



Seminar begins at 2pm





Concept mapping 15 minutes

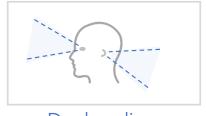
Deriving profit 30–35 mins

Discussion / questions 20–30 mins



Concept mapping

The benefits of concept mapping





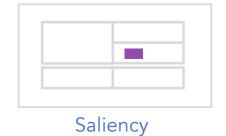




Knowledge structures

Multi-levels

Cognitive load









Meaningful learning

Concrete examples

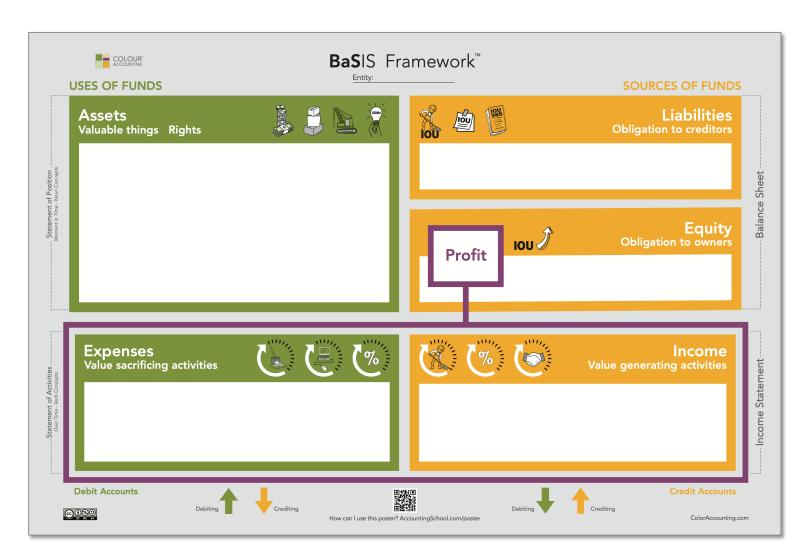
Common framework

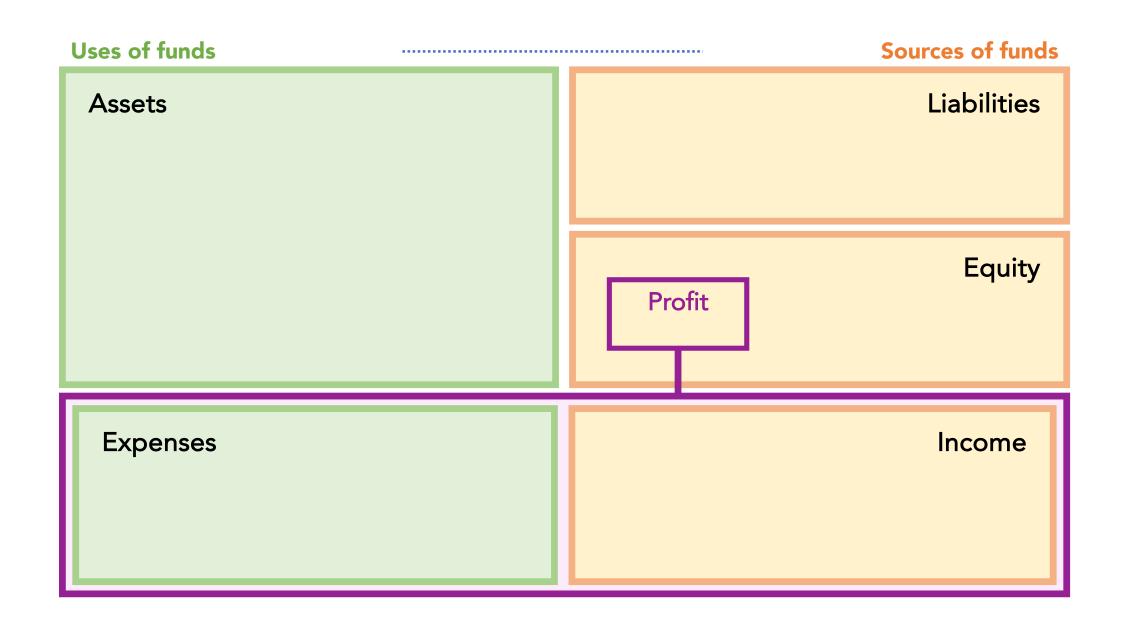
Read the full paper at accountingcafe.org



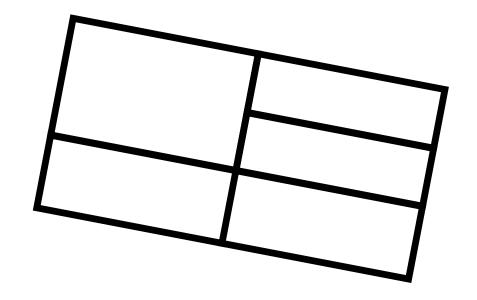


The BaSIS Framework™





Questions are resolved using a doodle of the BaSIS Framework. Students and teachers immediately see the context of what is being suggested.







A quick recap



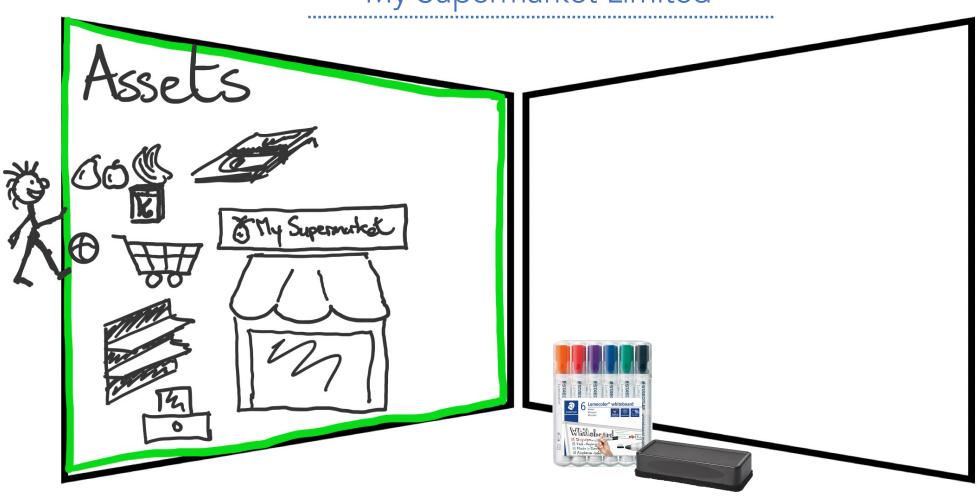
Purchase

Sale

My Supermarket Limited

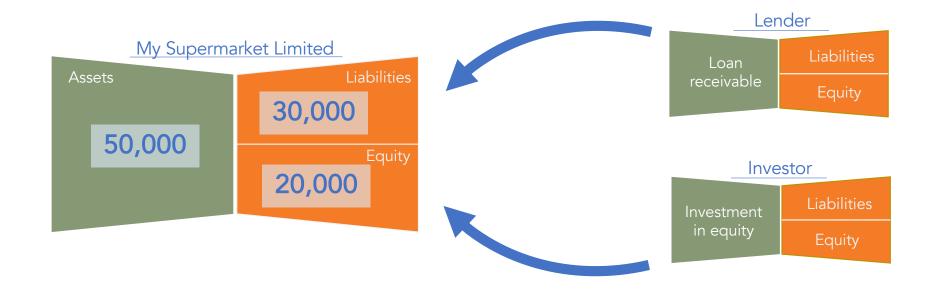


My Supermarket Limited





A rabble of butterflies







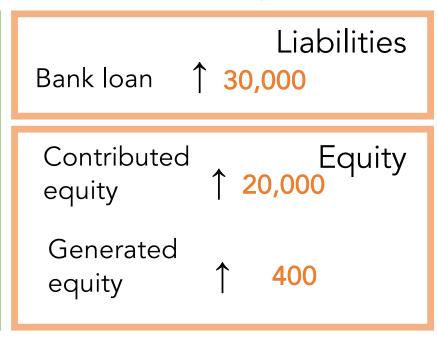
Deriving profit

Uses of funds Sources of funds Liabilities Assets Equity

Uses of funds

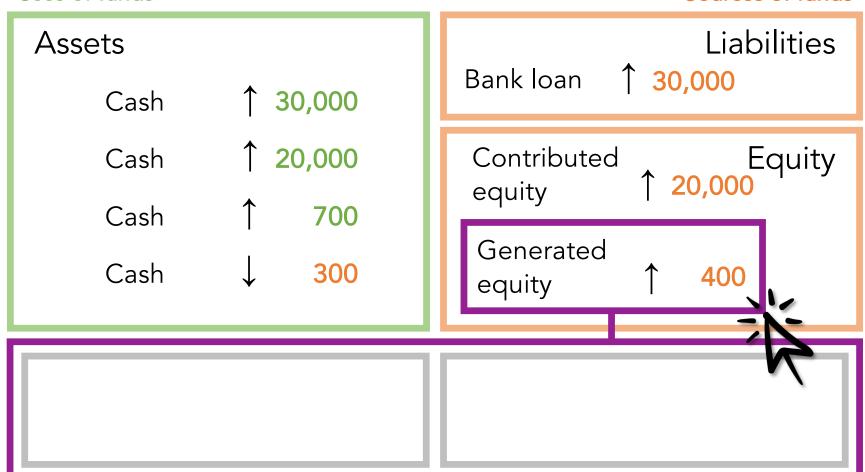
Sources of funds

Assets	
Cash	↑ 30,000
Cash	1 20,000
Cash	† 700
Cash	↓ 300



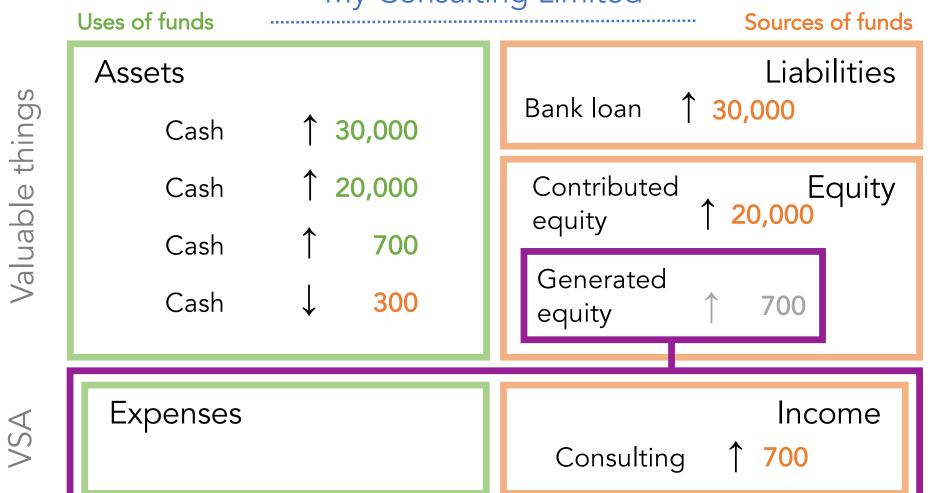
	Α	В	С
Sales	700	401	1,000
Cost of sales	(300)	(1)	(600)
Gross profit	£400	£400	£400
	58%	99%	40%

Uses of funds Sources of funds



Obligations

My Consulting Limited





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