

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

An Instructor's Perspective

Yusof Ismail



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TABLE OF CONTENT

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

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

CHAPTER 2

Case Studies in Auditing

Ahmad Zamri Osman

Introduction

Real life setting is different from workplace setting. Pressure from the authority, the deadlines, the cost constraint, the limit of regulation, and the impact of wrong decision made cannot be fully replicated. Despite this, classroom may create hypothetical situations, a semblance of real-life scenarios, to help students reinforce their learning through practice-based exercises. Case study needs to be employed as it is the closest that student could experience the practice of auditing.

Objectives of using cases

My three objectives for using cases in auditing course are as follows:

1. To understand and/or differentiate certain concept/postulate.
2. To assess the ability to work in a team (group case study).
3. To encourage them giving their own opinion.

Relevance of the cases with theory and practice

Auditing is very much a practical subject. By this I mean, you have to experience being an auditor and the nature of works involved. This is one of the reasons why a practical training (mostly in audit firm) is mandated to every accounting student. Therefore, case study is used to understand and/or differentiate certain concepts/postulates. The ability to understand these concepts assists student in making decision which audit approach is more suitable among the competing alternatives. Case study prepares the student, among others with a hypothetical situation such as auditing a possible fraud scenario. This type of case study may alert the student towards a tell-tale sign of impending fraudulent activity. Using cases also encourages student to interpret events according to their understanding. This allows them to be more creative and not bound by the limit of textbook.

Criteria of adoption of main textbook

My ratings for the book adoption criteria are as follows:

<i>Country of publishers</i>	2
<i>Combination of text and cases</i>	5
<i>Availability of Power point slides</i>	3
<i>Availability of Test bank</i>	2
<i>Availability of Instructor's manual</i>	3
<i>Availability of Case solutions</i>	4
Scale: Not important 1 2 3 4 5 Important	