



INTRODUCTION

Advanced pedagogy is the way to enhance teaching and learning performance for non-financial students. There are different methods in use across the globe for innovative teaching of higher learning students. The use of multimedia and technology empowers educational processes by increasing interaction between teachers and students. Hybrid teaching and blended learning follow an integrated approach to teaching that blends with students' interests and teacher's personality that needs curriculum-appropriate methods. Teachers should thus apply themselves to utilizing innovative methods so that the students' learning process is as free-flowing and that the methodology used creates an atmosphere adaptable to conducive learning environment.

The application of innovative teaching and learning methods is critical if we are to motivate and enculturate a spirit of learning and cooperation by encouraging others and doing your share on the part of students. The role of education is to ensure that while academic personal are involve in active teaching, an effort is made to ensure alignment between what is taught and what is comprehensible in relation to students. The goal of this study is an ongoing and progressive examine of how Edger Dale's Cone of Experience and Bloom's taxonomy is employed to positively influence student learning. In this conceptual research the methodology used was hinged on analytic processes for material already published in this area. Key variables under investigation forecast on integration of Dales and Blooms theories for theoretical perspectives with the researchers pedagogy known as the NFT.

METHODOLOGY

Researchers conducted an experiential application of Nisi Financial Triad in a academic setting in Johannesburg, South Africa. The application of the NFT integrated Dale's and Bloom's pedagogical instruments in a real life setting where students were observed over a period of 12 months. Figure 3 is a real-time depiction of the NFT in practice, with one of the researchers supervising learning. Limitations to this project are the fact that NFT is novel and has not been implemented beyond the practice of the researchers, making it a research in progress. Students consented to be part of the programme and provided a great feedback in relation to the simplicity yet fundamental instructional dimension aiding their learning absorption.

APPLICATION

The NFT model for instruction aims to simplify the Applied Accounting Skills module and to have an impact on teaching and learning. This model attempts to combine both theories. Edgar Dale theorized that learners retain more information by what they "do" as opposed to what is "heard", "read" or "observed". According to Bloom's taxonomy, each level of knowledge can correspond to each level of cognitive process, so a student can remember factual or procedural knowledge.

CONCEPTUAL FRAME WORK : NISI FINANCIAL TRIAD (NFT)

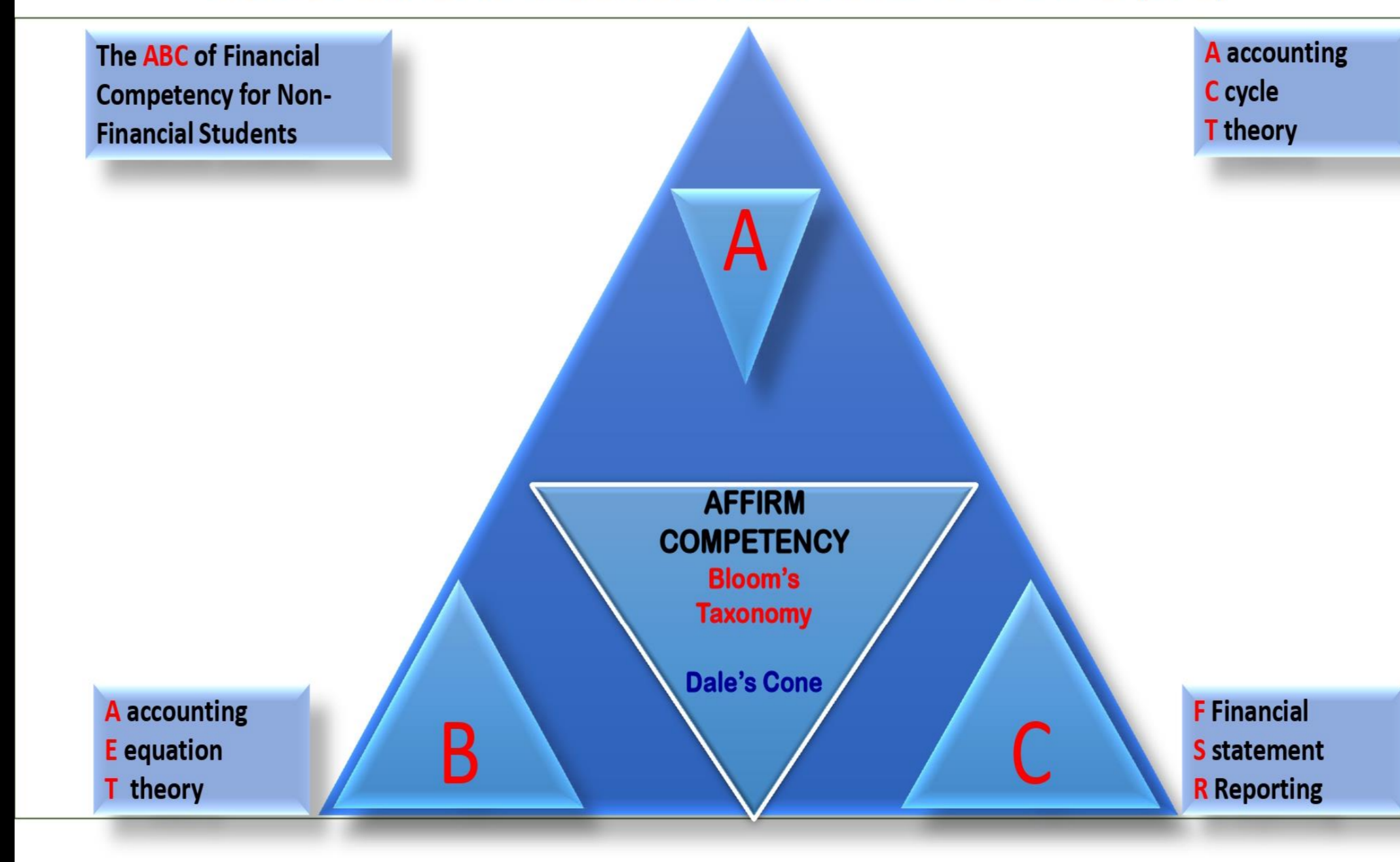


Figure 1: Nisi Financial Triad – an learning instructional for non-financial accounting students

DALE'S CONE OF EXPERIENCE

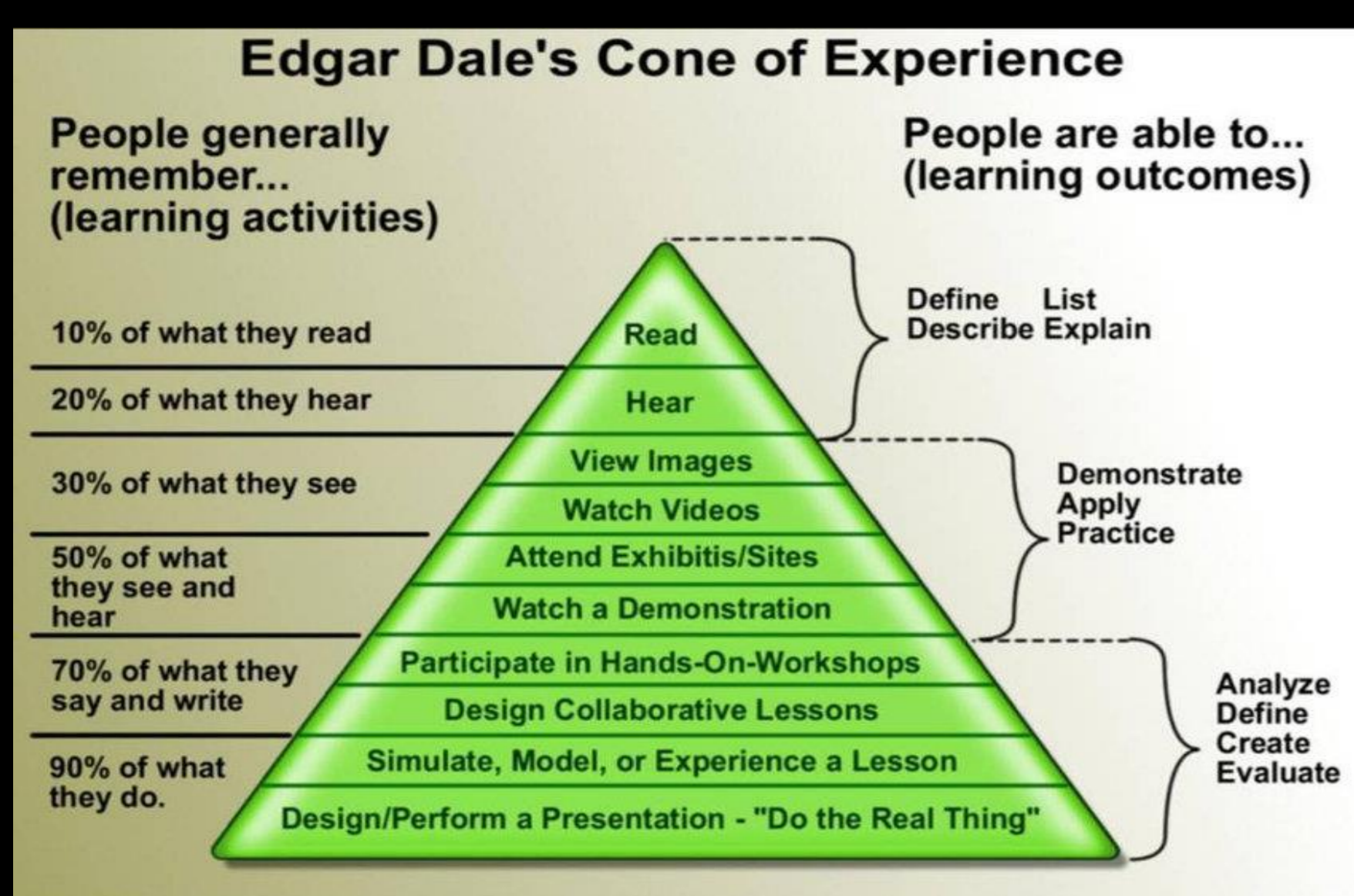


Figure 2: Dale's Cone of Learning Experience

PRACTICAL IMPLEMENTATION OF NFT

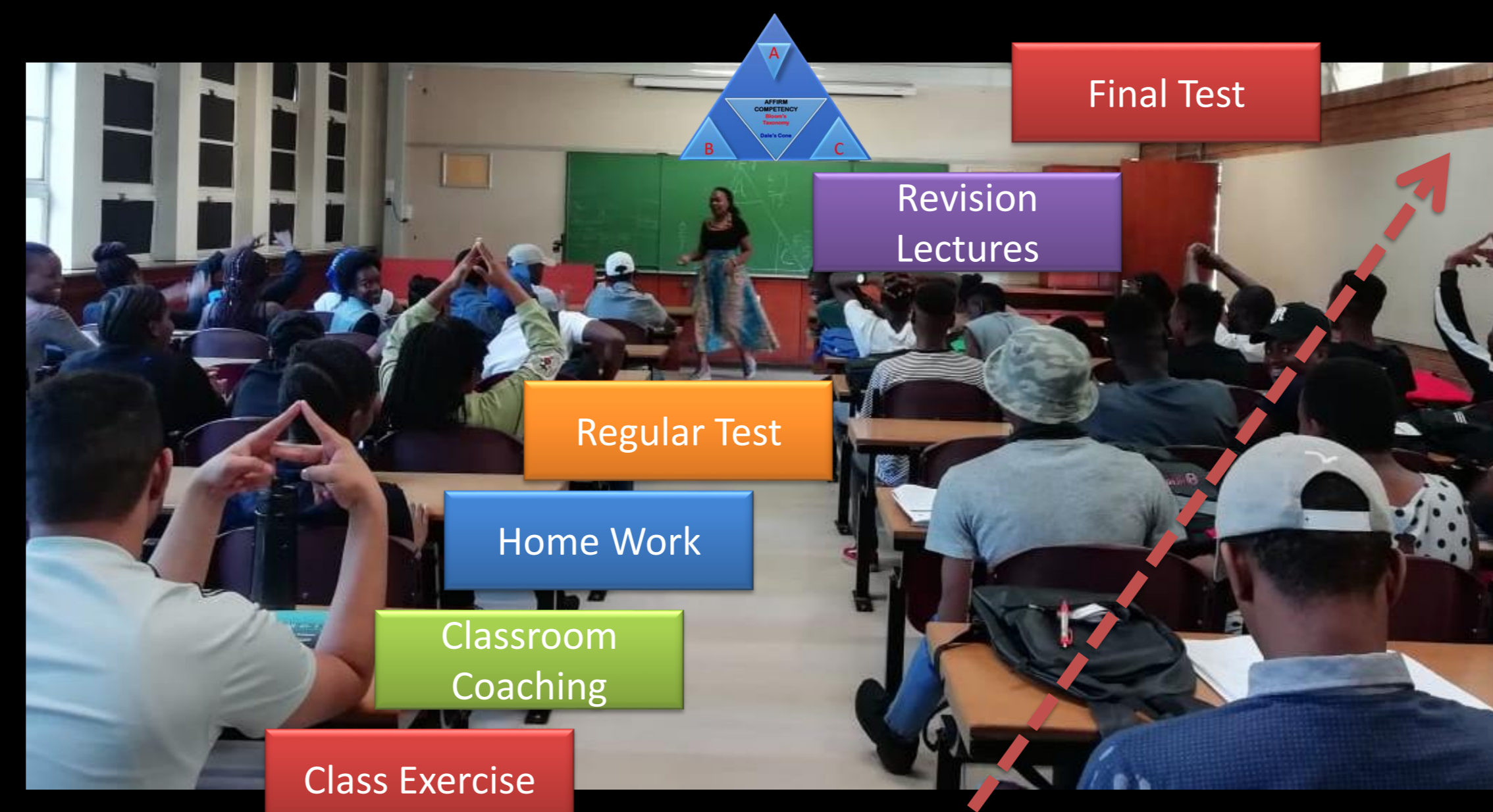


Figure 3: NFT Integrated Teaching Approach

BLOOM'S TAXONOMY

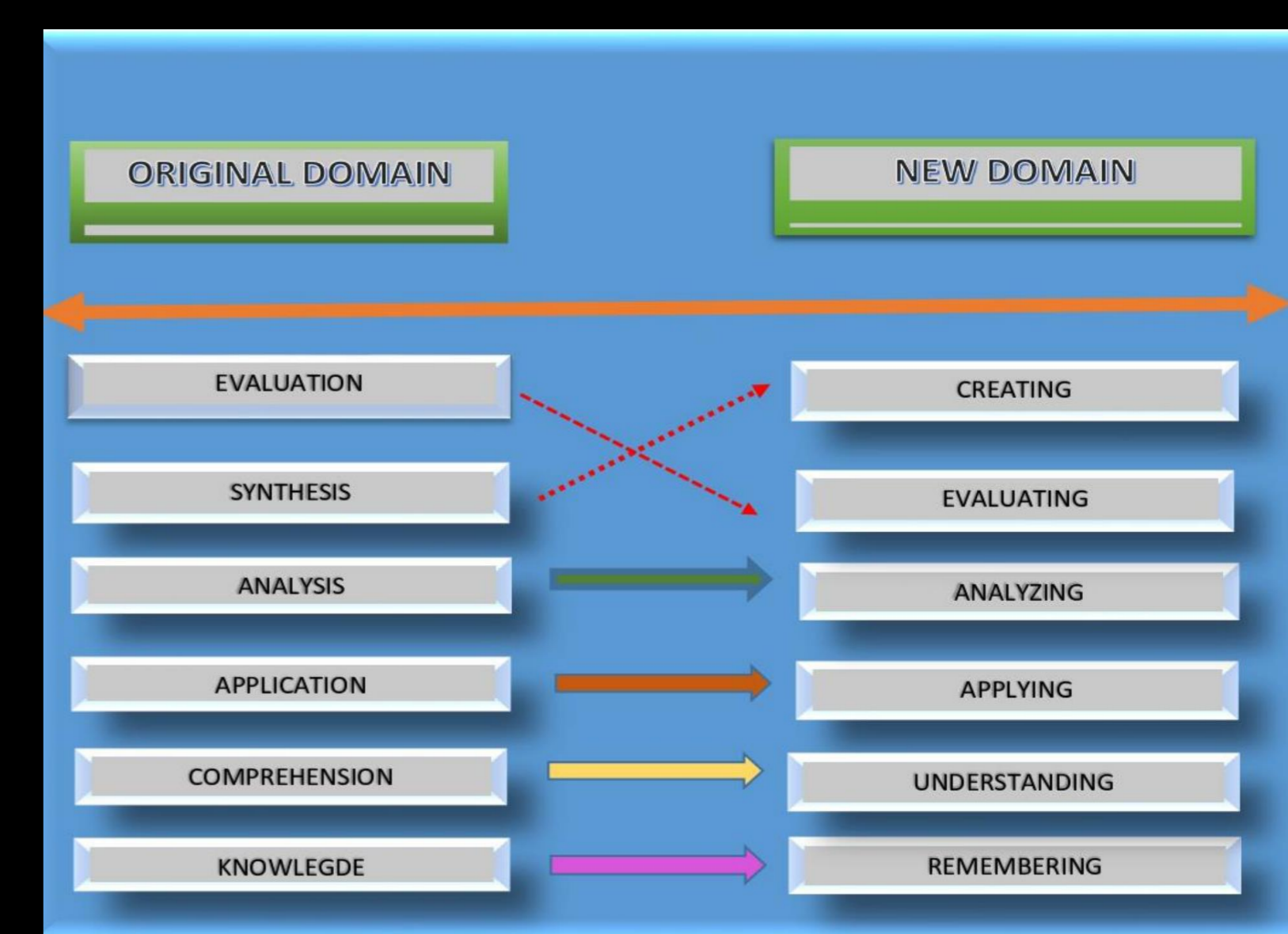


Figure 4: Adapted New Bloom's Taxonomy

NFT - COMPONENTS

A

(Accounting Cycle Theory) which is at the top of the model. The student should understand the accounting process in the order in which a transaction that took place, is recorded in the accounting records.

B

(Accounting Equation Theory) which is in the middle of the model. Students are provided with the basic principles of accounting, the accounting process, accounting equation and the duality concept of accounting.

C

(Financial Statements) which is at the bottom and the last of the model. The student should determine the financial position of an entity and the recording of each transaction to the financial statements of a basic entity of a sole trader as a service entity and a trading entity

REFERENCES

- Anderson, L., & Krathwohl, D. E. (2001). A Taxonomy for learning, teaching and assessing: A Revision of bloom's taxonomy of educational objectives [Abridged Edition]. New York: Addison Wesley Longman, Inc. Retrieved 11 March, 2020 from www.natefacs.org/JFCSE/v25no1/v25no1Pickard.
- Bloom, B.S. (1956). Taxonomy of educational objectives – The classification of educational goals – Handbook 1: Cognitive domain. London: Longmans, Green & Co. Ltd.
- Bruner, Jerome S. Toward a Theory of Instruction, Harvard University Press, Cambridge, MA, 1966, p. 49.
- Cornelius, L., & Weyers, M., Latest Edition (2018). Accounting: All -in -1 5th Edition
- Cropanzano, R. (2009). Writing nonempirical articles for Journal of Management: General thoughts and suggestions. Journal of Management, 35, 1304-1311
- Dewey, John. (1916). Democracy and education: an introduction to the philosophy of education. New York: The Macmillan Company.
- Dewey, John. (1944). Democracy and Education. NY: Free Press.
- Forehand, M. (2005). Bloom's taxonomy: Krathwohl, D. & Anderson, L. (2003). Bloom's Taxonomy. Retrieved 12 Feb 2020, from <http://www.education.com/reference/article/blooms-taxonomy>.
- James, Wayne B., & Galbraith, Michael W. (1985 January) Perceptual Learning styles: Implications and techniques for the practitioner. Lifelong Learning, 20-23.
- Lee, H.H. (2012) Incorporating an authentic learning strategy into undergraduate apparel and merchandising curriculum. Journal of experiential education, 35, 272-289.
- Myburgh, J.E., Fouche J.P., Cloete, M et al. "Accounting: – An Introduction 12th Edition.

CONCLUSION

- The cone of experience created by Edgar Dale has rightly indicated that it is not offered as a perfect or mechanically flawless picture to be taken with absolute literalness in its simplified form.
- It is merely a visual aid to explain the interrelationships of various types of audiovisual materials, as well as their positions in learning processes. The Cone should be considered as a continuum rather than a hierarchy, for students to develop meaningful knowledge, understanding, and skills, their direct experiences must be "associated with abstractions," as Dale noted. Language and expression are essential to skill acquisition.
- According to Bloom's taxonomy, each level of knowledge can correspond to each level of cognitive process, so a student can remember factual or procedural knowledge, understand conceptual or meta-cognitive knowledge, or analyze or factual knowledge.
- The NFT integrates both Dale's Cone and Bloom's Taxonomy to enhance instructional trajectory, recognize learning as a sequential process with six building blocks (1) Class Exercises, (2) Classroom coaching, (3) Homework and assignment, (4) Regular Tests, (5) Revision Lectures, and (6) Final Tests.
- Experiential observations of NFT application provided optimum results with students achieving overall 90% throughput in 2019 and 2020. improvement.