Background and Challenge

- Very large 1st year undergrad module in financial accounting (approx. 1,000 students)
- Students from various degree programmes
- Large number of international students
- Mixed ability & variation in previous experience of accounting

KEY CHALLENGE:

How to engage such a diverse and mixed-ability audience?

Simple Ideas to Engage Students in Large Class Lectures

1. Start each lecture with a True/False Quiz

2. Keep it simple!
   – But interesting, theatrical, even shocking!

3. Keep asking them questions!

4. Get them to apply their knowledge in the classroom
1. Start each lecture with a True/False Quiz

**True / False?**

2. Keep it simple!

**But interesting, theatrical, even shocking!**

**BUSINESS ENTITY Convention:**

The Business and the Owner(s) treated as SEPARATE and distinct. This is from an accounting perspective and not necessarily from a legal perspective.

VS.

Me and my “imaginary friend” 😊

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**True/false QUIZ**

- **Trade receivables** are a liability _T or F_?
- **Equity** is an asset of the business _T or F_?
- **The business entity convention** treats the business and its owner as separate entities _T or F_?
- **The prudence convention** introduces bias into financial statements _T or F_?
- **Football players** can be shown as assets on the statement of financial position _T or F_?

3. Keep asking them questions!

- Very powerful tool
- To check their understanding
  - “I am really confused about this…”
- To introduce a new concept
  - “If we think about this, we would immediately ask ourselves…”
  - “What if …? What would you do in this case?”
- To engage them when they seem tired
4. Applying their knowledge in class

• Create “interactive windows” during lectures
• Give them an activity (individual or group) to complete in 5 minutes
• Alternatively create a “scenario” or “role-playing” activity

• What can you achieve this way?
  – check the students’ understanding ➔ get feedback
  – highlight common errors and recap key points
  – Motivate students to pay attention during the lecture

Match Column A to Column B

<table>
<thead>
<tr>
<th>COLUMN A</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statement of Financial Position (= Balance Sheet)</td>
<td>• How much wealth was generated during the period?</td>
</tr>
<tr>
<td>Income Statement</td>
<td>• What cash movements took place during the period?</td>
</tr>
<tr>
<td>Statement of Cash Flows</td>
<td>• What is the financial position (accumulated wealth) at the end of the period?</td>
</tr>
</tbody>
</table>

Class Activity

Label each item as one of:
- Current asset (CA)
- Non-current asset (NCA)
- Current liability (CL)
- Non-current liability (NCL)
- Equity (EQ)

A. Delivery van
B. Bank loan to be repaid in 2 year’s time
C. Money owed by customers
D. Cash in the office safe deposit box
E. Electronic parts to be used in production process
F. Bank overdraft
G. Money the owner put into the business
H. Office computer
I. Unpaid electricity bill

Practice Question
Aurora - depreciation

• Car cost £300
• Calculate the depreciation expense and net book value (carrying amount) of car at end of year 1
  a) Straight line depreciation, residual value £50, useful life 4 years
  b) Reducing balance depreciation, 25% rate
Aurora - depreciation

<table>
<thead>
<tr>
<th>Straight line</th>
<th>Reducing balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation expense</td>
<td>Depreciation expense</td>
</tr>
<tr>
<td>Cost-residual value = 300-50 = £62.50</td>
<td></td>
</tr>
<tr>
<td>Useful life = 4 years</td>
<td>25% x cost (1st year) = 25% x 300 = £75</td>
</tr>
<tr>
<td>NBV or Carrying Amount = £300-62.50 = £237.50</td>
<td>NBV or Carrying Amount = £300-75 = £225</td>
</tr>
</tbody>
</table>

**Key Message**

Follow these 4 simple steps and you cannot go wrong:

- **Start with a bang**
- **Keep it simple!**
- **Ask them questions!**
- **Get them to apply it**

**KEY CHALLENGE in large classes:**
How to personalise learning

How do you feel being a student in a very large class?
Some Ideas on how to Personalise Learning in Large Classes

• Setting the scene
• Using student names
• Using examples your audience can relate to
• Encouraging active participation
• Sensing your audience’s understanding/mood
• Trying to actively cater for different learning styles

Setting the scene

What I do prior to starting each lecture

Using student names

• Is it possible to remember and use student names in very large classes?

• How I remember and use student names

Using examples your audience can relate to

• Abstract difficult concepts that bear no relation to students and their everyday lives
• Result?

• Need to find examples that students can relate to!
  – Simple everyday examples
  – Use companies they are interested in (e.g. Facebook, Apple)
  – Use simple props to bring the example to life
  – Generic role-playing examples
Some Ideas on how to Personalise Learning in Large Classes

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Encouraging active participation

- Is it feasible in large classes?
- How to achieve it?

Sensing your audience’s understanding/mood

- How do you adapt your teaching when you sense low energy / confusion?

Actively catering for different learning styles

Honey & Mumford (1982) Learning Styles
Thank you for your attention and participation!

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