



JOURNAL OF CREATIVE WRITING
VOLUME 6 ISSUE 2
2022, PP 65-73
ISSN 2410-6259
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Curriculum, Learning-Teaching Methods of Accounting of Class IX and X in Bangladesh

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Introduction

Education is the backbone of a nation. It's a fundamental human right. Education is considered essential for human development and attaining human rights, economic prosperity, social values, peace, and tranquility (Kira and Bukagile, 2013; UNESCO, 2012). According to the Bangladesh education policy of 2010, there are three levels of education structure. These are - 1. Primary Level (class play – class 5), 2. Secondary Level (class 6 – class X), 3. Higher Education Level (Graduation and Post-Graduation). Accounting is the compulsory subject of business studies in class IX. This Subject relates to Accounting transactions, Accounting cycles, and mathematical Accounting problems. The curriculum and learning methods of Accounting aren't similar to our job sector. There are many differences between the education system of Accounting and the job sector of Accounting. The curriculum and learning methods of Accounting aren't similar to the job sector. It's an excellent problem for the students. They don't get a good job because of poor knowledge of the job field of Accounting sector. I try to discuss and explain the curriculum, learning, and teaching methods of Accounting and the problem of the curriculum, learning, and teaching methods of Accounting.

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Definition of Accounting

Accounting is the process of recording financial transactions related to a business. The Accounting process includes summarizing, analyzing, and reporting to the interested users. According to Weygandt, Kieso, and Kimmel (Accounting Principles Book -13th Edition): “Accounting is an information system that identifies, records and communicates the economic events of an organization to interested users.” In 1966, the American Accounting Association (AAA) defined Accounting as “the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of information.”

The curriculum of Accounting in Bangladesh

The Subject on Accounting explains Accounting transactions, the Accounting cycle, and mathematical Accounting terms. In the book of Accounting there are 12 chapters. The first Accounting chapter discusses the definition, importance, history, and users of accounting. The other subjects discuss the transactions and mathematical problems of accounting. Every chapter has many math problems, creative, and multiple-choice questions (MCQ). These questions assist a student in understanding question patterns.

Evaluation System of the Subject

The Accounting Subject is studied in classes IX and X at the secondary level. The students learn the same in classes IX and X. In class IX, the students complete 70-80% of the book. In class X, the students complete 20-30% and revise the text. In class IX, the students sit in two-semester exams; in class X, the students sit in two-semester exams and one test exam. Sometimes many schools take 3-4 class test exams before the SSC exam. The students who pass the test exam in class X can sit the SSC examination. Every exam is divided into two parts. The creative and multiple-choice questions (MCQ) are two parts. Mark distribution of the question paper is given below:

- Creative Questions- (7 questions out of 11 questions); Mark Distribution- $7 \times 10 = 70$
- Multiple Choice Questions- (30 questions out of 30 questions); Mark Distribution- $1 \times 30 = 30$

Objectives of Accounting

There are two objects of Accounting. These are –

1. Major Objectives
2. Other Objectives

Major Objectives

There are some basic objects of Accounting. These are given below:

- Record permanent account: Record permanent account is the main object of Accounting. By recording permanent accounts, we can easily search for any data and information on transactions.
- Assessment of financial results: Assessment of financial results is another object. The accountant calculates income and expenditure and makes income statements during an Accounting period so that management and interested users can know the company's financial result (Profit / Loss).
- Financial Situation of a Company: Assets, Liabilities, and Owner's equity are the elements of Accounting. We can know a company's actual financial situation by calculating Accounting elements. Besides, we take a plan related to management authority and interested users.
- Assist management authority: Accounting elements and information assist in making different types of decisions and fulfilling the demand for management authority. Besides, Accounting elements and information also help to make plans, calculate results, fix business principles, analyze business risk and make other financial decisions.

Other Objectives

There are some subsidiary objects of Accounting. These are given below:

- Control cost: It's essential to control costs. We can control costs by calculating financial statements properly. It's a subsidiary object of Accounting.
- Prevention of forgery and fraud: Every organization's Accounting department keeps evidence of a financial transaction. It helps to prevent forgery, fraud, and cheating. Besides, it helps to acquire business results. It's another object of Accounting.
- Providing accurate debt information: Financial statement provides accurate debt information. We can know the amount of debt. Providing accurate debt information is an object of Accounting.
- Record cash book: Cash transaction is recorded in the cash book. By recording cash transactions, we can know the number of cash transactions. It's also another object of Accounting.
- Assist in calculating tax: Taxes and VAT are the government's revenue sources. By recording financial transactions and calculating financial

statements, management authority can know the taxes and VAT of a company. It's one of the objects of Accounting.

Objectives of the Learning of Accounting at the Secondary Level

According to the national education policy – of 2010, “The integrated system of knowledge branches required for conducting all activities of industrial, commercial, and service organizations is called business education.” Accounting is the main branch of business education. The objectives of learning Accounting at the secondary level are given below:

1. Acquiring basic knowledge of Accounting
2. Inculcating ethics and values in business dealings
3. Facilitating self-employment
4. Acquiring higher-level degree
5. Acquiring professional degree

Different Types of Teaching and Learning Methods in Bangladesh

Teaching methods are the broader techniques to help students achieve learning outcomes, while activities are the different ways of implementing these methods. There are two types of teaching methods in Bangladesh. These are –

1. **Teachers-Centered Method:** Teachers Centered Method is an old teaching method. The Teachers Centered method is such a method where teachers get more priority than students, and most of the time, students keep silent and hear their teachers. In this method, students can not get the chance to show their creativity. They always abide by the rules of students. A few Teachers Centered methods are mentioned below:
 - Lecture Method
 - Demonstration Method
 - Tutorial Method
 - Recitation Method
 - Monitorial System of Education
2. **Learner-Centered Participatory Method** The Learner-Centered, Participatory Method is a prevalent teaching method in Bangladesh. The learner-Centered Participatory Method is a method where students get priority, teachers hear the problem of students, and teachers try to solve the problem of students. In this method, students had the opportunity to show their creativity. A few Learner Centered Participatory Methods are given below:

- Discussion Method
- Question-Answer Method
- Assignment Method
- Seminar Method
- Debate Method

Teaching and Learning Methods of the Subject of Accounting in Bangladesh

Lecture Method, Tutorial Method, and Question-Answer Method are prevalent methods in Bangladesh. Now, I am describing these methods:

- **Lecture Method:** The lecture method is an old teaching and learning method in our country. Most teachers always follow this method. In the classroom teacher delivers a lecture about the topics and explains the mathematical problem on the board to the students. The cost of the material of the teaching method is meager. Teachers can teach many students together using this process. The main problem with this process is that most students lose focus. That's why students make noise in class. It's challenging to teach in the lecture method.
- **Tutorial Method:** The tutorial method is also an ancient method. The Greek Philosopher Socrates was first introduced this method. The number of students is less in this method. Teachers can get the chance to teach one by one. This process isn't effective when the number of students is enormous. Teachers can evaluate the tutorial method. For this reason, teachers and guardians can know a student's situation.
- **Question-Answer Method:** The question-Answer method is prevalent. In this method, teachers ask short questions. Students answer the question. When students fail to respond, the teachers assist the students in searching for and providing the answer. The students don't lose their focus in the question-answer method. This process helps to acquire the learning outcome from the students. For using the question-answer method, a teacher should be an expert in the subject and profession. Otherwise, a teacher isn't able to use this method proper way. The students can show their creativity with this method. The question-Answer method is very effective in controlling the

classroom. It's a straightforward way to evaluate the students in this method.

How I Teach the Subject

The Accounting Subject is studied in classes IX and X at the secondary level. I teach the Subject in a private school named Upoma Memorial School. There are many kinds of students in the classroom. There are 12 chapters in the Subject of Accounting. There is no similarity between the chapters. For this reason, I follow three or four methods according to the student's age, understanding capacity, and topic.

I mostly follow the lecture, problem-solving, mind mapping, and question-answer methods. I get a good response from the students using these methods in the classroom. Before taking the class, I studied the topic and watched the related video on YouTube. When I start a new topic, I ask some easy and short questions related to the topic in the first class. I try to take the answer to the questions to the students. In this way, I can know about the knowledge of the students. I make the sheet and lecture on it according to their knowledge of the topic. Sometimes I use different teaching aids like art paper, photos, mobile pictures, newspapers, etc. When the topic is complicated to understand to students, I try to give some practical and life-related topics. It's a straightforward way to understand the students. I explain the mathematical problem of Accounting on the board to the students. I give the homework of Accounting math and check the homework. After completing one or two chapters, I take quizzes and class tests like term exams. In this way, I can evaluate the students in the classroom. I take special care of weak students. I discuss with the vulnerable students about their problems and understand their issues. Then I make another plan and teaching method for them. I give more time for them. I discuss with the Principal of our school about the weak students. He provides some suggestions. Sometimes I implement his recommendation on the weak students and get good results from the vulnerable students.

Cambridge O Level Accounting Paper Pattern and Syllabus Overview

Accounting is an international subject that is studied in class IX. Now, I am discussing the Cambridge O Level Accounting paper pattern and syllabus: This syllabus is prepared for examination in June and November 2020, 2021 and 2022. Cambridge O Level, Cambridge IGCSE, and Cambridge IGCSE (IX-1) are at the same level. All candidates take two papers in the examination. The first paper title is Multiple Choice. Candidates get 1hour15 minute. The mark of the question is 35. Candidates answer 35 multiple-choice questions and indicate the answers on the answer sheet provided. This paper assesses

content drawn from the entire syllabus. The questions may include calculations. Calculators may be used in the examinations. The second paper title is Structured Written Paper. Candidates get 1 hour 45 minutes. The mark of the question is X0. Candidates write the answer to 5 questions. Each question has 20 marks. The latest syllabus is divided into seven sections. The name of 7 sections is given below:

1. **The Fundamentals of Accounting:** This section introduces the subject by explaining the difference between bookkeeping and accounting. Basic Accounting and the Accounting equation is presented in this section.
2. **Source and Recording of Data:** This section's core topic is the double-entry bookkeeping system and how this is applied in the preparation of ledger accounts.
3. **Verification of Accounting Records:** The topics of this section are the use of trial balances, bank reconciliations, control accounts, and correction of errors.
4. **Accounting Produces:** This section introduces the importance of distinguishing between capital, revenue expenditure, and receipts. Non-Current assets are further explored in terms of Accounting for depreciation and disposals. This section also introduces the adjustments for accruals and prepayments, irrecoverable debts, provision of doubtful debts, the recovery of debts written off, inventory valuation, and its impact on the financial statement.
5. **Preparation of Financial Statement:** This section's focus is preparing financial statements, including year-end adjustment for different types of business (sole trades, partnership and limited partnership). Consideration is also given to the financial statement of clubs, societies and manufacturing companies.
6. **Analysis and Interpretation:** This section introduces the calculation and interpretation of the main Accounting ratios. The use of ratios in inter-firm comparison is also included. Consideration is also given to the ratios of Accounting information by interested parties. The limitations of Accounting statements are also explored.
7. **Accounting Principles and Policies:** The main Accounting principles are introduced together with how they are applied in Accounting records and statements. Consideration is also given to the influence of international Accounting standards and the section on Accounting policies.

The problem with the Subject in Bangladesh

The curriculum, learning, and teaching methods of Accounting have many problems. That's why students don't get proper education and learning. The issues of the Subject Accounting are given below:

1. There is no proper explanation for bookkeeping. That's why students don't know the difference between bookkeeping and accounting.
2. Our education system and job field aren't similar. There is no relation between Accounting and the job sector. Students don't know how to use Accounting methods in the job sector. That's why students face different types of problem.
3. At present, ICT is most important to go ahead in the career. But most students don't know how to use ICT in accounting.
4. There is no discussion of ratios and limitations of Accounting statements.
5. There is no clear direction for learning and teaching Accounting methods in the curriculum. Besides, most of the teachers aren't trained in the education sector. They have no international knowledge of accounting. For this reason, students are deprived of formal learning.

The Suggestion for the Development of the Accounting Subject

The present era is the age of ICT. Our curriculum isn't related to ICT and job sector. So the Subject of Accountings should be standard. I'm giving some suggestions that are given below:

- The Ministry of Education should arrange training for teachers.
- Most teachers do not know international Accounting and practical knowledge of Accounting. That's why teachers must study foreign books on Accounting and gather practical knowledge of Accounting. Besides, teachers must read journals, articles, and magazines on accounting.
- ICT and practical knowledge of Accounting should be included in Accounting Subject.
- We can know the percentage of assets, expenditures, income, and different Accounting information from the Accounting ratio. So Accounting ratio should be included.
- More information should be included in some chapters of the Accounting book.

Conclusion

Education is a process of acquiring knowledge, skill, values, etc. Teachers can play a significant role in education and make a life-skill-related education curriculum. The Subject in Accounting is related to the Accounting sector and financial statements of the workplace. It's also a Subject where students can learn the Accounting sector of the workplace. Students can also learn and practice mathematical problems of accounting. The Accounting Subject is related to international Accounting methods and the job sector of accounting.

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