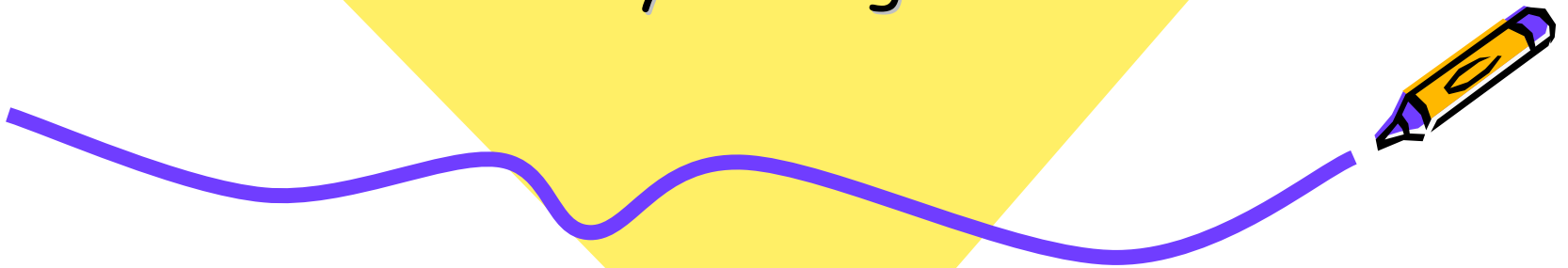
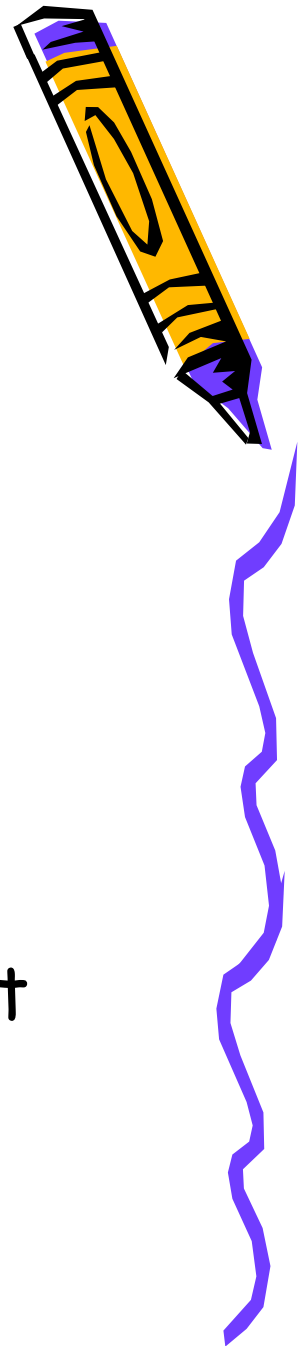


FTCP Capston Project

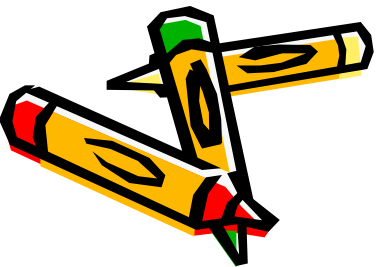
Iny Hwang



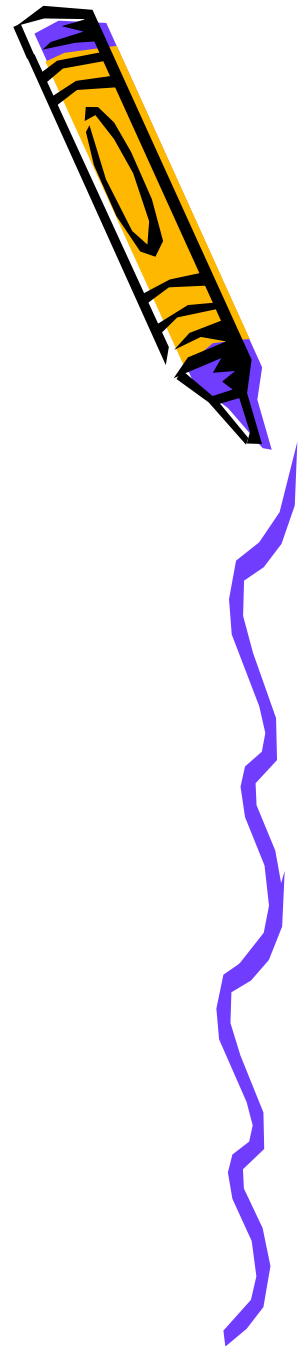
Descriptive Analysis



- Introduction
 - Potential Roles of Active Learning in the Courses Taught
 - Description of Courses Taught
- Things tried and results
- Avenues for future course enhancement



Managerial Accounting



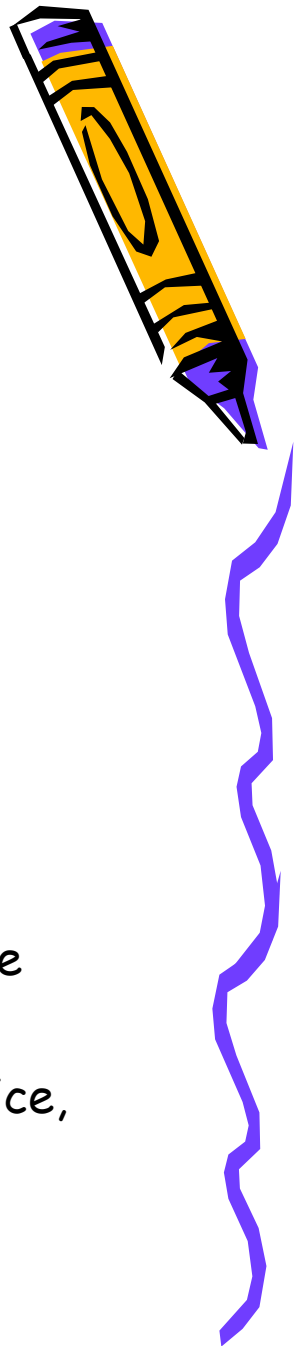
- Unfavorable Facets to Active Learning:
 - Students need to understand fundamental concepts and analysis techniques
 - It involves intensive mathematical analysis
- Meaningful Aspects of Active Learning:
 - Business, a very complicated subject
 - Insights
 - Qualitative analysis required as well



Objectives of Active Learning

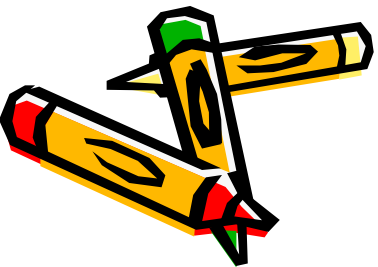
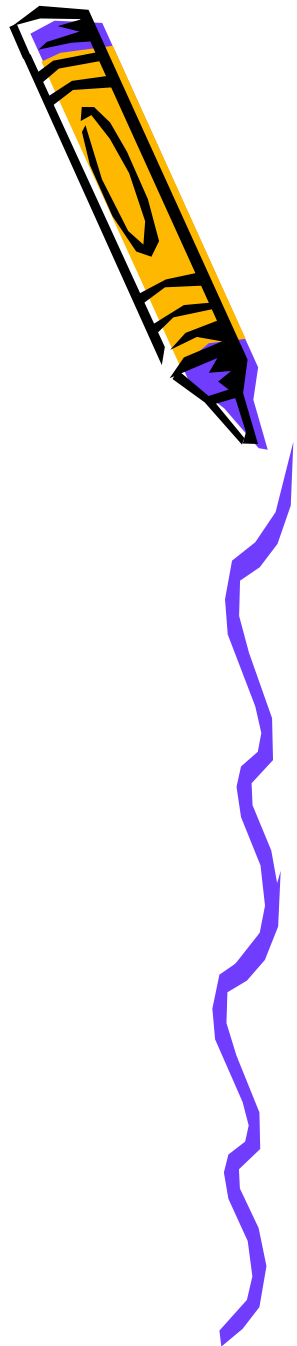
Active Learning Can Help

1. Understand potential managerial issues
 - Bring real practices and events into the class
 - Case studies
2. Develop skills to analyze and resolve problems
 - Software
 - Group discussion on managerial problems
3. Learn insights from managerial decision makings
 - Link accounting information to managerial decisions (course design)
 - Let students identify intriguing managerial issues in practice, discuss on the issues, and make their own suggestions



Courses Taught

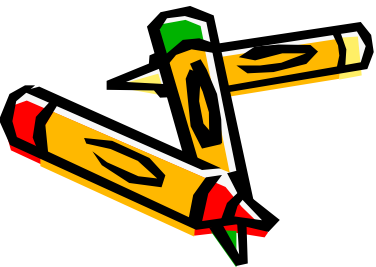
- Introductory level
 - 78 students, sophomores
 - Business-major students
- Upper level
 - 35 students, seniors
 - Only Accounting-major students



Introductory Course

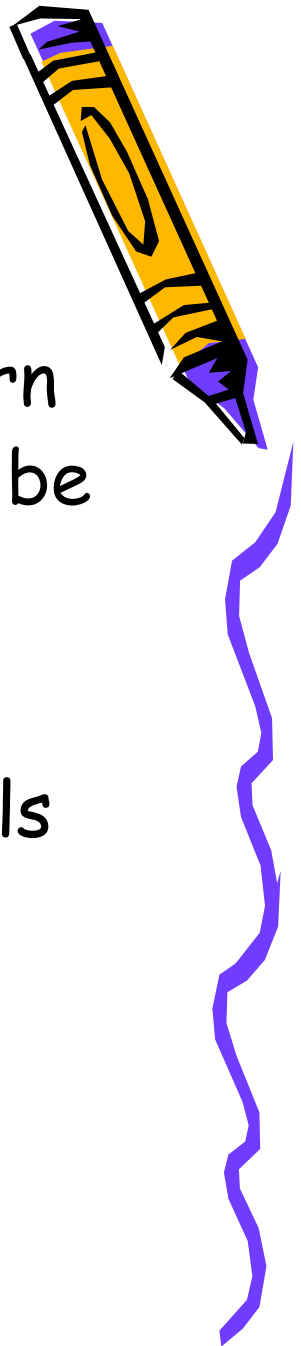


- Large number of students (sophomores) in a large classroom hinders effective group discussion activities
- It is important to get students interested in business practices
- Focus on "generic" knowledge
 - Objective 1



Advanced Course

- Mostly seniors who are supposed to learn rich knowledge from other courses and be better motivated
- Focus more on developing analytical skills and intuitions
 - Objectives 2 and 3



Things Done in Semester (Introductory Course - Objective 1)



- Diagnostic test on the first day
 - Pre-requisite courses
 - Survey questions on important topics
- Discuss business articles with good practice on the class materials



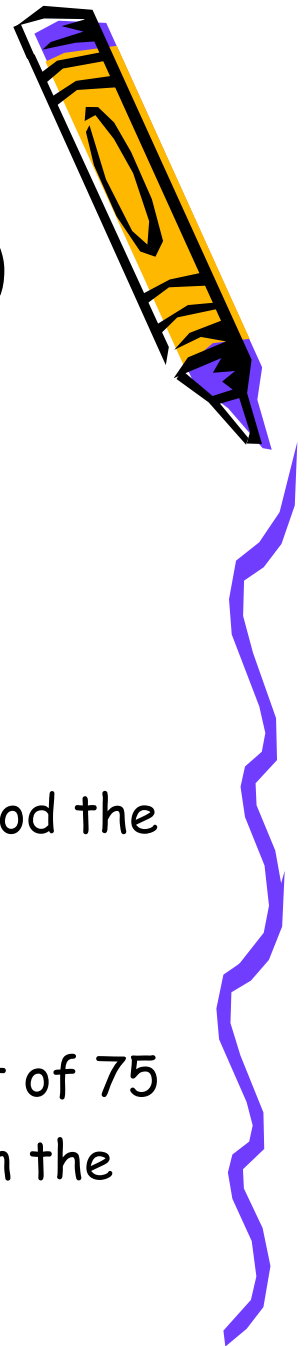
Things Done in Semester (Introductory Course - Objective 1)



- Pre-requisite courses
 - Identify the core linkage between pre-requisite and current courses
 - Review the core materials in the pre-requisite courses using the diagnostic questions during the second class
 - Students had fun in taking the test with no pressure !



Things Done in Semester (Introductory Course - Objective 1)



- **Survey questions on important topic - opportunity cost**
 - Ask two questions with out mentioning the word "opportunity cost"
 - Less than 40% of the students correctly understood the concept. (Whether to answer consistently on two independent but identical questions)
 - After the discussion using the survey, 95% (71 out of 75 students) answered correctly about the subject on the test. (Class average was 65%)



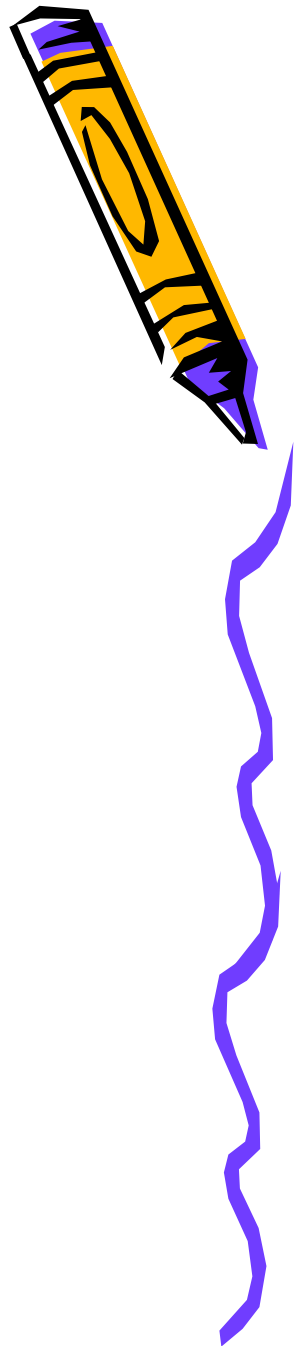
Things Done in Semester (Introductory Course - Objective 1)

- Discuss business articles with good practice on the class materials
 - More "attention" during the class discussion
 - More active "participation" during the discussion
 - Compare to the last semester, higher percentage of students made correct answers on the subject explained in relation to those real practices (73% over 65%)



Things Done in Semester (Upper Level - Objectives 2 & 3)

- Course Design
- Group Discussion
- Project Assignment



Things Done in Semester (Upper Level - Objectives 2 & 3)

- Course Design

- 6 modules
- Ignore the order of textbook chapters, but add case studies and updated examples
- Combination of lecture, problem solving, and class discussion on case studies/real practices relevant to each module



Things Done in Semester (Upper Level - Objectives 2 & 3)

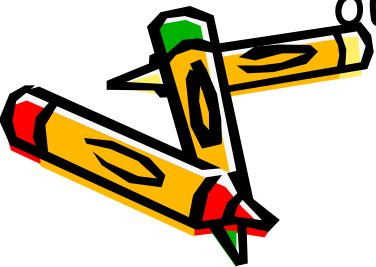
- Group Discussion with Problems
 - Indebted to the peer faculty reviewer
 - Useful excel functions (Laptop-based course)
 - Observation 1: students helped one another
 - Observation 2: one group came up with a better idea than me in producing function codes !



Things Done in Semester (Upper Level - Objectives 2 & 3)



- **Project Assignment: A Research on Successful Cost Management in Practice**
 - First, I discussed some examples during the class
 - Then, I had students find and analyze other pertinent examples in the real business
 - A kind of volunteered work, but almost 60% (20 out of 34 students) turned in their reports



Concluding Remarks

- Several things have been tried, yet at the toddler's stage
- Avenues for future course enhancement
 - More group works (group assignments and group discussion), even for the introductory course
 - Take the project more seriously, targeting "Undergraduate Research Conference"

