

Scientific Journal of Applied Social and Clinical Science

THE USE OF GOWIN'S V TEACHING METHODOLOGY FOR TEACHING AND LEARNING IFRS FOR SMES

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Abstract: Gowin's V is a heuristic tool used by scientific education because it allows structuring and streamlining the teaching-learning process in education. Small and medium-sized enterprises (SMEs) are organizations with limited financial resources that need to present quality, non-public financial information, and must use the IFRS for SMEs for this purpose. This standard is made up of 33 modules or sections, which are mandatory in their entirety in Peru since 2022, meaning that higher education centers must include the teaching-learning of this standard in their study curriculum, generating the need to have adequate teaching methodologies. The objective of this research is to develop and present a methodological proposal based on the application of Gowin's V for teaching IFRS for SMEs, which proposes a sequential methodology for a better understanding and application of IFRS in business situations. The methodology is quantitative, with a descriptive-projective scope, through critical documentary analysis and bibliographical references. A methodological proposal was designed using Gowin's V as a tool, structured by each IFRS module in each class session.

Keywords: IFRS for SMEs, Gowin's V, Methodological proposal, Teaching, Learning.

INTRODUCTION

In the field of accounting education, the adoption of innovative pedagogical approaches is essential to improve the quality of the teaching-learning process. The International Financial Reporting Standards for Small and Medium-sized Enterprises (IFRS for SMEs) represent a crucial set of accounting guidelines that must be effectively understood and applied by future accounting professionals. However, the complexity and volume of information in this standard present significant challenges for both students and educators.

One of the pedagogical tools that has proven effective in facilitating the teaching-learning of this standard is Gowin's V. This graphic and heuristic tool helps students understand the structure of IFRS and visualize their knowledge and application, allowing a deeper and more comprehensive understanding of the concepts. Gowin's V not only allows information to be organized in a coherent manner, but also promotes critical thinking and analytical skills and the development of fundamental skills for any student of accounting sciences.

The objective of this research is to present a methodological proposal based on the use of Gowin's V for teaching and learning IFRS for SMEs. This proposal, inspired by the Tobón model, seeks to integrate Gowin's V into the accounting curriculum, facilitating the understanding of the standard and its practical application. It is intended to demonstrate how this tool can transform the way in which IFRS for SMEs are taught and learned, improving both the academic performance of students and their preparation for the professional world.

Through this approach, the research aims to offer a robust teaching tool that not only facilitates the learning of IFRS for SMEs, but also empowers educators to impart knowledge in a more effective and meaningful way. In the end, it is expected that this proposal will contribute to the training of better prepared accountants, capable of facing the challenges and demands of the global accounting environment.

Soto and Vallori (2011) point out that Gowin's VSV acts as a heuristic and metacognitive tool that facilitates and illustrates learning by organizing and presenting theoretical and methodological elements, with a focus on the construction of knowledge.

The current research examines and evaluates the use of Gowin's V in the teaching of various disciplines, with the goal of applying this technique to improve the teaching of IFRS for SMEs. The following problem is raised: How to develop an effective didactic and methodological strategy for the teaching-learning of IFRS for SMEs? The general purpose is to develop and propose a didactic strategy based on Gowin's V to optimize the teaching of IFRS for SMEs, in order to validate its effectiveness as a proposal.

The theoretical justification focuses on contributing to the knowledge of pedagogical methodologies and techniques that contribute to the teaching of IFRS for SMEs, which due to the current requirements of its mandatory use by SMEs in Peru, becomes a key component in the training of accounting students. The practical justification aims to offer a didactic and methodological strategy that facilitates the learning of these accounting standards. The research methodology is framed in a basic and quantitative approach, with a descriptive-projective character, and is supported by a critical analysis of documents and an exhaustive bibliographic review to support the educational proposal.

In this context, the research will focus on several aspects. First, the theory behind Gowin's V and its relevance in accounting education will be explored. Second, a Gowin's V implementation model specifically adapted to the teaching of IFRS for SMEs will be designed. Finally, the effectiveness of this educational proposal made by professional accountants, specialists in the use and teaching of IFRS, will be evaluated.

Small and medium-sized enterprises (SMEs) are small businesses, mostly family-owned or sole proprietorships, which must use the International Financial Reporting Standard for Small and Medium-sized Enterprises (IFRS for SMEs or IFRS SMEs)

to prepare their financial information. This standard was designed and published by the International Accounting Standards Board (IASB) in 2009 in its first version and in 2015 in its second version, with its third version soon to be published.

This standard is a simplified set of contents of the full IFRS (IFRS used by large companies), aimed at meeting the need of SMEs to prepare financial information of a general nature, allowing these organizations to prepare financial statements that are easy to understand and at lower costs when producing them, information that is useful for users of financial statements such as financial entities, future investors, creditors and fiscal or governmental entities. This standard specifies simplified methods of measuring and recognizing items, which are less complex compared to those contained in full IFRS and the volume of disclosures and revelations under the IFRS for SMEs framework is significantly lower, reducing their costs in the preparation of financial information.

When preparing financial statements under the IFRS for SMEs framework, clearer, more consistent and transparent financial statements are prepared, making their comparability with financial statements of the same organization or other entities of the same sector and size more efficient, both nationally and internationally. The use of this accounting standard allows SMEs to improve their access to financing, achieve better terms in negotiations with their creditors and suppliers, attract new investments and access global cross-border markets. Kapizionis, E., & Day, S. (2023), IFRS for SMEs, has a significant adoption in countries around the world, it is used in more than 80 jurisdictions worldwide, its adoption by various countries on all continents has allowed small and medium-sized companies to unify accounting reports and simplify access to new emerging

markets in Latin America, Asia and Africa and others in developed economies such as North America and Europe, presenting greater opportunities to access these markets through the Free Trade Agreements established between the countries. Hastings, K. (2023), describes access to developed markets through electronic commerce, without the need to have a physical presence in the market, offering great opportunities to those SMEs that use global accounting regulatory standards.

In Latin America, many countries have adopted IFRS for SMEs and several Latin American countries, such as Mexico, Brazil, Argentina, Colombia and Peru, have recognized the importance of having a unified accounting framework and have issued regulatory frameworks to better adapt to their current economic contexts, in order to facilitate the presentation of financial reports by SMEs, which constitute the majority of companies in the region.

(Salazar-Baquero, n.d.), describes that the adoption and application of IFRS for SMEs in this type of companies is essential to improve the transparency and reliability of financial information, which in turn strengthens the confidence of investors and creditors, considering that in the region SMEs are a key driver of economic development and job creation.

Encalada-Encarnación indicates that using the IFRS for SMEs, in the presentation of elements in the economic-financial management process, the IFRS forces entrepreneurs to consolidate and improve the quality of the information issued, providing more credible and reliable information, exclusively for external users.

Bonito, A., & Pais, C. (2018), indicates that medium and small businesses globally face many challenges during the process of adopting the IFRS for SMEs, originating in the difficulties they have to understand and

implement this standard without any technical support, in some countries such as Peru, they have aligned the accounting standards to these international accounting standards to facilitate and accelerate the process of adaptation to the IFRS, which due to the lack of trained accounting personnel and limited financial resources makes the process of adopting the IFRS for SMEs slow. Smaller companies, in particular, often require additional support to correctly understand and apply the standard.

A general analysis of the contents of IFRS for SMEs allows us to identify disadvantages in the contents of this standard, with respect to the contents of full IFRS, establishing a different accounting and valuation treatment required for the recognition and measurement of asset and liability items, for example, it does not allow the capitalization of financial costs in the construction of assets, it restricts the recognition of assets, for research and development processes and in other cases it applies very complex procedures for the recognition of items, these procedures being impractical and not very useful for an SME. The IFRS for SMEs was issued as a standard with simplified content of the full IFRS, hoping that its implementation process will make them an organization with clearer, more reliable financial information, that reflects the real value of its assets and liabilities and that the costs of its implementation process do not exceed the benefits, without considering that the reality of SMEs in Peru and in many Latin American countries do not really have human resources specialized in IFRS, nor do they have the financial resources to hire a technical team that allows their adaptation of local standards to the IFRS for SMEs, making evident the lack of preparation in this standard by accounting professionals.

In Peru, since January 2022, the use of IFRS for SMEs has been implemented, its use in the preparation of accounting records and issuance

of financial statements under this regulatory framework is mandatory for companies with annual income between 150 UIT and 2300 UIT with Resolution, number: 002-2021-EF / 30, issued by the Accounting Standards Council (CNC) as the body responsible for issuing accounting standards for the private sector, this regulatory framework is reinforced with Resolution, number: 003-2022-EF / 30, which approves the technical conditions for the application of IFRS.

Legislative Decree, number 1525 granted powers to the CNC to demand strict compliance with current accounting standards, including both full IFRS and IFRS for SMEs, exercising control over the application of current accounting standards in the private sector, thus ensuring that SMEs adopt the required normative standard.

Novak, J. D., & Gowin, D. B. (1984), Describe the Gowin V is a heuristic tool created in 1970, to help mainly in the educational field to students and teachers to better understand and structure the knowledge process. It is represented graphically in the form of a “V” and divides the knowledge process into three fundamental parts:

Conceptual-Theoretical Side (left of the V): Presents the description of theories and principles, concepts and key definitions of the problem under study or research, these theoretical foundations that will be used in the development and application.

Methodological Side - Application (right side of the V): This side of the V focuses on the methodological and application aspects, including data collected, observations made, methods and techniques used to collect and analyze the information, which allows to relate the observed facts and applications with the concepts and theories presented on the left side of the V.

Intersection Point (bottom of the V): In this lower part is the intersection of the V is presented the problem or phenomenon under study, it is the convergence between the conceptual and theoretical knowledge with the methodological application, at this point the two aspects of the V are integrated and allow a complete and integral understanding of the problem or phenomenon of study.

Moreira, M., & Massoni, N. (2001), Gowin's V is a heuristic tool, widely used by scientific education, because it allows to structure and dynamize the teaching-learning process in primary, secondary and higher technical and university education. It facilitates the identification and relationship of the most important points in relation to the problem under study or research in students, and promotes during its methodological process the development of critical, reflective and investigative thinking skills by students. It is a tool that is mainly useful in the teaching of applied sciences, easily adaptable to other disciplines that require a structured approach for better understanding and application.

Gowin's V is an educational tool, effective for teaching IFRS for SMEs to accounting students at the university level, as it has a structure that presents the content of the module or section of IFRS for SMEs and allows its contextualization and practical application, following a planned and structured methodology, oriented not only to the learning of each module of IFRS, but also so that in the process students develop competencies that are required for their professional practice.

TEACHING PROPOSAL

Teaching proposal based on the use of Gowin's V, for teaching and learning IFRS for SMEs

PROBLEMATIC

IFRS, as global standards that seek to ensure transparency and comparability in financial information, are widely used by large companies seeking to ensure that their financial information is of high quality. These standards are also expected to be used by small and medium-sized enterprises (SMEs), which also issue financial information of a general non-public nature, using IFRS for SMEs for this purpose.

Understanding IFRS for SMEs presents significant challenges for both accounting students and professionals in training. Despite being only a standard that groups the content of all full IFRS and some sections are not updated to the content of some current IFRS, the teaching process of this standard is fraught with difficulties due to the complexity of abstracting theoretical content by students due to its technical terminology, which prevents adequate understanding and effective application, because IFRS are based on theoretical principles and concepts that are not always easy to relate these abstract concepts in real business contexts.

The lack of active methodologies for teaching IFRS to SMEs, which allows for improved analysis and application, makes evident the need to adapt a methodology that allows the transfer of abstract knowledge and its application in real situations.

GOALS

Develop and present a teaching proposal based on the application of Gowin's V, for teaching and learning the sections of IFRS for SMEs.

THEORETICAL BASIS

Constructivism, proposed by Jean Piaget and Lev Vygotsky, emphasizes that knowledge is actively constructed by learning through interaction with one's environment and not simply passively acquired.

According to Pedronzo (2012), Vygotsky's theory maintains that knowledge is formed from experience, requiring the subject to go through a process of experimentation through social interaction. This knowledge must be transmitted in a real environment that offers significant situations, promoting student participation through the transformation of content and the construction of new knowledge.

David Ausubel's theory of meaningful learning, which maintains that learning must be meaningful to be truly effective. According to Ausubel, meaningful learning occurs when new knowledge is substantially related to the concepts and propositions that the student possesses and when he or she is allowed to participate in his or her own learning and take ownership of this new knowledge.

Frederic C. Bartlett's (1932) schema theory describes that people organize our knowledge into mental structures that we call "schemes" that influence the way we perceive, interpret and remember information.

The Schema Theory approach is applied, based on theoretical content that creates a conflict for the student when abstracting theoretical knowledge and understanding the standard. Vygotsky's theory, in the student's learning processes, carries out a process of experimentation between the theoretical understanding of the standard and its application to real facts, because the teaching of IFRS is done through the construction of schemes.

Gowin's V facilitates this process by helping students connect new accounting concepts with their prior knowledge, promoting a deep and lasting understanding, because it is a heuristic tool that allows students to organize and structure information in a way that builds their own knowledge. In the context of IFRS for SMEs, students understand the contents of the standard, but also understand its application to real situations.

Gowin's V contributes to providing meaningful learning, from metacognition and problem solving, providing a solid theoretical framework for teaching IFRS for SMEs. By using this tool, educators can help students organize and structure their knowledge effectively, promoting deep understanding and the ability to apply theoretical concepts in practical situations. This methodology not only improves knowledge retention, but also prepares students to face real accounting challenges in their future professional practice.

PROPOSAL PROJECT

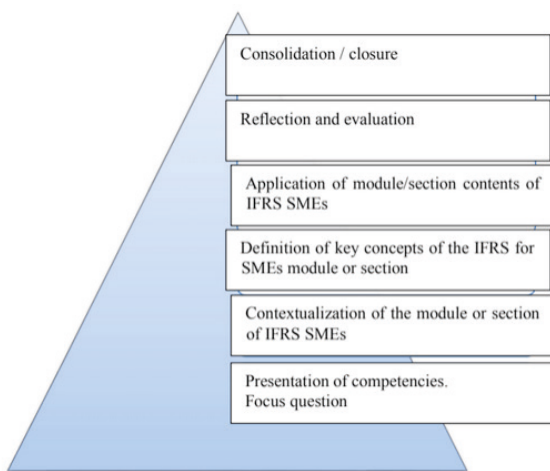


Figure 1. *Processes of sessions for teaching-learning*

Note: Own elaboration

METHODOLOGY

According to the global perspective of the OECD (2019), it points out that educational training must be given in accordance with the main economic, social and technological trends that are occurring in the world. Education is impacted by seeking to develop strategic thinking, critical thinking and stimulate reflection in university students. This training process in higher education is linked to the demand for skills required by the labor market (OECD, 2017).

According to Tobón (2006), student training focuses on a competency-based

model, with the aim of developing generic and specific skills, which a future accounting professional requires to face the dynamic and complex capital market.

According to Guevara (2023), the specific skills that an accounting student must achieve, which allows him to face the current labor market, are analytical thinking, critical thinking, quantitative reasoning, capacity for comprehensive solutions and problem solving, and the development of investigative skills. Because organizations seek to have in their workforce highly prepared professionals with skills that allow them to solve problems and with technical skills in understanding, analyzing and applying IFRS, which will allow them to perform professionally comprehensively in various sectors of financial accounting, finance, taxation, auditing, internal control, public and private auditing, government sector, and specialized technology.

Encalada-Encarnación (2021) In order to promote the development of technical skills and abilities in the understanding and application of IFRS for SMEs in accounting students, it is important that students understand the theoretical content and carry out practical applications and case studies in real situations, have the ability to identify, value and measure assets, liabilities, equity and results and their respective account write-offs, know the process of presentation and disclosure of accounting information.

IFAC (2008) in IES 3 describes the professional technical competencies that accounting professionals must acquire, which are organized into five main categories: intellectual skills, technical and functional skills, personal skills, interpersonal and communication skills, and managerial and organizational skills. It is therefore important to ensure that the transmission of knowledge and its appropriation by students is carried

V OF GOWIN	STEPS	GOAL	MAIN ACITIVITIE	TOOLS
MOTIVATION	Presentation of competencies. Identification of prior knowledge.	Focus the class session on a module or section of IFRS SMEs	Motivation resource. Identification of prior knowledge. Formulation of focal question.	Slide, video or text related to IFRS for SMEs.
PROCESSING	Introduction and contextualization of the module or section of IFRS SMEs	Establish the context and relevance of the module or section being studied.	Presentation of the modules or sections of IFRS for SMEs. Contextualization.	Content of the module or section of IFRS SMEs.Articles.
	Identification and definition of key concepts of the IFRS for SMEs module or section.	Identify and understand essential concepts of the module or section being studied.	Presentation of contents. Presentation of contents of the IFRS section. Group work to define key concepts	Content of the module or section of IFRS SMEs. Articles.
APPLICATION	Application of module/ section contents of IFRS SMEs	Apply theoretical concepts in practical situations.	Work on practical cases. Preparation of accounting records.	IFRS for SMEs module or section and case study.
	Reflection and formative assessment	Monitor progress Determine level of competencies achieved	Short tests, questionnaires, observation, continuous feedback	Evaluation forms, discussions
	Consolidation/ closure	Provide feedback and conclusions	Reflection and analysis of assessment results; identification of areas for improvement; and summary of key points.	Group discussion, forms, observation sheets.

Table 1. Description of the process of the sessions for teaching-learning IFRS for SMEs using Gowin's V

Note: Own elaboration

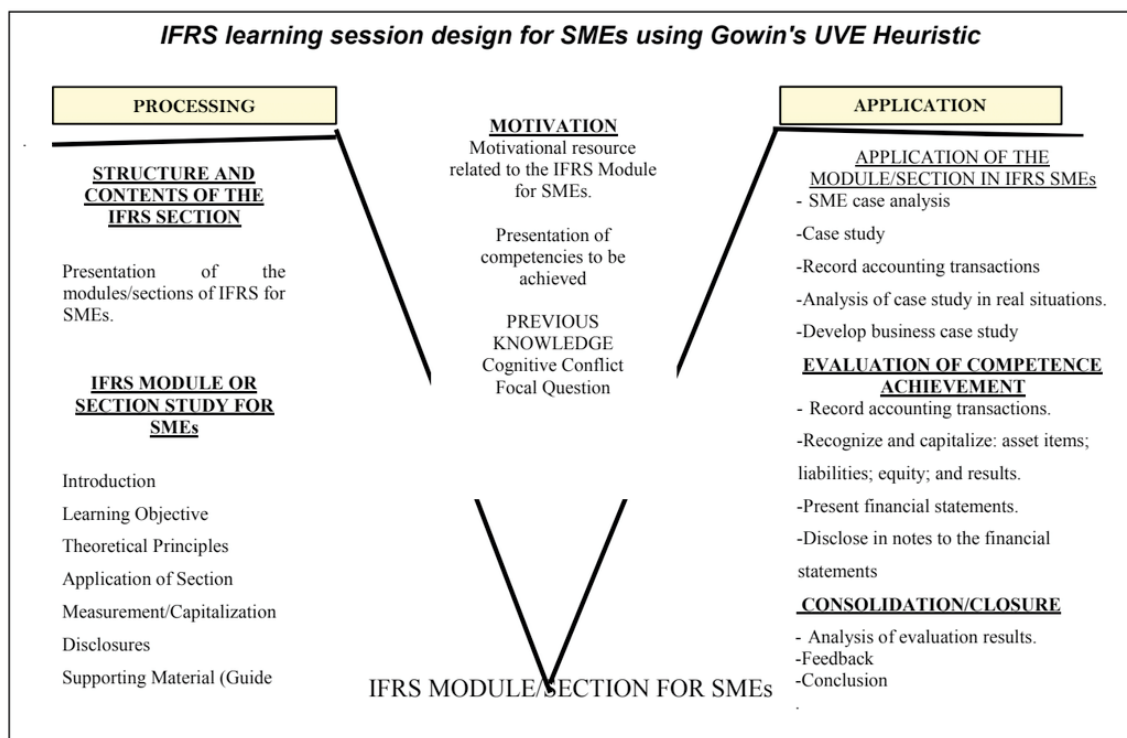


Figure 2

Note: Own elaboration

out using pedagogical methods that effectively promote a deep understanding of IFRS for SMEs.

Learning methodology:

This methodology is inspired by the educational model of Tobón (2010) and Bloom's Taxonomy, seeking to optimize the educational process of teaching-learning of IFRS for SMEs for accounting students at the university level, focusing on the development of skills and achievement of competencies, going through a process designed to start with motivation, approach to theoretical content, application of acquired knowledge to real practical situations.

The proposed pedagogical strategy, in its design, uses a variety of techniques, such as: seminars, case study analysis, collaborative teaching with student participation and learning based on problem solving, appropriate to the study of each IFRS module.

In the teaching-learning process, there is the participation of what we could call educational stakeholders or educational actors. Among which we have:

1. Educational Institution (university): It is the organization that provides the infrastructure, material resources and means necessary for the educational process.
2. Teachers: They are learning facilitators, they guide and direct the learning of students through a class session process.
3. Students: The students actively participate in class sessions to acquire new knowledge and take ownership of it, in the process they develop skills and achieve specific competencies.
4. Business Sector: These are organizations not directly involved in teaching-learning, they have a broad interest

in future accounting professionals developing specific competencies, they participate in learning indirectly through practice or internship programs.

5. Family: Although they are not mentioned in the methodological proposal, the families of the students are key actors, because they support the training and provide the appropriate environment to promote the learning of the student, outside the educational environment.
6. Government and Public Policies: Government agencies are responsible for issuing public educational policies, as a regulatory framework in education and provide the necessary resources for the operation of educational institutions.

These actors participate together in the educational process directly or indirectly, creating an educational environment that is suitable and adapted to the needs of the student and society in general. Each one plays a specific role and participates in the development of the educational process.

The techniques and tools are chosen based on their relevance and effectiveness in accordance with the content and context of the study of each module or section of the IFRS for SMEs. Likewise, the entire process is integrated into the Gowin V technical instrument, in which the learning session has been designed in accordance with Bloom's Taxonomy. The proposal is presented classified into three major processes:

A. Motivation: In this process, the motivation resource is selected, the competencies that the student must achieve in the class session are identified, and a focal question is posed, with the purpose of creating cognitive conflict in the students.

B. Processing: The module or section of the IFRS for SMEs under study is presented, and the key, important concepts of the section under study are contextualized and defined.

C. Application: In this process, the practical application methodology is developed in accordance with the requirements of the IFRS module under study. The students apply the theoretical content to case studies, which are analyzed in real situations.

At this stage, there is also reflection, evaluation and consolidation of learning.

DESCRIPTION

MOTIVATION

This process focuses on presenting the motivational resource that must be directly related to the section of the IFRS for SMEs being studied, in order to guide the student towards the content that must be abstracted. This stage seeks to connect the motivational resource, competencies to be achieved and prior knowledge, with the content of the IFRS module being studied. It begins with the presentation of the motivational resource, identification of competencies to be achieved, prior knowledge is identified and a cognitive conflict is created in the students. In the learning session, a common knowledge base is sought to be established among the students, creating expectations among them. This activity is designed to be developed in 20 min.

Objective: Focus the class session on a module or section of IFRS for SMEs, ensuring student motivation for learning.

Activities:

Motivational resources: Materials must be used that are aimed at stimulating the interest and curiosity of students. These may include: texts, videos, slides, articles, business cases, or others related to IFRS for SMEs. These resources must be highlighted and related to

situations in the business world.

Identify prior knowledge: It is essential to assess students' prior knowledge through group discussions, the application of quick surveys, initial questions, or activities that allow for a diagnosis, in order to gather the knowledge that students have in order to adapt teaching to their particular learning needs.

Formulate a focal question: A key question or questions are defined that will guide the study, analysis, and discussion of the module or section of IFRS for SMEs. Its formulation must be done within a relevant context that challenges the student and encourages critical thinking. This question keeps the student focused on the objective of the class session.

Tools to use

These materials must be carefully selected. Among the materials that can be used are: audiovisuals, readings or texts related to the module being studied or case studies of business events. These resources must be presented in an attractive way within the context of the study and must be aimed at establishing an emotional and cognitive connection with the students. This content is presented in the structure of Gowin's "V" design, providing a complete and comprehensive view of the section being studied.

PROCESSING

In this process, students are immersed in the specific content of the module or section of IFRS for SMEs. The introduction is presented, contextualized, followed by the identification and definition of key concepts. The content of this stage is essential for students to develop a deep understanding of the content and concepts of the module or section of IFRS for SMEs that will form the basis of their learning. In the development of this process, resources related to the subject of study can be used, such as videos or readings that help keep the

student motivated. This process is designed to be developed in 60 minutes.

It is carried out in two phases:

Introduction and contextualization of the module or section of IFRS for SMEs

The introduction and contextualization of the module or section of IFRS for SMEs becomes a fundamental activity in the processing phase, establishing the theoretical-conceptual frame of reference, clear and precise for the students, which allows them to understand the context and the importance of the subject to be studied. This phase provides a broad and relevant view of the contents for in-depth learning. The development of this phase is designed to be executed in 30 minutes.

Goals:

Establish the context and relevance of the module or section being studied; and

Help students identify and understand essential concepts.

Main activities

Present the content of the section under study, using visual or written resources, to introduce the topic as part of the class session, the presentation must contain a general description of the module or section of IFRS for SMEs, highlighting the most important and relevant points of its application in accounting practice, through content that is applied in real situations.

Tools

Slides, which help in the structured presentation of the topic and highlight key points visually.

Videos that can be used to illustrate content, practical applications and case studies, making the class session more dynamic.

Texts, documents or selected readings that provide a solid theoretical basis for the

contents of the IFRS module being studied.

Identification and definition of key concepts of IFRS modules or sections for SMEs

The development of this phase must be aimed at defining the conceptual framework of the section being studied, which will influence the student's learning. It must be directed towards the development of the analysis and critical thinking that is carried out in the introduction and contextualization. This activity focuses on deepening the essential terms and concepts of the module or section of the IFRS for SMEs, ensuring that students fully understand the fundamental elements that will form the basis of their learning in the subsequent practical application. The development of this phase is designed to be executed in 30 minutes.

Goals

Identify and understand the essential concepts of the module or section being studied; and

Facilitate the understanding of technical terms of the IFRS module being studied.

Main activities

Presentation of content: Definition of the fundamental contents of the IFRS module under study, through the use of presentations, readings and detailed explanations and practical examples that illustrate the key points. This phase was developed through collaborative learning.

Presentation of specific concepts: Detailing the key terms and concepts, ensuring that students fully understand them. This presentation may include the preparation of concept maps, presentation of summaries and group discussions. In this phase, various pedagogical techniques are used, such as collaborative teaching and problem-based learning.

Group work, to encourage collaboration between students, which contributes to sharing ideas, discussing key concepts and resolving doubts about the theoretical content, to abstract and appropriate the theoretical content of the study section, through collaborative and cooperative learning.

Tools

Using concept maps, mind maps, infographics or diagrams that graphically represent key concepts and their relationships, it is mainly suggested to use visual material structured in an attractive way for accounting students, which facilitates the transmission of knowledge.

Using research articles, reference documents, selected readings or business case studies, for analysis and discussion in class, which provide detailed explanations of the key concepts of the module being studied.

APPLICATION METHODOLOGY

In this process, the methodology for the practical application of the knowledge acquired in the previous process is structured, the phase of reflection on learning is developed, to culminate with the evaluation of the student's learning progress. It includes the development of practical cases that allow students to apply what they have learned in real business situations. This process is designed to be developed in 80 minutes.

In this process, continuous feedback is given permanently throughout the class session, so that the instructor can identify the phase that needs to be reinforced and the learning approach is adjusted. It is carried out through three phases:

Application of content

Students are given practical cases to prepare accounting records that reflect the application of the concepts learned. The cases that will be analyzed in the class session must contribute to consolidating the students' knowledge and developing practical skills. The development of this phase is designed to be executed in 40 minutes.

Goal

Apply theoretical concepts from the IFRS module under study in real situations.

Tools to use:

Application cases and case studies are used as resources, which provide students with the development of analytical skills, through the study of business cases in real contexts, which allows them to apply the theoretical content of the IFRS module previously learned.

Reflection and formative assessment:

Students participate in short tests, questionnaires, quick surveys and observation activities to identify the progress of student learning. During the development of the session they receive continuous feedback from the teacher, which contributes to improving their understanding and development of skills and abilities. The development of this phase is designed to be executed in 30 minutes.

Goal

Monitor learning progress and determine the level of competency achievement.

Tools to use

Assessment instruments must be designed for the class session and be prepared with indicators and values that allow measuring the progress and level of competence achieved by the students. Among the possible applications are: graded practices, questionnaires, development

of practical cases through accounting records of business operations, application of observation sheets, use of assessment rubrics and others that the teacher could consider to measure the achievement of learning.

Consolidation/closure

In this phase, a joint teacher-student evaluation and analysis is carried out on the evaluation results, areas for improvement are identified, feedback is given according to the evaluation results and finally a summary of key points learned applied in real situations is made. This stage ends with the consolidation of knowledge, through a summary and presentation of conclusions of the module or section of the IFRS for SMEs being studied and the manifestation of the skills acquired by the students. The development of this phase is designed to be executed in 10 minutes.

Goal

Conduct self-assessment of teacher-student learning and apply feedback and presentation of conclusions.

Tools:

Group discussion, facilitates the exchange of ideas and feedback between students and the instructor, encouraging reflection on progress in learning and critical analysis.

Observation sheets, contribute to a detailed monitoring of student performance during the development of practical activities, allowing for continuous assessment and accurate feedback on the specific phase or content of the class session.

Slides or infographics, for the presentation of conclusions of the contents of the module or section being studied, which allows closing the class session.

Gowin's V, is an instrument that provides a clear and coherent structure for teaching and learning of each module or section of

the IFRS for SMEs, in a comprehensive and effective way. Each process of the class session: Motivation, Processing and Application Methodology, are designed to maximize the effectiveness of the teaching-learning process, seeking to ensure that students not only understand the concepts of the module being studied, but are also able to apply them in real business situations.

This instrument is methodologically designed to provide constant feedback, ensuring the appropriation of knowledge by students, facilitating deep and meaningful learning, aimed at the development of the skills planned in the design of the class session and other unplanned skills, making effective the understanding and application of the section of the IFRS for SMEs under study.

CLASSROOM SESSION APPLICATION CASE:

Module or Section 13 Inventories of IFRS for SMEs

Classroom session process:

Motivation

1. Motivational Video: Importance of Inventories

<https://www.youtube.com/watch?v=-6txxmD8V5V0>

Processing

2. Delivery of the standard under study or link for downloading it:

https://www.mef.gob.pe/contenidos/conta_publ/con_nor_co/niif_pymes/NIIF_PYME_2015_RES_003_2020EF30.pdf

Video presentation to continue with the motivation in the process: Importance of using IFRS <https://www.youtube.com/watch?v=5btRuLnJjWU&t=17s>

IFRS Inventories for SMEs Module 13 Learning Session Design

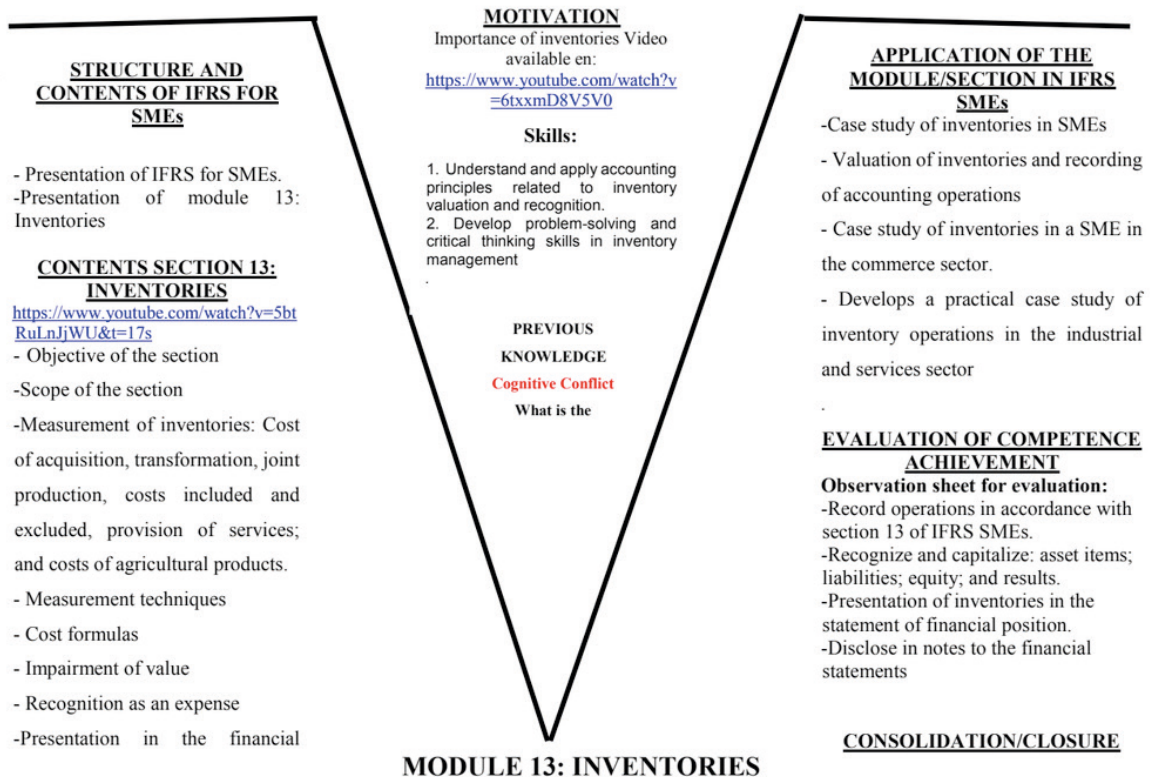


Figure 3. Learning session design for Module 13 of IFRS Inventories for SMEs

Note: Own elaboration

DESCRIPTION OF THE VALIDATION OF THE TEACHING PROPOSAL

To ensure the effectiveness and applicability of the teaching proposal based on Gowin's V for teaching and learning IFRS for SMEs, a rigorous validation process was carried out with the participation of four accounting specialists, all of them with extensive experience in teaching IFRS. This process aimed to evaluate the general aspects of the proposal, relevance and pertinence of the content and pedagogical innovation.

The results obtained were very positive, with the teaching proposal receiving mostly "Very Adequate - MA" and "Quite Adequate - MA" ratings in the different areas evaluated. The four selected specialists are teachers with a recognized professional career in the field of accounting, with knowledge in teaching IFRS and with practical experience

in applying IFRS in their professional practice activities. Each expert was provided with a detailed document of the teaching proposal and the instrument for its evaluation called "Instrument to validate teaching proposal by experts."

The validation carried out by four accounting specialists, educators with extensive experience and with experience in the use of IFRS, confirmed the solidity, relevance, and effectiveness of the didactic proposal based on Gowin's V for teaching IFRS content for SMEs. The rating of "Very Adequate - MA" and "Quite Adequate - MA" in the key areas demonstrates that the proposal is a valuable pedagogical resource that can be successfully implemented in teaching IFRS for SMEs. In addition, the validation reaffirms the potential of the methodology to significantly improve student learning and ensures the

achievement of specific competencies, preparing them to face the challenges of the professional environment in accordance with current times.

The validation of the proposal by four accounting experts with extensive experience in teaching IFRS reinforces the solidity and relevance of Gowin's V as an innovative didactic resource. These specialists agreed that Gowin's V not only facilitates the understanding of complex concepts, but also promotes structured and meaningful learning.

CONCLUSION

The research allowed to design and validate a methodological proposal based on the application of Gowin's V for the teaching-learning of IFRS for SMEs. The proposal is developed through a methodical approach,

in three major processes such as motivation, processing and application, and is designed so that, in its execution, the student develops specific skills and competencies, which will allow him to be prepared for professional practice. The methodological proposal combined critical documentary analysis with a validation process by specialists in education and teaching of IFRS, which has confirmed the effectiveness of the methodological proposal using Gowin's V for the teaching-learning of IFRS for SMEs as very suitable and quite suitable.

Induce accounting professionals to validate the methodological proposal in the classroom with students, in which a class session of an IFRS module is applied, to ensure that the methodology is effective and suitable for the educational context of teaching-learning of IFRS for SMEs.

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