

# Southern Regional Hub-funded project

Project Report



## Optimising complex case studies as teaching tools in accounting and law education

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## Executive summary

This multi-method investigation aimed to investigate how to optimise the use of complex case studies in the teaching and learning of accounting. The project has three practical objectives:

- 1) synthesise features of published case studies and their evidence-based efficacy in teaching;
- 2) investigate students' experience and teachers' experience of using case studies to inform future case-study development and ongoing evaluation;
- 3) develop case studies for teaching and learning about local small and medium sized entities by engaging local businesses and establish a systematic and ongoing evaluation approach to enhance teaching and learning with case studies.

The current study has identified and examined a large number of published instruction case studies in seven (7) selected journals for a period of 2006 to 2017. These published case studies, to a large extent, focus on subject areas of financial accounting, auditing and frauds. The design of these case studies emphasises the responsiveness of professional ethics and the improvement of students' soft skills. However, the number of published case studies has been declining in the last five years. New Zealand based cases are scarce.

This report presents the findings drawn from interviews with individuals who are lecturers in accounting and related fields in the University of Canterbury. Interview findings support that case studies as a teaching tool are essential in the teaching and learning of accounting, because case studies create a sense of relevance to students and communicate the complex and ambiguous nature of reality. Nonetheless, locally relevant and up-to-date case studies are difficult to obtain. The lack of good quality cases, students' resistance, large class size and heavy workloads of lecturers have hindered the proper implementation of the case method as well as the appropriate evaluation of its efficacy.

Drawn on the findings from a literature review and the interviews, a specific case study assignment, MYOB Project was created and implemented in a first-year accounting class in 2018. However, according to the survey carried out to evaluate students' experience of using case studies, including the MYOB Project, the benefits of using case studies have only been supported to a certain extent.

## Introduction

This section sets the scene for the project. It commences with contextualising the unique role of using case studies as a pedagogical tool by outlining the challenges and excitement faced by those in the field of accounting education. It proceeds to review the related literature in order to justify the need of further exploration of using case studies. The aim of this study is also specified.

### **Background**

The accounting profession in general faces an array of challenges. For instance, the fast pace of technological development, the increased selection and competition in society with respect to the service function of accounting, and the uncertainties caused by increased regulatory interventions and globalisation. It is often brought into question as to whether accounting education, which has traditionally created the pipeline to future accounting professionals, stands up to the challenges of modern society.

Accounting graduates are expected to possess a broad set of skills extending beyond technical knowledge, and to include a range of professional skills, such as teamwork, leadership potential, communication and interpersonal skills (Jackling & de Lange, 2009; Bui & Porter, 2010; Chen, 2013). Elder (2015) adds the demand of other soft skills to the existing list of expected competencies, namely: emotional intelligence, conflict resolutions and 'creating win-win outcomes via collaboration rather than compromise' (p.15). Can accounting graduates be equipped with such skills when they step into the work force? Freeman et al. (2008) identifies several key problems within the provision of accounting education in Australasia, including very large, yet still increasing classes, the diverse range of students with respect to their culture and discipline, chronic staff shortages, and intensified competition of alternative pathways available to enter the profession. It is clear that education will play an important role in producing graduates who are able to adapt to changeable, complex business environments and workplaces (Andrews & Higson, 2008; Freeman & Wells, 2015). The gap in expectation and practice of accounting education is, therefore, an ongoing agenda of research.

Many suggest that the use of case studies in education is regarded as an answer to the increased expectations on the competency of accounting graduates (Libby, 1991; Protherough, 1998; Boyce et al., 2001). Numerous efforts have been made by academics in promoting the use of case studies as a pedagogical technique (Boyce, Williams, Kelly, & Yee, 2001; Jones, 1998). First, case studies mimic real-life situations (Weil, Oyelere, Yeoh, & Firer, 2001). Second, case studies promote socialisation beyond the classroom and thus become an effective strategy in managing culturally diverse accounting classrooms (Keneley & Jackling, 2011; Abhayawansa, Bowden & Pillay, 2017). Case studies have simultaneously become one of the most well researched, published and yet controversial teaching methods in accounting education. However, the effective use of accounting cases in teaching and learning remains challenging for lecturers as well as students. Adler, Whiting and Wynn-Williams (2004) and Wynn-Williams, Whiting and Adler (2008) point out that the presence of case studies in teaching and learning activities does not guarantee the above-mentioned

benefits (Alder, Whiting, & Wynn-Williams, 2004; Weil, et al. 2001; Weil, Oyelere, & Rainsbury, 2008).

Although many case studies present 'ideal' business scenarios as exemplars, (for instance, the accounting practice of large multi-national organisations), the reality of working as an accountant in New Zealand is rather different: most graduates will work with local, comparatively small entities. Case studies contain superfluous and unstructured information. It is up to the academic staff and the students to sift through the information in the context of teaching. As a result, the utilisation of case studies does not necessarily align with desirable learning outcomes. This research project constitutes a journey of a team of academics who aim to identify a 'best fit' of the case study in terms of the teaching and learning design, and students' experience, in order to optimise complex case studies as teaching tools in accounting education in Aotearoa New Zealand.

The next section of the paper commences with a review of the literature on the nature of case studies as a pedagogical tool and the benefits and challenges of using them effectively.

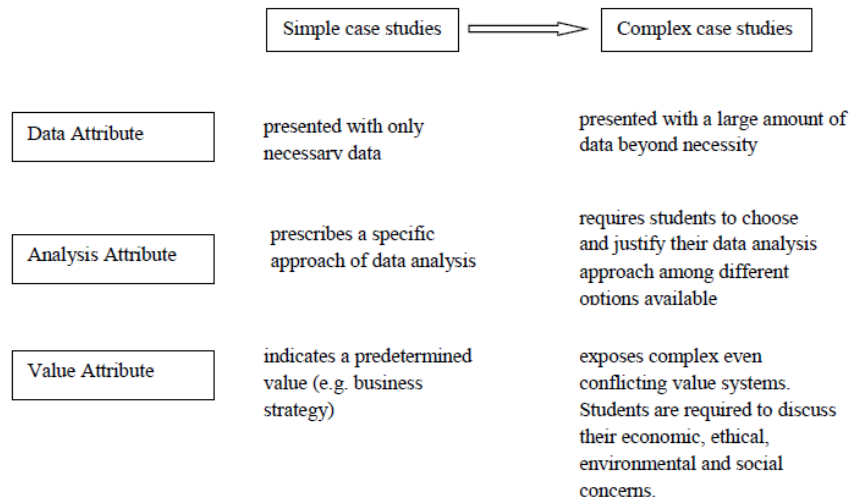
## **Review of relevant literature**

### **The nature of case studies**

According to Cullen, Richardson and O'Brien (2004), the case method has a long tradition in business education. There exist several definitions of a case study. For example, the Harvard Business School, that is regarded as a pioneer of using case studies in education, defines a case study as follows: 'a case is a partial, historical, clinical study of a situation which has confronted a practising administrator or managerial group, presented in a narrative form that encourages student involvement. It provides data – substantive and process – essential to an analysis of a specific situation for the forming of alternative action programs, and for their implementation recognises the complexity and ambiguity of the practical world.' (Christensen, 1987, p.27). But case studies are not limited to real life organisations and events. Fictitious cases with realistic situations are also widely used (Maltby, 2001). There has been controversy over whether case studies based on real world organisations and events are better than fictitious case studies. Gallagher, Stevenson and Fordyce (1998) suggest that the ideal case studies used for accounting education should come from empirical research in real-world situations. Criticisms on hypothetical case studies include: the lack of rich context, steering students toward a single predetermined solution; and creating an unrealistic sense of norm (Maltby, 2004).

However, composing case studies from real-life organisations and events is extremely challenging technically and time-wise (Cullen, et al. 2004). Boyce et al. (2001) discuss three attributes of case studies: **(1) Data dimension**: the amount of data and how they are arranged (e.g. from only necessary data/facts arranged in a ready for analysis manner to large amounts of data and messy facts for students to identify and select necessary data); **(2) Analysis dimension**: the approach to solve case problems – from being presented with a specific predetermined approach to where students are given few signals to how they are able to justify and select the approach they take; **(3) Value dimension**: the cases are presented with a predetermined value, or alternatively students are exposed to complex and conflicting value systems. To develop higher-order skills, students should be made aware of conflicting value systems consisting of a variety of economic, ethical, environmental,

social and political concerns. Therefore, the term ‘case studies’ refers to a range of teaching materials from simple to complex with real life or realistic fictitious situations containing the above mentioned three attributes. The attributes of case studies and the level of complexity are summarised in Figure 1.



**Figure 1: Attributes and Level of complexity of case studies**

According to the above, case studies, as a type of teaching and learning material per se, have many facets that should be considered prior to being applied in education practice. The publication channels of instructional cases seem to have raised the bar so only research-based and complex cases can be published. Howard and Stout (2006), who served as immediate past editors of *Issues in Accounting Education*, suggest that the rejection rate for case/instructional resource submissions is relatively high for their journal. The primary reasons are: first, the case materials may have been written as intriguing and compelling stories, but they fail to provide evidence regarding the educational value of the cases. Second, the teaching cases have been reviewed as research outputs for publication purposes. Therefore, teaching cases that are not rich and innovative cannot be published in research journals. Poorly constructed Teaching Notes is the most prevalent secondary reason for rejection of case submissions (Howard & Stout, 2006). Wu (2010) reviews 81 case studies published in four accounting education journals. Seventy out of 81 case studies are based on USA, UK and International organisations. As previously mentioned, the reality of working as an accountant in New Zealand is rather different: most graduates will work with much smaller local entities. This project acknowledges the complex nature of case resources and thus aims to, firstly, obtain an understanding of the landscape of existing published case studies in accounting and related fields and secondly, explore and share the experience of developing such materials which aim to enhance the students’ learning experience.

#### The desirable outcomes and experience of using case studies in accounting education

Hassall, Lewis, & Broadbent (1998) suggest that accounting students usually have little or no practical experience in certain topics presented in accounting classes. Case studies can be used to



illustrate theoretical concepts by simulating real-life experiences. On the one hand, case studies as a learning material are highly integrative with respect to real world circumstances, insightful accounting knowledge, and technical as well as generic skills (Libby, 1991; Protherough, 1998; Boyce et al, 2001). Several empirical research studies tend to suggest that using case studies in teaching contributes to the development of a range of generic skills according to the potential benefits identified by Ballantine and Larres (2004), these being, cognitive (intellectual) benefits; affective benefits (motivation and attitudes) and development in learning skills (e.g. data analysis, communication). Boyce, Williams, Kelly and Yee (2001) argue that the benefits of case study application lie in developing students' deep and elaborative learning, which includes the following elements: motivational context, learner activities, interaction with others and a well-structured knowledge base. On the other hand, if implemented appropriately, using case studies as a teaching and learning approach can be student-centred and stimulate student participation and collective problem-solving (Lawson et al. 2014; Stephenson 2017). Crawford, Henry and Dineen (2001) suggest that accounting graduates are expected to possess 'personal' in addition to 'technical' skills in order to communicate effectively in their working environment. All the above, can be regarded as a growing recognition in accounting education to cater for the intellectual demands expected from future accounting professionals.

Nevertheless, empirical evidence shows little proof of the efficacy of using case studies in accounting. Using a phenomenological approach, Healy and McCutcheon (2010) explore the experience of accounting lecturers at an Irish university when teaching with case studies. They argue that the effective use of accounting case studies in the classroom is influenced by the way lecturers engage with the students. The three themes of how lecturers use case studies that emerged from their research are summarised in Table 1. Only the 'partners' apply the case method with the explicit intention of fostering deeper learning and personal development.

**Table 1: Experiences of teaching with case studies**

<b>Categories</b>	<b>Controller</b>	<b>Facilitator</b>	<b>Partner</b>
Lecturer/student relationship	Leader/follower:	Guide/active participator'	Supporting casts – validate students' contribution
Benefit	Illustrative (demonstrating a predetermined outcome or solution.)	Integrative (motivating and engaging students)	Developmental (students' personal development, engagement and critical thinking )
Challenges	Affective barriers – lecturers' lack of confidence, inability to secure participation	Environmental barriers – e.g. class size	Obstacles to be overcome – lecturers' knowledge base and the maturity of students

Munro and O'Leary (2011) suggest that the learning style should match the teaching method used and vice versa in order to achieve the desired outcome of classroom-based activities. When learning styles and teaching methods do not match, the usefulness of the case materials deteriorates significantly. Adler, Whiting and Wynn-Williams (2004) and Wynn-Williams, Whiting and Adler (2008) both find that the presence of case studies are not the panacea to enhancing generic skills. Instead it depends on who takes responsibility for leading the case. Students' lack of active involvement in case related activities results in less balanced learning outcomes.

From the students' perspective, Weil, Oyelere, Yeoh, and Firer (2001) find two highly regarded benefits of the use of case studies perceived by New Zealand accounting students: (1) exposure to real-world complexity and (2) multiple solutions to business problems under uncertainty (p. 138). They also find that gender of students plays a role in perceiving the benefits of using case studies: females show less favourable perceptions towards the use of case studies than males. Students with below-average academic performance believe that they benefit more from the use of case studies than above-average students. Weil, Oyelere and Rainsbury (2008) extend the previous study further confirming that New Zealand participants perceive the major benefit of using case studies to be in improving their ability to assess business situations from multiple perspectives and providing multiple solutions. Students whose first language is not English perceive case studies to be more useful than students whose first language is English. Students above age 30 perceive case studies as being more useful than do younger students.

In summary, ongoing calls for the use of case studies are not matched with evidence of successful use from either the teacher's or the student's perspective. In this study, a number of published cases studies are examined with respect to their pedagogical properties. This will lead to the development of new case study materials which are well aligned with identifiable learning outcomes in the context of authentic (i.e. small and local) businesses that accounting graduates in New Zealand are likely to work with.

### **Objectives**

This project is joined to the above discussion of the challenges, expectations and criticisms of using case studies in accounting. The objectives of the present investigation are to:

- synthesise features of published case studies and their evidence-based efficacy in teaching;
- investigate students' experience and teachers' experience of using case studies to inform future case-study development and ongoing evaluation;
- develop case studies for teaching and learning about local small and medium sized entities by engaging local businesses and establish a systematic and ongoing evaluation approach to enhance teaching and learning with case studies.

The report proceeds as follows: the next section outlines the methods of data collection and analyses. Section three displays the findings and further discussions of the results. Section four concludes the report and outlines the action points.

## Methods

The purpose of this section is to outline the approach used in the study, including the development and analyses of the literature review of published case studies, interviews of accounting lecturers and a survey of students.

### Review of case studies in accounting education

This project aims to synthesise features of published case studies and their evidence-based efficacy in teaching. Since the first issue of Accounting Education was published in 1983, numerous case studies have been published in academic journals. Relevant journal articles including case studies used in accounting and research papers on the utilisation of case studies have been identified by searching in the following journals from their first issue from 2006 through to 2017<sup>1</sup>:

- Accounting Education: An International Journal
- Advances in Accounting Education: teaching and curriculum innovations
- Global Perspectives on Accounting Education
- Issues in Accounting Education
- Journal of Accounting Education
- Accounting Educators' Journal
- the Journal of Accounting Case Research<sup>2</sup>

In order to ensure that relevant studies were not missed, the search terms remained broad. These were “case”, “case studies”, “simulation”, and “illustration” anywhere in the title or abstract. Studies eligible for consideration in this review included: (a) commentaries and reviews of using the case method as a pedagogical tool, (b) empirical research studies on the experience of using case studies; and (c) the articles *per se* presenting themselves as instructional cases that have been used in teaching and assessing accounting related subjects. Finally, every abstract of all the articles published in the above-mentioned journals were screened by the research team in order to avoid inclusion of any articles that did not fulfil the above specifications.

The current review only focuses on academic publications in accounting education related journals for the following reasons: First, articles published in the aforementioned journals have been adequately vetted by the peer review process. Second, these accounting educational journals focus on and thus are dedicated to improving the quality of accounting education. Therefore, these articles and case studies are well aligned with the objective of this project.

The accounting profession is constantly subject to fast-paced and significant changes. The evolving smart and digital technology, continued globalisation of reporting/disclosure standards, and new forms of regulation have been regarded as the dominant forces of change (Milliron, 2008; Yu, Churyk & Chang, 2013). The current review encompasses research studies and case studies published in the recent 11-year time frame and is thus sufficient and relevant to understand the teaching, learning and research practice. Lipe (2006) and Wu (2010) have carried out literature reviews of a similar

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<sup>1</sup> The project commenced in 2017.

<sup>2</sup> The journal was discontinued and integrated into Accounting Perspectives in 2007.

nature. Hence, this project does not intend to rehash the efforts of systematically examining the issues of using case methods through the lenses of academic investigation. The purpose of the current review is to use past research to guide the development of new cases.

Lipe (2006) summarises case studies published in the journal of *Issues in Accounting Education* from its first issue in 1986 to 2006, by categorising the case studies according to the various subject areas of accounting, for instance, financial accounting, management accounting, auditing, taxation and information systems and so on. The organisation of the review of existing case studies in this project is largely based on the subject index used by Lipe (2006) and no particular pedagogical theories are used as a framework.

### **Using case studies in accounting education: perspectives of lecturers**

Semi-structured interviews have been used to explore lecturers' experiences of using case studies in teaching accounting and related fields at the University of Canterbury. Understanding a lecturer's perspective requires gaining access to their personal or life experiences. Therefore, in-depth interviews have been used to capture these personal stories as a valuable source of data for understanding lecturers' reflective evaluation of their role with respect to using case studies in accounting education. Rubin and Rubin's (2005) responsive interview model provides useful ways of opening interviews and ensuring developmental conversations throughout the interview process. Based on this model, an interview protocol was prepared to lead the discussions on:

- Selecting case studies
- Preparation work prior to the implementation of case studies
- Classroom execution
- Evaluation of the efficacy

Interviews with Academic Staff Members at the University of Canterbury were carried out and managed by a member of the research team who was an employee of the relevant academic department but not a member of the academic staff. Fourteen (14) interviews were carried out during January to March 2018. All interviews were audio-recorded and transcribed. The interview protocol, information sheet and consent form can be found in the Appendices.

Both the interview design and analyses have followed the phenomenological approach. According to Giorgi (2009), the aim of the phenomenological approach is to develop a textural description of the experiences of the participants (what), and a structural description of their experiences (categories). Then, a combination of the textural and structural descriptions to convey an overall essence of the phenomenon are identified (Creswell, 2007). Following phenomenologist guidelines (Moustakas, 1994; Polkinghorne, 1989; Smith, Flowers & Larkin, 2009), the data analysis can be outlined as follows:

- Step 1: the interview transcripts were examined separately (and this was repeated) in order to obtain overall textural descriptions of using case studies in teaching and assessment.
- Step 2: the interview data was coded into broad categories of processes, meanings and reasoning with multiple sub-codes.

- Step 3: the categories in step 2 were integrated into core themes for a higher level of abstraction in order to identify the connections and interrelations (Creswell, 2012).

The above-mentioned literature review and interviews with lecturers has formed a basis for developing accounting case studies to be used in related accounting courses. With the assistance of MYOB New Zealand, two versions of a case study-based MYOB Project have been developed and implemented in a first-year accounting paper at the University of Canterbury in Semester 1 and Semester 2, 2018 respectively. Subsequent to the implementation of the MYOB Project, a student survey was carried out to understand the overall experience of learning accounting with case studies. The student survey is discussed in the following section.

### **Learning accounting with case studies: student survey**

To understand students' experience with learning accounting with case studies as a pedagogical tool and issues of case studies as teaching and learning materials, a survey was completed in week 9 of Semester 2, 2018. Participants were asked to reflect on all of the case studies that had been used as part of their learning and assessment activities in weeks 1, 2, 5 (a case study for group discussion in the Tutorial), the Taxation case study used in Term Test and the aforementioned MYOB projects. The aim of the survey was to improve the lecturers' behaviour and students' learning experience. The survey also contributes to the design, implementation and continuous improvement of the case method.

The survey was informed by the literature review. It contained both Likert-scale items to gauge student levels of agreement and disagreement with statements regarding their experiences with case studies and open-ended, qualitative statements to obtain rich data capturing the range of student opinions, (which is needed in this more exploratory study). The survey questionnaire consisted of three (3) broad sections. Section 1 explored whether accounting case studies have improved students' soft skills as per the literature. Section 2 and section 3 measured the perceived advantages and barriers of using case studies respectively. The itemised perceived advantages and barriers of using case studies were informed by the relevant literature and interviews. Each of these sections ended with an open question for students to comment on any aspects that they believed were important and relevant with respect to the case studies that had been used in the course. The survey questionnaire and information sheet can be found in the appendices.

A printed copy of the survey questionnaire with the information sheet attached was distributed to the students. The paper-based anonymous survey was distributed in class by a research team member who was not a lecturer of the academic department. Students granted their implied consent of participation by completing and handing in the survey questionnaire. The survey took approximately 15 minutes to complete on site. Completed survey questionnaires were collected via a drop box. During the entire time of the survey, the academic staff involved in teaching the particular paper were present.

### **Section Summary**

This section outlines the methods employed in this project in order to collect and analyse the data. It also explains the interrelationship of the multiple phases of the project. It is worth noting that the

current research aims to understand the most relevant and actionable experience for the project *per se* instead of obtaining empirical findings that are of theoretical and methodological significance. This report thereby acknowledges that the design and execution of the above-mentioned methods have theoretical and methodological limitations. In particular, all of the primary data was collected from a single educational institution. Therefore, it is appropriate to evaluate the project methods and findings on their implications on teaching and learning practices rather than their academic rigor.

The next section progresses to the results of the project, encompassing the key findings, further discussions and implications.

## Results

This section reports and discuss the results of: (1) identification and synthesising the features of published case studies in seven (7) selected research journals that specialise in accounting education; (2) 14 in depth interviews with lecturers of accounting and related fields in the University of Canterbury; (3) the creation and implementation of MYOB Project, a case studied based assignment of a first-year accounting course in the University of Canterbury; and (4) survey results of students experience of using case studies in learning accounting, including the MYOB project.

### The landscape of published case studies in accounting education

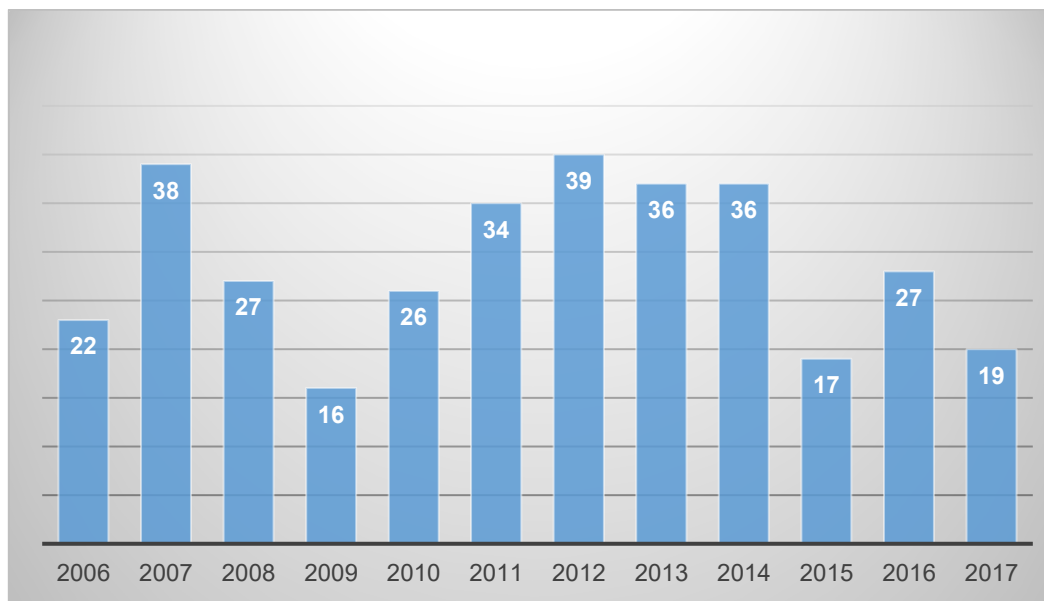
According to the current review, 337 cases were published in the seven academic journals (see table 3) from 2006 to 2017 (See Appendix F).

**Table 2: Number of case studies published in journals**

From 2006 to 2017	Number of Case Studies published
Issues in Accounting Education	194
Journal of Accounting Education	79
Global Perspectives on Accounting Education	19
The Journal of Accounting Case Research <sup>3</sup>	19
Accounting Education	15
The Accounting Educators' Journal	9
Advances in Accounting Education	2
	<u>337</u>

<sup>3</sup> The journal was discontinued and integrated into Accounting Perspectives, a generic accounting research journal, in 2007

Figure 2 displays the number of instructional cases that were published each year.



**Figure 2: Number of published cases per year**

It is worth noting that case studies are well published in these journals. However, there has been a declining trend since 2012. According to Metcalf et al. (2015) the citation-based accounting education publication rankings and related performance evaluation systems have contributed to the declining number of case studies published. Publishing instructional cases are regarded as challenging (Howard & Stout; 2006) and unrewarding (Metcalf, et al. 2015) by scholars. During the period of 1999-2004, approximately one-third of rejected manuscripts that were submitted to the Issues in Accounting Education journal had been instructional cases (Howard & Stout; 2006). Only those case studies that were: (1) supported with rigorous field research; (2) written in appropriate style, richness and depth; and (3) supplemented with enriched teaching notes, were published as a result of the robust peer review processes. However, once an instructional case is published, the implications of the case studies cannot be captured by the citation-based evaluation. Citations and references will not be made when an instructional case has been adopted for teaching and learning. Journal articles, as one of the most familiar dissemination channels for accounting scholars do not seem to be encouraging for the publication of good quality case studies.

In comparison to the literature reviewed by Wu (2010), case studies on auditing, fraud, and internal control have significantly increased in the proportion of total published instructional cases. The increased regulatory requirements in world major capital markets, for instance the Sarbanes Oxley Act (2002) may have contributed to the shift in the subject areas of interest. A large majority of the cases are based on real-world organisational settings and/or real events. Only 53 (16%) published cases are claimed to be fictitious. There have been a number of innovative approaches with respect to designing case studies. Six (6) instructional materials are designed as simulations which allow students to develop the case scenarios by themselves. Three publications have encompassed a number of mini cases. One instructional case sets the scene of the case scenario as a game to be

played by students. Table 3 shows the distribution of published case studies according to their subject fields identified by the authors. These cases are then categorised according to Lipe (2006).

**Table 3: Number of case studies in accounting related subject field**

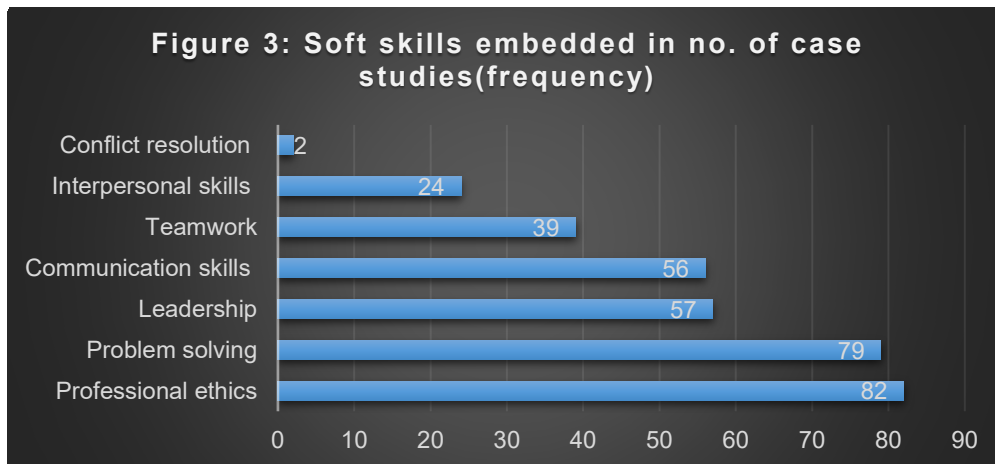
<b>Subject field</b>	<b>No. Of cases</b>	<b>Percentage</b>
Financial accounting and reporting	66	19.58%
Auditing	64	18.99%
Fraud	52	15.43%
Internal control	45	13.35%
Information systems	25	7.42%
Management accounting	21	6.23%
Forensic accounting	18	5.34%
Corporate finance	14	4.15%
Taxation	9	2.67%
Other <sup>4</sup>	23	6.82%
<b>Total</b>	<b>337</b>	<b>100%</b>

Figure 3 shows the soft skills embedded in the published case studies as desirable learning outcomes. In the wake of the increasing criticisms of the role of accounting in the recent high-profile corporate scandals, such as Enron and WorldCom, professional ethics stands out as the most addressed competency area that is embedded in case study design (Liu, Yao, Hu; 2012). Problem-solving, leadership and communications skills rank as the next top three most targeted soft skills in case design.

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<sup>4</sup> Case studies that are classified as 'other' include the areas of corporate governance, compliance, management strategies, or case studies that are classified as being able to be used in two or more subject areas, for instance case studies can be used in both financial accounting and auditing, information systems and auditing.





**Figure 3: Soft skills embedded in No of case studies (frequency)**

From the implementation perspective, published case studies have included a significant amount of supporting materials for potential users (i.e. lecturers) who would like to adopt them for teaching and learning purposes. To various extents, 289 (89%) cases are supplemented with descriptions of implementation strategies, i.e. how the case materials have been utilised in teaching and/or assessment. 258 (80%) cases have provided to some degree the suggested solutions for some of the questions embedded in the case materials. 249 cases are identified as suitable for undergraduate courses. 31 case studies are designed specifically for the post-graduate level of learning. Meanwhile, 44 instructional cases are claimed to be suitable for both undergraduate and postgraduate levels of learning. 253 (78%) case studies are designed for assignment-based assessments. 130 (40%) case studies also supply the results of evaluation surveys of the students' experience with respect to the efficacy of the utilisation of case materials.

Nevertheless, among all the 337 published instructional cases only 13 case studies are based on organisational settings in New Zealand and 21 case studies are based on Australian settings.

To summarise, there has been a large number of case studies published in academic journals specialising in accounting education. The published case studies in seven (7) selected journals are concentrated in the field of financial accounting, auditing, and accounting related frauds. The contents and learning outcomes of these published cases are influenced by the trends of the accounting profession. In particular, soft skills and ethics are embedded in the case design. Authors of the instructional cases have shared their experience in implementing the cases. However, local based cases and case studies with creative design remain sparse.

#### **Using case studies in accounting education: perspectives of lecturers**

According to the above review, a voluminous number of case studies have been published in research journals specialising in accounting education. However, the declining number of cases published each year and the lack of local based cases may create barriers for accounting lecturers in New Zealand in selecting relevant case studies.

During January to April 2018, fourteen (14) academic staff members in the Department of Accounting and Information Systems at the University of Canterbury were interviewed in order to understand their experience of using case studies in accounting related fields of teaching. Two (2)

out of the fourteen (14) interview participants were female. The average number of years of teaching experience of the interviewees is 20.6 years. The participants have been teaching in a broad range of accounting related subjects, namely: auditing, commercial law, financial accounting, information systems, management accounting, public sector management and reporting, social, environmental and sustainability accounting and taxation. The interview times ranged from 9 minutes 27 seconds to 53 minutes 35 seconds. The average interview time was 26 minutes 19 seconds. This section discusses the interview results.

#### Whether case studies were used in teaching: why or why not.

Mixed attitudes were identified toward whether case studies were used in the participants' teaching, ranging from a crisp and clear 'No, never.' (interviewee01) to an affirmative 'rarely without' (interview02). Most (11 out of 14) participants identified that they had often and regularly used case studies in teaching or assessments. Two interviewees suggested that they would not use case studies in some circumstances and only one suggested that case studies were not appropriate for their course and thus had never been used.

There were several reasons provided as to why case studies were suitable for teaching. The most frequently mentioned reason of why a particular case study was used in teaching was the relevance of case information. The relevance was described in terms of either being relevant to the content of the course or being relevant to the students' experience. Some typical interview quotes are as follows.

Interviewee13 suggested that:

*"I look for a case that, one, clearly describes and illustrates the topic; and, two, something that the students can relate to. So, it's a business that they can understand...umm...from kind of a lay person point of view."*

Interview05 believed that:

*"I think that students can learn things better if they can relate concepts and principles to actual examples. ...So, my view is that, especially with tax which is technical and dry and sometimes... and can be quite obtuse and quite obscure. If the students can see an example in action of the legislation and why it's there, how it applies and work through it, I think that can really aid their understanding, umm, well that's my hope anyway. "*

A theme related to the relevance of case studies was the connection or connecting value of case studies – i.e. they connect students to the real-life. It was intriguing to hear that interview participants did not specify that the case materials must be based on real-life circumstances, and furthermore, that they would even make up fictitious cases, as long as these materials connected students to real-life. Interviewee 12 provided a typical comment:

*"I use, umm... made up case scenarios in my teaching, so I... sort of give a scenario that's very much real life...to connect it to the students. So, I might draw on previous experience either working as an accountant, ah...previous experience working for Organisation X... , a*

*bit of a scenario and give them something short and snappy, real life...you know... mini snippets of real life tax... you know, if we do connect everything up."*

Another theme related to the relevance of case studies was that the cases were able to present accounting within its social and functional context. For instance:

*"I suppose, (the case study is) to introduce the students to the context of accounting. So, whilst we tended to do basic book-keeping type problems, or simple financial accounting problems, the students were having to read a short history of an organisation and its accounting system, and the particular issues that were coming up in that tutorial." (Interviewee02)*

*"...using a case study approach because it's quite a good way to contextualise something, to be able to explore an issue, or to critique something that's happened (emphasis) rather than just ask a question." (Interviewee08)*

An important factor that motivated participants to use case studies in teaching was that case scenarios were able to communicate the complexity and the ambiguity of the organisational setting. Some typical interview responses are listed below:

*"I think the benefit is that it gives them a bit more of an idea of how complex an organisation is, and that you don't just get given all the data like you do in a textbook example of, you know, just doing some technique where it makes it look like it's... it's just easy to get all these cost figures and the sales figures and to predict what the market share's going to be. All those sorts of things! Whereas the case study tries to give a bit more of an idea of the complexity." (Interviewee14)*

*"I'm wanting to achieve out of the use of a case. Umm, one of the areas is... how should I put this? I guess, how complex, and ambiguous, the area is. It can sometimes mean a case study can be quite useful for communicating ambiguity to students. So if you know in a real-world situation that this specific problem is going to be cast in a very information rich environment, and students have to dive through that information... to develop strategies for dealing with uncertainty." (Interviewee04)*

Although, existing literature emphasises that the benefits of using case studies in teaching is to improve students' soft skills, only one interviewee particularly and explicitly addressed such skills:

*"I'm trying to develop my student's analytical and critical thinking skills, so if there is a case that, ... looks like it is going to engage students in analytical and critical thinking, then I'll probably pick that. So cases that have, umm, multiple interpretations, or cases that might be about something other than what it looks like it's about. So, on its face it might look like it's about one thing, but when you start looking beneath the surface of the case it, it is also about something else, or instead it's about something else. So, I like cases like that." (Interviewee07)*

On the other hand, there were several reasons why interviewees did not use case studies as a common tool of teaching or assessment. Fundamental reasons of not using cases identified by interviewee01 were concerned with the 'relevance' and the 'complexity' of cases:

*“They (case studies) are not really relevant, but we do use kind of short problem questions, but they’re not case studies. I teach law to non-law students, so the best way to do that is really through simple sort of problem questions and also essay questions, but we never really get into case studies. In the sense of, you know, more in-depth sort of problems for them to solve. ...Mindful of the fact that they’re business students, and not law students. We are really trying to give them a basic understanding of company and contract law, and in particular, what they are likely to use in practice. So, I suppose a detailed case study, umm, would involve complexities of law and much more intricate details... (A case study requires) much more engagement with the subject area. So it mightn’t have as much relevance to a class that’s really, I suppose, getting to grips with the subject area.”*

The above response shows that the complexity and depth of case studies might not be suitable for students at the entry level of a subject area. This subject area was also unlikely to be regarded as the students’ primary field of future practice. Even so, the participant still made an effort to contextualise the subject area by giving students ‘short problem questions’. It was then debatable whether there was a clear boundary between scenario-based learning tasks and a case study. This was echoed by interviewee13:

*“I do use case studies, umm, in all the courses that are not, umm, well apart from one course which is specific to only teaching programming, so I can’t really, umm, use case studies per se, but even in that one I do use scenarios to give context to the students, but mostly, umm, use the case studies for more advanced classes.”*

However, even in advanced level financial accounting and auditing courses, which are the core competences for accounting graduates, case studies might not be commonly used as well.

Interviewee06 said:

*“I would like to in future, but, ah, have not had the time to do so, and there’s a sense in some of the subjects that I teach, particularly in financial accounting, the way that the course is structured does not lend itself to that...I’d add another caveat, and this possibly relates to a future question, ah, the auditing class this year is likely to have a hundred-and-sixty students, in a lecture theatre context, umm, there are limits as to what you can do in a tiered lecture theatre when it comes to discussion. There are ways and means, but it’s, ah, it’s certainly trickier.”*

Interviewee06 acknowledged the many advances of cases studies as being motivating and inspiring, but the barriers and challenges of implementing the case studies hindered the actual utilisation. Similarly, interviewees01 and 07, interviewee06 also used scenario-based examples in class.

By referring to an example, Interviewee01 further criticised the motivation of creating certain real-world case studies as being connected to the public relations management of large businesses:

*“I think one of the concerns with them is that if you’ve based a case study on a company, umm, I remember in my MBA class, one was on [a software company] and what we got was a very nuanced and polished understanding of the company and how it worked. A senior executive from [the software company] was in our class and he said that that’s not how*

*things work at all. So, I think that sometimes there's a problem with the honesty and the accuracy of it. I think it depends on the company, but also, it can also be a PR exercise for them because they know that the top students in the top universities around the world are going to be looking at this and it's going to have quite a significant impact on how people view the company... But, yeah, I would have concerns about how honestly companies present the facts."*

Interviewee01 raised a reasonable concern in the context of education. Little has been discussed in the existing literature on the factual accuracy of 'real-life' based case studies and the motivation behind why some case studies are supported by the organisations in the cases during the field research stage.

Based on the above, lecturers in accounting related subject fields at the University of Canterbury generally accepted the advantages and benefits of using case studies in teaching. Many suggested that case studies were often used in class. However, there were also views on the use of case studies being inappropriate because of the complex setting in the case contents, institutional barriers of implementation and factual accuracy of the representation embedded in the case materials.

#### Selecting the appropriate case studies

Interviewees were requested to explain (1) what the sources of case studies were; and (2) how they selected certain cases. With respect to the sources of instructional cases, the common sources were identified as case books, academic journals and most importantly a diverse range of *self-created cases*.

Eight (8) interviewees suggested that the textbooks in their subject fields usually provided suitable case studies. Ten (10) interviewees mentioned the case materials published in Harvard Business Review as well as the case method created and promoted by Harvard Business School. But only four (4) interviewees explicitly confirmed that they had used the instructional cases published by Harvard Business School.

Interviewee04 provided a comprehensive description:

*"I used a very good case book. I think one of the main authors was [name of the author]. That was an Australian based text, but that was quite useful because all of the cases were relatively short, mostly a page, to a page-and-a-half. You could get students to read that quickly and efficiently in tutorials, because as we know most students don't read before they come to the class. Ha ha... So, it's quite helpful to have a short and focused case for that sort of situation. Because of the areas I teach in (i.e. auditing), you know, I wouldn't go to journals like the Harvard Business Review or anything like that... There are journals, academic journals, which provide teaching materials, such as the triple-A journal. I'm just looking around now see, the Accounting Issues in Education...they usually have instructional resources at the end, which are also, usually accompanied by some discussion points. So it's not just the case, it also provides some suggested questions and so forth."*

Being a lecturer in the field of information systems, interviewee13 followed a similar approach to interviewee04 in locating suitable case studies, describing the following experience:

*"I find the textbook cases are not good enough. So, yeah, I have to say I really struggle, every year, to find good cases. So I try, sometimes, the Harvard Business Review is quite good for that... There is a journal of Cases in Information Technology that's, specifically dedicated to cases in IS (information systems)...that used to be quite good, but now with...umm... with the direction for academics to publish more academic papers, I find that the cases are not as good because there's no motivation for academics to write good cases. The journal ranking is not high enough for that. So, yeah, I have picked from that journal, a couple of the older ones. But of course in information systems, umm, technology changes all the time and you can't really use old cases, you need to have the new material!"*

Interviewee02 reviewed further issues of relying on published cases materials. Sometimes these cases (cases from Harvard Business Review or equivalent) would incur a cost to purchase in order to be used in teaching. It could be difficult to justify such spending to management. After all, alternative sources of case studies were, in fact, available and in abundance:

*"...then you were reduced to using books like [a name of the textbook], and the American books that have got cases in them. Forcing the students to buy the cases. The cases were on a different planet! They were set in the US or Britain or something. Oh, by the way, of the thirty years that I've been teaching, about fifteen of those are in New Zealand and fifteen elsewhere. So, you need cases that students can relate to. I had a classic, I was teaching in Country A [a tropical island country in the Pacific Ocean] which is on the equator and some wee bright spark had introduced a textbook that had snow shoes in it, and sheep. Well, there was no mountains or snow in Country A, and there were no sheep in Country A!"*

Although the published case studies for education in accounting related fields are voluminous in number, nine (9) interviewees clearly suggested that they had written case studies for teaching and assessments themselves. The fundamental reasons preventing them from relying on published case studies were well summarised by interviewee10 as being out-of-date case information and the lack of relatability:

*"I did this a couple of years ago and I had all cases that were within five years old and some students still said, you know, a five year old case was out of date, and I was just like, 'oh, I can't get any newer than that', ha ha... But the second one is kind of relatability to students. You know, not, being a company that they've heard of, umm, not being based on material that's too old... Umm, I did, I have written a couple of cases in the past, but it takes too much effort."*

With respect to creating case studies, not all interviewees were motivated nor comfortable in doing so. In addition to the responses provided by interviewee10 above, interviewee13 clearly summarised the problem of writing a high-quality case study:

*"I have also written a couple myself, ah, but that's really hard, it takes a long time and then at the end, umm, it's not a publication, so I'm really not, ah, keen on doing that."*

However, some participants, in particular, lecturers in taxation and auditing, showed a quite intuitive intention to always create and use case studies in teaching. Interviewee09 described that when an 'interesting' issue came along based on a real-world case:

*"I will make them up based on (the real) cases. So, if there's been a real case, I will develop a fictitious one that's got similarities to one or two exiting (real) cases. For example, that's a common way that we do projects in the advanced tax paper, so we develop a scenario which, umm, is like a case with a number of different issues. From it, there may be some link back into some other (real) cases, but also there will be some differences as well. You can't just take a real case and say 'there's the answer'."*

The practice of public accountants might have provided opportunities of creating case studies for teaching. Interviewee12, another lecturer in taxation, described how colleagues could collaborate to create case studies based on their own practical experience and expertise:

*"X and I, my colleague, are keen to develop... a more of... a case study for our stage two, Hopefully it will lead into our stage three papers, where we essentially take one person who then sets up in business, might starts off as a sole trader. Then (the business) becomes a partnership, and then (the partnership) sets up a company. And along the way, (the business) might employ somebody from overseas, so there's going to be tax residency issues that come into the case study. They start a business, so there's going to be again, umm, the Grieve<sup>5</sup> business test coming into the case study. Essentially (we) have this taxpayer producing one product, leading all the way through to where they form a company and they buy cars and trading stocks. So that all links into those topics, and then ultimately paying out dividends, and then perhaps they have an audit and an investigation and a dispute with [authorities]..."*

The theme of creating case studies also led to another point of discussion. Interviewee06 raised a question at the beginning of the interview: "can you explain what you understand by a case study?" When discussing the source, selection and creation of case studies, participants construed the meaning of 'a case study' in different ways. When discussing case studies as being relevant to the 'real-world', interviewees blurred the boundary between case studies which were particularly developed for teaching purposes and other materials, the contents of which were real-world events. Some typical examples were:

*"I've just printed off this morning a report in relation to, I can't get my hands on it right now...Tesla and its financial result, I'm thinking about how I'm going to use that in auditing in the next few weeks." (Interviewee06)*

*"...umm, how things operate or work, in terms of teaching, we do that, so it's not a sort of a case study as a mega example, but looking at real-world examples, whether it be from the newspaper or from, obviously cases that have occurred, and applying those to the teaching,*

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<sup>5</sup> A landmark case in tax law.

*to help to explain concepts and things like that. So I would say we use examples, real-world examples and examples from cases, legal cases, to explain concepts.” (interviewee05)*

It is also worth noting that participants interpreted case studies in many formats other than documents published for education. A case study could be evolving as students’ learning progresses (Interviewees05 and 12). It could be based on news articles (interviewee05), public reports (interviewees06 and 08), a video clip (interviewees04, 12 and 13), a field trip to an organisation (interviewee08) and even a ‘live case with a guest speaker’ (interviewee13). Interviewee07 said:

*“So, I define case very loosely in that regard. A case is just a specific instance of an application of technology, it doesn’t have to be formally written up as a case... And I really like using the raw, un-scrubbed, unprepared stuff. Because that’s, you know, it’s kind of, once again, it’s kind of how we naturally learn things! We don’t live in a prepared, scrubbed world. I mean, we live in a dirty, messy, unprepared world...”*

Interviewee08, based on years of teaching and research, articulated the nature of case method as follows:

*“I’m confident with the idea that students have to be active learners, and that for me is the key, umm, and that, and hence, as I said, I have a very loose notion of what constitutes case material, I think anything that involves students actively engaged in dealing with, umm, the accounting concepts, umm, or the communication concepts or whatever your course is, umm, either hypothetical or real context, all learning has to occur in context, so as soon as you abstract things, umm, I think it creates a false sense of learning!”*

In summary, interview participants echoed the challenges of sourcing and publishing case studies identified by prior research. Published cases studies were viewed as dated and less relevant to New Zealand setting. The participants’ attitudes and experience of creating their own case studies were not consistently positive. Nevertheless, interview participants who used case studies in teaching all showed significant efforts in locating or creating case related materials. The underlying principle of utilising case studies in teaching is not about selecting the case material but the case method, the centre of which is a student-centred active learning approach.

#### **Implementing case studies in teaching and evaluating the efficacy**

Interview participants were requested to describe how they implemented case studies in teaching and learning. Nonetheless, only five (5) interviewees were able to describe what the lecturer did and what students did when using case studies in a planned and procedural approach. Among those five (5) participants, only interviewee04 and Interviewee08 were able to demonstrate that the implementation of case studies was pedagogically designed. Interviewee04 systematically described how students were organised in groups and briefed about the case study activities prior to the case materials being distributed. Then the students learning activities and interactions between lecturers and students were planned and reflected on. Eventually student groups were assessed against a set of learning outcomes that were aligned with skills and practices required by the profession.



Interviewee08 reflected on decades of experience of teaching with case studies. The pedagogical design of utilising case studies was described as toward a long-term development of students' competence:

*"I was even bolder with that particular, stage two course, because we turned it into a problem-based, learning approach. So, the format in that course was the students had three one hour sessions a week, in the first one hour session at the beginning of the week we would, they would pre-read the case-study, and then in class for an hour we would discuss the issues that had arisen in the case study and we would identify what we thought were the pertinent issues. It might have been pricing, it might have been variance analysis. Whatever it was, the students didn't get a lecture in this material! ...in their third year...in advance of the case, they had to organise themselves to go away and find out information about the particular issue that they were then going to use and apply to the case study."*  
(Interviewee08)

Among the above-mentioned five (5) participants, only interviewee11 suggested that efforts had been made to understand students' background and experience prior to distributing the case material and setting up the students' activities. Interviewees 10 and 14 both described that case studies were used in a group assignment, which was formally assessed in group presentations during tutorials.

Although six (6) interviewees suggested that case studies were often carried out in group-based learning activities, only interviewee08 clearly justified why group-based activities were necessary for using case studies:

*"...once they're in a little group of two or three and they're having to grapple with an assignment that they've got to submit for assessment, I think they're much more focused, and whilst the process won't be easy for them, it really is a challenge! They're up to their necks in this material and they have to make sense of it, and they have to work through it, and I think that there's a lot of learning that goes on outside of the classroom as a result of going through that process in terms of managing each other, umm, managing their time on the assignment and interacting with each other..."*

When answering the question of the implementation of case studies in teaching, vague and general descriptions were provided by the interview participants. Except for the above-mentioned responses, the most common answers to this question suggested that the role of the lecturer was to 'illustrate' the contents (3 out of 14), 'provide guidance' (2 out of 14) and 'lead the discussions' (4 out of 14), and the students' tasks were to read, either before or during the class, and to discuss. The above findings raise a concern that the actual utilisation of instructional cases is not in line with the pedagogical theory and practices suggested in the literature (section 1.2). One of the interview questions was around how lecturers evaluate the efficacy of using case studies. Not surprisingly, the evaluation approaches were identified as 'anecdotal' according to interviewee05, formal evaluation on the students' experience of using case studies were rare. Some representative responses were as follows:

*"I think students have said to me that they do enjoy the cases, now this is not quite on point but they do tend to remember cases, although they don't always reproduce them in exams, but they do, and they enjoy the case, cases, legal case side of things, so I guess if I extend that anecdotal comment, I think that they would also, umm, hopefully find the examples interesting and memorable." (Interviewee05)*

*"I don't have any assessments that would compare my methods to other people's methods, but I know in the past I've had, ah, faculty colleagues tell me that my students seem to be very well prepared compared to other students. So, I haven't formally assessed it by comparison to other, umm, methods, but I have got some feedback over the years, and it does seem to work very well." (Interviewee07)*

Some participants suggested that they evaluated the outcomes of using case studies based on the students' performance in formal assessments, for instance, the final examination and the students' written reflections that formed part of their case study-based assignments. Interviewee04 mentioned:

*"I sort of, ah, use informal feedback: my observations and comments from students. The comments I'm particularly looking for are ones that often appear in their exam questions and so on. If I can see an exam answer, which has clearly benefitted from the discussion in a case study. Then that's sort of a, you know... a positive feedback loop as far as I'm concerned. I'd tend to be more predisposed to using the case study again in future years."*

Interviewee09 explained:

*"When it comes to the assessment projects, well, in how effective is partly in how well they're performing. But also, they have to do an individual self-assessment and through that a number of them will comment about ... In most cases, they say how valuable they found doing this scenario, and how they think it's going to help them in their future work and things like that. So, we don't mandate that they have to report on that. But lots of them choose to comment about, umm, how valuable they found that as an exercise, what they've learnt out of it, etcetera."*

Except for Interviewee08 who had carried out research on students' experience and performance of using case studies. There was no evidence based formal evaluation on how well case studies had been used in the Department of Accounting and Information Systems at the University of Canterbury. The literature review and interview responses above have identified several benefits of using case studies. This report will proceed to explain the barriers and difficulties identified by the interview participants.

### **Barriers, difficulties and future improvements**

So far, the current research has revealed that although the benefits of case studies are well accepted in literature and practice, the actual implementation of the case method is anything but an easy task for lecturers. Interview participants of this project were offered an opportunity to discuss the barriers of using case studies, and how their experience could be improved in the future. Several themes were identified as barriers to utilising the case method.

First and foremost, consistent with the 'anecdotal' positive feedback suggested in the previous discussion, interview participants identified that students' resistance and lack of participation was a significant barrier for successfully implementing case studies in teaching:

*"some students they don't communicate with you at all. You try and keep some sort of dialogue going with them, but they just disappear. In group work that shows up when you get the rest of the group saying 'we didn't see somebody' and then that goes into an assessment issue about how do you divvy up the marks?" (Interviewee02)*

Interviewee11 provided another common issue that students did not do the preparation work on case studies prior to the class discussion. Case studies were usually presented in reasonably lengthy documents and required detailed reading which could not be done in class. But students did not complete the required reading before class:

*"It just doesn't work in accounting because, umm, just students don't do the work, you know, if you tell them to read something and you go then, into the lecture and you tell them: 'you're in charge of the lecture!' ... and there's just nothing happening, it doesn't work, and that's the barrier, umm, they just don't do the work, particularly not if it's voluntary, in a sense..." (interviewee11)*

Four interviewees (2, 8, 10 and 14) believed that the students' resistance to using case studies was rooted in the passive learning style as a result of the teacher-centred and contents-driven education practices. Interviewee14 believed that lecturers need to be appropriately trained to implement the case method with a student-centred approach:

*"I think actually that the staff need training in how to do it as well, umm, when I started, we had lecturers who stood up the front, some of them just wrote everything on the overhead transparency, or wrote everything on the blackboard, and everyone copied it down, umm, now we've got to a system where the students are even less active because we give them the powerpoint slides and some of them just sit there and watch and listen and think that the information is going in like that, umm, here we're going to have a, if we were using case studies all the time, it'd be turned around completely, much more involvement from the students and we have to know how to actually stimulate that and the right sort of questions to ask..."*

Although lecturers might not have been trained with the case method specifically, university lecturers commonly hold qualifications in adult teaching and thus would be aware of the active learning approach. However, the lack of formal evaluation and feedback on the case method created difficulties in making further improvement. Interview07 said:

*"So if you look at the way cases are usually used in classes, they're usually used deductively, you know, deduction is more like the typical lecture-type approach, you know? You start with a big general concept and then you, ah, logically lead to the specific instance or the case...If you have any time leftover at the end of a lecture, 'oh, here's the concept, here's all the theoretical stuff and all the conceptual implications... and Look! Here's a case that*

*illustrates the concept.' I'm kind of, I'm kind of blind to, ah, you know, what areas need improvement, so I really have to pay attention to the students..."*

The above comments echo the literature and previous interview findings. The nature of the case method lies in the student-centred active learning approach rather than the case studies being utilised as material.

Second, interviewees criticised the lack of local, relevant and good quality case materials. This was largely because scholars had little incentive to publish case studies. Subsequently, developing case studies in-house became difficult and unrewarding. This barrier had been addressed previously. Interviewee09 summarised this obstacle as follows:

*"one of the barriers is actually finding, if you, if, if there's not people who write case studies for you, then you have to develop them yourself, so that's one barrier that the time and effort it takes to put them together. There's not a lot that I'm aware of, of people who write case studies in tax, and if they do, they're in another jurisdiction, you then have to virtually write it again to make sure it's going to fit your jurisdiction because of most things in tax being quite localised."*

Third, the large class size, the tiered lecture theatre setting, and lecturers' heavy workload also stalled the proper utilisation of the case method in teaching accounting related areas. Some representative comments were as follows:

*"The problem with using cases in large courses is, umm, organising it, you know, you've got two-hundred students and you give them a case study, how do you, how do you organise the learning around the case study?" (Interviewee02)*

*"The key drawbacks are, as I've already suggested, the problems of using tiered lecture theatres where students are sitting next to each other, and it's very difficult to get group discussion going. The large number of students in a class like that, which hinders communication." (Interviewee06)*

*"... you can't do it (case method) with a hundred people, a hundred and fifty people, two hundred, three hundred we have in some classes. So, you have to be in smaller groups, and if you're going to be in smaller groups then obviously you're going to have to have teachers for all of them and who's going to do it? And can you just leave tutors to do that? I mean, some of our tutors ...are just honours students or masters students and have no teaching experience and no business experience, how can they lead a, a case study problem-based sort of system? So, are all the academic staff going to be teaching more hours or? Ha ha..." (Interviewee14)*

Even though the above barriers are expressed as being relevant in the context of the University of Canterbury, these barriers have been addressed in the literature as widespread issues in universities across Australasia.

## Summary

According to the interview findings above, case studies as a teaching tool are essential in the teaching and learning of accounting, a practice-oriented body of knowledge. Case studies form a bridge to relate abstract knowledge of accounting to the real-world organisations where the accounting function exists. Case studies create a sense of relevance for students and communicate the complex and ambiguous nature of reality. Although selecting good quality, locally relevant case materials is important, the successful implementation of the case method ultimately lies in adopting a student-centred and active learning approach. The lack of good quality cases, students' resistance, large class size and heavy workload of lecturers have hindered the proper implementation of the case method, let alone the appropriate evaluation of its efficacy.

## The MYOB Project

The literature review and interview findings informed the design and implementation of the MYOB Project in the Department of Accounting and Information Systems at the University of Canterbury in semester 1, 2018. The second version of the MYOB Project was subsequently implemented in semester 2, 2018.

The MYOB Project is a case-study based assignment to be completed by the students who enrolled in ACCT103 - Accounting and Taxation: An Introduction (hereafter ACCT103) a first-year accounting course which is required for students who are completing a Bachelor of Commerce with Accounting or Accounting and Taxation as their major. This section explains the design rationale, implementation process and initial feedbacks from students.

## Overview of the MYOB Project

According to the course outline of ACCT103 the course introduces taxation and accounting in the context of small businesses in a range of industries. It includes the principles of bookkeeping and the preparation of financial statements. As stated above, it is a compulsory paper for accounting and taxation majors. The course also attracts entrepreneurially minded students contemplating running their own businesses. Being a first-year accounting paper, the course emphasises the practical side of bookkeeping and financial reporting at an entry level rather than the conceptual framework of accounting. The practical nature of the course requires students to visualise how concepts and principles of accounting are applied in the real-world. Thus, the course offers a good opportunity to apply the case method in learning.

The case material sets the scene where the students are required to take on the role of an owner-manager of a sole trader business. The fictitious business in the case study is based in Christchurch. The operation model of business is simple – it imports and distributes one type of reasonably high value equipment to customers. To complete the assignment students are required to set up the business in MYOB Essentials, a cloud-based accounting software, and use the software to record all the business transactions and produce financial reports for a month. The business information, instructions and requirements were documented in a student workbook. The workbook started as a step-by-step handbook-style guidance for students to register their business accounts via the accounting software, inviting the lecturer as an 'advisor', who then had full access to the students'

accounts. This allowed the lecturer to monitor the students' progress, authenticate the students' work and solve technical issues the students might have.

The assignment was distributed in the last lecture of week 6, immediately before the term break. Students had four weeks (three of which were in the term break) to complete the assignment. There was no teaching time allocated for either using the MYOB software or to illustrate any tasks in class. However, three optional drop-in sessions were timetabled and available for all the students. These drop-in sessions were held in a computer lab and were facilitated by the lecturer.

The assignment was to be completed and assessed individually. The weight assigned to this assignment was 17% of the entire course. Each student was required to generate six (6) documents from the accounting software based on the step-by-step guidance in the student workbook. The student workbook had eleven (11) sections. Section 1 of the workbook provided an overview of the assignment, the assessment tasks and instructions of setting up the business account. Sections 2 to 7 set out various types of transaction that students were required to complete by using the software, MYOB Essentials. From section 1 to section 7, the style of guidance was gradually changed from a step-by-step and picture-based illustrations of software commands type of format to a more directive format with text-based explanations and instructions. Section 8 required students to review their previous learning and prepare a statement of cash flows manually. This was because the preparation of the cash flows statement was beyond the function of MYOB Essentials (the primary software used for the assignment). Students were provided with references to textbooks but there was no teaching materials or examples given in the workbook.

Section 9 of the workbook required the students to write up a short evaluation report, i.e. the management report, to identify operational and financial problems faced by the business based on all the work they had done in the assignment. The case information was designed so that it had a range of operational and financial problems embedded within it, without giving any hint or direction on them to students. Students were required to identify two business problems, either operational or financial. The identification of those business problems was required to be based on evidence (data or information) from their work. Students were also required to provide practical solutions as a point of action for each of the problems they identified and discussed.

Section 10 of the workbook encompassed a checklist of all the documents that were required for submission. Each required document also referred to the related pages in the workbook so that students could quickly locate the relevant sections should they discover any omission or mistake in their work. Detailed instructions of how to submit documents online were also provided. Section 11, the final section of the workbook laid out the marking schedule for each of the required documents, including the marking rubric for the management report.

After the assignment was collected and marked full sets of examples and the lecturers' comments on the excellences and inadequacies of the exemplars and the management report were provided to the students as feedback. Students were also encouraged to pick up their own individual marking schedule after the results were released.

The results of the MYOB Project in semesters 1 and 2 of 2018 are displayed in Table 4:

**Table 4: Overall results of MYOB Project**

	<b>Class size</b>	<b>No of submission</b>	<b>Pass rate (all)</b>	<b>Pass rate (submitted only)</b>	<b>Mean (all, out of 100)</b>	<b>Standard Deviation</b>
Semester 1, 2018	60	54 (90%)	88%	98%	65.9	9.8
Semester 2, 2018	132	122 (92%)	87%	96%	66.6	13.4

Based on the lecturer's observation and reflection, the MYOB Project had a higher number of submissions and pass rates than those of the other written assignment of the course. The next section proceeds to explain the design rationale of the assignment.

#### The design rationale of MYOB Project

*"Case studies from books are helpful because they get you away from the abstract world into a slightly contrived contextual world, but there's probably nothing better than getting up to your neck in the real world and experiencing it."*

*(Interviewee08)*

According to the course outline of ACCT103, on completion of the MYOB Project, students were required to demonstrate the appropriate knowledge, skills and attitude of the following learning outcomes<sup>6</sup>:

- application of principles and praxis of financial reporting about organisations in the context of preparing and supplying information to internal and external users;
- classification of revenue, expenses, assets (including inventory, receivables, and property, plant and equipment), liabilities and capital of business entities for accounting purpose;
- preparation of financial records for service, transport, retail and manufacturing businesses; and
- preparation classified general-purpose financial reports from the above records.

Given the practical nature of the course, the MYOB Project was designed as a case study-based assignment which allowed students to have hands on experience of using accounting software. The design rationale of the assignment was informed by the findings of the literature review and interviews of lecturers documented in this report.

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<sup>6</sup> An evaluation of the learning outcomes of ACCT103 is beyond the scope of this report.

First, the case-based scenario was realistic and relevant. Although the case information was drawn on a fictitious business, the settings of the business contained ample details for students to process. These details include a business address in Christchurch, a GST registration number and a set of regular contacts of suppliers and customers. The business was patriated as a small sole trader who specialised in supplying home theatre systems and providing related installation and maintenance services. However, the settings of the case information embedded a range of details which were aimed to represent the ambiguity and uncertainty of real-world organisations. Those ambiguities and uncertainties were inexplicit. After completing all the tasks by using MYOB, students would have to observe and contemplate in order to articulate the ambiguities and uncertainties in their management report as operational problems faced by the business in the case setting. The software that is utilised to complete the assignment, i.e. MYOB Essentials, is a real cloud-based software that is publicly available. It is owned and administrated by MYOB. The cloud-based software well suits this assignment because it offers flexibility for students to complete anywhere and anytime provided that internet is available. The software can also be accessed from a range of devices. A 30-day free trial is available, the users can then subscribe to the software for a fee. The assignment took advantage of the free trial period. The project also obtained permission and support from MYOB New Zealand, which assisted in extending the students' free trial to a longer period. The support from MYOB New Zealand will be discussed in the next section.

Second, the design and implementation of the MYOB Project was underpinned by the student-centred active learning approach. None of the tasks required in the assignment were 'taught' in class. The project was a journey for students to learn bookkeeping and financial reporting via the functions of MYOB Essentials by themselves. Sections 1 to 9 highlighted 'check point' and 'assessment' sections in bold and coloured font. 'Check points' specified interim outcomes of assignment tasks which were critical for the next step. If mistakes occurred, uncorrected errors would escalate and eventually affect students' assignment results. Therefore the 'check points' served as a tool for students to evaluate their own progress. The highlighted 'assessment' sections labelled the specific tasks that generate documents required for submission. Students needed to utilise their knowledge of manual bookkeeping that they had learnt in class in order to judge the quality of the documents they had prepared by using computer software.

Third, the role of the lecturer was a 'partner' (Healy & McCutcheon, 2010) or more specifically an 'advisor' when needed. Although none of the assignment tasks were taught in class, the lecturer had been available to assist students throughout their entire journey. Having access to the students' MYOB online account, the lecturer could monitor the progress of students' work in the background without intervention. Most of the time, students were able to correct mistakes and errors by themselves. However, the accounting software contained internal control functions which prohibited some operations. For instance, the software was prohibited to simply delete or edit historical transactions without leaving a trail for audit purposes. This caused some students to be unable to correct the mistakes they made. In such cases, students usually contacted the lecturer for assistance. The lecturer was mindful to make this process an opportunity to learn. Usually emails were exchanged between the lecturer and students to discuss what the issue was, why the error must be corrected and how to correct them. Students were usually instructed to use the MYOB



official user's manual or online tutorials to learn functions that were beyond the MYOB assignment *per se*.

Each semester, there were three optional drop-in sessions where students could go to the computer lab on campus to work on the project with the lecturer present. The last drop-in session was usually well attended because it was close to the submission time of the assignment. It was also when students had progressed to a stage where the workbook became more directive instead of illustrative, for instance the sections about the statement of cash flows<sup>7</sup> and the management report. Students tended to seek assurance from the lecturer during the drop-in sessions about the quality of their work. The lecturer was mindful not to provide specific comments on what was 'right' or 'wrong', but rather sought to look for resources and examples together with the students so that they could validate their own work before the assessment was formally submitted.

Last but not least, the "self-directed" feature of the MYOB Project was aimed at improving students' soft skills, including critical thinking, problem solving, leadership and communication skills. Except for the designed tasks and assessments, students often came across barriers and difficulties. For instance, repeatedly losing their password or working at midnight while the system was upgrading. These issues were realistic and needed to be resolved by the students via effective communication and reflection. As per Interviewee 07, "*we don't live in a prepared, scrubbed world*". Despite the challenges faced by the students, just one extension was applied for and subsequently granted on the basis of sickness.

To summarise, the MYOB Project was a student-centred learning and assessment activity informed by the practice recommended by literature and accepted in practice. This project would not have been implemented smoothly without support from MYOB New Zealand.

#### Industry engagement – support from MYOB New Zealand

In June 2017, MYOB offered a one-day course, named 'Train the Trainers' in their Christchurch office to lecturers, teachers and accounting service providers who teach or train users of MYOB software. Several lecturers from the University of Canterbury attended this course. The course introduced the Education Manager of MYOB New Zealand to accounting lecturers from the University of Canterbury, and subsequently led to the design and launch of the MYOB Project.

During the designing stage, MYOB provided materials and assigned specific technical staff to assist in the drafting of the MYOB workbook. As mentioned in the previous section, MYOB New Zealand extended the free trial period for students of ACCT103 which allowed enough time for students to complete the assignment and revisit their work after receiving the results without financial costs. The MYOB technical team was also available to assist the project. Fortunately, there had not been any software related technical issues during the implementation of the assignments. Using a real-world accounting software also means that the MYOB Project has the opportunity to be further developed alongside the upgrade and development of the software package *per se*.

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<sup>7</sup> At the time in the course, students were not taught formally about the preparation of cash flow statements in class.

The Education Manager and staff members of MYOB New Zealand were on site during some of the drop-in sessions. The Education Manager also presented in class as guest speaker about the future trends of the accounting profession after the MYOB Project was completed and results were released.

In addition, students who completed the assignment successfully (i.e. achieved 50% or above),



received a certificate of completion jointly issued by MYOB New Zealand and the School of Business at the University of Canterbury. In Semester 1, 2018, students received their certificates of completion in a special event for the announcement of partnership between MYOB New Zealand and the Accounting Society, a student club at the University of Canterbury. The above picture was taken during the event when some students received their Certificate of Completion of MYOB project. Some students shared their experience of completing the assignment with MYOB New Zealand<sup>8</sup>:

*“I really enjoyed the MYOB project and felt it helped apply and realise some of the accounting principles and practices highlighted in classes, during lectures and tutorials and throughout the entire degree.” (Student01)*

*“There was a lot to be learnt from this project, but I think the most significant thing I learnt from this was enhancing my IT skills, in a world where IT is going to be much more important in the workplace.” (Student02)*

*“I loved how elegantly the project cut out a lot of work that I would’ve done if I did the journal entries etc. on pen and paper. The hardest part of the MYOB course was most definitely the management report. However, it made me more critical of financial*

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<sup>8</sup> These quotes were provided by students as feedback for their experience. These quotes are from publicly available information rather than data collected for this research. Source:

<https://www.myob.com/nz/blog/accounting-education-available-new-zealand-universities/>

*information, as I found myself identifying problems within the financial reports that I might've just taken for granted otherwise.” (Student03)*

From the students' accounts and the lecturer's reflection, the overall experience of the MYOB Project was positive. At the end of Semester 2, 2018, a survey was carried out on the students who were studying ACCT103. This report proceeds to discuss the survey results.

### **Using case studies in ACCT103: experience of students**

To understand students' experience with learning accounting with case studies, a survey was completed in week 9 of Semester 2, 2018. There were 132 students enrolled in Semester 2, 2018. 49 (37%) students volunteered to participate in the survey which was carried out at the beginning of the lecture. A member of the research team who was not an academic staff member of the Department of Accounting and Information Systems, implemented and collected the survey results. Given the small sample size of the survey, descriptive analyses were used to understand students' attitudes toward: (1) whether the use of case studies improved their soft skills as identified by the literature; (2) the perceived benefits of using case studies and case method suggested by literature and interviews; (3) the difficulties involved in learning with case studies.

Demographic data were collected with respect to students' gender, ethnicity, whether English was their first language and whether they had accounting related work experience. According to the demographic information collected from the survey among the 49 students who completed the survey, 22 were male, 26 were female and 1 student was self-identified as 'Gender Diverse'. 33 students stated that their first language was English. A vast majority (42 out of 49) of the students who completed the survey did not have any accounting related work experience. The ethnicity of the 49 survey participants consisted of 18 New Zealand European, 14 Asian, 4 other European and 2 Māori.

Given the small sample we collected from the survey, we only performed basic exploratory analyses to understand the perception of using case studies by the entire 49 students without categorising the results according to the demographic information. The survey requested students to evaluate their experience for all the case studies that had been used in ACCT103. Details of case studies that were utilised in ACCT103 are listed in Table 5.

**Table 5: Case studies used in ACCT103**

Case study	Description	Implementation	Assessment
'Who Gives a Crap'	<ul style="list-style-type: none"> <li>based on a real-world Australia social enterprise.</li> <li>News article, accompanied with a video clip</li> <li>It is aimed to discuss the objectives of an organisation and the relevance of accounting information</li> </ul>	<ul style="list-style-type: none"> <li>in class during week 1.</li> <li>guided reading – 2 pages</li> <li>group discussion (2 or 3 students), thinking map and feedback</li> </ul>	Not assessed
Tulgravia	<ul style="list-style-type: none"> <li>Fictitious</li> <li>Created in house to illustrate the design of a taxation system.</li> </ul>	<ul style="list-style-type: none"> <li>in class during week 2</li> <li>guided reading and discussion led by the lecturer</li> </ul>	Not assessed
Case study for term test	<ul style="list-style-type: none"> <li>Fictitious</li> <li>Created in house to assess students' ability to apply case law and principles of tax law.</li> </ul>	<ul style="list-style-type: none"> <li>issued and assessed in term test in week 7</li> </ul>	Assessed
The Farm Winery (2014)	Published by Harvard Business Review.	<ul style="list-style-type: none"> <li>14 pages</li> <li>used for tutorial discussion on manufacturing businesses in week 7</li> </ul>	Not assessed
Peoria Engine Plant (A): Abridged (1997)	Published by Harvard Business Review.	<ul style="list-style-type: none"> <li>10 pages</li> <li>used for tutorial discussion on manufacturing businesses in week 8</li> </ul>	Not assessed
MYOB Project	<ul style="list-style-type: none"> <li>Fictitious</li> <li>Created in house (see section 3.3 of this report)</li> </ul>	<ul style="list-style-type: none"> <li>Individual assignment</li> <li>Implemented in week 7 and due in four weeks.</li> </ul>	Assessed

Section 1 of the survey questionnaire requested the survey participants to evaluate whether the use of case studies in ACCT103 had improved their soft skills. There were seven (7) 5-point Likert Scale questions followed by an open question. The descriptive statistics for the Likert questions in section

1 are detailed in Table 6. According to the survey results, students of ACCT103 agreed to some extent that case studies had improved their soft skills, in particular the skill of critical thinking. Students also reported in the open question that they believed that the case study had improved their skills of (*recognising*) 'different perceptions according to case context', 'identifying key information' and 'analysis skills'. Two students also recognised that case studies enhanced their technical skills, for example, using accounting software (MYOB), and preparing financial statements.

**Table 6: Students' perception of the improvement of soft skills**

<b>Soft Skills</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Q5</b>	<b>Q6</b>	<b>Q7</b>
<b>Mean</b>	3.8125	3.5918	3.4490	3.0204	3.3061	3.2449	2.9796
<b>Median</b>	4	3	3	3	3	3	3
<b>Mode</b>	4	3	3	3	4	3	3
<b>Standard Deviation</b>	0.6734	0.7884	0.8675	0.7770	0.9833	0.9021	0.9463
<b>Kurtosis</b>	1.0221	-0.5294	0.3995	0.2986	-0.2339	0.3306	0.5578
<b>Skewness</b>	-0.6322	0.3486	-0.0362	-0.5915	-0.3890	-0.3378	0.1956
<b>Minimum</b>	2	2	1	1	1	1	1
<b>Maximum</b>	5	5	5	4	5	5	5
<b>Observations (n)</b>	48	49	49	49	49	49	49

*The case studies used in ACCT103:*

- Q1. helped develop my critical thinking skills**
- Q2. helped develop my problem-solving skills**
- Q3. helped me to become a more independent learner.**
- Q4. improved my ability to communicate verbally.**
- Q5. improved my ability to communicate in writing.**
- Q6. helped develop my ability to work in a team.**
- Q7. helped develop my leadership skills.**

*1 = strongly disagree, 5 = strongly agree*

According to literature and interview findings, in addition to improving students' soft skills, the use of instructional cases also has other advantages. Section 2 of the survey was designed to measure how students would evaluate the advantages of using case studies in ACCT103. The survey results (see Table 7) show that students strongly agreed that illustration cases used in ACCT103 presented realistic accounting and taxation scenarios. To a certain extent, students also agreed that case information was interesting and also helped in introducing them to the professional context of

accounting practice. In the open question, two students suggested that they believed the taxation case studies were better than the other case studies. Three students suggested that case studies had improved their overall accounting skills and would assist them with studying accounting at a higher level. One student believed that using case studies had improved his/her attention to details.

**Table 7: Students' perception of the advantages of using case studies**

<b>Advantages</b>	<b>Q8</b>	<b>Q9</b>	<b>Q10</b>	<b>Q11</b>	<b>Q12</b>	<b>Q13</b>
<b>Mean</b>	4.1020	3.8367	3.5306	3.3878	3.6122	3.7755
<b>Median</b>	4	4	4	3	4	4
<b>Mode</b>	4	4	4	3	4	4
<b>Standard Deviation</b>	0.7429	0.8743	0.8191	0.9087	0.7308	0.7435
<b>Kurtosis</b>	-0.0127	1.2968	0.9289	-0.0325	-0.2692	0.4624
<b>Skewness</b>	-0.4853	-0.8389	-0.5764	-0.1725	0.0932	-0.5591
<b>Minimum</b>	2	1	1	1	2	2
<b>Maximum</b>	5	5	5	5	5	5
<b>Observations (n)</b>	49	49	49	49	49	49

*The case studies used in acct103:*

**Q8. PRESENTED REALISTIC ACCOUNTING AND TAXATION SCENARIOS.**  
**Q9. WERE INTERESTING TO ME.**  
**Q10. HELPED ME LEARN TO INTEGRATE DATA FROM MULTIPLE SOURCES.**  
**Q11. IMPROVED MY ABILITY TO RECOGNISE AND DEAL WITH UNCERTAINTY.**  
**Q12. INTRODUCED ME TO THE ETHICAL CONTEXT OF ACCOUNTING.**  
**Q13. INTRODUCED ME TO THE PROFESSIONAL CONTEXT OF ACCOUNTING.**

*1 = strongly disagree, 5 = strongly agree*

Students of ACCT103 were also asked to evaluate the design of the case studies used during the semester. According to the survey results, (see Table 8), students agreed that the time allowed to complete the case study related tasks was sufficient. However, the results indicate a low level of agreement by the students that the case studies were easy to read. Meanwhile, the actual case studies used during the semester were perceived as not always having clear learning objectives and instructions. Only to some extent, students agreed that the case studies related tasks were assessed fairly. It is worth noting that, two (2) students in the open question section, suggested that the feedback for the case related activities was not adequate.

The overall survey results show, that in general, although the degree of support was not strong, the students of ACCT103 recognised the benefits of using case studies in learning accounting, including the enhancement of their soft skills. Students' experience of learning with case studies has not been overwhelmingly good. The small sample size of the survey gives rise to a significant limitation of the research. The survey results therefore cannot produce any generalisable conclusion. However, the survey sets the direction of formally and systematically evaluating the students' experience in learning accounting with case studies. Replicated surveys should be carried out in the future to further understand the efficacy of the case method.

**Table 8: Students' perception of the design of case studies**

	<b>Q14</b>	<b>Q15</b>	<b>Q16</b>	<b>Q17</b>	<b>Q18</b>	<b>Q19</b>
<b>Mean</b>	3.8571	3.4082	3.4694	3.1837	3.4694	3.6939
<b>Median</b>	4	3	3	3	3	4
<b>Mode</b>	4	3	3	3	3	4
<b>Standard deviation</b>	0.7360	0.7884	0.9377	0.8581	0.7933	0.7959
<b>Kurtosis</b>	0.9838	-0.3947	-0.0856	0.4811	-0.2583	1.6436
<b>Skewness</b>	-0.7472	-0.0827	0.0132	0.2481	0.4961	-0.6749
<b>Minimum</b>	2	2	1	1	2	1
<b>Maximum</b>	5	5	5	5	5	5
<b>Observation (n)</b>	49	49	49	49	49	49

*The case studies used in acct103:*

**Q14. TOOK A REASONABLE AMOUNT OF TIME TO COMPLETE.**  
**Q15. DID NOT CONTAIN IRRELEVANT INFORMATION.**  
**Q16. HAD CLEAR LEARNING OBJECTIVES IN RELATING TO THE COURSE.**  
**Q17. CONTAINED CLEAR INSTRUCTIONS ON HOW THEY WERE TO BE COMPLETED.**  
**Q18. WERE EASY TO READ AND UNDERSTAND.**  
**Q19. WERE MARKED FAIRLY IN ASSESSMENTS.**

*1 = strongly disagree, 5 = strongly agree*

### Section summary

This section discussed the findings of the project. The current study has reviewed 337 published instruction case studies in seven (7) accounting related education journals for a period of 2006 to 2017. The review shows that the published case studies are concentrated in two (2) journals,

namely: Issues in Accounting Education, and Journal of Accounting Education. These published case studies, to a large extent, focus on issues of financial accounting, auditing and frauds. The design of these case studies emphasises the responsiveness of professional ethics and the improvement of students' soft skills. However, since 2012, the number of published case studies has been declining. The accounting profession has always been changing. Therefore, the declining trend has affected the availability of case studies for accounting education. New Zealand based cases remain sparse.

In this study, interview findings support that case studies as a teaching tool are essential in the teaching and learning of accounting, which is a practice-oriented body of knowledge. Case studies create a sense of relevance to students and communicate the complex and ambiguous nature of reality. Nonetheless, locally relevant and up-to-date case studies are difficult to come by. Although challenging and unrewarding, creating case studies for teaching has been a common practice for university lecturers. Both the literature review and interviews conclude that the essence of case method lies in the student-centred active learning approach, regardless of the format of the case studies. The lack of good quality cases, students' resistance, large class size and heavy workloads of lecturers have hindered the proper implementation of the case method as well as the appropriate evaluation of its efficacy.

Drawn on the findings of the literature review and interviews, a specific case study assignment, MYOB Project was created and implemented in class in 2018. The design and implementation of the case study reflects the good practice recommended by the literature and is recognised by lecturers in accounting related fields in the interviewees. Both the students' performance assessed by the assignment and informal feedback received from the students have been positive. However, according to the above survey, that is aimed to understand students' over all experience of using case studies in an accounting course, the benefits of using case studies have only been supported to a certain extent.

## Conclusions and recommendations

So far, the current project has reported on the findings of a literature review of published case studies, the investigation on lecturers' experience, students' experience of using case studies and reflection on the creation and implementation of a case-studies based assignment in a first-year accounting class. The research carried in this project suffers from several limitations. First the review of publish cases does not follow any theoretical framework, nor methodological approach. Therefore, this report only provides a landscape view of the case studies that have been published and used for teaching according to their subject areas. Future research may adopt the discourse analyses or another text analyses-based approach to investigate how case studies construct the meanings of accounting practice and accounting function of society.

Second, the interviews are only carried out in the academic department of the University of Canterbury, therefore the results cannot claim any generalisable conclusions. However, the interview results have indeed echoed the criticisms and concerns identified in the existing research



that the case method has not been effectively utilised as a result of the challenges and barriers embedded in the field of accounting education.

Third, although this project leads to the creation of a case-study based assignment and subsequently surveys students experience of learning accounting with case studies in a first-year accounting class, due to the small sample size and the limited analyses, the current project cannot provide any conclusive results to confirm the students' experience of using case studies as positive.

To date, only isolated and anecdotal evidence on how exactly case studies are used in teaching and learning activities in accounting and the efficacy of case method is available. It has been 21 years since the special issue of using case studies was published by Accounting Education. This project calls for ongoing and up-to-date research on how changes in the accounting profession, education practices, students' learning styles and demography have affected the use of the case method.

This report hereby outlines the following recommendations for lecturers in accounting and related fields who aim to adopt case method for teaching, learning and assessment activities:

- 1) It is recommended that case materials be developed for teaching, because the most relevant and up-to-date materials are not always available from publications. A well-designed case study can be reused and further developed so that the initial efforts can be amortised in the future. Case studies used for teaching and learning do not usually need to be written up as an article. They can be a combination of materials presented in various formats and media – for instance news articles, video clips, companies' websites and so on. Case studies can also be created by collaborating with industry and other educational institutes.
- 2) The case information needs to be presented as a bridge from knowledge to the real-world scenario, thus both ends of the bridge are essential. An example with technical knowledge and skills without a sense of application in a complex and ambiguous social setting is not a case study, but merely an example. On the contrary, presenting an event or incident in the real life or "an interesting story" without implementing learning activities toward any learning outcomes, cannot be regarded as using case method. The real-world scenario can be staged by fictitious organisational settings so long it bridges the abstract form of knowledge to the application of knowledge.
- 3) The essence of case method is student-centred learning rather than the case materials *per se*. The key is to observe and articulate the learning outcomes as 'what students will do'. The learning outcomes and students' learning activities shall be planned out before implementing the case studies. The learning activities shall reflect a journey of 'discovery' and/or problem solving, i.e. it has clear directions toward the learning outcomes. A feedback session is necessary to visualise the achievement of learning outcomes.
- 4) Prescribing lengthy and uninstructed 'pre-reading' should be avoided in implementing the case method. This is not to deny the importance of improving students reading and self-directed learning. On the contrary, the initial steps of case method lie in engaging and motivating students with the case materials, rather than 'prescribing' or 'requiring' students to read.

- 5) If a significant amount of learning based on case studies will need to be completed outside of class via self-directed or team-based activities, for example reading or assignment tasks, the relevant learning outcomes should be assessed transparently. A transparent assessment rubric can motivate participation and allow self-assessment and peer review.
- 6) To optimise the case method, the lecturer's role is in supporting the students rather than leading the students. Flexibilities are allowed to suit students' different learning styles and backgrounds. However, at the earlier stage of implementing the case studies, both students and the lecturers need to clear and agree on: (1) the learning outcomes (i.e. the knowledge and skills) to be achieved and (2) how to assess the achievement.
- 7) If circumstances allow, the lecturer should formally evaluate the students experience via survey or reflective journals on an on-going basis for each significant case-study based assessments.
- 8) The lecturer should both self-reflect and collaborate with colleagues who also use case studies and case method, to share the experience and carry out research.

The current project finally concludes on its implications and action points for the future. Currently the MYOB Project has been adapted and transformed into another teaching tool by the University of Canterbury International College (also known as 'UCIC') in their first-year accounting course. As specified previous, the MYOB Project has the potential to be developed further. A more advanced version of the project that is based on a more sophisticated version of MYOB software package, is under development toward the implementation in the Master of Professional Accounting Programme in the University of Canterbury. More editions of the MYOB Project are also being planned. Currently this plan consists of a case study based on a small farming operation in New Zealand as well as a Māori business. There has been one other piece of research carried out in the University of Canterbury by other staff members to investigate the efficacy of using case studies. As part of the on-going collaboration with MYOB New Zealand, the research team is planning to create a forum to share experience of using Case study to include Universities and Polytechnics in New Zealand.

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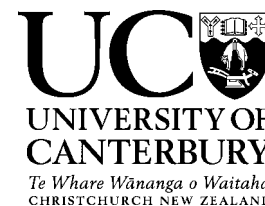
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## Appendix A: Information Sheet - Interviews

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Telephone: (03) 36 93746  
Email: julia.wu@canterbury.ac.nz



### **Using Complex Case Studies to Teach Accounting**

#### **Information Sheet for Academic Staff Department of Accounting and Information Systems**

Case studies have been widely used in the teaching of Accounting (including auditing, taxation, and accounting information systems). You are invited to participate in a research project that investigates the current practice of using case studies in teaching and assessing accounting and law papers. At the end of the project, we aim to obtain and share the knowledge and skills of developing and teaching (including assessing) case studies in pedagogically appropriate ways to optimize students' learning experience and intended learning outcomes.

Our research team consists of the following members:

- Julia Wu, Department of Accounting and Information Systems (primary investigator)
- Erik Brogt, Academic Services Group

There are also assistants, who are also working for the project on contract basis:

If you choose to take part in this study, your involvement in this project will be participating a face to face interview on your experience of using case studies. The interview will last approximately 30 minutes.

As a follow-up to this investigation, you will be asked to review and confirm the interview transcript.

In the performance of the tasks and application of the procedures there are risks of being identified. In particular, during the interview, you may refer to a subject area, the paper(s) you have been teaching and/or the case study material(s) you have been using a particular subject area of accounting or taxation. Any of the above may lead to you being identified personally.

The results of the project may be published, but you may be assured of the complete confidentiality of data gathered in this investigation: your identity will not be made public without your prior consent. To ensure anonymity and confidentiality, the following procedures will be taken:

- The interview will be carried out by either Dr Erik Brogt or Dr Melinda Jone who is currently a research assistant working on the project.

- The interview will be audio recorded and then transcribed by Dr Melinda Jone under the supervision of Dr Erik Brogt.
- The interview recordings and transcripts will be kept in locked and secure facilities and/or in password protected electronic form and will be destroyed after ten years.
- No one will have access to the interview data except for the above mentioned researchers and their research assistants.
- A confidential agreement will be signed by the research assistants.
- The interview data will not be used as an evaluation of your performance or any other purpose that is outside of the aim of the project.
- Your name will be replaced by a pseudonym in interview quotes used in any form of publication.
- The subject area, the paper(s) you have been teaching and the case study material(s) you have been using will not be mentioned in any form of publication.
- You are offered an opportunity to receive a copy of the interview transcript to verify the factual accuracy of the information contained therein.

Dr Erik Brogt will be pleased to discuss any concerns you may have about participation in the project. He can be contact at (03) 36 93977 by phone or by email via:  
erik.brogt@canterbury.ac.nz.

Participation is voluntary and you have the right to withdraw at any stage without penalty. You may ask for your raw data to be returned to you or destroyed at any point. If you withdraw, I will remove information relating to you. However, once analysis of raw data starts on 1 May 2018, it will become increasingly difficult to remove the influence of your data on the results.

Please indicate to the researcher on the consent form if you would like to receive a copy of the summary of results of the project.

This project has been reviewed and approved by the University of Canterbury Human Ethics Committee on 27 November 2017, and participants should address any complaints to The Chair, Human Ethics Committee, University of Canterbury, Private Bag 4800, Christchurch ([human-ethics@canterbury.ac.nz](mailto:human-ethics@canterbury.ac.nz)).

If you agree to participate in the study, you are asked to complete the consent form and return the consent form to the interviewer prior to the interview starts.



## Appendix B: Consent Form – Interviews

Department of Accounting and Information Systems  
Telephone: +64 3 369 3746

Email: [julia.wu@canterbury.ac.nz](mailto:julia.wu@canterbury.ac.nz)



### Using Complex Case Studies to Teach Accounting Consent form for Academic Staff Department of Accounting and Information Systems

*Include a statement regarding each of the following:*

- I have been given a full explanation of this project and have had the opportunity to ask questions.
- I understand what is required of me if I agree to take part in the research.
- I understand that participation is voluntary and I may withdraw at any time without penalty. Withdrawal of participation will also include the withdrawal of any information I have provided should this remain practically achievable.
- I understand that any information or opinions I provide will be kept confidential to the researchers and that any published or reported results will not identify the participants.
- I understand that all data collected for the study will be kept in locked and secure facilities and/or in password protected electronic form and will be destroyed after ten years.
- I understand the risks associated with taking part and how they will be managed.
- I understand that I can contact the researcher, Dr Erik Brogt at (03) 36 93977 by phone or by email via: [erik.brogt@canterbury.ac.nz](mailto:erik.brogt@canterbury.ac.nz) for further information. If I have any complaints, I can contact the Chair of the University of Canterbury Human Ethics Committee, Private Bag 4800, Christchurch ([human-ethics@canterbury.ac.nz](mailto:human-ethics@canterbury.ac.nz)).
- I would like to verify the factual accuracy of the interview transcript. I understand that I am requested to provide feedback and confirm the interview transcript within three (3) weeks after I receive the copy.
- I would like a summary of the results of the project.
- By signing below, I agree to participate in this research project.

Name: \_\_\_\_\_

Signed: \_\_\_\_\_

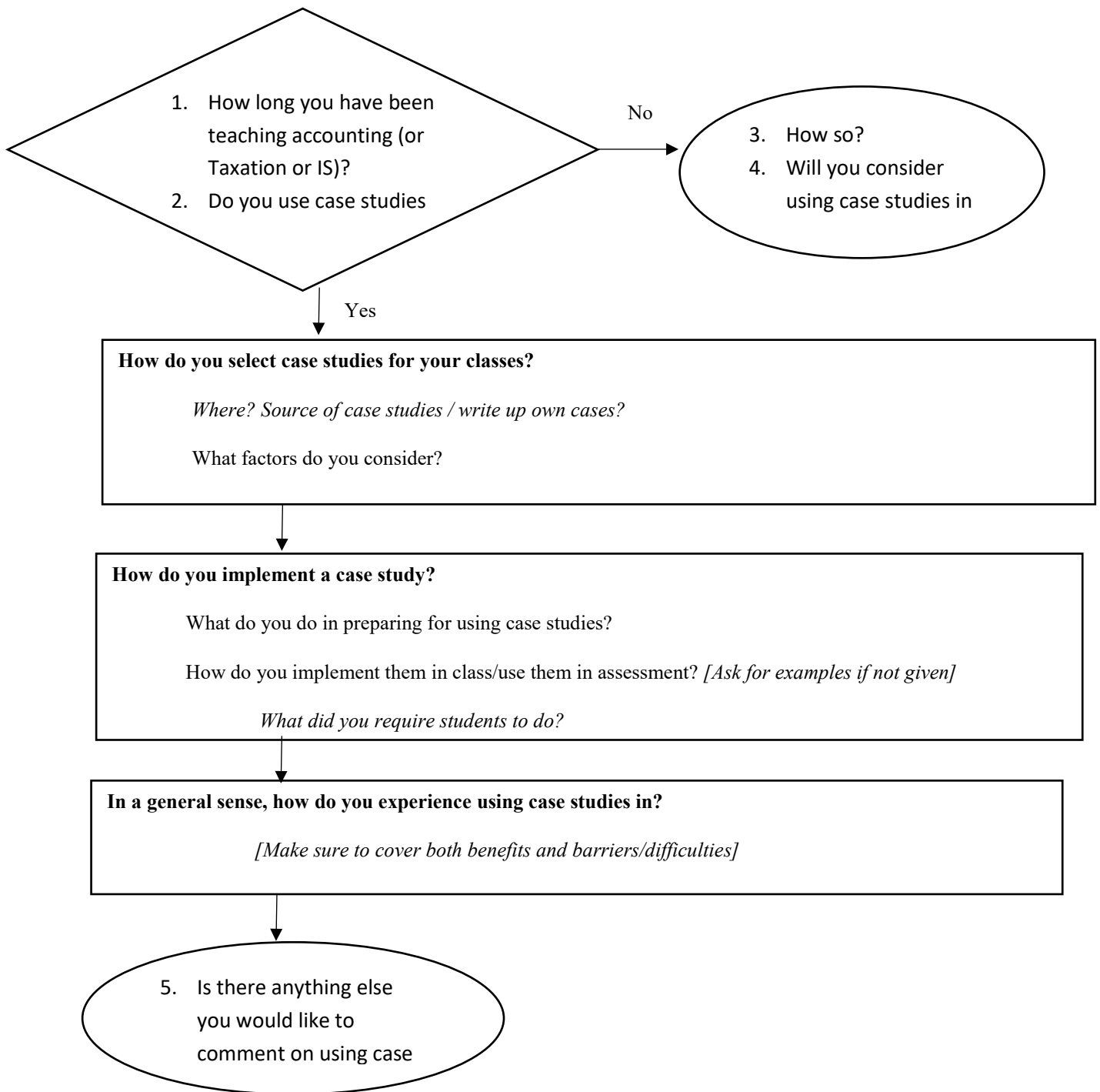
Date: \_\_\_\_\_

Email address (*for report of findings, if applicable*):

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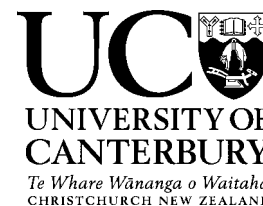
Please return the consent form to the interviewer prior to the interview starts

## Appendix C: Interview Protocol



## Appendix D: Information Sheet – Student Survey

Department of Accounting and Information Systems  
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Email: [julia.wu@canterbury.ac.nz](mailto:julia.wu@canterbury.ac.nz)



### Using Complex Case Studies to Teach Accounting

#### Information Sheet for Students

Case studies have been widely used in the teaching of Accounting and Law. You are invited to participate in a research project that investigates the current practice of using case studies in teaching and assessing accounting and taxation papers. At the end of the project, we aim to obtain and share the knowledge and skills of developing and teaching (including assessing) case studies in pedagogically appropriate ways to optimize students' learning experience and intended learning outcomes. The project is conducted by Dr Julia Wu (Accounting and Information Systems), and Dr Erik Brogt (Academic Services Group).

If you choose to take part in this study, your involvement in this project will be taking a short anonymous survey on your experience with case studies in your class. The survey will take approximately 10 minutes to complete. **Completing and submitting the survey will be taken as consent for the data to be used in this project.**

In principle, participation is voluntary and you have the right to withdraw at any stage without penalty. However, once submitted, the research team cannot identify any data as coming from a particular participant, so withdrawal is possible only by non-submission.

The results of the project may be published, but you may be assured of the complete confidentiality of data gathered in this investigation. The survey will be managed by Dr Erik Brogt and your course lecturers will not have access to any of the data until after the grades for the course have been officially submitted to the University. Dr Erik Brogt will be pleased to discuss any concerns you may have about participation in the project. He can be contacted at (03) 36 93977 by phone or by email via: [erik.brogt@canterbury.ac.nz](mailto:erik.brogt@canterbury.ac.nz).

Any queries to the survey should be made no later than 15 October 2018.

This project has been reviewed and approved by the University of Canterbury Human Ethics Committee, and participants should address any complaints to The Chair, Human Ethics Committee, University of Canterbury, Private Bag 4800, Christchurch ([human-ethics@canterbury.ac.nz](mailto:human-ethics@canterbury.ac.nz)).

## Appendix E: Survey Questionnaire

The following survey asks about your experiences learning from case studies in ACCT103 this semester. Please select the response which **BEST** represents your agreement with each statement below. The survey will take approximately 10 minutes to complete. **Completing and submitting the survey will be taken as consent for the data to be used in this project.**

### Section 1:

	The case studies used in ACCT103:	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	helped develop my critical thinking skills – i.e. identifying and evaluating the relevant information.	1	2	3	4	5
2.	helped develop my problem-solving skills	1	2	3	4	5
3.	helped me to become a more independent learner.	1	2	3	4	5
4.	improved my ability to communicate verbally.	1	2	3	4	5
5.	improved my ability to communicate in writing.	1	2	3	4	5
6.	helped develop my ability to work in a team.	1	2	3	4	5
7.	helped develop my leadership skills.	1	2	3	4	5

Please specify any other skills that you believe that you have acquired or developed by learning with the cases studies in ACCT103: \_\_\_\_\_

### Section 2:

	The case studies used in ACCT103:	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
8.	presented realistic accounting/taxation scenarios.	1	2	3	4	5
9.	were interesting to me.	1	2	3	4	5
10.	helped me learn to integrate data from multiple sources.	1	2	3	4	5

11.	improved my ability to recognise and deal with uncertainty.	1	2	3	4	5
12.	introduced me to the ethical context of accounting.	1	2	3	4	5
13.	introduced me to the professional context of accounting.	1	2	3	4	5

Please specify any other benefits of learning with the cases studies that you can think of:

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**Please turn over**

**Section 3:**

	<b>The case studies used in ACCT103:</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
14.	took a reasonable amount of time to complete.	1	2	3	4	5
15.	did <b>not</b> contain <u>irrelevant</u> information.	1	2	3	4	5
16.	had clear <u>learning objectives</u> in relating to the course (i.e. what I would learn from it?).	1	2	3	4	5
17.	contained clear instructions on <u>how they were to be completed</u> (i.e. what I was required to do?).	1	2	3	4	5
18.	were easy to read and understand.	1	2	3	4	5
19.	were marked fairly in assessments.	1	2	3	4	5

Please specify any other difficulties in learning with the cases studies that you have experienced:

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Please provide any additional comments that you have about your experiences in learning and being assessed with the cases studies in ACCT103:

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**Demographic Questions (please tick '✓' as appropriate)**

1. Gender identity: Male \_\_\_ Female \_\_\_ Gender Diverse \_\_\_
2. Ethnicity: NZ European/Pākehā \_\_\_ Māori \_\_\_ Pasifika \_\_\_ Asian \_\_\_ Other European \_\_\_  
Other: \_\_\_
3. Is English your first language? Yes \_\_\_ ; No \_\_\_
4. Do you have accounting related work experience? No \_\_\_ /Yes \_\_\_ (please elaborate: \_\_\_\_\_)

**End of the Survey Questionnaire**

**THANK YOU!**

## Appendix F: Case Studies used in Accounting Education (2006-2017)

- Agrawal, P., & Hancock, P. (2012). Deimante Ltd.: Case study for introductory auditing course. *Journal of Accounting Education, 30*(3), 355-379.
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