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## UTILIZATION OF PRACTICAL KNOWLEDGE IN TEACHING ACCOUNTING AND TAXES

### 1. Introduction

Education plays an important role in our lives, as it shapes a person's personality, contributes to social development, lays the foundation for development, increases economic efficiency and social cohesion. The process of achieving economic and financial literacy is called economic education. Today, the basics of economic education can be found in all types of high schools, however, comprehensive multidisciplinary economic education is provided mainly by business academies and high schools of a similar type, such as economic lyceums. One of the basic elements of economic education is the teaching of accounting and taxes. We are currently seeing an increasing importance of accounting information and increasing pressure on its quality. This phenomenon is the main feature of the market economy and thus comes to the fore in teaching at business academies and other types of high schools with an economic focus.

One of the trends in the field of economic education is education for entrepreneurship, which educates students not only to establish a business, but also to effectively manage it financially, an integral part of which is knowledge of accounting and tax issues<sup>1</sup>.

Traditional passive teaching methods based on memorizing or solving simple, artificial examples are now considered obsolete and ineffective. The use of active forms of teaching has a much more beneficial effect on academic performance<sup>2</sup>. Especially important is the graduate's ability to orientate himself in new conditions, adapt and educate himself<sup>3</sup>.

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<sup>1</sup> M. Rotport, M. Fišerová, J. Berková, *Didaktika účetnictví*, Praha 2015, s. 21-23.

<sup>2</sup> S. Freeman, S.L. Eddy, M. Mc Donough, *Active learning increases student performance in science, engineering, and mathematics*, Proceedings of the National Academy of Sciences, 111 (23), s. 8410-8415.

<sup>3</sup> K. Berková, *Faktory ovlivňující motivaci žáků obchodních akademií v předmětu účetnictví*, *Nové trendy* 2015, Znojmo 2016, s. 287-295.

It is well known that accounting practices and the teaching of accounting and taxes differ widely, and one way to better link teaching and practice is to use case studies in teaching. Currently, their usage in teaching accounting at high schools in the Czech Republic is not very widespread.

The aim of this article is to analyze the use of practical knowledge, especially in the form of case studies in teaching accounting and taxes among accounting teachers at business academies and similar types of high schools with economic focus in the Moravian-Silesian region and formulate recommendations for teaching accounting at these schools.

## **2. Theoretical framework**

### **2.1 Case study as a teaching method**

We most often understand a case study as a certain published report about a person, group, or situation that has been studied over time, or a real life situation that can be explored or studied in order to learn something<sup>4</sup>. The student becomes a decision-maker who has to solve a certain real and current problem. Assigning a case study should provide students with enough information to find a solution. Students should understand the nature and context of the problem, the goal of the tasks, the key factors to consider, what are the possible alternative solutions, and what solutions they would recommend. Here they meet real cases from practice and the experience of real experts from practice, which develops the ability of their creative problem solving.

For teachers, a good case study should be a manual that can specify how to prepare for the lesson, how to work with students or moderate the discussion.

### **2.2 Case studies in teaching accounting**

The professional public still has the opinion that accounting and tax practice and the role of the accountant in the company is constantly evolving, but the teaching of accounting does not adequately reflect this development.

Abroad, several authors address the issue of using case studies in teaching accounting, e.g. Adler et al.<sup>5</sup> and Wynn-Williams et al.<sup>6</sup> described the use of case studies in teaching an accounting course in New Zealand, where they tested the hypothesis that accounting students who used case studies had better success in their ability to learn further. Research

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<sup>4</sup> Merriam Webster (2016), *Definition of Case Study by Merriam-Webster*. [In] <https://www.merriam-webster.com/dictionary/case%20study>.

<sup>5</sup> R. Adler, R.H. Whiting, K. Wynn-Williams, Student-led and teacher-led presentations; empirical evidence about learning styles in an accounting course, *Accounting Education: An International Journal* 13 (2), s. 213–229.

<sup>6</sup> K. Wynn-Williams, R.H. Whiting, A. Adler, The influence of business case studies on learning styles; an empirical investigation, *Accounting Education: An International Journal*, 17 (1), s. 227–247.

by Healy and McCutcheon<sup>7</sup> recommended the use of case studies to improve knowledge and develop soft skills, based on an analysis of nine interviews with accounting teachers in Ireland.

The research of Cullen et al.<sup>8</sup> suggests that the use of case studies in teaching accounting leads to student satisfaction in terms of achieving the desired learning outcomes and also develops the ability to work in a team and communicate. The authors came to these conclusions by examining a sample of 57 students in Sheffield.

For historical reasons, the teaching of modern accounting in the Czech Republic began to be applied in the 1990s, and from the beginning the issue of the use of case studies in the teaching of accounting and taxes was not paid any attention. It was not until around 2000 that several authors began to address the issue of case studies.

E.g. Janhubová<sup>9</sup> mentions the use of case studies in teaching the subject of Financial Accounting at the University of Economics. Knápková et al.<sup>10</sup> points out the fact that case studies are used in other areas of financial management rather than in accounting. Krpálek<sup>11</sup> recommends the use of models of economic success, not only case studies, but also, for example, lectures by successful entrepreneurs or discussions with experts from practice. Mužík<sup>12</sup> recommends case studies being opposed by other lecturers before they are introduced into teaching and then pilot-tested on a smaller group of participants. No relevant data are available on the actual use of case studies and other practical methods in teaching accounting and taxes at business academies and similar high schools.

### 3. Methodology

Author chooses a qualitative survey strategy to determine the level of how practical knowledge is used in teaching accounting and taxes. The goal of research was to determine how the teaching of accounting is performed in practice in selected business schools and similar high schools, namely, to what extent the principles and tools of business practice are used in the teaching process. The survey questions were compiled on the basis of an assessment of current practice and available literature. They are formulated so that answers are aimed at fulfilling the goal of survey.

1. What fields of study and how many of them does the school provide?
2. What is the scope of accounting and tax education?

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<sup>7</sup> M. Healy, M. McCutcheon, (2010). Teaching with case studies: An empirical investigation of accounting lecturers' experiences. *Accounting Education: An International Journal*. 19 (6), 555–567.

<sup>8</sup> J. Cullen, S. Richardson, R. O'Brien, Exploring the teaching potential of empirically-based case studies, *Accounting Education: An International Journal*, 13 (2), s. 251–266.

<sup>9</sup> J. Janhubová, Studenti k novému pojetí výuky finančního účetnictví na VŠE, [In] Zelenková, M., (Ed.) *Změny účetní a daňové legislativy v roce 2007 a příprava výuky na tyto změny*, Praha 2006, s. 43-45.

<sup>10</sup> A. Knápková, D. Pavelková, K. Šteker, *Finanční analýza. Komplexní průvodce s příklady*, Praha 2010, s. 42-43.

<sup>11</sup> P. Krpálek, Didaktické a mediální aspekty ve výuce podnikové ekonomiky a financí, [In] Chromý, J., Šedivý, J., Drtina, R., (Ed.) *Sborník recenzovaných příspěvků mezinárodní vědecké konference Média a vzdělávání 2015*, Praha 2015, s. 116-119.

<sup>12</sup> Mužík, J., *Andragogická didaktika*, Praha 1998, s. 37.

3. At school, who provides accounting and taxation teaching process, and how?
4. Does the taxes and accounting teacher have experience with their practical application?
5. What practical methods does the teacher use in the process of teaching?
6. Does the teacher use case studies in teaching?
7. What teaching materials does the teacher use in teaching?
8. Does the teacher lead the students to a deeper understanding of how accounting can be used to evaluate entrepreneurial activity and the need to link accounting with economic reality?
9. How does the teacher use interdisciplinary relationships in teaching?

For the needs of this research, the case study method was used, which is based on a detailed study of a few cases. In terms of these types of case studies, the research was relating to type 4 - studies of organizations and institutions<sup>13</sup>.

The method of deliberate selection of the research set was chosen for the research, which is the most widespread method in the field of application of the qualitative research. This is a process where the selection of a research set takes place on the basis of predetermined properties, ie criteria. In this research, 3 selection criteria were set - the research participants are teachers at a business academy or economic lyceum, they teach at least the subject of Accounting, the school is based in the Moravian-Silesian Region and has at least 5 years of teaching experience. The research set was selected on the basis of the set research goal. All business academies and economic lyceums within the Moravian-Silesian Region were contacted. Information on schools was obtained from the List of Schools and School Facilities, which the Regional Office for the Moravian-Silesian region has on its website. Of the 21 schools contacted, only 9 answered in the affirmative. These were 6 schools, the founder of which is the MS region and have the legal form of a contributory organization and 3 schools, the founder of which is a private entity and have the legal form of s.r.o. In most of the negative answers of the addressed schools, the main reasons were mainly time pressure and lack of interest in the topic. Most schools agreed to participate in the research only under the condition of anonymity.

The most suitable method for obtaining specific and sometimes sensitive data was the method of qualitative interview, specifically semi-structured interview and participatory observation. Interviews were conducted with individual teachers of the subject Accounting, respectively Accounting and taxes with the consent of the school principal. Within the semi-structured interview, the core of the interview was defined, ie the research questions themselves, which represents the minimum of topics and questions that need to be discussed with the participant. 2-3 partial questions were prepared for each research question, other questions resulted from the interview. Sometimes it was necessary for the interviewer to modify the questions. An audio recording was used for data recording purposes, then the data were rewritten and transcribed. For better orientation in the text

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<sup>13</sup> J. Hendl, *Kvalitativní výzkum: základy metody a aplikace*, Praha 2005, s. 27-39.

and faster search for citations, the individual lines were marked with numbers. For better clarity and work with the text, the individual communication partners were marked with numbers according to the time sequence of how the interviews were realised. (CP1 – CP9). Furthermore, data segmentation into analytical units and their coding were performed. Open coding was used to analyze the transcribed interviews. For the purposes of the research, the method of creating clusters was used. Based on the similarity and repetitive features, the clusters were classified into categories and named by a more general name. These categories also form research questions that were stated before entering the field. The next step was axial coding. The differences between the individual categories were observed within this coding<sup>14</sup>.

#### 4. Results

Author presents the results that were obtained through the analysis of interviews conducted in a case study. Due to the limited scope of the article, the interpretation of the obtained data is supplemented only by selected citations of some communication partners and no coding and categorization tables are provided. Everything is archived by the author and can be submitted at any time on request. The conclusions are summarized according to individual research questions. Due to the requests of maintaining the anonymity of most schools, their names are not mentioned in the conclusions.

##### *What fields of study and how many of them does the school provide?*

Teaching takes place in all researched schools within the registered fields of study. 7 schools provide teaching in at least 2 fields, these are the fields of the Business Academy or the Economic Lyceum, other fields are mainly Public Administration and Information Technology. Only 2 schools provide teaching for only 1 field of study - Business Academy. 2 schools provide teaching in specializations within the field of Business Academy, namely Foreign Trade and Accounting and Taxes.

E.g. CP 1: *"Our school provides teaching in three fields, we have a classic business academy, an economic lyceum, public administration and we have recently opened a specialization in foreign trade within the business academy."*

CP 3: *"We are a private school, we only have a business academy."*

CP 7: *"We are a gymnasium and also a business academy, we have 3 economic fields - business academy, information technology and public administration."*

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<sup>14</sup> M. Miovský, *Kvalitativní přístup a metody v psychologickém výzkumu*, Praha 2006, s. 64-68.

### ***What is the scope of teaching accounting and taxes?***

In general, we can say that the teaching of accounting at all researched schools takes place for at least 3 years in the range of 3-4 hours per week, in the case of specialization in accounting and taxes 4 years. The teaching of taxes as a separate subject is usually carried out for 1 year in the range of 1 - 2 hours per week, in 2 schools taxes as a separate subject are not taught, the corresponding tax issues are included in the teaching of accounting, business economics, etc.

E.g. CP 2: *"Accounting has been in our school since the 2nd year, we do not have taxes separately, their teaching is included in other subjects - accounting, economics, public finance. I teach 3 hours a week."*

CP 6: *"We specialize in accounting and taxes, there they teach accounting for 4 years and taxes for 2 years, at the classic business academy it's 3 years of accounting and taxes 1 year in the last year. The scope of teaching starts at 3 hours per week, in the last 2 years 4 hours per week, taxes are taught 2 hours per week."*

CP 8: *"We have 3 years of accounting, we do not have taxes as a separate subject. I discuss what I need to with students in accounting, and I know that colleagues in business economics do it similarly. I teach 3-4 hours a week, depending on the year."*

### ***At school, who provides accounting and taxation teaching process, and how?***

Accounting and tax education is provided by teachers with an economic education, most often graduates of economic faculties or fields with an economic focus. 3 of the teachers are graduates, or doctoral students. Most teachers are regular employees of the school, only 2 schools use external teachers in their teaching, especially from the ranks of university teachers or practitioners.

E.g. CP 1: *"I am an internal employee of the school, I graduated from a university with an economic focus. During the lessons I work with several people from practice, sometimes they come to our students to teach."*

CP 3: *"I graduated from the University of Economics, in addition to teaching at our school, I also have a company for accounting management."*

CP 9: *"I teach externally at the business academy, otherwise I teach at the university where I studied. I finished PhD. 3 years ago."*

### ***Does the accounting and tax teacher have experience with their practical application?***

Most teachers focus on accounting and taxes only in teaching, they have never been in business practice. Only 3 teachers have experience with accounting in practice, of which 2 have worked in the company in the economic department in the past and 1 has its own company for accountint management.

E.g. CP 2: *"I've never worked in any company since studying at university, I'm just teaching accounting."*

CP 3: *„At our school, most economics teachers have practical experience, I am no exception. I have my accounting company."*

CP 8: *"3 years ago I ended my work in a company, I worked in a payroll accounting office, now I teach accounting and the tax system at our school."*

### ***What practical methods does the teacher use in teaching?***

Traditional teaching methods predominate in all the examined schools, the time allowance does not allow for the use of more time-consuming practical methods. In addition, some teachers understand the concept of "practical methods" differently, some understand them as teaching accounting programs, others as solving accounting examples.

E.g. CP 1 *"I'm quite limited in time while teaching, which doesn't allow me to use much practical examples. We have created several sets of continuous accounting cases for students, where they can train not only in accounting, but also in related tax issues. We solve some of them in class, most of them are a voluntary homework. And, of course, we teach students the accounting program Pohoda."*

CP 4: *"Well, the link to practice in teaching is not much, usually after my interpretation we solve some accounting cases. Those accounting cases are mostly taken from the literature, there are plenty of good books on accounting on the market. My predecessor created a pretty good collection of examples, we have been using it in teaching accounting for several years."*

CP 7: *"My colleagues and I have prepared a study material for students, in which there are many coherent examples of accounting, sometimes students also compile financial statements, calculate taxes and fill out tax returns."*

### ***Does the teacher use case studies in teaching?***

Case studies in the sense of the definition given in chap. 3 of this article are not used in teaching at the examined schools, mainly due to their financial demands. Artificial but mostly interesting and useful examples are mostly considered case studies. There are a number of materials that state in their title that they are case studies, but in reality they contain only examples or so-called practices.

E.g. CP 1: *"We use case studies, we have several. They were created by a team of colleagues. They contain a lot of practical cases. We can't afford to buy them, it's expensive."*

CP 3: *"Yes, we use case studies. We took over some of them, I created several of them based on my accounting practice."*

CP 6: *"Case studies can be downloaded by our students from the school's website. They were developed by a team of colleagues from our school and the business academy in Orlová, we use them together."*

### ***What teaching materials does the teacher use in teaching?***

Most teachers use classical teaching materials, such as accounting textbooks, most often by V. Munzar or P. Štohl, internal study materials prepared by school teachers, collections of examples, accounting programs, which are most often Pohoda and Money.

E.g. CP 2: *"Our students have workbooks and collections of examples we have created for them and accounting textbooks, we work with those from Munzar. We use the Money 3 accounting program."*

CP 5: *"We have our own study materials for students - so-called scripts, where they will find both theory and examples for posting. From accounting textbooks for business academies, we prefer those from Pavel Štohl. The accounting program we teach students is Pohoda."*

CP 8: *"Our students are required to learn from Štohl textbooks, both theory and examples. His style of interpretation has worked for us. And of course we also have our internal materials, mainly examples. From the accounting programs, students can choose either Money or Pohoda."*

### ***Does the teacher lead students to a deeper understanding of how accounting can be used to evaluate business activity and the need to link accounting with economic reality?***

Most teachers agree that especially at the beginning of accounting, it is very difficult for students to link accounting with economic reality, which is mainly due to the fact that some of the knowledge needed to link to economic reality is acquired by students in higher years of studies. Only in the last year is the majority of students more or less able to combine their knowledge in order to be able to select from the financial statements the necessary accounting information to perform a financial analysis and evaluate the economic situation of the company. Here are obvious differences in the attitude of teachers, ie whether the accounting teacher also has practical experience or is only an "accounting theorist."

E.g. CP 1: *"We work mainly with the fact that in the second year, when the teaching of accounting begins, students are not yet able to connect knowledge with economic reality. They will gradually learn it in the next years as they have more knowledge from other subjects. Fourth-year students are usually able to evaluate the economic results of the company. We also invite experts from practice to us."*

CP 3: *"I try to teach students to connect teaching with economic reality right from the beginning of accounting teaching. I know how important it is, thanks to my accounting company, I am in constant contact with practice. But especially in the initial years, it is difficult, students still do not know how to combine knowledge from other subjects."*

CP 7: *"It's hard, I think it's only in the fourth year that some students are able to use their knowledge of accounting to make some evaluation of business activities.. I try to lead them to do so, but there is no greater contact with practice."*



### ***How does a teacher use interdisciplinary relationships in teaching?***

Most teachers try to use the acquired knowledge of economics, taxes and other subjects directly in the teaching of the subject of accounting and connect these subjects with the help of practical examples. Some people explain accounting directly in economic contexts, ie they try to develop students' ability to use accounting for business purposes. It often happens, especially for 2nd year students, that the teacher has to explain certain basics to students earlier, e.g. from legislation, taxes, etc. because the subjects from which students could draw knowledge are in higher grades, so for some subjects there is a certain duplication of teaching.

E.g. CP 4: *"I try to use the acquired knowledge from other subjects in teaching, but sometimes it is difficult, for example, students have not yet learned some things in other subjects, especially 2nd year students so I have to explain it to them first. They have the advantage that in the higher grades, they will only remember it though."*

CP 6: *"We try to explain accounting to students directly in the economic context so that they are able to use it for business purposes. We prepare students to do their best in practice."*

CP 9: *"Explaining accounting in an economic context is difficult, but I think that our students can understand it quite well, especially in the final year, and that they are able to use the acquired knowledge in business practice."*

## **5. Conclusion**

As the results of the empirical survey show, the teaching of accounting at business academies and economic lyceums in the Moravian-Silesian Region is still largely performed in traditional ways. Students work mainly with traditional teaching materials, such as textbooks and collections of examples, they learn to use selected accounting programs. They also have a mandatory two to three week internship in companies. Teachers try to use interdisciplinary relationships to some extent and to link accounting and taxes with economic reality. Unfortunately, there is still a lack of a greater link between teaching and practice. This is largely due to the fact that most accounting and taxes teachers have minimal practical experience with the issue. In some schools, they try to solve this problem by partially involving experts from practice, either directly in the teaching of accounting and taxes or in the form of various lectures on selected topics or discussions with students. The use of case studies as a tool to develop students' wider abilities and skills seems to be completely insufficient in the teaching of accounting and taxes. There is great potential for their wider use. Although most teachers state that they use case studies at least occasionally in their teaching, they are not in fact case studies by the definition<sup>15</sup>. In some schools, they try to create their own case studies, which is a time-consuming process, but in addition to saving money, allows you to use the current situation and transfer their own practical

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<sup>15</sup> Merriam Webster (2016), *Definition of Case Study by Merriam-Webster*, [In] <https://www.merriam-webster.com/dictionary/case%20study>

experience or the experience of colleagues to teaching. Sharing case studies with colleagues from other schools will then allow you to look for new ideas and at the same time represent a form of opposition that is characteristic of quality case studies.

The results of the current research do not differ much from the previous researches of the author, although it is possible to record a small shift, especially in the field of greater involvement of experts from practice in teaching. Teaching accounting programs is also considered a common standard. At the national level, it is not possible to make a comparison objectively, because based on the analysis of the available literature, it can be stated that the author could not find appropriate professional articles that would deal with this issue. While in the foreign literature it is possible to find enough information about the use of case studies in teaching accounting, in the Czech Republic this issue is mentioned by several authors only around the year 2000.

The following recommendations can be made for the researched business academies and economic lyceums to improve the training of students in the subjects of Accounting and Taxes. It is necessary to involve more experts from practice in teaching, either as external teachers or at least as guests in discussions with students. When hiring new teachers, focus more on whether the teacher has practical experience with accounting or taxes. Put more emphasis on interdisciplinary links and strengthen the teaching of accounting and taxes directly in economic contexts so that students are able to use their knowledge and skills for business purposes. And last but not least, the potential of case studies in teaching needs to be used more. For the use of case studies in teaching, it is possible to either purchase commercial case studies or take over freely available and modify them for one's own teaching, or create your own. Quality case studies can be obtained, for example, on The Case Center's website, which is expensive and limited by the number of students who can use them, but they are of high quality. In addition, the use of case studies in English can contribute to the development of students 'and teachers' foreign languages knowledge, which is also needed in the current accounting profession.

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### **Utilization of practical knowledge in teaching accounting and taxes**

One of the basic elements of economic education is teaching accounting and taxes. We are currently seeing increasing pressure on the quality of accounting information. Unfortunately, accounting practice and teaching of accounting and taxes vary considerably. Traditional passive teaching methods are now considered obsolete and ineffective. There is a need to make greater use of active forms of teaching that better link learning and practice. The aim of this article is to analyse the degree of use of practical knowledge, especially in the form of case studies in teaching accounting and taxes among accounting teachers at business academies and similar types of economically oriented secondary schools with an economic focus and on the basis of it formulate recommendations for teaching accounting at these schools.

**Keywords:** accounting, taxes, practice, practical experience, case study, qualitative research, teaching, teacher, business school, economic lycée, teaching methods.

### **Wykorzystanie praktycznej wiedzy w nauczaniu księgowości i podatków**

Jednym z podstawowych elementów edukacji ekonomicznej jest nauczanie księgowości i podatków. Obecnie odnotowujemy rosnącą presję na jakość informacji księgowych. Niestety praktyka i nauczanie księgowości i podatków różnią się w znacznym stopniu. Tradycyjne pasywne sposoby nauczania są obecnie uznawane za przestarzałe i nieefektywne. Należy w większym stopniu korzystać z aktywnej formy nauczania, która lepiej umożliwi połączyć nauczanie z praktyką. Celem niniejszego artykułu jest przeanalizowanie poziomu wykorzystania praktycznej wiedzy, przede wszystkim w formie studiów przypadków w nauczaniu księgowości i podatków przez nauczycieli księgowości na akademiach handlowych i podobnych typach szkół średnich z kierunkiem ekonomicznym i na tej podstawie formułowanie zaleceń dotyczących nauczania księgowości w szkołach.

**Słowa kluczowe:** księgowość, podatki, praktyka, doświadczenie praktyczne, studium przypadku, badanie jakości, nauczanie, nauczyciel, akademia handlowa, liceum ekonomiczne, metody nauczania.

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