



ELSEVIER

Contents lists available at ScienceDirect

## Journal of Accounting Education

journal homepage: [www.elsevier.com/locate/jaccedu](http://www.elsevier.com/locate/jaccedu)

# Using a structured collaborative learning approach in a case-based management accounting course

Hwee Cheng Tan

Biedie School of Business, Simon Fraser University, Burnaby, British Columbia V5A 1S6, Canada

## ARTICLE INFO

## Article history:

Received 4 October 2018

Received in revised form 22 September 2019

Accepted 22 September 2019

Available online xxxx

## Keywords:

Critical thinking

Structured collaborative learning

Case studies

Participation

Retrospective pre-test

## ABSTRACT

This study reports on the use of a structured collaborative learning (SCL) approach to teach case studies in an advanced management accounting course. The SCL approach is intended to help students who are inexperienced with case studies make the transition from learning in lecture-based environment to learning in a case-based environment. Structure during collaborative learning is achieved through the use of a workbook that contains activities that guide students on how to think critically about the case presentation, and how to participate meaningfully in group discussions. A survey based on a retrospective pre-test design was used to obtain student perceptions of the effectiveness of the approach. Students indicated that they acquired more knowledge, critical thinking skills and teamwork skills after the course. They also found the course to be engaging and satisfying.

© 2019 Elsevier Ltd. All rights reserved.

## 1. Introduction

Accounting educators have long used case studies to develop student critical thinking (Blankley, Kerr, & Wiggins, 2017). Case study analysis encourages students to become involved in decision-making processes that resemble those faced by employees of real organizations (Mauffette-Leenders, Erskine, & Leenders, 1997). Case studies also promote other desirable group competencies such as teamwork and communication (Doran, Healy, McCutcheon, & O'Callaghan, 2011a; Flynn & Klein, 2001).

The outcomes of case study teaching are known to depend on a range of factors such as students' age, gender and first language (Weil, Oyelere, & Rainsbury, 2004), the degree of student engagement (Adler, Whiting, & Wynn-Williams, 2004), class size (Doran et al., 2011a), and the teaching style of instructors (Healy & McCutcheon, 2010). A practical pedagogical issue that has received little attention in the accounting education literature is how the teaching of case studies can be tailored to the needs of students who lack prior exposure to case studies.

In many accounting programs, the lecture format is typically used in the introductory and intermediate accounting courses (Blankley et al., 2017). The students' first formal exposure to case studies usually comes in the more advanced accounting courses (Wolcott, Baril, Cunningham, Forham, & St. Pierre, 2002). The introduction of an unfamiliar teaching method can be expected to produce frustration and negative attitudes among students if appropriate support and guidance are not provided (Campbell & Lewis, 1991).

In lecture-based courses, students engage in passive learning because the instructor typically sets out problems, and then provides solutions (Weil, Oyelere, Yeoh, & Firer, 2001). In contrast, in case-based courses, students learn by working in groups to analyze cases and present their findings. Students also participate in class discussions where they distill

E-mail address: [hctan@sfu.ca](mailto:hctan@sfu.ca)<https://doi.org/10.1016/j.jaccedu.2019.100638>

0748-5751/© 2019 Elsevier Ltd. All rights reserved.

information from various sources in order to build their knowledge (Boyce, Williams, Kelly, & Yee, 2001). First-time students in a case-based course are likely to require help in adjusting to this new way of learning. Thus, it is necessary for instructors to assume responsibility for the development of strategies that will ensure that students benefit from the course (Boyce et al., 2001; Brooks & Oliver, 2004). As Adler et al. (2004 p. 213) point out, “the presence of cases is not the panacea to enhancing generic learning skills. Rather it is how the case studies are used and the level of student involvement that is of vital importance”.

This study describes an approach to case study teaching that is designed to address the lack of prior case study experience in students. In this approach, students work in a collaborative environment with structured activities for the preparation and participation in case discussion. Assessments are also used to ensure student engagement in the activities. The term structured collaborative learning (SCL) is used to describe the approach. The advantage of this approach is that students lacking in experience with case studies need not struggle alone with learning in an unfamiliar environment, because they are supported throughout the learning process. Students work in groups with assigned roles. They are also guided on how to evaluate case presentations, and are provided with opportunities to participate in discussions. To evaluate the effectiveness of the SCL approach in teaching case studies, the study also investigates its impact on student satisfaction and learning in the areas of knowledge, critical thinking, and teamwork skills.

In the SCL approach, one group of students in each class assumes the role of consultants, while the remaining groups act as stakeholders. Prior to class, the consultant group prepares its analysis and recommendations for the company in the case study. During class, the consultant group presents its findings to the stakeholder groups. This is followed by stakeholder group discussions using a structured collaborative format. The SCL approach imposes structure through the use of a workbook that contains activities to guide students on how to think critically about the case presentation, and how to participate meaningfully in group discussions. Assessments based on individual work (written memoranda or “memos”) and group work (in-class presentations) are also included. These assessments ensure that the students’ personal interests and the group’s interests are aligned during discussions, and that unproductive behaviors which may occur in a group setting, including free-riding, will be minimized.

The SCL approach to teaching case studies was implemented in an advanced management accounting course at a tertiary institution in Canada in the summer terms of 2017 and 2018. A survey was used to elicit students’ perceptions of changes in their knowledge and skills after the course. A retrospective pre-test design was adopted for the survey. This design differs from the traditional pre- and post-test design: instead of administering the pre-test before the instructional intervention, both the pre- and post-tests are administered after the intervention (e.g. Nimon, 2014; Pelfrey & Pelfrey, 2009). A retrospective pre-test design is suitable when survey participants do not have sufficient information to judge their initial level of knowledge or experience, and as a result, will not be able to respond satisfactorily to a pre-test administered before the intervention. Since students in this study have limited prior exposure to case studies, a retrospective pre-test design was used. The survey results indicate that students perceived that they acquired more knowledge, critical thinking skills and teamwork skills after participation in a course with SCL. Students also found the course to be engaging and satisfying.

This study contributes to the accounting education literature by investigating how collaborative learning activities can be incorporated in a case-based course in order to facilitate the learning process of students who are inexperienced with case studies. While collaborative learning is an extensively field-tested pedagogy in many disciplines (Barkley, Major, & Cross, 2014), its application to case-based courses in accounting education is largely unexplored. In many case-based accounting classes, instructors have little involvement in how group discussions or interactions are conducted, either because the group work is done outside of the classroom, or because instructors expect students to be able to interact in a group setting (e.g. Wynn-Williams, Beatson, & Anderson, 2016; Doran et al., 2011a). However, the benefits of collaborative learning are more likely to be achieved when the instructor assumes an active role in structuring the class, including assigning tasks that support accomplishment, and providing opportunities for students to actively participate in class (Barkley et al., 2014). The SCL approach proposed in this study requires collaborative work to be done in the classroom using structured activities. These activities target students’ abilities to analyze case presentations, and their skills for working in a group. Thus, students can transition smoothly from learning in a lecture-based environment to learning in a case-based environment.

The study also contributes to the case study literature in accounting by providing empirical evidence on how different interventions can be simultaneously implemented in a case-based course to guide student learning. Knechel (1992) suggests that when implementing case studies in a course, the instructor should consider a number of factors including the type of case, student preparation for the case, extent of student participation and type of assessment. Empirical research that examines the effectiveness of interventions in a case learning environment tends to target specific aspects of case study teaching, instead of taking an integrated approach to case study implementation as suggested by Knechel (1992). Some interventions that have been investigated include: the use of analytical tools for solving cases (e.g. Phillips & Nagy, 2014), the use of decision-oriented case studies to improve problem solving skills (Arquero Montañó, Cardoso, & Joyce, 2004), the use of debates to engage students in the case-based components of a course with a large class size (Doran et al., 2011a), and the use of teacher-led versus student-led case presentations (Adler et al., 2004). This study shows how activities for student preparation and participation in case discussions can be designed synergistically to support students with limited prior experience in case studies, and how assessments can be effectively used to promote student engagement in the classroom.

The paper is organized as follows. Section 2 provides the rationale for designing a case-based course to support students inexperienced with case studies, and Section 3 provides a background on collaborative learning, and the research questions. The SCL approach implemented in the classroom is described in Section 4. The research method is discussed in Section 5.

Download English Version:

<https://daneshyari.com/en/article/13427548>

Download Persian Version:

<https://daneshyari.com/article/13427548>

[Daneshyari.com](https://daneshyari.com)