

PRESENTATION OF THE MODULE IN THE XXXXXXXX COURSE

PART TWO

DETAILED SCENARIO OF TWO MODULES

The scenario should include the following:

- objectives of the module;
- general and detailed learning outcomes;
- information about key topics or especially difficult issues (understanding of especially difficult concepts, particularly difficult skills to acquire etc.) that should be addressed with special attention/ extra effort;
- introduction to a module for students;
- detailed teaching plan presenting step by step teaching/learning process (a set/sets of successive activities leading to the achievement of a specific goal, understanding of complex concepts, or development of particular skills;
- resources, educational materials .

MODULE I

MODULE TITLE: Introduction to the subject. Management accounting vs financial accounting. Strategic tools in management accounting.

Duration: 2 weeks

Didactic hours: 4 hours

Number of sessions: 2

GENERAL INFORMATION

Goal (learning objectives)

The aim of the module is to familiarize students with basic concepts of management accounting, its similarities and differences with financial accounting.

Specific tools and methods applied in management accounting.

Expectations the lecturer has from the student after completion the course.

Learning outcomes

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K:	To understand specific features of domestic context of management accounting, taking into account local regulations and requirements.
K:	The student understands the differences between financial and managerial accounting and is able to use them in practice
K:	The student knows basic strategic tools in management accounting and understand how to use them.
S:	The student is able to identify situations in which management accounting should be applied.
S:	The student is able to use specific tools in management accounting in practice.
CC /S *	Group/mini-group work of the students to solve a specific problem using a management accounting tools
CC/S *	Individual work to solve the quiz containing practical situations.

Key topics/issues

Challenging issues t(special difficulties for students)

Key concepts and definitions of management accounting and financial accounting.

Functions of management accounting.

Specific features of domestic context of management accounting based on local regulations and requirements.

Management accounting tools.

Stages of decision making in management accounting.

NARRATIVE PRESENTATION OF THE MODULE (one page)

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MODALITY [asynchronous vs. synchronous]	ACTIVITY [sequence of activities]	DESCRIPTION [what is going on – activities of students and teacher]	RESOURCES & TASKS	FEEDBACK	TYPE OF LEARNING [check in the glossary below]	TIME	TECHNOLOGY	
Syn	Discussion Goal: Introduction to the subject. Sharing Expectations from the course: from the lecturer's and students' point of view. Course requirements. Form of activity: work in group with the lecturer, listening, Q&A session, discussion, Type of activity: discussion	quiz, discussion Example given by the lecturer showing specific situation in an entrepreneurship environment. Practical problem solving by a lecturer. Quiz/ discussion. Students take a quiz - they only see the number of questions they answered correctly and then discuss which answers are correct, with the lecturer sharing the correct answers at the end.	presentation	quiz according to the presentation presented and given to students, discussion about the answers	listening, quiz, discussion	real-time,	2	MS Teams, MS Forms

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Asyn	Acquisition Goal: Checking the understanding of the theoretical part Form of activity: group work, individual work, discussion Type of activity: discussion, individual and group work	analyzing online materials, quiz Example given by the lecturer showing specific situation in an entrepreneurship environment. Practical problem solving by a lecturer. Practical task. Students use the learned tools in practical tasks Quiz/ discussion. Students take a quiz - they only see the number of questions they answered correctly and then discuss which answers are correct, with the lecturer sharing the correct answers at the end.	online materials (book, presentation)	quiz according to the presentation given, practical task to solve	- analyzing online materials, quiz	correct answers with explanation for quiz after fulfilling all of the answers	2	Moodle

GLOSSARY

PRESENTATION OF THE MODULE IN THE XXXXXXXX COURSE

MODULE - a component of the course, a didactic unit. Each module within the course has a specific structure and function. Typically, the individual modules within a course follow a similar structure, but in some cases, the structure of specific modules changes depending on the learning objectives.

The module lasts from a week to 4 weeks. It may consist of several sessions, e.g. a module implemented within three weeks may consist of 3 sessions.

SESSION - a sequence of didactic activities (implemented at a specific time and purpose)

MODALITY – in the context of this publication, it refers to one of the two modes of teaching and learning:

- **A synchronous** mode where students and teacher meet simultaneously in the same space – traditional classroom or virtual, like virtual classroom (in MS Teams, Zoom etc.).
- **An asynchronous** mode where students and teacher work on the online platform at their own time and pace.

TYPES OF LEARNING¹

ACQUISITION - Learning through acquisition is what learners are doing when they are listening to a lecture or podcast, reading from books or websites, and watching demos or videos. This is probably still the most common type of learning in formal education. The student is playing a relatively passive role while the teacher talks. We cannot avoid learning through acquisition. Students need to learn what others have discovered, about expert ways of thinking and practising, and what is known already in their field. Enabling students to build on the work of others is fundamental to formal education and the progressive development of ideas.

COLLABORATION - Learning through collaboration embraces mainly discussion, practice, and production. Building on previous inquiry and acquisition it's about the process of knowledge building itself. It is distinct from learning through practice because although it builds something this is necessarily done through participation and negotiation with peers. It is distinct from learning through production, because although it produces something this is through debate and sharing with others.

DISCUSSION - Learning through discussion requires the learner to articulate their ideas and questions, and to challenge and respond to the ideas and questions from the teacher, and/or from their peers. The discussion may end with a consensual outcome, but the pedagogic value is the reciprocal critique of ideas, and how this leads to the development of a more elaborated conceptual understanding.

¹ Definitions are taken from Chapters 6-11 in Laurillard, D. (2012). Teaching as a Design Science: 1 Building Pedagogical Patterns for Learning and Technology. New York and London: Routledge.

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INQUIRY/ INVESTIGATION - Learning through inquiry or investigation guides the learner to explore, compare and critique the texts, documents and resources that reflect the concepts and ideas being taught. Rather than having to 'follow the storyline', as in learning through acquisition, they are in control of the sequence of information, and can 'follow their own line of inquiry', making them more active, and giving them a greater sense of ownership of their learning, taking a critical and analytical approach, and thereby coming to a fuller understanding of the ideas.

PRACTICE - Learning through practice enables the learner to adapt their actions to the task goal, and use the feedback to improve their next action. Feedback may come from self-reflection, from peers, from the teacher, or from the activity itself, if it shows them how to improve the result of their action in relation to the goal. This helps them to develop, understand and use the knowledge and skills of a discipline. It is sometimes referred to as 'learning by doing', or 'learning through experience', where the learner

PRODUCTION - Learning through production is the way the teacher motivates the learner to consolidate what they have learned by articulating their current conceptual understanding and how they used it in practice. Producing an output generates a representation of the learning enabled by the other types. In its simplest form it is the learner's articulation of their current thinking, which enables the teacher to see how well they have learned, and to respond with feedback, guidance and further explanation².

² Definitions are taken from Chapters 6-11 in Laurillard, D. (2012). Teaching as a Design Science: 1 Building Pedagogical Patterns for Learning and Technology. New York and London: Routledge.