

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

An Instructor's Perspective

**Yusof Ismail**



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## CHAPTER 3

# Case Studies in Decision Making and Control

**Muslim Har Sani Mohamad**

### Introduction

Case study has been widely used in management accounting related courses, and this mode of learning technique is strongly supported by many accounting professional bodies and they embed this requirement in their qualifying examinations. It must be recognized that management accounting concepts and theories can be of value if they are useful in practical setting. With changing role of accountants from bean counters to partners in value creation activities, it is essential for accounting students to be equipped with right skills and mindset that enable them to appreciate that accountants should hold more strategic role in business organizations. Case study approach provides that opportunities for them with its sophistication. Therefore, case study as teaching and learning tool has been adopted for *Decision Making and Control* course since its initiation 5 years ago. The subject is one of the advanced courses in *Management Accounting* area for Bachelor of Accounting at the IIUM. In this course, case studies are given and tested to students at different stages. These include class discussion and presentation, case study test and it is also incorporated in the final exam. To achieve the aim of this edited book, the main scope of the discussion for this chapter is to focus on case study for class discussion and presentation.

### Objectives of using cases

In teaching this course, we use cases to achieve the following objectives:

1. *To enable students to apply specific Management Accounting concepts and techniques to real case situations:* Case study is based on actual business setting. With case study, students need to choose and decide which information is relevant for them to form the basis for their decision making. In this context, they also need to decide which Management Accounting techniques and concepts that they can use to assist them developing relevant information to help managers make right decisions.
2. *To enhance problem solving skills amongst students with case study analysis:* To be partners in value creation of firms, accounting students should be trained to solve business problems in a comprehensive manner. Case study analysis should expose students to develop solutions taking into accounts all relevant factors that can be both financial and non financial in nature.
3. *To enable students to develop sufficient skills in identifying pertinent business problems within a complex business case:* Case study analysis should enable students