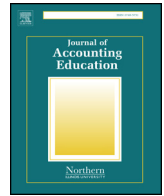




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Sunrise Hotels: An integrated managerial accounting teaching case

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ABSTRACT

“Sunrise Hotels” consists of six, linked cases developed from a field study of a large hotel chain in North America. The cases are short, so they can be distributed and solved in less than a full class period, after a short lecture by the instructor. Students often see managerial topics as an unrelated collection of tools rather than as a coherent, integrated framework for decision-making and management control. Questions included with each short case guide students, and the integration developed across six cases in a single setting should help students view managerial accounting topics as inter-related tools for decision making and control.

1. Introduction

For many years, there have been numerous calls to develop more critical thinking and integrative learning in accounting education (AECC, 1990, 1992; Perspectives, 1989). More recent calls have come from both practitioners (AICPA, 2018) and accounting educators (Lehmann & Heagy, 2014; Springer & Borthick, 2007) as research has found that integrated learning improves critical thinking skills (Lin & Jou, 2013). To address these calls, we developed “Sunrise Hotels: An integrated managerial accounting teaching case” (hereafter, Sunrise Hotels), consisting of six linked cases developed from a field study of a large hotel chain in North America. The six cases, by linking multiple management accounting concepts, integrate topics such that students can more easily see the whole, rather than a series of unrelated topics. With integration, there is a greater opportunity for reflection leading to internalization of new knowledge (Hughes & Scholtz, 2015). Accordingly, knowledge is retained more easily, and the course becomes more valuable to students.

The six cases are short by design since the work is done in class, after a brief lecture. The richness of our data and setting allows students to bring the course to life, illustrating our topics with real-world problems rather than simple and unrealistic textbook problems. Students work in teams of three to five, assuming the role of general manager or analyst in the hotel. Working in small groups is better than working independently as students bring different perspectives and abilities to bear on problems that are not well-defined (Abrami, Lou, Chambers, Poulsen, & Spence, 2010; Springer, Stanne & Donovan, 1999). With the exception of the first case, we limited each case to one page to minimize the time spent reading the cases in class. The case is discussed once most teams have worked through it. Instructors wanting more data (locations, expense categories or years) can contact the case authors.¹

The setting is attractive for three reasons. First, accounting educators and students generally want more content related to service industries in order to add contextual variety to the managerial accounting course. Traditional managerial accounting textbooks tend

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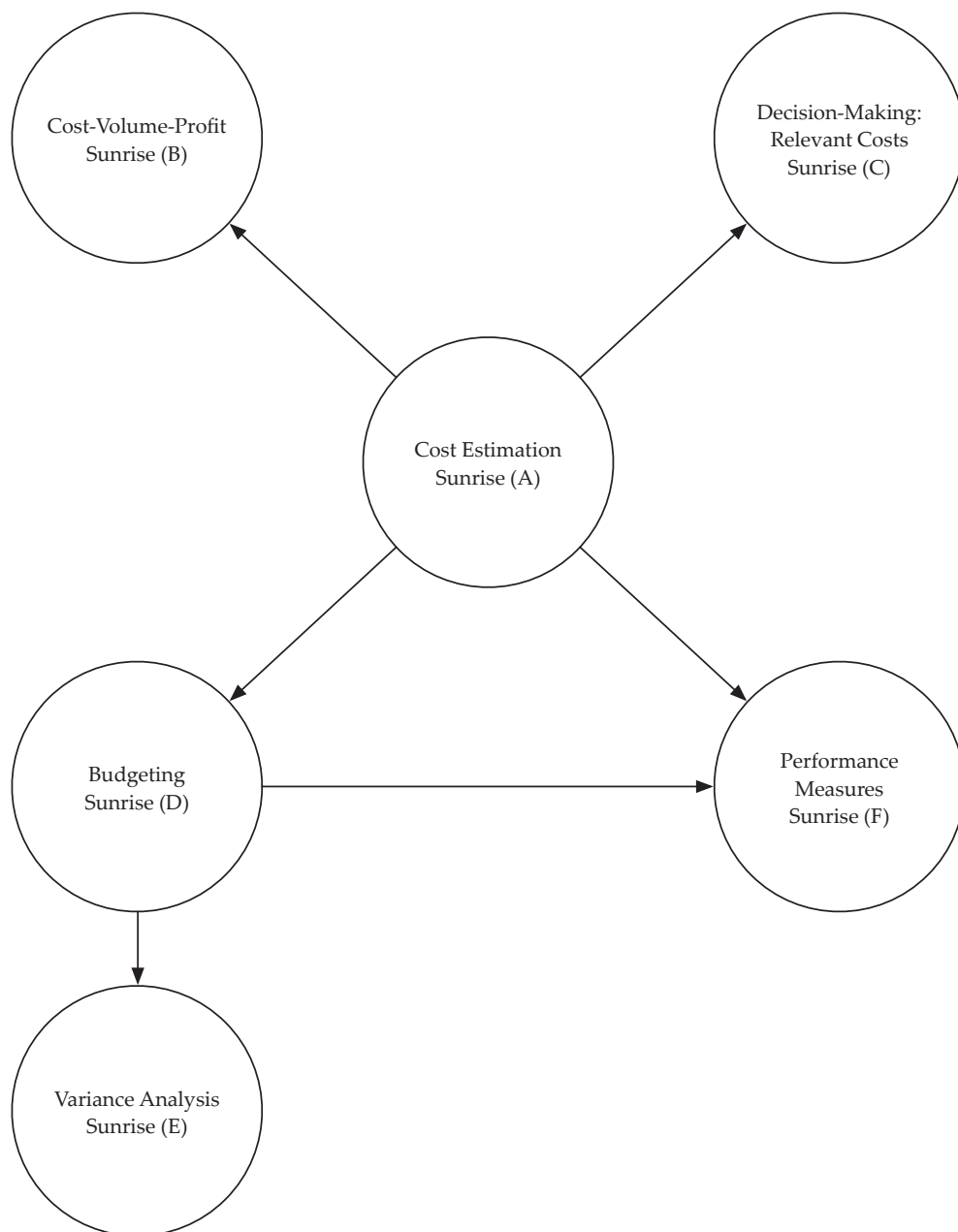


Fig. 1. Linkages among the six cases.

to emphasize manufacturing. Second, many students have been to a hotel and can readily place themselves in the setting, enabling students to more easily grasp the concepts. Third, the setting offers a unified context for students to learn managerial accounting as a series of integrated concepts and methods.

2. Cases, sequencing and description of the research site

Fig. 1 shows the context of Sunrise Hotels as a pedagogical tool in a managerial accounting course. At the core of management accounting are models of cost functions using fixed and variable costs. Accordingly, cost estimation (Case A) is at the center of **Fig. 1**. A mixed cost model is the basis for the remaining cases: CVP analysis (Case B), relevant cost and benefits analysis (Case C), budgeting (Case D), variance analysis (Case E) and performance measures (Case F).² The latter two cases include information on investment and

² All cases are located in [Appendices A-F](#), respectively.

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