

ERASMUS+ Programme 2015 – KA2 Adult Education  
Project nº: 2015-1-ES01-KA204-015937  
Partner: ADAE

**Employment and Women on the 21st century in Europe: From Household economy to SME economy (Small and Medium enterprises) – MUPYME Project**

**Teaching Guide for the resources design related to the Training Plan “From the Household to the SME”**

**KNOWLEDGE AREA “Accounting”**

**A. Requirements:**

**a.1 Concerning the teaching staff**

- Accounting practitioners that apply accounting principles on daily basis. Experts with at least 3 years of accounting experience. Previous educational training in andragogy is preferable, but also experience in teaching adults is obligatory. Basic knowledge of the MUPYME project is needed in order to understand the objectives of the trainings.

**a.2 Concerning the participant students.**

- The students should be women that have been engaged in the household with management of finances and taking care of basic principles of data management and tracking. It is suggested that the participants have participated in the previous activities of the MUPYME project, but that is not obligatory.

**B. Training Plan description**

**b.1 Training goals**

- The participants should be able to understand financial terminology and to be able to recognize financial documents.

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- They should be able to interpret financial data and to identify what implications that can have to the business.
- The participants should have a clear understanding of the complicated tax laws, as well as the overlapping jurisdictions of local and state taxes.
- The participants should be able to prepare accounting information for planning and control of the business' activities
- The participants should be able to design a basic audit program for the purpose of risk assessment and internal control of the business

### **b.2 Professional Qualification goals**

- Accountancy in SME

## **C. Modules' Structure**

### **c.1 Number of modules**

- The proposed number of modules for this knowledge area is three.

### **c.2 Name of each module**

The modules envisaged are the following: Accounting General Concepts; Accounting within the household; Household accounting and SME accounting

#### **1. Accounting General Concepts**

Didactic Unit 1: The Role and Functions of Accounting

Didactic Unit 2: Financial Statements and Cash Flows

Didactic Unit 3: Basic Accounting Models

#### **2. Accounting within the household**

Didactic Unit 1: Keeping track of financial data in the household

Didactic Unit 2: Balance of profit and loss in the household

Didactic Unit 3: Taking care of the taxes

Didactic Unit 4: Financial planning and control

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### **3. Household accounting and SME accounting**

Didactic Unit 1: Business Organization and Taxes

Didactic Unit 2: Managing Accounting Systems

Didactic Unit 3: Using Accounting Software

Didactic Unit 4: Investment and Financing Strategies

#### **c.3 Connections between them**

- The modules are closely related and interdependent. The participants should fully understand the concepts presented in the previous module in order to be able to continue on the next one.

### **D. Modules length**

- According to the number of didactic units the minimum hours of the course length will be equal to the number of didactic units. So the proposed length is about 11 hours, 1 hour for each didactic unit.

### **E. Modalities**

#### **e.1 Classroom training**

- The theoretical parts of the class are supposed to be conducted in a classroom environment. It is important to bring the participants in a learning environment, so they can really focus on learning instead of being at home where they usually perform a lot of tasks and associate the place with the activities they are doing there. A classroom environment will have the effect of getting them out of their multitasking zone at home and make them focus on the learning activity.

#### **e.2 Distance learning**

- Having in mind that most of the learners will be housewives a lot of the learning will be conducted with distance learning methods. So, in order to be more flexible and to be

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learner oriented, the trainer will have to combine the teaching concepts in order to respond to the needs of the learners. As mentioned above, even when it is learning at home it is preferable that the participants have a more isolated place in the house where they can focus on learning and where they don't have too many distractions that can prevent them from concentrating on the lessons. For the practical assignment it is preferable that some of them are conducted in the household in order to realize the connection between the household accounting activities and the SME ones.

### **e.3 Mixed**

- As mentioned above the learning environment will be mixed. Opposite of the theoretical part of the training, the practical part of the learning is preferable to be conducted in a work environment, for example through job shadowing, learning by doing etc.

## **F. Teaching resources**

### **f.1 General supporting materials**

- Prepared handouts by the trainer according to the lesson plan. There are several textbooks that can be used also, that are meant in teaching accounting principles to people that are not familiar with accounting at all and never studied accounting. These are probably the most suitable materials since the participants will be women that may have used accounting principles in the household but they are not aware of them.

### **f.2 Technological resources *ad hoc***

- The technological resources that are meant to be used in the class are the standard equipment for screening content and to browse for content. So probably a projector, computer, stable internet connection etc. Bring your own device concept will be encouraged, so participants can use their own devices in class. Probably most of the participants will have smart phones or tablets.

### **f.3 Ready-made technological resources**

- Videos, previously filmed lessons of video streaming. In order to be flexible and to ensure that the learning can take place even out of the classroom, the lessons may be filmed previously and sent to the participants in order to provide them with the opportunity to attend the class by not actually attend the class. They will be not

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obliged to attend a class in a specific time and place, but they will have the freedom to choose whenever it suits them to play the lessons and learn.

- Slides, presentations, combination of texts and images. Since every student has different way of learning, the goal is to provide materials or teaching tools that will combine the ways learners learn and to provide them with the ability to choose between different learning tools.
- Tests. Tests are needed in order to be able to evaluate the progress of one student and to define the level of their knowledge. Maybe it is the best to conduct a pre-testing before any classes are conducted in order to determine the level of knowledge of the participants and to really tell if there is a progress in the learning process.
- Previously prepared quizzes on chosen topics. This is also a method through which you can determine the level of the participants and also engage them in a fun and learning experience. Also, through these quizzes the competition between the participants is encouraged and they all want to know more and to get better results.

## **G. Pedagogical suggestions**

### **g.1 Visits**

- As mentioned previously, besides the theoretical part of the classes there must be a practical part. So, the best way to really understand how accounting in the enterprises works, it is suitable that the participants should be able to visit some small and medium enterprises just to see for themselves. The visits should be consisted of observations but also completing assignments etc.

### **g.2 Meetings**

- Meetings with women that were not related to the business world and eventually started their own businesses can also be an interesting learning experience but also it can empower the women to try for themselves. These meetings will have effect on raising the enthusiasm of the participants and enable them to feel like they can really achieve something and that the knowledge they have can be used in something useful.

### **g.3 Projects**

- Developing of their own projects as an assignment will also have a huge effect on the learning process. They will implement the knowledge and practice more through the project and also learn other skills, such as team work and communication skills, leadership skills, presentation skills etc.

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#### **g.4 Didactic Resources**

- The didactic resources can be various. They can be developed by the teachers and accustomed to the needs of the participants. The teacher can decide on what kind of materials they hand out to the participants according to their behavior in class. Also the teacher can use already developed textbooks if they correspond to the training goals and the learners' needs.

### **H. Another aspects related to training efficiency**

h.1 Highlight elements or aspects

h.2 Rejected elements or aspects