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Implementation of integrated case studies course for accounting students

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Abstract

An Integrated Case Study (ICS) course provides assessment of professional capabilities and competence of accounting students. Students are required to demonstrate their capabilities to integrate various elements of accounting and business knowledge across a range of situations and apply them in the context of a professional accountant at work. The main question is how to implement ICS effectively. Based on the experiences of UKM lecturers in the implementation of ICS to accounting students, this paper hope to provide some guidelines and effective ways of conducting ICS. This study also explores students' perception on the effectiveness of ICS based on a survey on 153 undergraduate students registered in the course. Findings show that most students found ICS course as generally effective and has improved their knowledge and skills to solve real problems in the accounting field. This study suggests the need of ICS in professional courses to enhance students' knowledge and skills.

Keywords: Accounting education; action research; implementation; integrated case study; Malaysia

1. Introduction

A case is a description of an actual situation or a written record of events occurred in the firm that often involves decision, challenge, opportunity or problem faced by an individual in a particular firm (Merseth, 1991). Case studies are often used to provide students with valuable hands-on experience. Much of the research on case methods calls for the use of cases as teaching tools to reduce gaps between theory and practice (Shulman, 2000) as the cases served as important role in helping lecturers to add examples and context to the classroom experience. Cases provide context for understanding concepts that serve the context for making meaning of concepts presented during instruction in a variety of instructional settings and thus make understanding transparent (Sharon et al., 2009).

Credle et al., (2009) explain that the case study method was developed by Harvard University as a way to expose business students to "real" corporate problems, enhance students' critical thinking and analytical skills. Case analysis not only allows students to determine the relevant facts (Shugan, 2006) but also help learners to develop problem-solving skills and collaborative skills that will be needed in their future professional lives (McNaught,

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2005). Interestingly, Wood et al., (2001) found that the case method is an effective way to develop higher order cognitive and effective learning and critical thinking ability. Hassell (2004) suggested case based learning in teaching accounting, because accounting is a discipline, subject to "generally accepted principles" and is full of situations that require sound judgment in response to loopholes and ethical dilemmas.

Case methods may be used during large and small-group discussions, role-playing, written analysis or team-based discussion (Merseth, 1996). Researchers have also found improvement in student collaborative skills such as the ability to engage in academic conversations and to pay mutual respect to each other after going through a case-based learning experience (Lee, 2007). The cases themselves provide compelling contexts for discussion and making sense of accounting practice, hence, helping candidates to think productively and professionally about real problems and situations about concrete experiences (Kleinfeld, 1996).

Gobeil and Phillips (2001) found that a student's acquisition and application of facts from a case are influenced by the student's level of knowledge and type of cases. The student's acquisition or ability to recall facts could be influenced by his or her knowledge. However, the application or ability to solve a related problem was influenced by the interaction of student's knowledge with the case presentation style. For example, low-knowledge students reading the narrative case did better at problem solving, while the high-knowledge student did worse at problem solving. Weil, Oyelere, Yeoh, and Firer (2001) have investigated students' perceptions about the usefulness of case studies in accounting courses. They found that case studies developed 31 skills. The skills ranked highest (lowest) related to exposure to reality and complexity of the business world (written communication and listening skills), although the mean score for every skill was above four (middle of scale).

Although case-based pedagogy is known as one way to link program content to classroom content, not much research disclose the difficulties of implementing such pedagogy. Furthermore, there is still lack of empirical evidence on student's response when case-based pedagogy is used in the classroom. Specifically, the research questions is how to implement case-based pedagogy in accounting classroom to ensure that accounting students are capable of integrating various business and accounting knowledge in the context of professional accountant at work. This paper aims to understand the challenges in case-based pedagogy based on an Integrated Case Study ICS implementation at the School of Accounting, UKM. This paper also looks into students' perception on the effectiveness of case-based pedagogy in ICS course.

The following sections present literature review and this is followed with context of the study and methodology sections. Next, findings and discussions will be presented. Final section provides suggested contributions and future studies.

2. Context of Study

In 2010, the ICS course became a compulsory subject offered to final year accounting students in UKM and other universities in Malaysia. In an effort to prepare and equip graduates in accounting programmes at public universities in Malaysia, the *Accounting Education Strategy 2* or *Halatuju Perakaunan 2* (2006) has included the ICS course. The course provides for the assessment of professional capabilities and competence of the students. In ICS course, students are required to demonstrate their capability to integrate various elements across a range of situations and apply them in the context of a professional accountant at work embedded in the cases. The need to exercise care in the implementation of courses offerred in the accounting programmes must not be overlooked. In the context of ICS course, quality underpins the need to strike the balance between uniformity and flexibility in its development and implementation.

2.1 Implementation Process of ICS at UKM

The implementation of ICS at the School of Accounting, UKM started with series of workshops for accounting lecturers. The first workshop was aimed to explore ways of implementing ICS and to provide basic understanding of ICS objectives to the lecturers. Second and third workshops were focused on how to teach using case method and how to write teaching cases. With such exposures on case studies materials, lecturers were more prepared to conduct ICS classes. Following the third workshop was a workshop on developing detail guidelines for lecturers based on suggested ICS syllabus in *Halatuju Perakaunan* 2. Discussions and refinement of syllabus were made in series of workshops attended by most academics in the School of Accounting. Cases that fit into the course requirement were

gathered at department level. At the same time, efforts were made by the School to develop more local or Malaysian cases for the course. The implementation of ICS will be presented into two phases: Phase 1 and Phase 2.

2.2 Phase 1

Phase 1 of ICS implementation involved ten students who took ICS course in Semester 2 2009/2010. The ten students were divided into two groups and attended weekly class meetings. For the first seven weeks, students were provided with four short cases focusing on specific areas in accounting i.e. management accounting, taxation, audit and financial reporting. While the accounting issues were rather specific, the selected cases required students to integrate knowledge from various aspects of businesses. For instance, a management accounting case required students to understand basic organizational behavior and the effect of business environment on internal decision making process. Similarly, a financial reporting case may require students to analyze economic and policy implication. For the remainder seven weeks of the semester, two major cases that integrate all aspects of accounting and business disciplines were provided to the students. The ICS course combines class discussion, library research, presentation and review of cases discussed.

A lecturer was assigned as an ICS course coordinator in the first seven weeks and another three lectures assisted in some part of class or cases discussions, depending on their areas of expertise and the assigned cases. The lecturers played roles as facilitators and mediators to the case discussions. Only one group of students was assigned to lead case discussions, while the other group of students was expected to be actively involved in solving the issues presented by the leading group. From our observations, the two groups proposed different frameworks or ideas to analyze the cases, and often had contradicting views on certain issues. Interestingly, there was an implicit agreement in a particular group to follow a leader. Members of the group presented their part of analysis and when they were challenged, the leader would assume responsibility for the group actions. As one group presents, the other students would become independent observer and taking notes as they were required to submit brief report on the case presented. The independent observers would challenge the views when they contradict their understanding.

A standard form of evaluation was used to record group and individual performances. When reconciling the evaluation marks, the grading from the four lecturers appeared to be consistent. As the students number were small, it was not difficult to identify a performing, average and below average student. Table 1 shows the evaluation criteria used to assess students' performance.

Table 1. Evaluation Criteria Phase 1

Evaluation Critera
• Preparedness
• Content Accuracy
• Communication Skills
• Timing of Presentation

The discussions among students were carefully monitored and evaluation on individual participation took place during case discussion. Among the factors considered include realistic and consistent ideas, depth of discussion and frequency. Experienced students tend to have broad perspective compared to less experienced students who tend to participate merely based on readings. It was obvious that some students did not participate enough to justify high marks for the course. The process of handling the first ICS class was documented for further improvement.

2.3 Phase 2

Similar to Phase 1, Phase 2 started with several workshops at the School of Accounting to determine appropriate cases to be used for ICS course. Meetings were held overtime to ensure the effectiveness of ICS implementation. Phase 2 involved 153 students registered for the ICS course in Semester 2 2010/2011. In order to enhance effective handling of case discussions and participations, students were divided into six groups or sets. Each set consisted of

approximately 25 students. Six lecturers were involved in Phase 2. Each lecturer was assigned to one case and would go to each set according to the schedule of teaching arrangement as shown in Table 2.

Table 2. Teaching Arrangement

Week	Set 1 Lecturer 1 7.210	Set 2 Lecturer 2 Bs 7.212	Set 3 Lecturer 5 Bs 7.213	Set 4 Lecturer 4 Bs 7.214	Set 5 Lecturer 3 Bs 7.215	Set 6 Lecturer 6 7.217
1	Lecture	Lecture	Lecture	Lecture	Lecture	Lecture
2	Lecture	Lecture	Lecture	Lecture	Lecture	Lecture
3-4	CR	FONF	FOP	JT	CD	MDO
5-6	MDO	CR	FONF	FOP	JT	CD
7-8	CD	MDO	CR	FONF	FOP	JT
9-10	JT	CD	MDO	CR	FONF	FOP
11-12	FOP	JT	CD	MDO	CR	FONF
13	FONF	FOP	JT	CD	MDO	CR
14	Big Group Lecture Hall	Big Group Lecture Hall	Big Group Lecture Hall	Big Group Lecture Hall	Big Group Lecture Hall	Big Group Lecture Hall

Notes: Lecturer 1 - Reezing Out Profit (FOP); Lecturer 2 – Johnson Turnaround (JT); Lecturer 3 - Chicken Run (CR); Lecturer 4 – The Mystery of Disappearing Oil (MDO); Lecturer 5 – China Dolls (CD); Lecturer 6 – Fiddle or not to Fiddle (FONF)

Most of the lecturers were happy with the assignment of one case for the whole semester. They said that they became familiar with the case overtime and improved case discussions in class. The chance of meeting different group of students every week also made the case discussion more interesting and challenging. The only foreseen problem was that the lecturers were not familiar with the students as they were meeting different group of students every week and thus would face difficulty to evaluate each student intensely. In order to overcome such challenge, each set or group had students' file. Lecturer exchanged the files as the move to a new set or group of students.

The first two weeks of semester were lectures on how students should prepare their case material individually and in group. Students were asked to prepare before class to ensure that they have (i) a clear understanding of the issues that the company or industry faced, (ii) read the case thoroughly before they start, (iii) feel free to take notes as they read and when they have finished, and (iv) consider re-reading the case just to make sure they haven't missed anything. The following eleven weeks were case discussions and participations. Each case was discussed in two weeks of three-hour classroom section. In the first week or the first three-hours, lecturers were asked to establish small group discussion in each class. Lectures would ensure that students were discussing in small group and present their output from the discussion. Small group discussion would allow effective group work through appropriate size, composition, rotation, time, timing, location. In small group presentation, lecturers and students were encouraged to be critical observers, constructive, distinguish between content and process observation and learn from observation, critics and feedback from others. In the second week or the second three-hour section, lectures were asked to hold overall, post-case or closing discussion in a large group discussion.

Similar to Phase 1, a standard form of evaluation was used to record group and individual performances. Each files consisted of each student evaluation form to record their individual and group performances. Table 3 shows the evaluation criteria for individual and group performance that include the depth of analysis, the balance of qualitative and quantitative analysis, the realistic or consistency of ideas or solutions, the fitness with discussion, the way they present their ideas and the frequency of participations. In addition to participations, students were asked to prepare a formal written case report. Short quiz were also given to students at the end of semester.

Table 3. Evaluation Criteria Phase 2

	Very strong 5	Strong 4	Satisfactory 3	Some problems 2	Significant problem 1
Depth of analysis					
Qualitative/quantitative balance					
Realistic/consistent					
Fit with discussion					
Presentation					
Frequency					

3. Methodology

In this study, action research approach is viewed as more appropriate as the researchers are actively engaged in implementing the new curriculum. Action research assumes that 'subjects' should participate directly in the research process because mere recording and formulation of explanations made by uninvolved researcher is inadequate (Stringer, 1999). In this study, researchers are academicians who involves directly with the implementation of ICS at the School of Accounting, UKM. The research process involves data gathering through observations, discussions and documentation during phase 1 and 2 of ICS implementation. Survey was used in the second phase to provide students' perception on the effectiveness of ICS. The use of different sources of data permitted triangulation in data analysis.

In the final week of the phase 2 semester, 153 students were gathered and were asked to reflect their learning and understanding of cases. Students were also asked to complete survey questionnaires in order to gain feedback on the effectiveness of ICS course implementation from students. A set of questionnaires were used in the survey to gather feedback from students who enrolled in the ICS. The survey instrument adopted part of the questionnaires used in Walker (2009). Walker (2009) used a combination of 18 close and open–ended questions to explore students' perception on the effectiveness of extended case studies as a teaching method to deeply engage students in the learning and understanding of policy theory.

This study adopted twelve close-ended questionnaires to capture students' perception on the effectiveness of case study as a teaching method. The close-ended questionnaires covers areas such as improving their understanding of key concepts, engaging with the course material, facilitating student interaction, developing students' understanding of practice and theory, and how effective the process was in helping them to apply theory to practice. Respondents were asked to choose from the following four response options in answering the twelve questions; not at all effective, generally not effective, generally effective or extremely effective. On the other hand the open-ended questions sought comments in response to how useful students found the exercise, what was least useful, what students gained from doing the case study and recommendations for change and improvements.

153 questionnaires were distributed and answered by students from one cohort who registered for the course and attended the final session of ICS. A total of 147 questionnaires were processed after omitting six incomplete questionnaires. Statistical analysis found that the scale used in the survey was very reliable as a measure of the effectiveness of using case studies for teaching. The Cronbach's alpha coefficient value obtained was 0.847 which is considerably high given that the acceptable Cronbach's alpha value is 0.700 (Hall, 2007) and 0.866 Walker (2009). The value indicates that the different items in the questionnaire are well related to each other and all contribute to its total reliability.

4. Findings and Discussion

4.1 Effectiveness of ICS Implementation

The responses indicate an overwhelming positive reaction to the case study experience. A summary of descriptive analysis on frequency and percentage are presented in Table 4. In addition the mean scores and ranking of the items are included.

Eighty percent of students rated it as an effective learning experience. Seven of the twelve closed questions had more than 90% of respondents indicating the case study was generally or extremely effective. The strongest response was in respect of instructor's role to facilitate the students in their learning. All respondents (100%) found the case study either generally or extremely effective in helping them get value out of this learning experience (Q1). More than 30 percent found case study extremely effective in understanding how to apply theory to analyze practice (Q12), developing higher levels of abstraction and analysis (Q11), learning about theory by building upon existing knowledge (Q9), facilitating student interaction (Q7); working actively to analyse and solve a problem (Q4). In respect of (Q2) improving their understanding of key concepts and (Q3) engaging with the course material, 28.6 percent and 27.2 percent respondents found case study as extremely effective teaching method respectively.

More than ten percent of the respondents indicated that case study either not at all effective or generally not effective in making them feel that they were in control of the process (Q5); making them feel they had ownership of the learning material (Q6); developing their understanding of practice (Q8) and developing their understanding of theory (Q10). The mean for each questionnaire item is shown in Table 4. The scores are between 2.92 and 3.40 out of the total score of 4.0, indicating that in general the respondents perceived case study as an effective teaching method. The ranking is based on the mean score of each questionnaire item.

Table 4. Summary of Descriptive Analysis

No	Feedback Questions	Not at all effective			Extremely effective	Mean	Rank
1	How effective did you find the way the case was facilitated by the instructor in helping you get value out of this learning experience?	0 (0.00%)	0 (0.00%)	91 (61.9%)	56 (38.1%)	3.38	2
2	How useful did you find the case study content in helping you to develop your understanding of key concepts in accounting course?	0 (0.00%)	12 (8.2%)	93 (63.3%)	42 (28.6%)	3.20	7
3	How effective was the case study in enabling you to actively engage with the course material?	0 (0.00%)	13 (8.8%)	94 (63.9%)	40 (27.2%)	3.18	8
4	How effective was the case study in making you feel that you were actively working to analyse and solve a problem?	0 (0.00%)	8 (5.4%)	76 (51.7%)	63 (42.9%)	3.37	3
5	How effective was the case study in making you feel you had control over the process?	0 (0.00%)	28 (19.0%)	103 (70.1%)	16 (10.9%)	2.92	12
6	How effective was the case study in making you feel you had ownership of the learning material?	0 (0.00%)	19 (12.9%)	98 (66.7%)	30 (20.4%)	3.07	10
7	How effective was the case study in helping you interact and learn from other students?	0 (0.00%)	9 (6.1%)	70 (47.6%)	68 (46.3%)	3.40	1
8	How effective was the case study in helping you understand the complexities of accounting practice?	1 (0.70%)	15 (10.2%)	95 (64.6%)	36 (24.5%)	3.13	9
9	How effective was the case study in helping you learn about theory by building upon knowledge you already had?	0 (0.00%)	8 (5.4%)	87 (59.2%)	52 (35.4%)	3.30	4
10	How effective was the case study in developing your understanding of the theory covered in the accounting courses?	1 (0.70%)	21 (14.3%)	95 (64.6%)	30 (20.4%)	3.05	11
11	How useful was the case study in enabling you to develop higher levels of abstraction and analysis?	0 (0.00%)	13 (8.8%)	89 (60.5%)	45 (30.6%)	3.22	6
12	How effective was the case study in developing your skills in applying theory to analyse and interpret practice?	1 (0.70%)	6 (4.1%)	93 (63.3%)	47 (32.0%)	3.27	5

Based on mean score, interaction and learning from others is ranked as the most effective outcome from the case study method. Even though that is the case, there is room for improvement since nine students (6.1 percent) found the case study was ineffective in helping them interact and learn from other students. Throughout the course, students have to form their own groups, work in small groups to discuss the case, write report and present the case in class. They also role play the characters to get a better understanding of the case. This exercise allows them to interact with course-mates and learn from each other. Students need to have an effective and committed team to fulfill the course requirements in due time. Furthermore, the students were evaluated based on their individual and group performance. Flynn and Klein (2001) found the use of small group work such as during case study enhanced the tasks of analysing, explaining and synthesizing among the students.

Role of instructor in facilitating the learning experience is ranked as second. The study shows that the role of instructors in facilitating and leading the group is important as all students (100 percent) found that the case was effectively facilitated by the instructor in helping you get value out of this learning experience. According to Walker (2009) instructors play a critical role in helping students develop and consolidate conceptual insights and relate theory to practice. Since this is a newly introduced teaching method at UKM, instructors provide guidelines and supervision to the students. Their role is important to make sure that discussion is on track and the students are able to get the important messages from the case. In order to achieve this, active participation from the students became a basic requirement.

A total of 94.6 percent of the students found that case study was effective in making them feel that they were actively working to analyse and solve a problem. Another eight students (5.4 percent) found case study ineffective in this area. Studies by Brooke (2006) and Velenchik (1995) found that students working with cases developed better listening skills and felt more engaged and responsible for their own learning. Northedge (2003) who argued that the use of real cases enables students to engage in the materials relate to own experience and understanding.

According to the respondents, case study is least effective in making them feel they have control over the process. A total of 28 students (19 percent) found the case study ineffective in making them feel they had control over the process. Active participation that is required from the students might be one reason for this perception. Students need good preparation and understanding of the case in order to have more control.

The other two least effective outcomes from case study are developing understanding of the accounting theory; and making them feel having ownership of the learning material. The survey indicates that 21 students (14.3 percent) and 19 students (12.9 percent) found case study ineffective in these areas respectively. In this relation, case study should be seen as an application of theory into practice through the preparation of learning materials. Velenchik (1995) evaluated the use of case studies for intermediate undergraduate courses and found that students involved were able to more competently grasp theory and effectively apply it to analyze the situation. While this is not direct and easy to achieve, consistent use of case study as teaching method could possibly improve this perception.

5. Implication and Conclusion

This paper presented the challenges in ICS implementation at the School of Accounting, UKM and looks into students' perception on the effectiveness of case-based pedagogy in ICS course.

The findings of this study confirm with previous studies that the case method is an effective way to develop higher order cognitive and effective learning and critical thinking ability (Walker, 2009; Sharon et al., 2009; Shugan, 2006; McNaught 2005; Wood et al., 2001). At the same time, this study extends the understanding that student's acquisition and application of facts from a case are not only influenced by the student's level of knowledge and type of cases but also developed more skill sets such as improving their understanding of key concepts, engaging with the course material, facilitating student interaction, developing students' understanding of practice and theory, and how effective the process was in helping them to apply theory to practice. These skills set added to that found by Weil et al. (2001); the written communication and listening skills.

As faculty researchers, we have begun to see more benefits from doing assessment consciously and conscientiously. We, as the three authors of this paper have operated as part of team, systematically examining candidates' work during ICS course implementation. Our collaboration led us to new insights and the particular action of improving the ICS course implementation. We have come to view that ICS course could build on existing understanding and action. With each iteration, we notice new things and react to it. As we moved through our

process of implementing ICS, we have returned frequently to our earlier sources to gather new data for improving our course syllabus. Experiences of lecturers at the School of Accounting, UKM confirm that organizing, implementing, monitoring and assessing the ICS course are time-consuming since they demand more personalized attention and support for students to participate in classroom. Nevertheless, action learning and the reflective processes could ensure the success of ICS course. The success of ICS demand intensive input by academics and should be regarded, managed and rewarded as such.

Students who registered in both phases of ICS course were students who had taken their industrial training. These industrial trainings provided students the opportunity to apply classroom learning to real situations and problems and develop soft skills and professional practice in a real-world environment. Students are exposed to the ambiguity and complexity of real-life issues and given insight into the relevance of the technical content covered during their classroom periods. It is therefore not surprising that the students felt 'involved' in the cases and were actively working to analyze and solve the problem.

Because of the rapid growth in the body of knowledge and the concurrent changes in business knowledge, School of Accounting at UKM and other universities should not only produce skilled accountants with a thorough knowledge of the rules and procedures of financial report, tax and auditing. Even if technical proficiency may have been enough for employers in the past, it is not so today and will definitely not be in tomorrow's complex marketplace. Future professional accountants are also top advisors to business and thus need to have both technical and soft skills for the sake of effectiveness, efficiency and continued growth and performance. Students need to develop not only sound interpersonal skills but more importantly the skills to manage themselves and their careers.

Nevertheless, this study has some limitations that could be improved in future studies. First, the study only focuses on one institution, UKM. Future studies may investigate other institutions that implement ICS in order to provide overall view of ICS implementation. Second, the evaluation of ICS effectiveness is only based on students' perspective. Future studies may discuss the effectiveness of ICS from the perspective of lecturers, class arrangement or evaluation on the quality of selected cases for ICS.

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Appendix 1

Feedback Questions

	Not at all effective	Generally not effective	Generally effective	Extremely effective
How effective did you find the way the case was facilitated by the instructor in helping you get value out of this learning experience?				
How useful did you find the case study content in helping you to develop your understanding of key concepts in accounting course?				
How effective was the case study in enabling you to actively engage with the course material?				
How effective was the case study in making you feel that you were actively working to analyse and solve a problem?				
How effective was the case study in making you feel you had control over the process?				
How effective was the case study in making you feel you had ownership of the learning material?				
How effective was the case study in helping you interact and learn from other students?				
How effective was the case study in helping you understand the complexities of accounting practice?				
How effective was the case study in helping you learn about theory by building upon knowledge you already had?				
How effective was the case study in developing your understanding of the theory covered in the accounting courses?				
How useful was the case study in enabling you to develop higher levels of abstraction and analysis?				
How effective was the case study in developing your skills in applying theory to analyse and interpret practice?				

Overall, have you found the Integrated Case Study Course a worthwhile learning experience? Explain.