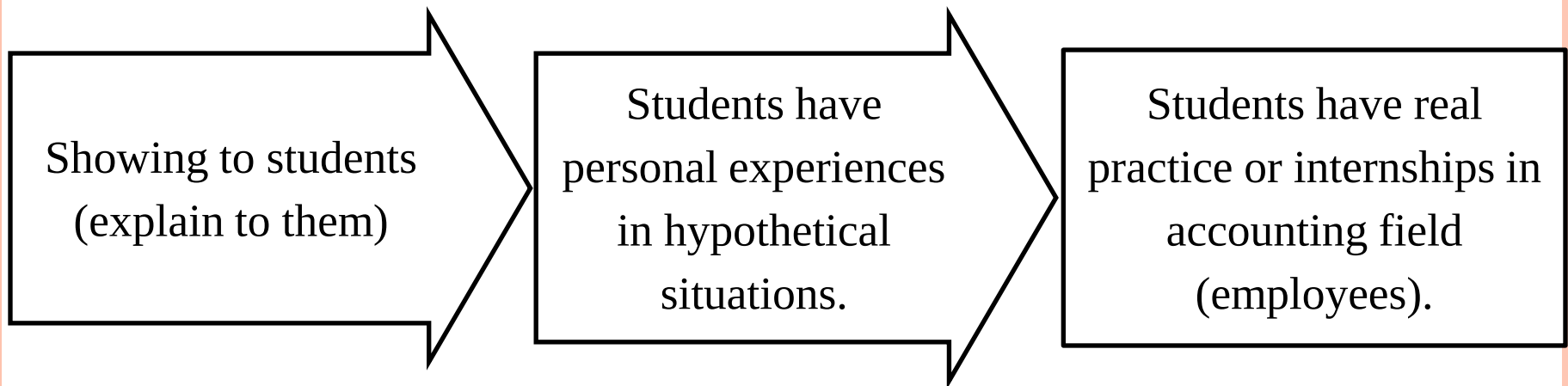
The students are able to explain **how** the financial dates are recorded, they understand the structure of the financial information system.

## LEVEL I:

Understanding accounting as a science and its reasoning: accumulating base knowledge about the accounting theory and understanding how records are done by keeping manual records of hypothetical transactions (like in traditional accounting).

# USING THE APPROPRIATE METHODS IN A CHANGING CLIMATE

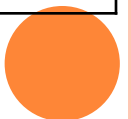
- The focus of the teaching methods used for the last step: to get the students to the point of understanding how an accounting program works and make them able to use it.
- The principle that has to be followed as a path of applying the teaching methods at the 3rd level:



Modern teaching methods must be carefully chosen and adapted at each step, so that accounting practices can be understood and assimilated by the students.

# USING THE APPROPRIATE METHODS IN A CHANGING CLIMATE

| Teaching method                | Brief Description                                                                                                                    | Recommended to use for: |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Enhanced (Modified) Lecture    | Traditional lecture modified to include active elements (e.g. pausing for discussion, using demonstrations, responding to questions) | Level I                 |
| Questioning and Discussion     | Includes different types of questions, regarding to knowledge comprehension, analysis, synthesis evaluation                          | Level I and II          |
| Writing in Class               | Includes journals, one-minute papers and responses to problems or cases.                                                             | Level I and II          |
| Problem-Based Learning - Cases | Students use knowledge, concepts, and skills relevant to a course to solve realistic business problems.                              | Level I and II          |



## USING THE APPROPRIATE METHODS IN A CHANGING CLIMATE

| Teaching method                       | Brief Description                                                                                                                                                                            | Recommended to use for:         |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Problem-Based Learning- Guided Design | A student team attacks a problem by dividing it into a series of prescribed steps to be resolved in order; after each step, instructor provides written "expert" analysis the previous step. | Level II and III                |
| Group Learning - Teamwork             | Students work together in teams, collaborating to complete a problem or project.                                                                                                             | Level II and III                |
| Computer - Based Instruction          | Tutorials to explain how accounting software is built and works.                                                                                                                             | Step 1 of 3 <sup>rd</sup> level |
| Simulation and role Playing           | Using real accounting software, students have to process hypothetical transactions.                                                                                                          | Level III                       |
| Fieldwork - Accounting Internships    | Students get academic credit and real-world experience working in industry, government or public accounting.                                                                                 | Level III                       |
| Mentoring                             | The mentor offers insight and advice about accounting practice.                                                                                                                              | Level III                       |

# CONCLUSIONS

- Education has to use the advantages of technology in order to be more attractive and make its contents easily available, in any type of knowledge, including accounting.
- In the course of time, accounting itself developed and its teaching methods also have to adjust to the new practices and tools used by practitioners, so that the used teaching methods will enhance the content intended to be taught.
- Knowing that good results in accounting education require efforts from both teachers and students, teachers must be connected to the actual changes in the field and choose wisely the adequate methods so that the chances of a student to acquire knowledge would be increased.



# CONCLUSIONS

- We rank the components of the learning process in three levels, based on the fact that a paradigm shift is needed (in the minds of the students) from successive recording to simultaneous data processing, as the software does. Traditional teaching methods are of important used for students to acquire theoretical accounting knowledge, because the fundamentals of accounting as a science are unchanged (from the moment accounting was recognized as a science).
- In order to acquire practical skills (which are impacted by the technology changes), it is obvious that the students need practice. All the proposed teaching methods should be connected to practical cases (hypothetical or real). The modern used methods at 2<sup>nd</sup> and 3<sup>rd</sup> level always involve the active participation of the student. Our list of recommended teaching methods presented in this work is not limitative and it can be improved by the creativity of each teacher.

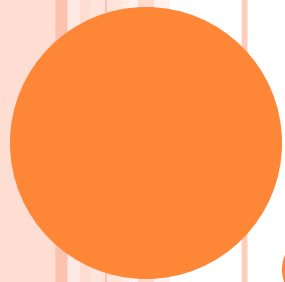
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