

MALAYSIAN ACCOUNTING REVIEW

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UTILIZING A STRUCTURED CASE METHOD IN FINANCIAL ACCOUNTING WITHIN A PROBLEM-BASED LEARNING FRAMEWORK

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Abstract

The structured case method is a flexible and adaptive learning approach developed in Advanced Financial Accounting for the primary purpose of meeting student learning needs where knowledge inputs are constantly changing. The use of cases and in particular a structure case approach was adopted to enable students to formulate written responses and learn to problem solve within a designated framework. Initial evaluation of the structured case approach through student surveys and peer review was very positive. Development of the usefulness of the structured case approach can be identified through an alignment with the more far reaching objectives encompassed by problem-based learning. Students were surveyed to determine the effectiveness of the structured case approach from within a problem-based learning framework. Results indicate that the approach provides the conditions for the attainment of general competencies and effective adult learning.

INTRODUCTION

The dynamics of teaching stemming from changed knowledge inputs and student-learning research provides the impetus for re-visiting learning approaches utilized in day-to-day teaching. The initiative is to review a previously successful learning technique in the light of changed learning, knowledge and administrative requirements. The structured case approach was introduced to an Advanced Financial Accounting subject at an Australian university some ten years ago. An investigation of the teaching technique is appropriate to determine whether the learning outcomes are being achieved and also to see if the technique could be improved. The reflective research techniques used will allow a critical examination of current teaching practice and ultimately provide improved learning outcomes.

Advanced Financial Accounting has been taught combining a series of lectures and tutorials. Tutorials inevitably revolve around certain discussion questions and accounting exercises; usually some application of the principles involved in the accounting standard under discussion. Ten years ago the teaching method employed was changed from the traditional method described above to involve the use of cases and, in particular, a structured case approach was adopted to enable students to formulate written responses and learn to solve problems within a designated framework. Using cases was not a particularly new idea but the use of a structured approach to solving the case problems was innovative. The point was to lift student understanding and skills by providing a more interesting learning environment.

Further development of the usefulness of the structured case approach within the more far reaching objectives encompassed by problem-based learning has beneficial outcomes. If the structured case approach could be identified within an overall learning framework such as problem-based learning then, theoretically, changes could occur in a fashion that may not conflict with overall teaching goals. In addition, considering the structured case approach from within the problem-based learning framework may allow issues and problems that arise to be resolved more quickly by reference to the literature.

The primary research issue is to evaluate the use of the structured case approach in Advanced Financial Accounting. The evaluation will consider whether the structured case approach supports the attainment of a general set of competencies and provides the conditions for effective adult learning. The achievement of general competencies and effective adult learning are primary conditions of problem-based learning techniques.

LITERATURE REVIEW

Traditional accounting pedagogy highlights the use of a teaching approach founded on the lecturer providing factual information that is presented to students using appropriately graded lecture illustrations. Tutorial exercises enable students to practise questions containing factual information similar to that presented in lectures. Traditional methods do not appear to be conducive to promoting active learning amongst students (Knechel, 1992). Reviews conducted of the accounting profession both in Australia (Mathews, 1990; Birkett, 1993) and overseas (Accounting Education Change Commission, 1990; International Federation of Accountants, 1994) indicate the need for change and innovation in the instruction of accounting. One such innovation to instruction is the greater use of the case method. Wines

et al. (1994) suggest that the use of case studies is an effective way of introducing students to 'what accountants do' as well as a means of overcoming the limitations of the traditional approach to accounting education.

The structured case approach requires students to consider the financial accounting issues raised by the case in terms of an introduction; problem specification; an examination of the external requirements; the preferences expressed by management; and to make a recommendation. The objectives of the structured case approach are to improve the development of student knowledge and to provide a framework for the application of knowledge in a decision-making context. The strength of the structured case approach lies in two particular areas. First, students have a structure from within which to answer problems and second, cases provide a context for students to apply their knowledge and experience. Context in cases is important because it provides "answers to questions about 'value' that can only be fully comprehended by reference to their context (Wadsworth, 1997, p. 25)." Cases emphasize realism and are capable of developing certain competencies in students. Faux & Shying (1995), compared student perceptions of competency achievement in relation to different teaching methods such as exercises, discussion questions, presentations and cases. Results indicate that cases were perceived as delivering greater competency outcomes to students in 5 of the 7 competencies tested.

Problem-based learning has been defined as 'the learning which results from the process of working towards the understanding of, or resolution of, a problem' (Barrows & Tamblyn, 1980). Engel (1997, pp. 18-19) identifies two purposes for adopting problem-based learning approach.

One aim is to use problem-based learning as a method that will assist students achieving a specific set of objectives, that is to become capable in a set of competencies ... and ... to use problem-based learning as the method of choice, because it is particularly suitable to support the conditions that influence effective adult learning.

It is worthwhile considering whether the structured case approach is perceived as assisting students in obtaining the general competencies and provides the conditions for effective adult learning. Underpinning a course of study, such as advanced financial accounting, with problem-based learning methods, such as the structured case approach assumes the fulfilment of two purposes. First, to provide students with a generalizable set of competencies Engel suggests the following:

Examples of generalizable competences:

- a. Adapting to and participating in change;
- b. Dealing with problems, making reasoned decisions in unfamiliar situations;
- c. Reasoning critically and creatively;
- d. Adopting a more universal or holistic approach;
- e. Practising empathy, appreciating the other person's point of view;
- f. Collaborating productively in groups or teams, and;
- g. Identifying own strengths and weaknesses and undertaking appropriate remediation, eg through continuing, self-directed learning. (Engel, 1997, p. 19)

Second, to provide the conditions for effective adult learning and Engel provides four circumstances as follows:

Examples of conditions for effective adult learning:

- a. Active learning through posing own questions and seeking the respective answers;
- b. Integrated learning, learning in a variety of subjects or disciplines concurrently through learning in the context in which the learning is to be applied in real-life situations;
- c. Cumulative learning to achieve growing familiarity through a sequence of learning experiences that are relevant to the student's goals, experiences that become progressively less straightforward but more complex, as well as less non-threatening but progressively more challenging, and;
- d. Learning for understanding, rather than for recall of isolated facts, through appropriate opportunities to reflect on their educational experiences, and through frequent feedback, linked with opportunities to practise the application of what has been learned. (Engel, 1997, p. 19)

The research question that follows from the above encompasses Engel's notions. Does the structured case approach provide greater general competencies and more effective adult learning for students? Further development of the question involves certain demographic detail providing a consideration of the research question in terms of:

- a. all students surveyed;
- b. between age groups differences;
- c. between gender differences; and,
- d. different levels of ethnicity.

RESEARCH METHOD AND OUTCOMES

A questionnaire regarding student perceptions of the structured case approach in relation to key aspects of problem-based learning was thought to be the most appropriate method to gather data. The research instrument is included in the appendix. The items that make up Engel's generalizable competencies and conditions for effective adult learning, referred to above, were used as the basis for the questionnaire as they provided a high degree of face validity. The survey questions represented different dimensions of general competencies and effective adult learning that may be acquired from using the structured case approach. Demographic information relating to gender, age and ethnicity were also surveyed. The conceptual areas of the general competencies and the conditions for effective adult learning were examined as multiple-item measures. Questions were adapted from Engel's generalizable set of competencies and conditions for effective adult learning. A Stapel scale that allows not only the direction but also the intensity of student perceptions to be evaluated was employed. Closed questions were used throughout the questionnaire.

The sample consisted of students undertaking Advanced Financial Accounting in an Australian university. Students were advised that the information they provided would be treated in the strictest confidence and anonymity was assured. Also no student would be identified in any published or other presentation of the research. 84 students completed the questionnaire of a possible 96. No students refused to do so even though they were given this option. 12

students were absent. 56% (47) of students surveyed were female and 44% (37) were male. The 'age' categories used were 18-24, 25-30, 31-35 and 41+, 73.8% (62) of students were in the '18-24' age category with 15.5% (13) in the '25-30' age category. The 'age' demographic does not have sufficient numbers in all categories to warrant further investigation.

Measuring ethnicity is fraught with problems and perhaps the questions could have been asked in an alternative fashion or other questions could have been used. Regardless of the problems with this type of question the university has a particularly high ethnic student population with international students from Malaysia and China predominating. Testing the effect of language and cultural background on learning is an imperative. The 'ethnicity' variable was measured using three questions:

- a. Were you born in Australia?
- b. Were one or both of your parents born overseas?
- c. Is English the primary language spoken at home?

The three questions above required a 'yes' or 'no' response. A 'yes' response was coded as 0 and a 'no' response as 1 for Questions 'a' and 'c' whilst Question 'b' was coded 'yes', 1 and 'no' as 0. This provided ethnicity to be scored from 0 to 3. At least this scale acts to identify those students with different backgrounds and perhaps different learning styles. In Table 1 'gender' and 'ethnicity' are cross-tabulated to provide a profile of students in relation to these demographics. An examination of Table 1 reveals that 80.9% of female students and 62.2% of male students scored one or more on the ethnicity scale. This warrants further investigation considering different learning styles.

Table 1
Student Gender and Ethnicity

Gender	Degree of Ethnicity				Total
	0	1	2	3	
Female	9	11	8	19	47
% within gender	19.1	23.4	17.0	40.4	100.0
Male	14	12	4	7	37
% within gender	37.8	32.4	10.8	18.9	100.0
Total	23	23	12	26	84
% within gender	27.4	27.4	14.3	31.0	100.0

A multiple item measure, as described above, was used to determine whether the structured case approach was perceived by students as delivering greater general competencies. Cronbach's alpha statistic was used to test the reliability of the multiple item measure and with a reliability coefficient of 0.8086 for the 8 items the scale is quite reliable. The assumptions under which a t-test can be conducted have been satisfied. The range of the general competencies variable is -24 to +24. The mean response to this variable was 10.83 indicating what would appear to be a strong positive response to the structured case approach delivering general competencies. A one-sample t-test with a hypothesised mean of 0 was used to determine whether the response was indeed significant. With a Sig. (2-tailed) of 0.00 the result is significant and, therefore, the students surveyed feel that their general competencies have been improved by the structured case approach.

Student reactions to whether the structured case approach provided the conditions for effective adult learning was measured with a 4 item multiple measure. The reliability coefficient for the variable has been calculated at 0.8058 indicating a satisfactory degree of reliability. The range of the effective adult learning variable is -12 to +12 and with the mean response being 5.25 this tends to indicate that students believe that the conditions for effective adult learning are being provided by the structured case approach. To determine whether the result is significant a one-sample t-test with a hypothesised mean of 0 was used. The result of this test indicates that the outcome is significant (Sig, 2-tailed of 0.00).

Having statistically established the effectiveness of the structured case approach in attaining general competencies and effective adult learning it is worth evaluating the results in terms of the demographics. As 'age' is not a discriminator in this sample it will not be used. To determine whether there were any gender differences in regard to the general competencies and effective adult learning variables a one-way ANOVA test was performed. The Levene test for homogeneity of variances is not significant with either variable. The general competencies Sig. is 0.415 and effective adult learning Sig. is 0.499 both statistics are greater than the level of significance at 0.05. Having established the homogeneity of variances it remains to determine whether the results indicate a significant gender difference between the variables. In respect of the general competencies and effective adult learning variables there is no significant gender difference with the significance statistics, 0.346 and 0.776 respectively, both being above 0.05.

The 'ethnicity' demographic was also tested against the attaining of general competencies and effective adult learning variables to determine if there were significant differences between the categories of ethnicity. The Levene test for homogeneity of variances is not significant with either variable; being 0.968 for general competencies and 0.814 for effective adult learning. The ANOVA results indicate there are no significant differences between the categories of ethnicity with regard to general competencies (Sig. 0.549) and effective adult learning variables (Sig. 0.178). A Tukey post-hoc analysis was performed on both variables to ascertain if there were significant differences between the categories of ethnicity and no significant differences were apparent.

REFLECTION AND CONCLUSIONS

The results discussed above clearly indicate that the students surveyed believe that using the structured case approach improves their attainment of general competencies and assists effective adult learning. This outcome does not significantly differ across gender or degree of ethnicity. In terms of Engel's imperatives for problem-based learning the structured case approach successfully achieves the desired outcomes. Doing teaching well, as Ramsden suggests in the reflective quote used at the beginning of this paper, is quite exciting. To maintain the level of excitement it is necessary not only to verify that methods used are achieving the desired end but also to keep the excitement up so that the dynamics of teaching methods continue to benefit students. To this end, several observations can be made. The survey undertaken verifies, within limits, the first criteria that the structured case approach, as a teaching method, is achieving the desired ends.

The language and cultural background of the students both local and international that participated in the survey is quite broad. Given the language and cultural background of the

students the results concerning general competencies and effective adult learning would suggest that the introduction of the structured case approach may have benefits in other universities both at national and international level. The structured case method is also adaptable to any problem specific case and therefore would suit not only financial accounting subjects at various levels but also auditing, finance and management accounting subjects.

The use of surveys and the problems associated with them are well documented (de Vaus, 1991). A study that relies on student perceptions and, hence, stated results consequently suffers from not being able to substantiate students' perceived attainment of general competencies and the conditions that exist for effective adult learning. Revealing student outcomes would involve a more extensive research method that may merely confirm the outcomes discussed. If students believe that they have benefited from a teaching approach then attempting to measure the degree of benefit may be irrelevant. Sample size, whilst adequate, includes students from only one Australian university and does not consider results over time.

The second criteria of maintaining staff and student enthusiasm involves a degree of speculation and a 'try and see' attitude. Variations in delivery of the structured case approach need to be employed. Anecdotally, varying delivery mode and medium has been undertaken but outcomes have not been determined. Demonstration cases in lectures, because they are circumstantially based, appear to have had an affect on students' attainment of knowledge. A side benefit of case presentations in lectures appears to be the reinforcement of the structured approach. A student instructional video was implemented and received a positive reception from staff and students. Finally, a web-based training case would perhaps appeal to a greater number of students and also better integrate students enrolled in overseas locations and taught off-shore. Taking into account the above criteria will improve teaching. The present environment of reduced funding and less time being devoted to teaching can only constrain the above endeavours.

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Appendix.

Student Survey of Attitudes Towards Using the Structured Approach to Answering Case Studies in Advanced Financial Accounting

The information you provide will be valuable in the development of a more comprehensive curriculum for future students in Advanced Financial Accounting. Each question requires no more than a simple response and the survey should take no longer than 4-6 minutes to complete. The information you provide will be treated in the strictest confidence and anonymity is assured. No person will be identified in any published or other presentation of the research. Thank you in anticipation of you completing the survey.

Please answer the questions by ticking the appropriate box.

- | | | | |
|-----------|---------------------------------|--------|--------------------------------|
| 1. Gender | Male <input type="checkbox"/> | 2. Age | 18-24 <input type="checkbox"/> |
| | Female <input type="checkbox"/> | | 25-30 <input type="checkbox"/> |
| | | | 31-35 <input type="checkbox"/> |
| | | | 36-40 <input type="checkbox"/> |
| | | | 41+ <input type="checkbox"/> |
-
- | | | | |
|--------------------------------|------------------------------|---|------------------------------|
| 3. Were you born in Australia? | Yes <input type="checkbox"/> | 4. Was one or both of your parents born overseas? | Yes <input type="checkbox"/> |
| | No <input type="checkbox"/> | | No <input type="checkbox"/> |
-
- | | |
|--|------------------------------|
| 5. Is English the primary language spoken at home? | Yes <input type="checkbox"/> |
| | No <input type="checkbox"/> |

The questions below represent different dimensions of general competencies that may be acquired from using the structured case approach and require you to mark the boxes as to whether you agree (+), disagree (-) or have no opinion (0). The intensity with which you agree or disagree can be indicated on the scale 1 to 3.

6. Using the structured case approach to answer financial accounting cases has assisted me with:

- | | | | |
|---------------------------|-----------------------------|-------------------------------------|-----------------------------|
| a. | +3 <input type="checkbox"/> | d. | +3 <input type="checkbox"/> |
| | +2 <input type="checkbox"/> | | +2 <input type="checkbox"/> |
| <i>Adapting to change</i> | +1 <input type="checkbox"/> | <i>Making reasoned decisions in</i> | +1 <input type="checkbox"/> |
| | 0 <input type="checkbox"/> | | 0 <input type="checkbox"/> |
| | -1 <input type="checkbox"/> | | -1 <input type="checkbox"/> |
| | -2 <input type="checkbox"/> | | -2 <input type="checkbox"/> |
| | -3 <input type="checkbox"/> | | -3 <input type="checkbox"/> |
-
- | | | | |
|--|-----------------------------|---|-----------------------------|
| c. | +3 <input type="checkbox"/> | d. | +3 <input type="checkbox"/> |
| | +2 <input type="checkbox"/> | | +2 <input type="checkbox"/> |
| <i>Reasoning critically and creatively</i> | +1 <input type="checkbox"/> | <i>Adopting a more general approach to learning</i> | +1 <input type="checkbox"/> |
| | 0 <input type="checkbox"/> | | 0 <input type="checkbox"/> |
| | -1 <input type="checkbox"/> | | -1 <input type="checkbox"/> |
| | -2 <input type="checkbox"/> | | -2 <input type="checkbox"/> |
| | -3 <input type="checkbox"/> | | -3 <input type="checkbox"/> |
-
- | | | | |
|---|-----------------------------|---|-----------------------------|
| e. | +3 <input type="checkbox"/> | f. | +3 <input type="checkbox"/> |
| | +2 <input type="checkbox"/> | | +2 <input type="checkbox"/> |
| <i>Appreciating the views of others</i> | +1 <input type="checkbox"/> | <i>Collaborating productively in groups</i> | +1 <input type="checkbox"/> |
| | 0 <input type="checkbox"/> | | 0 <input type="checkbox"/> |
| | -1 <input type="checkbox"/> | | -1 <input type="checkbox"/> |
| | -2 <input type="checkbox"/> | | -2 <input type="checkbox"/> |
| | -3 <input type="checkbox"/> | | -3 <input type="checkbox"/> |

g.

	+3	<input type="checkbox"/>
	+2	<input type="checkbox"/>
Identifying strengths and	+1	<input type="checkbox"/>
weaknesses and taking corrective	0	<input type="checkbox"/>
action	-1	<input type="checkbox"/>
	-2	<input type="checkbox"/>
	-3	<input type="checkbox"/>

h.

	+3	<input type="checkbox"/>
	+2	<input type="checkbox"/>
Improving financial accounting	+1	<input type="checkbox"/>
knowledge	0	<input type="checkbox"/>
	-1	<input type="checkbox"/>
	-2	<input type="checkbox"/>
	-3	<input type="checkbox"/>

The questions below represent different dimensions of the conditions for effective adult learning that may be enhanced by using the structured case approach and require you to mark the boxes as to whether you agree (+), disagree (-) or have no opinion (0). The intensity with which you agree or disagree can be indicated on the scale 1 to 3.

7. Using the structured case approach provides effective learning by assisting me with the following:

a.

	+3	<input type="checkbox"/>
	+2	<input type="checkbox"/>
Active learning through posing	+1	<input type="checkbox"/>
own questions and seeking the	0	<input type="checkbox"/>
respective answers.	-1	<input type="checkbox"/>
	-2	<input type="checkbox"/>
	-3	<input type="checkbox"/>

b.

	+3	<input type="checkbox"/>
	+2	<input type="checkbox"/>
Integrated learning, learning in a	+1	<input type="checkbox"/>
variety of subjects or disciplines	0	<input type="checkbox"/>
concurrently through real life	-1	<input type="checkbox"/>
situations.	-2	<input type="checkbox"/>
	-3	<input type="checkbox"/>

c.

	+3	<input type="checkbox"/>
	+2	<input type="checkbox"/>
Cumulative learning where learning	+1	<input type="checkbox"/>
experiences become progressively	0	<input type="checkbox"/>
more complex and in a non-	-1	<input type="checkbox"/>
threatening way more challenging.	-2	<input type="checkbox"/>
	-3	<input type="checkbox"/>

d.

	+3	<input type="checkbox"/>
	+2	<input type="checkbox"/>
Learning for understanding,	+1	<input type="checkbox"/>
rather than for recall of isolated	0	<input type="checkbox"/>
facts linked with opportunities to	-1	<input type="checkbox"/>
practise the application of what	-2	<input type="checkbox"/>
has been learned.	-3	<input type="checkbox"/>

INTRODUCTION

The *MALAYSIAN Accounting Review* is an international refereed journal of the Faculty of Accountancy, Universiti Teknologi MARA, Malaysia. This journal is launched in the hope of stimulating quality research into accounting and accounting related areas. Researchers are strongly encouraged to use this publication as a platform for disseminating their research findings to the members of the academia and the community at large.

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