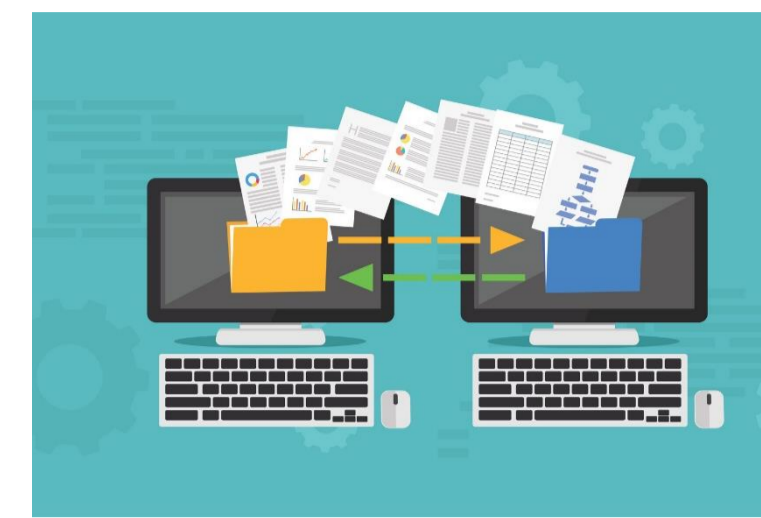


# Innovation in teaching Principles of Accounting to non-accounting students

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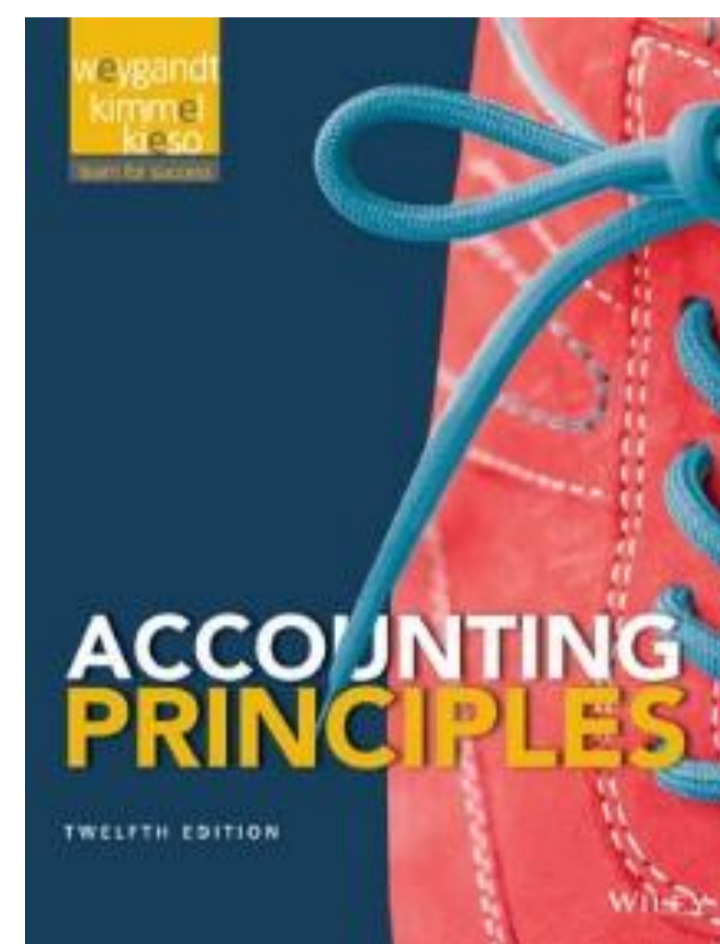
Teaching Principles of Accounting to non-accounting student can be difficult for both teacher and students. For instance, accounting doesn't sound impressive to most of business students. The first challenge here is to correlate accounting to their field, in this case is logistics analytics and supply chain management. Essential of Logistics cost in well-known business such as 7-Eleven were discussed.



Instead of focus on manual, most of accounting nowadays deal with digital sources and procedure, thus data flow consistently teach throughout the course. In addition, how manager takes accounting information on their decision making is stimulate. Thus, teacher should viewing accounting in the aspect of student first. Consequently, student will be convince with the important of accounting in business management.



Most of non-accounting student who take accounting class tend not to realize that they day-to-day activities also deal with business documents which is primary source of accounting transaction. Then, giving students an opportunity to request for purchasing order, invoice, receipt, etc from vendor gives them a clue how much proper document means to accountant.



### Propose new teaching techniques

- 1) Identifying
  - Stimulation
  - Real life example: site visit
  - Problem based learning
- 2) Recording, classifying, & Summarizing
  - Homework: Keep practicing
  - Pair assignment
- 3) Analysis, Interpreting, & Communicating
  - Real life case
  - Visual presentation

**Key adopted innovation: Design Thinking (Case Method) is based on resolving real-life cases through group analysis, brainstorming, innovation and creative ideas. Although "Design Thinking" is a structured method, in practice it can be quite messy as some cases may have no possible solution. However, the Case Method prepares students for the real world and arouses their curiosity, analytical skills and creativity. This technique is often used for analyze real cases experienced by companies in the past.**

Results	$\bar{x}$	S.D.
The professor informed the course objectives and contents from the beginning of the course and followed them completely.	5.00	0.00
The professor used effective teaching method and created good learning atmosphere.	5.00	0.00
The professor used appropriate teaching media, material and devices.	4.80	0.45
The professor stimulated students to have analytical and critical thinking, and self-learning.	5.00	0.00

- Further comments**
1. Critical thinking is exercised and we get practice accounting in details.
  2. He taught us really well. Always answered our questions regarding things we were unsure about and always challenging us to think critically about accounting concepts. It was easy to understand what he taught.
  3. Well taught of the skills
  4. Everything is perfect



Design thinking and its related teaching methods are not brand new introduced here, but those teaching techniques were well known among business management field on master degree level. However, it should be noted that international students who come from different countries bring along with them different ideas about business practices, manners, and thoughtful. Provide them cases allows them to learn from each other where lecturer can fully observed and provide theoretical background to the issue. The results confirm that students enjoyably learned and shared their idea. This result to zero dropout and non of registered student was fail in this class.

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