

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

An Instructor's Perspective

Yusof Ismail



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Case Study for Issues in Taxation and Zakat

Siti Normala Sheikh Obid

Introduction

This course is fundamental in shaping the understanding on the current issue of taxation, part of the accounting profession.

The course introduces the student to the current issues in taxation and *zakat*. It contains a critical survey of the taxation system in Malaysia from four different aspects: tax ideology and policy, features of taxation system, tax administration, and tax law. These aspects will be examined from the perspective of taxpayers as well as tax policy makers of different countries.

Objectives of using cases

I have three objectives in using cases for the course:

1. *Improving student decision making skill:* Case studies do not provide as much knowledge on theory and principles of Taxation as much as lecture topics or book chapters. As many of the cases revolve around issues to be solved by the actors in the case, students play the role of the former, i.e. making decisions on their behalf. The students hone the skills required of decision makers, by solving the problems contained in the case. Besides, they also other managerial skills, such as communication and conceptual. Students show the writing competency through case reports, whereas oral communication through oral class presentations. They employ conceptual skill by role playing the position held by the main actor(s) in the case, and in formulating solutions to the questions.
2. *Reinforcing the concepts:* Unlike essay questions that assess students understanding of concepts, principles and some practices, case studies contain their practice reflections. Concepts and issues pertaining to taxation and other functional areas are immersed in the accounting practices. The case may use established technical terms, but it conveys these through narratives or actions of the decision makers. In providing solutions to case questions, students may realize that they will be more effective by using established vocabulary rather than compose extensively in order to express some ideas.
3. *Integrating theory and practice:* In preparing for the case study students would be able apply theory, namely concept, which they have in solving the issues raised in their case study. Sometimes, when students are required to deal with certain questions they read up on their own, rely on their work experience, or utilize their exposures in other courses. The students will likely combine concepts and practices from more than one discipline in order to solve a case question.