

Teaching Reform in Basic Accounting for Non-Accounting Majors: A Scenario-Based Approach for Marketing and Human Resource Management Students—An Action-Oriented Reform Proposal Based on the 2024 Cohort

Yu Shen

Nanjing University of Science and Technology ZiJin College, Nanjing 210023, China

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Abstract: This paper proposes a teaching reform for Basic Accounting designed for non-accounting majors, with particular attention to the 2024 cohorts in Marketing and Human Resource Management. The reform responds to a practical problem: students need accounting information for business decisions, but they often do not see the value of learning accounting rules as an isolated knowledge system. Method. The paper combines course assessment evidence with a scenario-based teaching model, integrating business cases, visual accounting maps, structured practice, and formative feedback. Results. In the available course data, 104 students completed the final examination; the average final score was 52.2, with a 25.00% pass rate. The broader course-total record shows an average of 64.7 and an 84.62% pass rate, while 58.65% of students were concentrated in the 60–69 band. These results suggest that basic procedural knowledge can be acquired by many students, but transfer, integration, and stable application remain important teaching challenges. In conclusion, a shift from ‘rule-first’ instruction to ‘business-scenario-concept-data-decision’ learning can better connect accounting with the professional contexts of marketing and human resource management.

Keywords: Basic Accounting; Non-accounting majors; Marketing; Human Resource Management; Scenario-based learning; Teaching reform

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1. Introduction

Basic Accounting is commonly positioned as a foundational business course, yet its classroom logic is often organized around accounting terminology, debit-credit rules, journal entries, and statement preparation. For accounting majors, this sequence is relatively natural. For Marketing and Human Resource Management students, however, the same sequence may appear abstract because their future work is more closely

associated with customers, employees, campaigns, recruitment, compensation, and organizational decisions. The key pedagogical question is therefore not simply how to help non-accounting students remember accounting rules, but how to help them understand what accounting information means and when it is useful.

The course evidence provides a clear starting point for reform. The examination plan uses four major item types—single-choice, multiple-choice, short-answer, and journal-entry/calculation questions—with a total of 100 points. The A and B versions both emphasize broad coverage of the course content and include application-oriented components. For example, the A paper allocates 30 points to single-choice questions, 20 to multiple-choice questions, 20 to short-answer questions, and 30 to journal-entry/calculation questions. The B paper follows the same overall 30/20/20/30 structure. This assessment structure provides a useful foundation, but it also suggests that more classroom time should be devoted to contextualized application and transfer.

This assessment structure is useful for measuring foundational knowledge, but non-accounting majors also need to interpret accounting information, explain its business meaning, and use it to support decisions. Research on introductory accounting for non-accounting majors has similarly emphasized active learning, case work, student participation, and relevance-oriented teaching^[1–3]. More recent course redesign research also reports that active and metacognitive learning activities can improve learning outcomes in introductory financial accounting courses with predominantly non-accounting students^[4].

2. Problems identified from the course evidence

2.1. Uneven achievement

The final-examination record shows a wide spread: the highest score was 91, the lowest was 19, the average was 52.2, and only 25.00% passed. The largest group was in the 0–59 range (78 students, 75.00%). The total-course record was more favorable, with an average of 64.7 and an 84.62% pass rate, but 61 students (58.65%) still clustered in the 60–69 band. This suggests that many students can reach a basic threshold, while high-level and stable mastery is less common. See **Figure 1**.

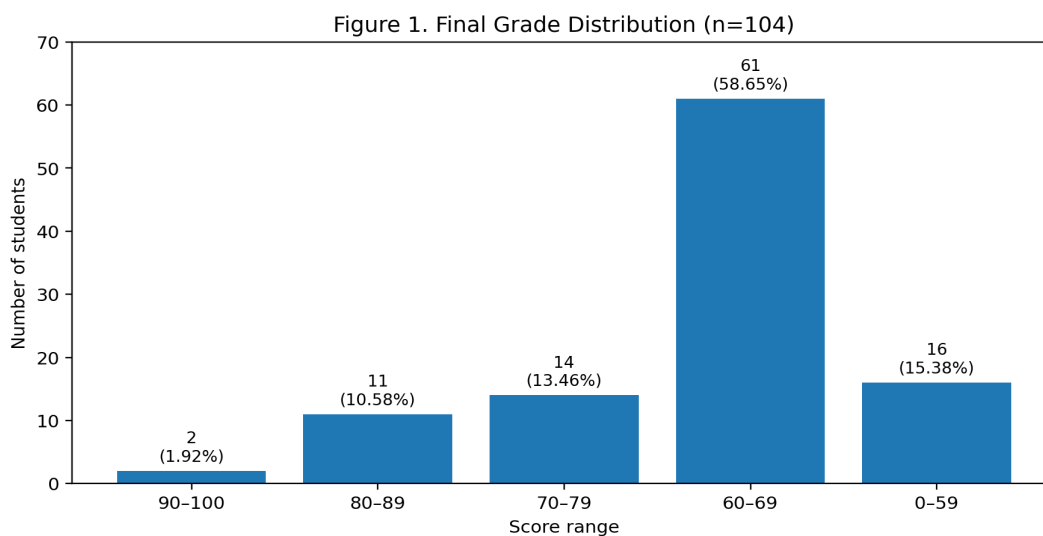


Figure 1. Final grade distribution based on the available course record

2.2. Knowledge–application gap

The existing assessment includes objective questions and journal-entry/calculation tasks, which are appropriate for testing conceptual and procedural foundations. However, non-accounting majors also need to interpret accounting information, explain its business meaning, and use it to support decisions. These abilities require more contextualized learning tasks than isolated rule practice.

2.3. Weak professional relevance

Marketing and HRM students are more motivated when accounting concepts are linked to familiar questions: Is a marketing campaign creating value? How should a budget be monitored? What is the cost of employee turnover? How do wages, benefits, and receivables affect cash flow? A reform should make these connections explicit.

3. Proposed teaching model

The core reform is a five-stage learning cycle: business scenario → accounting concept → data/transaction → decision/application → reflection, feedback, and transfer. Instead of presenting accounting concepts as a closed system, the teacher begins with a problem that students can recognize from their major and then introduces the accounting concept needed to solve it. This approach is consistent with research advocating student-centered and problem-based approaches in accounting education ^[2,5]. See **Figure 2** and **Table 1**.



Figure 2. Scenario-based learning cycle for non-accounting majors

Table 1. Teaching model

Teaching stage	Typical task	Major-specific example
Business scenario	Present a short decision problem.	Marketing campaign budget/employee recruitment cost
Accounting concept	Explain the minimum concept needed.	Expense vs. asset; revenue; receivable; liability
Data & transaction	Convert business events into accounting data.	Record advertising payment or payroll-related transactions
Decision/application	Interpret numbers and justify a decision.	Compare campaign spending with sales results; evaluate labor costs
Reflection & transfer	Summarize rules and apply them to a new case.	Explain how the same accounting logic works in another business

4. Curriculum design for marketing and HRM

4.1. Marketing-oriented cases

Marketing students can learn accounting through campaign budgets, sales discounts, customer receivables, inventory, promotion expenses, and profitability. For example, the teacher may present a fictional campaign

in which a company spends ¥80,000 on promotion and generates sales of ¥150,000. Students first discuss whether the campaign is ‘successful’ from a marketing perspective, and then examine why sales revenue alone cannot answer the question. They identify relevant costs, distinguish cash flow from profit, and use accounting information to improve the next campaign.

4.2. HRM-oriented cases

HRM students can work with payroll, employee benefits, recruitment expenditure, training costs, turnover-related costs, and departmental budgets. A simple case can ask students to compare two recruitment plans by combining salary-related costs, recruitment fees, training expenditure, and expected turnover. The accounting objective is not to turn HRM students into accountants; it is to enable them to read financial information and communicate with finance colleagues ^[1,2].

5. Classroom strategies and assessment reform

First, the teacher should reduce the proportion of class time devoted to repetitive rule explanation and reserve more time for guided problem solving. Second, each major accounting concept should be accompanied by one visual map or business story. Third, students should work in small groups to explain not only ‘which entry is correct’ but also ‘why this entry matters to a business decision.’ Fourth, formative assessment should be used to identify students who are falling behind before the final exam. See **Table 2**.

Table 2. Assessment component

Assessment component	Suggested weight	Evidence of learning
In-class micro tasks	20%	Concept maps, quick calculations, explanation of accounting meaning
Scenario-based case	20%	Group analysis and short written recommendation
Individual practice	20%	Journal entries, statement interpretation, error correction
Final examination	40%	Core concepts, procedures, and integrated application

This structure does not eliminate traditional examination. Rather, it makes the examination one part of a broader evidence system. The current course plan already uses multiple question types and emphasizes both knowledge coverage and application; the reform extends this logic into classroom assessment.

6. Implementation and expected outcomes

The reform can be implemented in one semester without changing the basic textbook framework. Each chapter can be reorganized into one anchor scenario, two or three core concepts, a short data exercise, and one transfer task. The teacher can also build a small case bank jointly for Marketing and HRM. After each unit, students submit a one-page ‘Accounting for My Major’ note that explains one accounting concept in professional language ^[2,4,5].

The first evaluation target should be reduced dispersion at the lower end rather than simply increasing the number of top scores. The available course records indicate a substantial difference between examination performance and overall course performance. This suggests that continuous learning and classroom performance can meaningfully affect overall achievement. A stronger formative assessment system should therefore aim to help students convert classroom participation and practice into stable final-exam

performance.

7. Conclusion

For non-accounting majors, the central value of Basic Accounting lies in financial literacy for business action. The teaching reform proposed in this paper retains accounting fundamentals but changes the pedagogical route from rule memorization to contextual understanding and application. By embedding accounting concepts in Marketing and HRM scenarios, using visual learning cycles, strengthening formative assessment, and asking students to explain the business meaning of numbers, the course can become more relevant, accessible, and transferable. The available course evidence provides a practical baseline for subsequent comparison, while future iterations should collect pre/post-test data, student engagement measures, and case-task performance to evaluate the reform more rigorously.

Disclosure statement

The author declares no conflict of interest.

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