

Preface

I have produced Doc In A Box because I believe that the very best teaching/learning outcomes result from “hands-on/real-life” experiences. A vital aim in teaching accounting is to ensure that the student can transfer skills learned during a training exercise to the actual business environment. Most traditional training exercises comprise neatly typed lists of cheques, deposits, other information and step by step instructions. However in a “real” business environment, source documents such as cheque books, deposit books, bank statements receipts and invoices are the ingredients used to produce final reports such as profit or loss statements and balance sheets.

The student’s ability to transfer skills learnt using traditional exercises is hampered by a lack of familiarity with these basic documents. Why not, therefore, teach using simulated documents? It is not a new concept. I used them myself as a student in the 1960’s studying Commercial Principles & Practice (gee that ages me!) I also used them during my 20 year teaching career. The major drawback is the lack of time to prepare such “exercises”. To this end I have prepared the following package I call “Docs in a Box”. It is so-called because I see it as a “business” boxed up waiting to be sorted, entered and analysed by the student. My 20 years of assisting small business operators to computerise their accounting systems have taught me, that each business is unique, yet each is also simply a variation on the basic theme that Assets must always equal Liabilities plus Proprietorship ($A=L+P$). It is very comforting to an accounting teacher to know that this concept is still a basic and fundamental part of financial life in our computerised world.

This approach requires more initial teacher direction and therefore no doubt, more knowledge of the subject matter. Because there is much less reliance on printed, step by step, exercise specific instructions, I believe that the student has to attempt to understand the process rather than just read the instructions. Both types of exercises have their place. Docs in a Box may be your introduction to MYOB or you may use it as an assignment or formal end of unit test. It’s up to you -- the unit is designed to be flexible, to fit your needs. Its also a great tool for quickly sorting out whether an prospective employe understands how MYOB works!

The Docs in a Box series was designed to be used to introduce students to the basics of computerised accounting via the use of MYOB. However it could equally be used in conjunction with other accounting packages (just produce your own base file and associated chart of accounts) or indeed to assist in the teaching of basic manual bookkeeping concepts. It may well be a valuable exercise to use the documents as a manual bookkeeping exercise prior to using it in the computer room. This may help to somewhat demystify the computerised process upon which your students are about to embark.

However you decide to use your “Docs in a Box”, I hope it allows you a few extra hours at night to enjoy your life outside of teaching. I have prepared your base materials. Enjoy using them.

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