

## Identifying and Prioritizing Appropriate Teaching Methods for Teaching Accounting Principles (1) with an Applied Approach to the SECA Method

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### INTRODUCTION

The main goal of the current research is to identify the indicators for choosing the appropriate teaching method for teaching accounting principles (1) and also to identify and prioritize the applied teaching methods according to the mentioned indicators. Therefore, the current research was carried out with the aim of "identifying and prioritizing appropriate teaching methods for teaching accounting principles (1) with an applied approach. Based on this, the sub-goals of the research are determined as follows:

- 1) Identifying the dimensions and indicators of choosing the appropriate teaching method for teaching accounting principles (1), and determining their importance from the point of view of experts in the field of accounting education.
- 2) Identifying applied teaching methods in accounting.
- 3) Prioritizing the identified applied teaching methods; According to the identified indicators suitable for choosing the methods mentioned in the accounting principles course (1).

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## **MATERIALS AND METHODS**

The current research is descriptive and mixed in nature, i.e. a combination of qualitative and quantitative methods and practical in terms of purpose. For this purpose, the method of systematic review of the previous researchers' findings between 2016 and 2022 was used, and using the fuzzy Delphi method, the aforementioned indicators were weighted and a total of 13 indicators were finalized for choosing the appropriate teaching method. Also, 25 methods were identified by fuzzy screening of teaching methods. Teaching is selected and finally, the mentioned methods have been prioritized according to the selection criteria and the Seca method.

## **RESULTS AND DISCUSSION**

Among the criteria for choosing the appropriate teaching method for teaching accounting principles (1), knowledge of teaching methods, educational technology, and teacher's experience have gained the first to third priority, respectively. Also, among the teaching methods identified in the field of accounting teaching, the reverse teaching methods, quantum and graphic teaching respectively have the highest level of coverage of the identified criteria.

## **CONCLUSION**

Based on the results of the research, it shows that the use of teaching methods in accordance with the relevant teaching method selection indicators can improve the quality of teaching accounting courses. It is expected that the identification of applied teaching methods for introductory accounting courses will increase the level of awareness of accounting teachers about applied teaching methods and improve teaching effectiveness.

## **TABLES AND FIGURES**

In this section, the SECA method is used to weight the criteria and rank the six teaching methods from the previous section (fuzzy screening) for teaching the accounting principles lesson (1).

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***Table (1): weight and final priority of criteria***

Criterion name	critterion code	final weight	rank
Educational objectives	C1	0.0777	6
Evaluation	C2	0.0722	8
Educational content	C3	0.0546	13
Training time	C4	0.0602	12
Knowledge of teaching methods	C5	0.12147	1
Teaching experience/experience	C6	0.0845	3
Teacher and student interaction	C7	0.0832	4
Teacher motivation	C8	0.0737	7
Students' needs and interests	C9	0.0701	10
Class size	C10	0.0802	5
Application of theoretical knowledge in practice	C11	0.0635	11
Teacher's fee	C12	0.0704	9
Educational technology	C13	0.0879	2

***Table (2): Score and final priority of teaching methods***

Option Name	Option Code	Final Weight	Rating
Quantum teaching method	A1	0.8810	2
Collaborative teaching method	A2	0.8255	4
Teaching method based on problem solving	A3	0.7543	5
Reverse teaching method	A4	0.9738	1
graphic teaching method	A5	0.8457	3
Project unit method	A6	0.6871	6

**Keywords:** Teaching Method Selection Indicators, Applied Teaching Methods, Accounting Principles (1), Seca Method.

**JEL Classification:** M41, I23.

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