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The Case Study Method in the Accounting Classroom

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Abstract

The case study method or the case method is an important teaching method that has been used widely in education. Despite its importance, there is limited report whether the case study method has been successfully implemented in Indonesian accounting classrooms. This research aims to investigate accounting students' perceptions about the implementation of case study method in accounting education. This research is important to get an understanding of the usefulness of the case study method and the challenges surrounding the implementation of the case study method. A questionnaire is used to collect the data. We sent an online questionnaire to accounting students. The study found that while students believe that the case study method is quite useful for their learning and critical thinking, they also report challenges with its implementation. It is recommended that the instructor should provide sufficient guidance to complete the case study, and create an enjoyable and meaningful learning environment so that students can fully engage with the course that use case study method.

Keywords: Case Study Method, Accounting Education, Higher Education, Indonesia

1. Introduction

1.1 Background

According to research, Indonesian accounting graduates lack relevant competencies (Adhariani, 2020; Phan, Yapa, & Nguyen, 2020; Prayanthi & Nelwan, 2019). The overemphasis on teaching theoretical content knowledge and the lack of support for accounting students to acquire competency beyond accounting knowledge is a typical critique of Indonesian accounting education (Setyaningrum, Muktiyanto, & Hermawan, 2015). Practitioners and employers in Indonesia have emphasized the importance of changing the Indonesian accounting curriculum and pedagogy, particularly in terms of practical accounting (Pratama, 2015), information technology (Wulandari & Ali, 2019), communication (Adhariani, 2020), teamwork, and ethics (Prayanthi & Nelwan, 2019). It seems that accounting programs in Indonesia are still having trouble meeting the need for high-quality graduates (Utami, Priantara, & Manshur, 2011).

To enhance the quality of graduates, there is a need to adopt a teaching method that promote the development of students' competence, that is the case study method. The case study method is a teaching method in which students are faced with a real-life problem, the case. The case study method has been used extensively in law, medical and

business education to develop certain skills and knowledge (Biggs & Tang, 2011; Reinstein, Churyk, & Tate, 2018). Particularly in accounting education, case study method is considered to be valuable teaching method because it mirrors the real practice of accountants' day-to-day business decision-making (Reinstein et al., 2018). It is useful to frame students' learning in a real context, which is often lacking in traditional teaching approaches (Boyce, Williams, Kelly, & Yee, 2001; Dennis, 2003; Drake, 2011). This framing helps students simultaneously learn concepts and apply their conceptual understanding in practice (Biggs & Tang, 2011). Most importantly, it provides opportunities for students to develop multiple competencies (see e.g., Andiola et al., 2018; Bagley & Harp, 2012; Miller & Savage, 2009; Peaden & Stephens, 2013).

Despite its importance, teaching and learning in a public university in Indonesia, Universitas Negeri Malang, are rarely based on the case study method. Therefore, since 2020, Universitas Negeri Malang requires all academic staff to adopt the case study method in their lesson plans. Several seminars and workshops of case study method have been conducted by Universitas Negeri Malang to ensure the academic staff gets the proper idea of the case study method. Nevertheless, there is no report whether the case study method has been successfully implemented or not in the accounting classrooms. This research investigates: (1) the usefulness of the case study method, and (2) the challenges in implementing the case study method, as perceived by accounting students in Universitas Negeri Malang.

1.1 Literature Review

1.1.1 Case study method

The case study method or case method is a teaching and learning method that employs case studies to engage students in actively solving complex problems similar to those encountered in real-life situations (Magwilang, 2022; Pilato & Ulrich, 2014). In many publications, such as journal articles and books, the case study method is referred to by different names, such as case method (Forsgren, Christensen, & Hedemalm, 2014) and case-based instruction (Almuqayteeb, 2021; Magwilang, 2022).

Initially popular in medicine, business, and law education (Weil, Oyelere, Yeoh, & Firer, 2001), the case study method is quickly getting popular in other disciplines such as nursing (Forsgren et al., 2014), social studies (Dundar, 2019), educational technology (Almuqayteeb, 2021), and science (Herreid, 2007; Magwilang, 2022; Noblitt, Vance, & Smith, 2010). The case study method is interesting in that it allows students to apply their theoretical understanding in a variety of practical situations (Knyvienė, 2014). Case study method is mostly important for discipline that requires the development of analytical and judgment skills (Weil et al., 2001). Particularly in accounting education, the case study method was implemented in response to the Accounting Education Change Commission's recommendation that innovative teaching methods must be used to develop desired learning outcomes such as problem-solving, critical thinking, communication skills, and interpersonal skills (Weil et al., 2001). Following law education, the Harvard Business School implemented the case study method in business and accounting classrooms with the goal of educating students with ready-to-apply theoretical knowledge in practice and real-world work situations (Knyvienė, 2014).

The case study is an essential part of the case study method. According to Herreid (2007), case study can be defined as a story with educational message. It usually consists of two parts, the case materials and the instructions or questions related to the case. The case materials could be a real-life case example, or if creating a real-life case is not possible, it can be replaced by designing case materials that are similar to the types of problems that occur in real life (Dundar, 2019). Case study is usually in written format, yet another modern format of case study occurred, such as a video case study (Pai, 2014).

1.1.2 The usefulness of the case study method in accounting education

Accounting courses mostly consist of practical knowledge, rather than declarative knowledge. Practical knowledge is knowledge that puts theory into practice (Biggs & Tang, 2011). To attain practical skills, accounting theory

must be integrated with accounting practice through the use of teaching methods, such as case study method (Chaffey, Van Peurse, & Low, 2011).

Apart from the benefit of enhancing students with practical skills, the case study method is also perceived to be useful to facilitate the development of non-technical competence (Agrawal, Birt, Holub, & van Zyl, 2020; Ballantine & Larres, 2009; Christensen, Harrison, Hollindale, & Wood, 2019; Crawford, Helliard, & Monk, 2011; Derstine, Emig, & Grant, 2015; Mihret, Abayadeera, Watty, & McKay, 2017; Samkin & Keevy, 2019; Viviers, Fouché, & Reitsma, 2016). Crawford et al. (2011) recommended the use of case studies to help students acquire critical thinking, and role-playing to develop students' communication skills. Derstine et al. (2015) suggested collaborative learning and case studies to enhance students' communication, decision-making abilities and mastery of technical accounting knowledge. Case studies developed by a financial institution (external stakeholder) have been found useful in soft skills growth because they help students develop decision-making, communication and research abilities (Samkin & Keevy, 2019). The students believed that the collaborative learning aspect of the case study had the greatest effect on the development of ethical behaviour and personal characteristics (Samkin & Keevy, 2019).

The use of case studies has allowed students to develop their questioning mind, and consider alternatives and perspectives for decision-making (Agrawal et al., 2020). A case study assignment contributed to the development of professional judgement of accounting students in an online auditing course (Mihret et al., 2017). A collaborative learning atmosphere in the introductory accounting classes was successful in enhancing students' leadership skills and ability to function as a team member (Christensen et al., 2019). Similarly, undergraduate accounting students in a cooperative learning environment were found to have better interpersonal and communication skills than students in a conventional learning environment (Ballantine & Larres, 2009). Fun learning activities, such as business games, were recommended as an effective and innovative teaching method that can positively contribute to the soft skills development of accounting students, especially in teamwork and communication skills (Viviers et al., 2016).

1.1.3 The challenges in the implementation of the case study method

Although numerous research has reported the benefit of case study method, several research also reported the difficulties that are imbedded in the implementation of the case study method (Adler, Milne, & Stringer, 2000; Erlandsson, 2017; Nik Ahmad, 2011). Adler et al. (2000) for example, found that students were reluctant of being actively involved in the learning process using case study method. Nik Ahmad (2011) argued that using case method in a passive learning environment is much more challenging than that in an active learning environment. Educators need to adapt and modify the method to enhance learning (Nik Ahmad, 2011).

Erlandsson (2017) points out that there are at least three difficulties to implement the case study method, including time difficulties, educational difficulties, and managerial difficulties. Time-consuming difficulties include those that will require both the teacher's and students' time and resources, such as developing the case, discussing the case, writing and grading the case reports. Another significant challenge is that, in order to be effective, the case must target multiple issue areas at the same time (Erlandsson, 2017). Educational difficulties include the difficulties that teachers will experience when adopting the case-study method, such as the inability to teach new knowledge using this method, the deductive approach, and retrospective thinking. The case-study method frequently teaches simply how and when theories should be applied, rather than why. The strategy can sometimes induce passivity as well (Erlandsson, 2017). Managerial difficulties include the difficulties that management, for example, the institution, will encounter when utilizing the case-study approach, such as the requirement that all students attend class and the difficulty in finding teaching space for big class settings. There will also be challenges if the cases are written in a second language (Erlandsson, 2017).

2. Method

This is a descriptive research study, in which the main focus is to collect and describe quantitative data regarding the implementation of the case study method in accounting classrooms, as perceived by accounting students. The data was collected through online questionnaire. The questionnaire was sent to accounting students at the Faculty

of Economics and Business Universitas Negeri Malang. These students have enrolled and completed a course that employed case study method.

The questionnaire consists of two main parts. The first part details the statements about the usefulness of the case study method in the accounting classroom (e.g., The case study helped me to be more confident about my skills related to the course, the case study allowed me to view an issue from multiple perspectives, I took a more active part in the learning process when we used the case study in the class). The second part of the questionnaire presents the statements about the challenges in the implementation of the case study method (e.g., I was frustrated by ambiguity that followed when using the case study, I needed more guidance from the instructor about the use of the case study in the class, the case study took more time than it was worth). The questionnaire was adapted from Almuqayteeb (2021) and Magwilang (2022), using a 5-point likert scale ranging from strongly agree (5) to strongly disagree (1). Apart from the close-ended questions, at the end of the questionnaire, students were invited to fill in the open questions to gain more detailed data about their perception studying with case study method. Data were analysed descriptively, to determine the greatest usefulness and difficulties derived from the use of the case study method.

3. Results

The study aimed to determine the usefulness and challenges of the use of case study method in accounting education as perceived by accounting students. Eighty-seven students responded the online questionnaire, with the majority of them (72%) are female students.

Table 1 shows students' responses regarding each of the items in the usefulness category. There are three subcategory presented in the usefulness category: learning, critical thinking and engagement (Almuqayteeb, 2021). Students reported that their engagement in the classroom during the course that implement case study method was lower (3.3) than their learning and critical thinking (3.7). This finding suggests that overall, students value the case study method is more beneficial for the development of their learning and critical thinking, rather than for increasing their engagement/interest in the subject being taught.

Specifically, of the 18 items in the questionnaire, 5 items have a mean score higher than 4 on a 5-point scales, which indicates the most useful aspect that students felt from implementing case study method in accounting education. Students perceived that: the use of case study was relevant in learning about the course concepts (4.2), the case help them to analyze the basic elements of the course concepts (4.1), the case was related to the field of study (4.0), the use of the case study was thought-provoking (4.1) and allow students for more discussion of course ideas in the class (4.1).

Of the 18 items in Table 1, 13 items have a mean score between 3 – 3.8 on a 5-point scales, indicating that students were unsure whether case study method was quite useful for their learning. The 5 items in the questionnaire that have the lowest mean score are: I felt immersed in the activity that involved the use of case study (3.2), I was more engaged in class (3.3), I took a more active part in the learning process (3.3), I was able to apply the course concepts and theories to new situations (3.3), I felt that we covered more content by using the case study in the class (3.3).

Table 1: Usefulness of using case study method

| Usefulness | M | SD | Percentage of Response | | | | |
|---|-----|-----|------------------------|-------|---------|----------|-------------------|
| | | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| <i>Learning</i> | 3.7 | | | | | | |
| 1. I felt the use of case study was relevant in learning about the course concepts. | 4.2 | 0.5 | 28.7 | 64.4 | 6.9 | | |
| 2. The case study helped me to analyze the basic elements of the course concepts. | 4.1 | 0.5 | 20.7 | 70.1 | 9.2 | | |
| 3. I felt what we were learning in the using case study related to my field of study. | 4.0 | 0.6 | 25.3 | 58.6 | 16.1 | | |

| | | | | | | | |
|---|-----|-----|------|------|------|------|-----|
| 4. The case study was helpful in synthesizing ideas and information presented in the course. | 3.6 | 0.4 | 5.7 | 57.5 | 33.3 | 3.4 | |
| 5. The case study allowed me to retain more from the class. | 3.6 | 0.7 | 9.2 | 56.3 | 25.3 | 9.2 | |
| 6. I felt that we covered more content by using the case study in the class. | 3.3 | 0.8 | 6.9 | 34.5 | 42.5 | 14.9 | 1.1 |
| 7. The case study helped me to be more confident about my skills related to the course. | 3.4 | 0.8 | 8.0 | 40.2 | 40.2 | 9.2 | 2.3 |
| 8. The case study helped me to be more confident to apply knowledge into real world problems. | 3.7 | 0.7 | 13.8 | 49.4 | 33.3 | 2.3 | 1.1 |
| <i>Critical Thinking</i> | 3.7 | | | | | | |
| 9. I thought the use of the case study in the class was thought-provoking. | 4.1 | 0.7 | 34.5 | 52.9 | 9.2 | 2.3 | 1.1 |
| 10. The use of case study allowed me for more discussion of course ideas in the class. | 4.1 | 0.8 | 33.3 | 48.3 | 14.9 | 2.3 | 1.1 |
| 11. The case study allowed me to view an issue from multiple perspectives. | 3.8 | 0.8 | 25.3 | 41.4 | 26.4 | 6.9 | |
| 12. The case study allowed me for deeper understanding of course concepts. | 3.7 | 0.7 | 12.6 | 52.9 | 28.7 | 4.6 | 1.1 |
| 13. The case study brought together material I had learned in several other special education courses. | 3.4 | 0.8 | 9.2 | 43.7 | 33.3 | 13.8 | |
| 14. I was able to apply the course concepts and theories to new situations as a result of using the case study. | 3.3 | 0.7 | 4.6 | 37.9 | 44.8 | 12.6 | |
| <i>Engagement</i> | 3.3 | | | | | | |
| 15. The case study added a lot of realism to the class. | 3.7 | 0.8 | 17.2 | 48.3 | 24.1 | 10.3 | |
| 16. I was more engaged in class when using the case study. | 3.3 | 0.8 | 6.9 | 37.9 | 42.5 | 10.3 | 2.3 |
| 17. I felt immersed in the activity that involved the use of case study. | 3.2 | 0.7 | 1.1 | 41.4 | 42.5 | 13.8 | 1.1 |
| 18. I took a more active part in the learning process when we used the case study in the class. | 3.3 | 0.8 | 9.2 | 31.0 | 46.0 | 13.8 | |

The findings also revealed that students have difficulties with using the case study method in accounting classes (Table 2). For example, students agree that the ambiguity resulted from using the case study frustrated them, that the case study took more time to complete than it was worth, that the format of the case study was difficult, and that more guidance from the instructor about the use of the case study in the class is required.

Furthermore, students have conflicting feelings about several questionnaire items. For example, most students were unsure (neutral) about whether learning the course that uses case studies is interesting and enjoyable, and they were also unsure about whether they are confident enough to do well and understand the course that uses case studies.

Table 2: Challenges of using case study method

| Challenges | M | SD | Percentage of Response | | | | |
|---|-----|-----|------------------------|-------|---------|----------|-------------------|
| | | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| 1. Learning the course that use case study is interesting | 2.8 | 0.9 | 2.3 | 19.5 | 42.5 | 27.6 | 8 |
| 2. I enjoy learning the course that use case study. | 2.6 | 0.8 | 2.3 | 10.3 | 47.1 | 29.9 | 10.3 |

| | | | | | | | |
|--|-----|-----|------|------|------|------|-----|
| 3. I am confident I will do well on the course that use case study. | 3.0 | 0.7 | 2.3 | 21.8 | 57.5 | 16.1 | 2.3 |
| 4. I am sure I can understand the course that use case study. | 3.2 | 0.7 | 3.4 | 31.0 | 49.4 | 14.9 | 1.1 |
| 5. I was frustrated by ambiguity that followed when using the case study*. | 3.7 | 1.1 | 34.5 | 25.3 | 21.8 | 14.9 | 3.4 |
| 6. I found the use of case study format challenging in the class*. | 4.0 | 0.8 | 28.7 | 50.6 | 14.9 | 5.7 | |
| 7. I needed more guidance from the instructor about the use of the case study in the class*. | 4.5 | 0.7 | 63.2 | 31.0 | 2.3 | 2.3 | 1.1 |
| 8. The case study took more time than it was worth*. | 3.7 | 0.9 | 21.8 | 39.1 | 28.7 | 9.2 | 1.1 |

4. Discussion

The case study method is a teaching and learning approach that involves students in actively solving complex problems similar to those they would face in the real world (Magwilang, 2022; Pilato & Ulrich, 2014). Case study method could help students bridge the gap between accounting theory and practice (Chaffey, Van Peurse, & Low, 2011). This study intends to reveal students' perceptions about the usefulness and challenges they experienced during the course that use case study method.

The findings of this study suggested that students agree that case study method is quite useful for their learning. Students believe the use of case study was relevant in learning about accounting course. Accounting courses are characterized by practical knowledge instead of declarative knowledge. Practical knowledge is knowledge that put theory into practice (Biggs & Tang, 2011). To attain practical knowledge, accounting theory must be integrated with accounting practice through the use of case study method (Chaffey et al., 2011).

Furthermore, students also believe that the use of case study method was thought provoking, enhancing their ability to think critically. Similarly, previous studies also advocated for the use of case study method to help students develop critical thinking skills (Crawford et al., 2011). Derstine et al. (2015) and Agrawal et al. (2020) stated that case studies improve students' decision-making abilities and allow students to consider alternatives and perspectives for decision-making. Moreover, the case study assignments helped students to develop professional judgment, a skill that beneficial for accounting and auditing students (Mihret et al., 2017). To potentially enhance students' critical thinking, Samkin and Keevy (2019) pointed out the need to develop high quality case studies which include complex problems imitating real accounting practice. They suggest accounting instructors to develop case studies materials together with external stakeholders such as financial institutions or practitioners (Samkin & Keevy, 2019).

While the case study method is useful for student's learning and critical thinking, unfortunately, the findings in this study also suggest that students were less engage in the course that use case study method. This is contradict to the findings of previous studies (Almuqayteeb, 2021). According to Almuqayteeb (2021), using the case study method increases student engagement, which has the potential to improve student learning. Theoretically, case study method is preferable to traditional lecture-based instruction for engaging students in classrooms because the method makes students active participants as they simulate themselves in a real-world situation (Magwilang, 2022). However, as evidenced by this study, this does not always occur in all classrooms. Students were disengaged, most likely because they were unmotivated and encountered difficulties when using the case study method. Students, for example, perceived that the ambiguity caused by using case studies frustrated them, and that the case study format was difficult to understand. This was exacerbated by the instructor's lack of guidance. As a result, students felt their learning experience during the course was uninteresting, unpleasant, and they were dissatisfied with their academic performance.

In terms of a lack of guidance from instructors, previous research has found that students have varying abilities to deal with complex problems and thus require extra guidance from teachers (Irafahmi, 2021). The case studies,

which mirrored real accounting and auditing jobs, were substantially more difficult than traditional learning activities. Teachers can help students who are having difficulty addressing the issues in case studies by providing signposts that guide them on how to respond to the issues presented in the case (Boyce et al., 2001). Excessive guidance, on the other hand, represents teachers controlling students' learning and reducing students' autonomy to deal with problems on their own. As a result, teachers must provide guidance at appropriate times, such as during the early stages of implementing a case study method (Boyce et al., 2001).

5. Conclusion

Overall, students believe the case study method is quite useful, but they also report difficulties with its implementation. To realize the full potential of the case study method, the factors that impede students' learning with a case study method must be eliminated. The instructor should provide more guidance to the case study materials and create a fun, meaningful learning experience for students so that they can fully engage with the course.

This study, like all empirical research, had limitations. This study focused on the students' perspective. Future research may consider examining teachers' perspectives on using the case study method in accounting classrooms. Investigating the case study method from the perspectives of both educators and accounting students will provide a more comprehensive understanding of its implementation.

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