The Interconnection between Pedagogical Principles and Accounting Principles in the Accounting Teaching and Learning

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Abstract: The theoretical basis of the economical higher education pedagogy is represented by certain pedagogical and economical concepts: teaching theories, accounting and pedagogical principles, pedagogical factors and conditions, accounting convention; their knowledge being essential to the analysis of the initial vocational training of the accountant student. The initial vocational training of the economic professionals in the context of expertise is a problem of the economical higher education that qualifies into the comprehensive diagram of the actual economic education’s politics. In this regard, the vocational training curricula aims to promote the knowledge, capacities and attitudes transfer in the practical training of the accountant. These are focused on the interconnection of the following principles: general principles of pedagogical design; pedagogical knowledge; pedagogical communication; pedagogical, economical and operational creativity of education/training accomplishment (positive formative orientation; essentiality; systematization; efficient participation; accessibility of the education/training activity).

Keywords: pedagogical principles, accounting principles, design principles.

1. Introduction

The pedagogical principles represent the strategic and operational norms that have to be followed in order to ensure efficiently the activities projected at the system’s level and the educational process. These principles are designed to meet legally the essence of the educational process; regulatory thesis, general ideas within the organization and the management of the educational-informative activities; norms or didactical rules that apply in the teaching-learning activity.

The aim lies in the capacity of designing and optimally achieving activities of instructive and educational nature (formulation and indication of objectives, selection of content, development of instructive strategies, setting up appropriate situations of learning, establishment of assessment methods and instruments etc.), that involve the development through the following manners:

- The capacity of objectively assess training programs and activities, preparing students as well as their chances to succeed;
- The capacity of preparing students regarding self and permanent education.

The principles serve as a basis of the research approach and of the development of scientific theories.
2. Classification of the Principles

The classification is achievable based on the assumed level of regulatory compliance, identified especially in the microstructural territory of the educational process.

From this perspective, there can be identified two categories of pedagogical principles:

A) General principles of pedagogical design. These principles are designed epistemologically based on the functional structure of the education and the instruction, respectively, that sets the regulatory benchmarks that are necessary in any activity of pedagogical design. The benchmarks can be identified at different levels, i.e. physiognomy of the educational/pedagogical message, mechanism of reception, innerness and improvement of the educational/pedagogical message, continuous regulation-automatic regulation circuit of the educational/pedagogical message:

A-1) Principle of pedagogical knowledge. It aims the necessity of converting the specialist knowledge into knowledge with positive educational value at the level of the pedagogical message. It is oriented mainly to the primary improvement of the student’s judgment with regard to the memory, the internal motivation as compared with the external motivation, the positive emotionality towards the education/training in relation to the negative emotionality etc.

A-2) Principle of pedagogical communication. It aims the efficient achievement of the pedagogical message at commonly repertoire level between the teacher and the student. It is built by the teacher not only in a cognitive manner, but also in a non-cognitive way for the reception, the innerness and the improvement of the educational/pedagogical message by each student, individual, in micro-clusters and in groups (students groups etc.).

A-3) Principle of pedagogical creativity. It aims the continuous regulation-automatic regulation of the products/results of the education/training activity, at the level of continuous/formative – auto formative evaluation-self-evaluation action, achievable on different circuits of external conversely connection (initiated by the teacher) and internal (initiated by the student), with the purpose of correction, adjustment, improvement, enhancement of the educational/pedagogical message.

B) Operational principles of education/training achievement. These are promoted as educational principles that prioritise especially the training activity. Operationally, they translate the general regulatory requirements expressed as design principles that form explicit regulatory criteria necessary for the evaluation of any concrete activity (course etc.). They aim all pieces of the education/training activity, separately and within their interdependency approached at the level of: objectives (specific and concrete) – basic contents – efficient methods – evaluation (initial, continuous, final), organisational forms that ensure the customization of the education/training activity etc.

B-1) Principle of positive regulatory orientation of the education/training activity;

B-2) Principle of knowledge essentiality within the education/training activity;

B-3) Principle of knowledge systematisation within the education/training activity;

B-4) Principle of efficient participation of the students at the education/training activity;

B-5) Principle of the education/training activity’s accessibility;

B-6) Principle of interdependency between intuitive and logical knowledge within the education/training activity;

B-7) Principle of interdependency between theory and practice within the education/training activity;

The accountancy principles are conceptual elements that guide accountancy regulations in a normalised way, starting with the accountancy postulates. These are useful both for those who produce and diffuse accounting information and for those who supervise the quality of the accounting information (auditors). The accountancy principles have a reduced general degree compared to the postulates and an enhanced level than the accounting standards.

Among fundamental accounting principles, the following ones are distinguished:

- **Activity continuity.** The information has to be registered in accounting and in the financial situations starting from the hypothesis that the entity operates and it will continue its activity in a predictable future. In this case, it is assumed that the entity does not have either the intention or the necessity to significantly reduce or to phase out its activity;
- **Constant methodologies.** The accounting methods and rules chosen by the entity have to be consequently applied from a management period to another. In this case, usually, it is taken into consideration the constant methodologies adopted regarding the reflection upon economical operation, the evaluation of the assets and reliabilities, the calculation of the fixed resources’ wear and the amortisation of the non-material assets within the current management year, as well as from a management year to another;
- **Accrual accounting.** The revenues and the expenses are concluded and reflected upon in the accounting and in the financial situations in the period of time in which they were produces, regardless the effective moment of the collection or the resources payments;
- **Principles of prudence.** When taking decisions under uncertainty conditions, it is necessary that the precaution means to be respected, aiming that the assets and the revenues not to be overrated and the liabilities and the expenses not to be underrated. According to this principles, the revenues are concluded only when they are gained and the expenses directly when incurred. Nevertheless, prudence does not justify the establishment of latent reserves;
- **Principles of substance over form.** The economical operations and other phenomena have to be reflected in accounting and presented within the financial situations, first of all according to their content and financial reality, but not only suitable for their juridical form. For example, the fixed resources received on financed lease have to be reflected in the leaseholder’s balance sheet, even though the property rights belong to the lessor;
- **Relative importance (essentiality).** In accounting and financial situations there has to be revealed all the important positions for evaluations and decisions making by the users. In the case in which the position (or its degree of accuracy) does not have too much importance for the users of the financial report, this thing is considered as non-essential. For instance, the financial situations published by large entities may be expressed in thousands of euro due to the fact that small amount of money do not influence the decision making process;
- **The no-netting principle,** according to which the elements from the active and the passive have to be evaluated and registered in accounting separately, the netting between active and passive balance sheet positions and between revenues and expenses being not admitted, even though the economic logic imposes some reciprocal substitutions (Standardul Național de Contabilitate „Prezentarea situațiilor financiare”, 2013).

Pedagogical rules. They are simple procedural and operational constructions, with instrumental character, utilised as elementary regulatory criteria in the process of applying the design and concrete education/training activity realisation principle. There might interfere as general pedagogical rules or specific pedagogical rules, operable in the case of a specific
design and education/training activity realisation principle or general design and education/training activity realisation principles (Cristea, S., 2016).

In order for the elucidated requirements to be successfully achieved, it is required that the focus should be especially on the research methodology specific to accounting.

3. Research Methodology Specific to Accounting

The research methodology specific to accounting corresponds to the research object specific to the domain that has to be approached globally, profoundly, dynamically according to the specified legislative, alleged at different levels:

a) Macro-structural, through axioms and laws;

b) Microstructural, through design and accounting realisation principles.

From this perspective, in the accounting domain there can be identified two types of research: fundamental research and applied research (Ionașcu, I., 1997).

The fundamental research in accounting focuses on the accounting analysis as historical, social and organisational phenomenon. The results of this research type contribute to the increase of the knowledge level in accountancy due to the fact that it argues and realizes the definition of accounting concepts, methods and functions. This type of research does not provide a direct answer to the accounting practices’ needs, but ensures their support, advancement and direction.

The applied research in accounting follows the improvement of the accounting instrument based on the context in which the practices operates through results, new accounting methods being proposed as a response to these activity needs.

The availability of these two sides of accounting research has been identified also by some Romanian authors, e.g. Demetrescu C., Puchiță V., Possler L., Voica V., Feleagă N., Ionașcu I., who named accountancy “fundamental and applied science” (Demetrescu C., & Puchiță, V., & Possler, L., & Voica, V., 1979). On account of the accounting particularities, B. Colasse proposes the identification of a regulatory accounting research (Bernard, C. 2005). This research type is explained through the fact that the accounting practices are based on regulations and accounting rules.

Based on the above information, it can be concluded that accounting shall be established as a science, with a great number of paradigm, open to fundamental and applied research.

According to Léo-Paul Lauzon (Lauzon, L-P. 1985), accounting “represents concurrently a social and applied science”. Therefore, accounting is a social science because of the following reasons:

- It is a creation of the human being;
- It reflects phenomena, activities; events and social facts;
- It is addressed to different groups of users that form part integrally of the society;
- It provides financial situations that have an impact on the society and which modifies the individuals’ behaviour. These financial situations generate social changes that are in the same time dependent on or influenced by social phenomena (Ionașcu, I. 1997).

Accounting is an applied science due to the below facts:

- It operates in a real and concrete medium, therefore it mirrors real phenomena;
• It assumes applying the acquired knowledge. The theoretical knowledge is applied in real or concrete world (Horngren CH., & Datar, S., & Foster, G. 2006).

The administrative science are formed by a heterogeneous assembly of practical and theoretical knowledge. This heterogeneity results from different domains of administrative knowledge application. Some domains aim to structure the entity administration on specialised functions: production function, accounting-financial function, commercial function, research and development function that are also responsible of the entity approach.

The heterogeneity of the administrative knowledge arises also from different levels of elaboration and systematisation of the subjects that constitute this domain, as well as the norms and validation criteria of the knowledge.

As a result from the research methodology, the administrative sciences are both theoretical and applied, as they incorporate theoretical knowledge that applies to a concrete reality – entity, in the most extensive way. Accounting, as scientific subject, is located nowadays within the administrative sciences domain, after many decades in which it has been frequently considered as a subject of the economical sciences. The new position derives from the practical role of accounting, which has become an administrative instrument of businesses, but also from the manner in which accounting problems are addressed within the American business schools.

The administrative sciences include not only the traditional subjects, e.g. accounting, but also the newest subjects, e.g. marketing or management. It follows that, accounting is not identified as a scientific subject just once with its affiliation in the administrative sciences, but also with its reposition in the social sciences’ assembly. Therefore, the newer accounting domains are not new subjects, but hybrid subjects. In order to understand this process, it is important to establish a certain classification of the various subjects that constitute accounting.

The research of psycho-pedagogical implications of the educational communication around the emotional intelligence of teenagers emphasises the impact of the communication based on emotional intelligence towards the harmonious evolution of teenagers and their need to speak up about emotional experiences through which the positive personal identity is formed, as well as the importance, in this context, of the level of the professors/adults’ emotional culture which the educational efficiency depends on.

The efficient communication – “true art of human relationships” (Goleman, D. 2008), necessary skills not only for teenagers, but also for professors/adults. The systematic analysis of the newer educations proves their convergence within emotional development for communication of teenagers, supporting the educational integrative character for the emotional development in the educational system of new dimensions. In this way, it can be observed that the values promoted by the educational new dimensions (axiological education, education for communication, education for change and development, education for family life, education for health, education for tolerance, education for professional career, literary-artistic education) achieve a synergy for the emotional intelligence development through communication at teenagers.

The working principles within the class:
1. Part of the teaching tasks will be proposed in small groups through co-operation. Even though, the learning activity will be a collective one, the marks for the tasks achievement will be individual. The tasks presentations will be accompanied by a mutual evaluation of the subgroup members in order to identify each ones’ contribution towards the final result.

2. The class calendar (presentation deadlines of the proposed tasks, evaluation moments, etc.) is correlated to other subject calendars. Therefore, the tasks presentations after the specified deadlines is not welcomed, and the students who frequently postpone the presentations will form an unfavourable image of themselves.

3. The class delays are not welcomed.

4. The student active position is highly welcomed, which implies studying new contents on their own initiative, proposing solutions (applications, web based instruments), asking questions during lectures and practical hours.

5. Within the subject, an enhanced attention will be offered to the compliance with the ethical principles. Presenting of solutions taken over from colleagues or other sources, taking over information from various sources without references will be considered plagiarism and will be penalised through marks of “1” (Cabac, V. 2014).

Efficiency and effectiveness – as performance dimensions – are actions extremely complex to obtain, thus it is necessary to base them on a series of principles, such as: principle of defining objectives, principle of prioritisation, principle of deadlines establishment, principle of time management, principle of synergy.

The performance management is hereby established as a dynamic and evolutionary process which determines the starting point in the identification of changing needs, which imposes a new prospective paradigm that implies conscious elaborations, forward-looking and participative, taking into account the gap between slow changes at the level of personality and fast changes from society.

The performance motivation is in a significant positive correlation between certain personality variables, enhanced through energy, and the function of performance motivation, oriented towards wishes determination, argumentation of own value feelings and living of pride regarding the obtained performance through improvement of one’s own capabilities (Cojocaru, V. 2016).

The formative-educational valences that recommend these interactive methods as successful practice for both teaching and evaluation are the following ones:

- Stimulating the active implication within the tasks, the students being aware of the assumed responsibilities;

- Practicing the analytical and the decision making capabilities at the right moment, stimulating the initiative of all students involved within the task;

- Ensuring a better implementation of knowledge, exercising the capabilities and the skills within different contexts and situations;

- Ensuring a better conceptual clarification and an easier integration of the assimilated knowledge within the national system, thus becoming operational;

- Some of them, e.g. portfolio, offer an overall view toward the student activity on a longer period of time, overcoming the shortcoming of the traditional evaluation methods with survey and material character among the students;
Ensuring an interactive approach of the teaching-learning-evaluation act, adapted toward the individual needs of the working tasks for each student, building on and stimulating the creative potential and his originality;

Discouraging speculation practices or learning only for the mark (Interacțiunea metodelor în învățământul superior, 2010).

An interactive training method utilized is the case study, which consist of analysing and debating a case represented by a particular situation in which an individual, a social group or an institution may be facing.

The case study methodology assumes the methods and procedures integration in superior operational structures, within which operational hierarchies are established.

Learning based on case study is an active teaching method because:

- It motivates the students intrinsically and involve them in activities, succeeding to get closer the university to everyday life, while offering the students the opportunity to face genuine real problem-situations, extracted from contents that are representative for a certain category of situations, events, phenomena, etc.;
- It puts the students in a position to use their knowledge, their capabilities of extrapolation, generalisation, particularisation, acquisitions transfer, as well as their disciplinary and transversal competencies in order to establish deductive and inductive approaches in the context of acquiring and discovering new skills;
- It helps the students to get involved with good results, actively and interactively in the analysis and understanding other “cases”, as it represents an authentic exercise of research in an active and interactive manner along with the development of discoveries, settlement and arguments;
- It determines the students to conduct researches, to collect information in different manners, to systemise, structure and operationalise them, contributing to the development of several settlement options of the “case” and, consequently, taking the decisions;
- It determines the students to adopt a critical attitude and spirit towards different types of “case” settlement and related strategies by comparing the situations, prioritise them and choosing the optimal option, arguing it in a rational manner;
- It implies collective debates, within which intellectual exchanges are made, as well as engagements of points of view, hypothesis formulations, arguments, predictions, synthesis, assessments, conclusions, selecting the optimal options, elaborating argued and relevant decisions;
- It implies the participation of all students during the debating and the settlement of the case, allowing them, through co-operative working, to achieve the most complex and taxonomic levels of thinking and active learning, passing from applicability to analysis, synthesis and assessment;

Taking into account the above mentioned consideration, it can be said that this type of teaching has valences that are application-oriented, formative, playful and special heuristic [15, p. 286-287].

The training is more formative, active and interactive, based on the students’ initiative and their knowledge interest. The exploration in co-operative activities of a “case” with educational potential, noticed by the students in everyday life and relevant to them, may create favourable assumptions of an interactive training. However, in most cases, the
professor is the one choosing and exposing the “case”, the students being the ones who contribute at its resolution through cooperation.

4. Conclusion

From the above information, it can be concluded that there is a great contribution of the processes through connecting the principles within the activity of teaching and academic performance, in the context of teaching and learning. Teaching not only that implies these kind of processes, but also by its means is realized the processes’ enhancement and development that shape, in a distinguished way, the student’s personality.

Therefore, the principles form a unitary system with values oriented towards the professor’s activity, with open and dynamic character, their compliance with ensuring an equilibrium of the educational process. The educational principles are general oriented requirements of the teaching process that are continuously reconsidered based on the results of scientific researches and on the ones provided by the accounting and pedagogical practice.

REFERENCES