

Unit Title: Basic Accounting Concepts

Objective: This is the first unit to teach vocational high students the general concepts in the accounting environment.

<p>Phase One: Connect (1R)</p>	<p>Play an audio cassette tape twice. Students are exposed to three different languages: Hakka, Taiwan Aboriginal, and Japanese. Each time it takes about 30 seconds.</p>
<p>Phase Two: Examine (1L)</p>	<p>Instructor asks students for their feelings when they listen to the tape. The instructor writes down student thoughts on the whiteboard. Instructor explains to students the meaning of these three languages: “do you know what I am talking about?”</p>
<p>Phase Three: Image (2R)</p>	<p>The instructor initiates an activity, a Simon-Says game. Students are required to follow the rules when playing this game. Students act based on the different orders from the instructor in this game.</p>
<p>Phase Four: Define (2L)</p>	<p>The instructor explains reasons why accounting is called the common business language. Accountants prepare statements by using this language to communicate with the public, government, or shareholders. Presents information on definitions of several accounting terms: meaning and function of accounting, accounting assumptions, and the role accounting department in an organization.</p>

	Each student is required to draw a mind map on a worksheet to summarize main ideas learned from this chapter.
Phase Five: Try (3L)	Quizzes over definitions and terms.
Phase Six: Extend (3R)	Students in groups of 4 or 5 conduct an interview as a take-home assignment with people who work at the accounting department in an industry of students' choice.
Phase Seven: Refine (4L)	Students work in the same group in the previous phase to organize information they gathered from the interview and plan for a short interview report to the class. Interact with group members or the instructor for questions regarding this report.
Phase Eight: Integrate (4R)	Students share their interview experiences and reflections with the class. Question and answer time is required after each presentation for interaction between presenters and the audience. The instructor gives comments or ideas regarding the content of presentation.