

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

An Instructor's Perspective

Yusof Ismail



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Case Studies in Management Accounting

Nurkamariah Kasim

Introduction

Learning the Management Accounting (MA) through case studies is one of the preeminent methods to enhance the students' performance. The objectives to integrate theory and practices, to develop problem-solving and analytical skills and enhance students' decision skills can be achieved by using the case study. Students also can improve teamwork and soft skills through case study. The criteria of choosing the main textbook for the student also affect the types of the case study that we assigned to the students. Case preferences, questions for the cases and the issues that we discuss in the case also can help our students develop their ability of critical thinking.

Including the oral presentation and written case report as kind of assessment helps the students to develop their oral communication and writing skills. Case study is one of the platforms for instructors to encourage student-centered learning in the class. Having individual and group case study persuades the students to enhance their confidence in giving their own opinion. Indeed, teaching and learning through case study is an appropriate medium to boost the motivation of students to learn the MA course.

Objectives of using cases

Since this course is taken by Bachelor of Business Administration (BBA) students thus I need to make my students interested in this accounting course because based on my observation most of BBA students do not like *Management Accounting* course. There are four (4) objectives of giving the case studies in *Management Accounting* course for BBA students:

1. *Integrating theory and practice:* In *Management Accounting* (MA) course, students will understand better the theories through case studies since cases will relate the theories with the real situation in the organizations. Through the case studies students can get a better picture of how business functions in different industries. Exposure to different industries helps my students to boost their understanding of the concept and practices of MA in organization.
2. *Developing problem-solving and analytical skills:* Case studies also give exposure to students about conflicts in the organization. As we all know that in real life there are many behavioral and ethical issues faced by the businesses. Since, today society expects the manager to act at the highest level of ethical behavior, so as a student they should know the ethical standards they should deal when facing with some kinds of dilemma. Case assignments help the students to find the best way out to the problems.