Beyond Numbers and Borders: an Innovative Approach to Accountancy

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presentation designed by prof. Werther BERTOLONI
I.I.S. “Cesare BECCARIA” Carbonia
Secondary School with courses in:

« Business Information Systems » (an expert qualified in “Management, Finance and Marketing”, with the computer science skills which are highly required in today’s job market)

« Tourism » (an expert with specific expertise in the field of national and international economic macro phenomena and in the field of civil & fiscal legislation, in addition to specific skills in the field of companies)

« Agricultural and Rural Development »
(an expert with skills related to the development, production and marketing of agricultural and agro-industrial products)

(*) Autonomous Region of SARDINIA

(%) Autonomus Region of SARDINIA
I.I.S. “Cesare BECCARIA” Carbonia

http://www.iisbeccaria.it

...HeadMaster
Mr. Antonello SCANU
SULCIS
The main mine site in Sardinia and one of the most important sites in Italy.

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CARBONIA (coal),
IGLESIAS (lead, zinc, silver)
and MONTEVECCHIO (zinc, lead)
are the most important mines in the Sulcis area

and ...

CARBONIA is the largest coal mine (LIGNITE) in Italy.
CARBONIA, a special town ...
... in a special island

was built in 1938 (during the fascist period)
in the middle of a coal mine site
CARBONIA:
Coal Mine ‘40s – ’60s
now ...
INDUSTRIAL ARCHAEOLOGY
CARBONIA ... today
CARBONIA ... a short virtual tour

http://www.panorama360.it/demo/carbonia/sirai/index.htm
(Phoenician-Punic fortress, around 800 BC, of strategic position, overlooking the surrounding sea, the small islands and its plains. In this site, unique in the world, a tomb with the goddess TANIT in a reversed position)

http://www.panorama360.it/demo/carbonia/piazza/index.htm
(quick tour of the city center)

http://www.panorama360.it/demo/carbonia/cicc/index.htm
(unique Italian center of coal culture, created in the SERBARIU old mine)

http://www.panorama360.it/demo/carbonia/villasulcis/index.htm
(VILLA SULCIS archaeologic museum)
High School Reform - 2010

- **Liceo** double option: Human Sciences / Applied Sciences

- **Technical Institute** divided into two sectors
  - **ECONOMIC** with two options: 1) Management, Finance and Marketing - 2) Tourism

- **Vocational Institute** with two sectors
  - **INDUSTRY & HANDICRAFTS**: divided into other two options...
  - **SERVICES SECTOR**: divided into other four options...
but...

IIS "Cesare BECCARIA" how is it placed inside this reform?
the “educational offer” of our school is:

- **Technical Institute**
  - **ECONOMIC sector**, with options in:
    1) Management, Finance and Marketing
    2) Business Information Systems
    3) Tourism

- **Vocational Institute** (in two different Sulcis areas: Santadi and Villamassargia) with courses in development, production and marketing of agricultural and agro-industrial products
Management, Finance and Marketing

“weekly timetable”

1° and 2° year (hours per week)
- Italian language(4), History(2), Mathematics(4), English(3), French(3), Computer Science(2), Geography(2), Physics, Chemistry and Biology(4), Law(2), Physical Education(2), **BUSINESS STUDIES(2)**, Catholic Religion(1)

3°, 4° and 5° year (hours per week)
- Italian language(4), History(2), Mathematics(3), English(3), French(3), Computer Science(2), Political Economy(3), Law(3), Physical Education(2), **BUSINESS STUDIES(6/7/8)**, Catholic Religion(1)
Business Information Systems
“weekly timetable”

**1° and 2° year (hours per week)**
- Italian language(4), History(2), Mathematics(4), English(3), French(3), Computer Science(2), Geography(2), Physics, Chemistry and Biology(4), Law(2), Physical Education(2), **BUSINESS STUDIES(2)**, Catholic Religion(1)

**3°, 4° and 5° year (hours per week)**
Tourism
“weekly timetable”

1° and 2° year (hours per week)
Italian language(4), History(2), Mathematics(4), English(3), French(3), Computer Science(2), Geography(2), Physics, Chemistry and Biology(4), Law(2), Physical Education(2), BUSINESS STUDIES(2), Catholic Religion(1)

3°, 4° and 5° year (hours per week)
Italian language(4), History(2), Mathematics(3), English(3), French(3), Spanish(3), Geography(2), Art and Territory(2), Law(3), Physical Education(2), BUSINESS STUDIES(4), Catholic Religion(1)
Business Studies: teaching methodologies (1/7)

“Front Lesson” (traditional)
Business Studies: teaching methodologies (2/7)

Case Study

... problem description

... possible solution adopted

... comparing advantages / disadvantages obtained with the adopted solution
Business Studies: teaching methodologies (2/7)

Case Study
Business Studies: teaching methodologies (3/7)

Problem Solving

the set of all methods and techniques of solving problems and related strategies to be implemented.
Business Studies: teaching methodologies (3/7)

Problem Solving
Business Studies: teaching methodologies (4/7)

Visits to Companies
Business Studies: teaching methodologies (5/7)

Work Experiences
Business Studies: teaching methodologies (6/7)

CLIL
(Content and Language Integrated Learning)

- 1994 – David MARCH (FIN), Anne MALJERS (NL)

- The foreign (English) language is used to deal with the content of a non linguistic discipline

- Learning the English language while using it
Business Studies: teaching methodologies (6/7)

CLIL

Oliven: selling price = $24, discount = 25% of the marked price
but: (marked price) = (selling price) + discount

Expressing each of these quantities as percentages of the marked price, we have:

\[
\text{marked price} \quad \text{selling price} \quad \text{discount}
\]

\[
(100\% \text{ of the marked price}) = (x\% \text{ of the marked price}) + (25\% \text{ of the marked price})
\]

So the selling price must be: \((100 - 25 = 75)\%\) of the marked price, i.e:

\[
\text{selling price} = \frac{75}{100} \times \text{marked price}
\]

So:

\[
\text{marked price} = \frac{75}{24} \times \text{selling price}
\]

\[
= \frac{75}{24} \times 24
\]

\[
= \$32
\]

* The CD usually costs $32, and the cash discount is: \((32-24) = \$8.00\)
Business Studies: teaching methodologies (7)

CLIL

Given: selling price = $24,
discount = 25\% \text{ of the marked price}

\text{but:} \quad \text{marked price} = \text{selling price} + \text{discount}

Expressing each of these quantities as percentages of the marked price, we have:

\text{discount} = (100\% \text{ of the marked price}) \times (25\% \text{ of the marked price})

So the selling price must be: (100 - 75\% \text{ of the marked price}), i.e:

\[
\text{selling price} = \frac{75}{100} \times (\text{marked price})
\]

\text{So:}

\[
\text{marked price} = \frac{100}{7\%} \times (\text{selling price})
\]

\[
= \frac{100}{75} \times 24
\]

\[
= $32
\]

- The CD usually costs $32, and the cash discount is: (32-24) = $8.00
Business Studies: teaching methodologies (7/7)

Project Area

Simulation of real situations that deal with practical cases of great interest in business studies teaching
ending with ...

... a warm and friendly goodbye ...
looking forward to
SEEING YOU ...
SEEING YOU IN ...
SEEING YOU IN SA ...
SEEING YOU IN SARD ...
SEEING YOU IN SARDINIA!