企業、會計及財務概論
Business Accounting and Financial Studies

運用針對性混合教學的課堂分享
Lesson Sharing on Using
Adaptive Blended Learning

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- 事前準備? Preparation?

- 課堂運作？During the class?

- 成效？Effectiveness
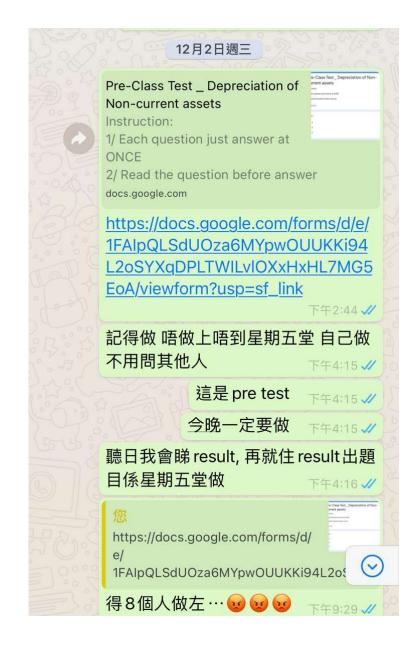
- 難處？Difficulties?

事前準備

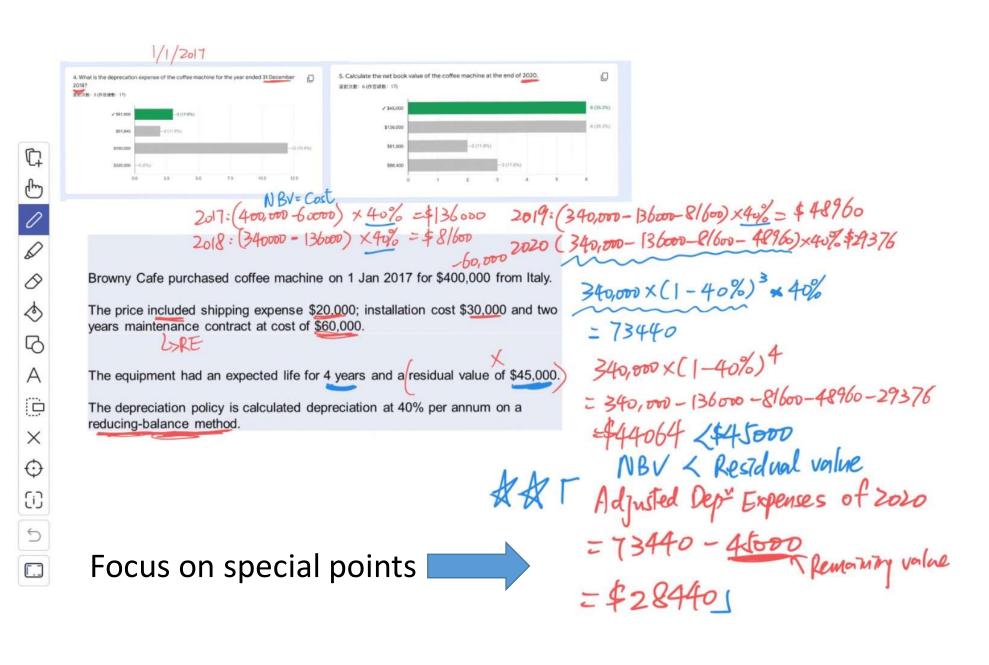- Teaching briefly

Teacher:
- What is depreciation?
- Classification of capital expenditure and revenue expenditure
- Calculation methods of depreciation

Students:
- Finish Pre-class test
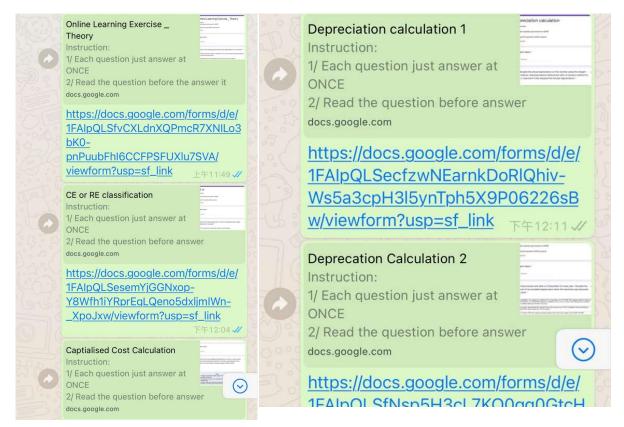- Watch related videos

事前準備

Teacher:

- Find out the questions **in which students performed poorly** (Pre-class test)
- Cap screen
- Prepare a name list for ticking students who got correct answers

課堂運作

Teacher:

- Brief revision (Questioning)
- Show the questions **in which students performed poorly** (Pre-class test)
- Try to find some students who got correct answers to explain the questions

1/1/2017

4. What is the deprecation expense of the coffee machine for the year ended 31 December 2018?
答對次數: 3 (作答總數: 17)

- ✓ $81,500 — 3 (17.6%)
- $51,840 — 2 (11.8%)
- $160,000 — 12 (70.6%)
- $320,000 — 0 (0%)

5. Calculate the net book value of the coffee machine at the end of 2020.
答對次數: 6 (作答總數: 17)

- ✓ $45,000 — 6 (35.3%)
- $136,000 — 6 (35.3%)
- $81,500 — 2 (11.8%)
- $86,400 — 3 (17.6%)

NBV = Cost

$2017: (400,000 - 60000) \times 40\% = \$136000$

$2018: (340000 - 136000) \times 40\% = \$81600$

−60,000

$2019: (340,000 - 136000 - 81600) \times 40\% = \$48960$

$2020 (340,000 - 136000 - 81600 - 48960) \times 40\% \$29376$

Browny Cafe purchased coffee machine on 1 Jan 2017 for $400,000 from Italy.

The price included shipping expense $20,000; installation cost $30,000 and two years maintenance contract at cost of $60,000.

└→ RE

The equipment had an expected life for 4 years and a residual value of $45,000.

The depreciation policy is calculated depreciation at 40% per annum on a reducing-balance method.

$340,000 \times (1 - 40\%)^3 \times 40\%$

$= 73440$

$340,000 \times (1 - 40\%)^4$

$= 340,000 - 136000 - 81600 - 48960 - 29376$

$= \$44064 < \$45000$

NBV < Residual value

☆☆⌐ Adjusted Dep' Expenses of 2020

$= 73440 - 45000$ ↖ Remaining value

$= \$28440$

Focus on special points →

課堂運作

Teacher:

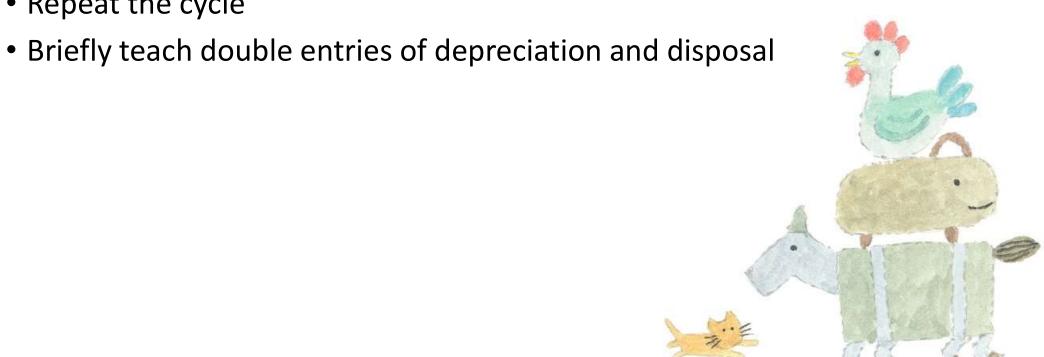- Online learning exercise for checking understanding of each concept

課堂運作

Students:

- Two devices are better (1 for zoom and 1 for whatsapp)

Teacher:

- Cap screen
- → Show the questions with **good performance** → Teacher directly states the trap (difficulty)
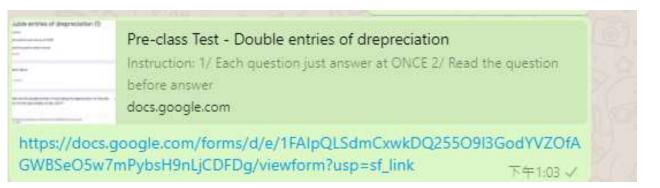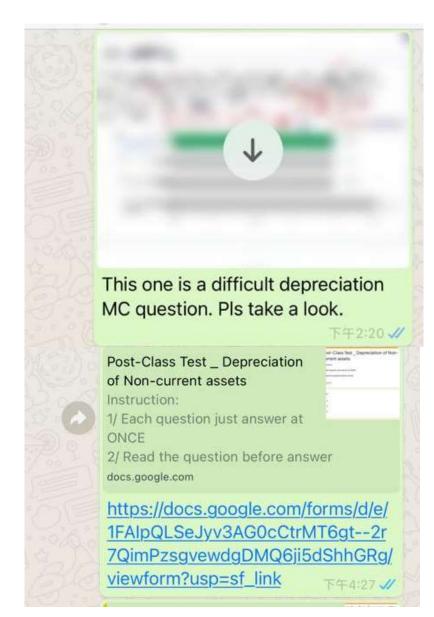- → Show the questions with **poor performance** → Leading students to explain by themselves

課堂運作

Teacher:

- Repeat the cycle
- Briefly teach double entries of depreciation and disposal

課堂運作

- After the lesson...

Teacher:

- Send the Post-class Test to students
- Send the next Pre-class Test to them
- Send the difficult questions with explanation to them

This one is a difficult depreciation MC question. Pls take a look.

下午2:20

Post-Class Test _ Depreciation of Non-current assets
Instruction:
1/ Each question just answer at ONCE
2/ Read the question before answer
docs.google.com

https://docs.google.com/forms/d/e/1FAlpQLSeJyv3AG0cCtrMT6gt--2r7QimPzsgvewdgDMQ6ji5dShhGRg/viewform?usp=sf_link

下午4:27

Pre-class Test - Double entries of drepreciation
Instruction: 1/ Each question just answer at ONCE 2/ Read the question before answer
docs.google.com

https://docs.google.com/forms/d/e/1FAlpQLSdmCxwkDQ255O9I3GodYVZOfAGWBSeO5w7mPybsH9nLjCDFDg/viewform?usp=sf_link

下午1:03

Summary　　　　　　Question　　　　　　Individual

2. Chan Company acquired an office ...lized cost of an office premise as ▾

< 　8　of　13　>

2. Chan Company acquired an office premise of $500,000 (not deducted a trade discount $50,000) and paid the following expenditures: Chan Company should record the capitalized cost of an office premise as

Hide options ∧

Expenditure items	$
Monthly management fee	1,500
Decoration expense	90,000
Sales commission to the property agent	50,000
Legal fee	2,000
Annual fire insurance	13,000

◉ $592,000　　　　　　　　　　　　　　　　✓

○ $500,000　　　　　　　　　　　　　　　　✗

Paper 1 Unit 1 Double Entries (Common Mistake) (File 1:P.3)

(PP09)Which of the following transactions would have the same effect on the balances of asset and liability of a firm?

Hide options ∧

○ receiving a cheque of $1200 from a customer　　✗

○ receiving a loan of $2500 in cash, of which $500 is used to pay rent on the proprietor's residence　　✗

○ paying office expenses of $2000 in cash　　✗

◉ buying office equipment for $1000 and paying the vendor 3 months later　　✓

(1217)On 1 January 2012, Mr Tong set up a firm and brought in motor vehicles of $2000, premises of $14 000 and inventory of $5000 to the business. The firm borrowed $3000 from the bank to acquire a piece of equipment. Meanwhile, Mr Tong put $1000 into the firm's cash box and $8000 into the firm's bank account. What was the amount of Mr Tong's capital on 1 January 2012?

Hide options ∧

○ $9 000　　✗

○ $27 000　　✗

◉ $30 000　　✓

成效？

Pre-class test
39.8%

Post-class Test

66.3%

Average	Median	Range
7.29 / 11 points	8 / 11 points	2 - 10 points

Total points distribution

6
Count: **5**

成效

- The result improved?!

- Raise the interest of self–learning

- Build up the ownership of knowledge

- Focus more on the difficult (special) points

- Teacher can become a facilitator

難處

- Catering for learning diversity?

- May not fit all topics (financial statements)