

IIUM PRESS
INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA

# CASE STUDIES AS A TEACHING-LEARNING TOOL IN ACCOUNTING AND MARKETING COURSES

An Instructor's' Perspective

## Yusof Ismail

Department of Business Administration Kulliyyah of Economics and Management Science International Islamic University Malaysia



# Published by: IIUM Press International Islamic University Malaysia

First Edition, 2011 ©HUM Press, HUM

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without any prior written permission of the publisher.

Perpustakaan Negara Malaysia

Cataloguing-in-Publication Data

Yusof Ismail: Case Studies As a Teaching-Learning Tool in Accounting and Marketing Courses: An Instructor's Perspective

ISBN: 978-967-418-186-4

Member of Majlis Penerbitan Ilmiah Malaysia – MAPIM (Malaysian Scholarly Publishing Council)

Printed by : IIUM PRINTING SDN.BHD.

No. 1, Jalan Industri Batu Caves 1/3 Taman Perindustrian Batu Caves Batu Caves Centre Point 68100 Batu Caves

Selangor Darul Ehsan

Tel: +603-6188 1542 / 44 / 45 Fax: +603-6188 1543

EMAIL: iiumprinting@yahoo.com

# TABLE OF CONTENT

Preface			
PART I	i		
Chapter 1			
• Introduction	2		
PART II	11		
ACCOUNTING			
Chapter 2			
Case Studies in Auditing - Ahmad Zamri Osman	12		
Chapter 3			
• Case Studies in Decision Making & Control - Muslim Har Sani Mohamad Chapter 4	17		
• Case Studies in Integrated Case Studies Course - Shamsul Nahar Abdullah Chapter 5	25		
Case Studies in Management Accounting - Nurkamariah Binti Kasim	33		
Chapter 6			
Case Study for Issues in Taxation and Zakat - Siti Normala Sheikh Obid	41		
PART III	49		
MARKETING			
Chapter 7			
• Case Studies in Consumer Behavior - Kalthom Abdullah	50		
Chapter 8			
• Retail Management - Osman M. Zain Chapter 9	57		
• Case Studies as a Learning Tool in Marketing to Undergraduates: BAcc			
Student Experience with Marketing Cases - Ahmed Shakir and Yusof			
Ismail	63		
Chapter 10	05		
• Case Studies as a Learning Tool in Marketing to Undergraduates: BBA			
Student Experience with Marketing Cases - Farida and Yusof Ismail	69		
Chapter 11	0)		
• Case Studies as a Learning Tool in Marketing to Undergraduates: BHS			
Student Experience with Marketing Cases - Nurul Atikah Mohd			
Redzuan and Yusof Ismail	73		
Chapter 12	, ,		
• Case Studies as a Learning Tool in Marketing to Undergraduates:			
BSMS Student Experience with Marketing Cases - Syifa' Abdull Halim and Yusof Ismail	79		

Chapter 13	
• Planning to Use Cases in a Marketing Course - Zulkarnain Kedah	87
PART IV	95
EVALUATION	
Chapter 14	
<ul> <li>End of Semester Examinations - Yusof Ismail</li> </ul>	96
Chapter 15	
• Types of Assessment - Yusof Ismail	115
Biography of Contributors	127

# CHAPTER 1

# Introduction

#### YUSOF ISMAIL

#### Abstract

The first chapter introduces case studies as instructional tool in teaching selected undergraduate Accounting and Marketing courses. It specifies the common format adopted in subsequent chapters. It gives snapshots of each of the case studies' related chapters. The subsequent chapters share with the readers' individual instructors experience using cases in their respective six courses: Auditing, Decision Making & Control, Integrated Case Studies, Management Accounting, Advanced Taxation; Consumer Behavior, Marketing Principles, Retail Management. A number of chapters recorded the experience of four former students who used case studies in their Marketing course. The last two chapters shift into the area of end of semester examinations and other types of academic assessment used for the courses covered in this book.

### Introduction

Case studies are learning and decision making tools for academics, students and practitioners. Search hits of selected business related terms with the Internet on 15 February 2012 12.13 a.m. using <a href="http://search.esnips.com/search/">http://search.esnips.com/search/</a> covering all search engines revealed results huge results as shown in Table 1.1

Table 1.1 Results of Internet Hits

Terms	Hits		
Case study	607000000	19.8	20
Case studies	582000000	19.0	19
Case studies accounting	51600000	1.7	2
Case studies business	377000000	12.3	12
Case studies decision science	72100000	2.4	2
Case studies economics	174000000	5.7	6
Case studies finance	331000000	10.8	11
Case studies information communication technology	212000000	6.8	7
Case studies management	336000000	11.0	11
Case studies marketing	323000000	10.5	11
Total	3065700000	100.0	100

Source: http://search.esnips.com/search/ 15 February 2012 12.13am-12.21am

The above table shows that potential materials on case studies in business (12%), management (11%), and marketing (11%) constitute a relatively high proportion of the hits on