

**Abstract****Methodology of Accounting Teaching**

- 5 An accounting teaching methodology using a simulation module is disclosed in which processes are included to generate journals, ledgers and financial statements. Various inputs are allowed throughout the processes for students to perform entries at various stages. The simulation module is invented to complement traditional teaching and learning of accounting, enabling teaching and learning in an effective manner so that at the end students
- 10 are able to understand accounting concepts and accounting cycles and to construct by themselves the relevant financial statements in addition to displaying said financial statements automatically. Students should also be able to perform all the processes involved leading to the financial statements after being properly taught or trained by using the invention.

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*Most Illustrative: Fig 1*

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