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An Evaluation of Using Cases in Management Accounting Classes

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Abstract

The case study method of instruction has long been employed in many university classes all over the World. In accounting classes cases are now being used for teaching managerial accounting, accounting information systems, financial accounting, and auditing. This study conducted an experiment to determine (1) which case study method is preferable by students of the graduate core course in management accounting,(2) what are the perceived strengths and weaknesses of the casework approach, and (3) what concerns about the casework teaching are generally shared by students. The results indicated that students strongly favor a case study method which would focus on both a case write-up and a discussion in the classroom. Contributions of case analysis in improving the writing and analytical skills as well as

enhancing the conceptual and practical analysis which supplements the textbook materials, were regarded as the most outstanding benefits of this method. In addition, students showed overwhelming support for cases which involve both quantitative and non-quantitative analysis. These and other results provide useful information for developing case oriented coursework with increased emphasis on students' participation.

Introduction

Case studies have long been used in schools all over the world. For example, the famous philosopher, Socrates, used case-study-type questions in his teaching to lead students through the reasoning process [Spizizen and Hart, 1985]. However, case study applications in business schools did not begin until the year 1908 when Harvard Business School was founded [Spizizen and Hart, 1985]. At that time, textbooks explaining business administration topics simply did not exist. The newly established school therefore had to rely on real-world business cases to educate its students. Cases used in the classroom were actual business experiences and problems discussed by actual business managers rather than instructors [Spizizen and Hart, 1985].

It was not until 1920 that the first casebook was published. The cases described were not what are now used in schools of business, instead the cases were actual business problems and the actions taken by the companies involved for solving those

problems. Students then were asked to formulate and express their opinions and ideas on those actions. Years later case writers started to explain real-world problems in their cases without any mention of the actions that were actually taken to solve those problems [Spizizen and Hart, 1985].

Case Study Research

There is little empirical research concerning the benefits and weaknesses of the use of case methods in the accounting curriculum. Evidence on the applications of case methods in teaching accounting courses, generally falls in one of two groups. The first group of research addresses the difficulties in evaluating students' preparation and performance in a case study environment. In these studies authors demonstrate the results of their experiments in dealing with case evaluation problems and make recommendations for handling similar situations [Neeley and pringle, 1983; Feldman, 1984; Schroeder and fitzgerald, 1984].

The second class of research investigates the use of case studies in particular subjects of instruction or for training employees. For example, to determine the extent of using cases for training auditors, Innes and Mitchell [1981] conducted a survey of the british auditing profession. They found that of the 38 firms who responded to their survey, 31 used auditing case studies in their staff training programs. The rationale given for such a

widespread case study usage was that cases were believed to be useful in providing employees with practical experience which they lack as new entrants into the profession. In college instruction, Romney [1984] describes his experience in using a case study approach in teaching accounting information systems (AIS). He argues that this method has been useful in improving the instruction of the AIS class and in making the subject more interesting to students. The Casework approach has also been beneficial in teaching financial accounting. As Amernic [1986] points out, the advantages of this approach are numerous including:

- 1- Introducing students to uncertainty in the accounting decision-making environment.
- 2- Teaching various aspects of accounting issues.
- 3- Introducing students to the specific issues of different kinds of firms
- 4- Developing students' skills in defending their position using available evidence.

In non-accounting disciplines, Hegarty [1976], and Summers and Boyd [1982] in two separate surveys found that business policy professors prefer case analysis as an instructional tool over other methods.

Because of this tremendous support on the part of employers and educators for the use of the case study method of instruction and training, case studies have gained great popularity in most

areas of accounting, particularly in managerial accounting [Rosen, 1981]. Managerial accounting is especially a suitable place to include case analysis since the case study approach provides a means for constructive reasoning and analyzing alternative solutions. Additionally, cases can supplement lecture by incorporating behavioral aspects of management decision-making into the instruction [Caplan and Champoux, 1978]. Regardless of the perceived benefits of casework expressed by both educators and professionals, there are no comprehensive studies on how students view these benefits. It is the purpose of this paper to explore the perceived strengths and weaknesses of casework teaching, identify students, choices, and recognize concerns associated with the use of this pedagogical tool in graduate managerial accounting classes. Furthermore, the case study methods, as described in the following section, are evaluated.

Case Study Methods

Early case method instruction was primarily oral class discussions led by business managers. Each manager presented the class with a real business problem. Students then were asked to prepare written reports containing the case analysis and recommendations for solving each problem addressed in the case [Spizizen and Hart, 1985]. Today, educators across the country still use the report-writing format of case analyses in a variety of business classes [Schroeder and Fitzgerald, 1984]. The

report-writing approach not only educates students about different business problems and encourages them to develop alternative solutions, it also improves students' writing skills. On the other hand many educators view case studies as a means to facilitate participation and students, exposure to oral communication [Schroeder and Fitzgerald, 1984]. This format is primarily used in discussion classes such as management and business policy. While the intention to use the case discussion approach for teaching is plausible, such discussions are often dominated by a few experienced and flamboyant students [Baxendale, 1983-84]. However, students who merely listen may be as knowledgeable and studious (if not more so) as those who participate in the oral case presentations. For this reason and because of the difficulty in grading oral case discussions, some educators prefer a combination of the written case analyses and oral discussion formats. While case study analysis by writing a formal report provides a means for feedback to individual students, class discussions also can improve the analytical and oral communication skills. However the amount of time needed for grading written cases, especially in large classes, is an inhibitive factor and has made many educators reluctant to use the report-writing format of case analysis. What is not known, however, is which case study format (i.e., written case analyses; oral case discussion; or a combination of the two) is desirable by students. It is the author's contention that because of limited class

time, oral case presentations could be viewed less time-consuming and thus, more desirable than written case analysis. This study investigates this issue. In addition, the perceived benefits of casework analysis and its weaknesses are evaluated.

Research Design

The data necessary for conducting this study were collected by means of a survey instrument. The questionnaire contained two general sections. The first section included a 30-item list covering positive points about the casework such as, "Preparing the cases is a useful means in improving the writing skills." It also consisted of commonly raised negative points, for example, "The process of struggling with the case analysis is much too time consuming." Respondents were asked to answer each item on a five point Likert scale with 1, denoting the "strongly agree" and 5, representing the "strongly disagree" responses. An indifference response was denoted by number '3'. At the end of this section, respondents also were asked to rank the eight most important benefits of using the case study approach.

The second part of the survey instrument was used to collect general information about the respondents' personal experiences to facilitate classification of responses and to draw conclusions.

Survey respondents were students of the managerial accounting course offered as a core subject in the MBA program at an AACSB accredited university. To ensure broad representation,

this study was conducted over several school terms. The class offerings at multiple class sites (with a good distance between the sites) made it possible to maintain consistency throughout the experiment by using the same case materials in all classes with very little or no chance of student collaboration. Subsequent statistical tests (T-test) at $\alpha = 0.05$ showed no significant differences between the mean responses of students taking the course at the various sites or different school terms. This might

1- Because of Limited Enrollment, Only one or Two Sections of the Course were Offered in any Given School Term. In Order to Increase the Sample Size, the Study was Conducted Over three School Terms. Broad Representation was Particularly Enhanced by Course Offerings at Several Remote Sites Allowing Participation of Students With a Wide Range of Experiences and Professional Backgrounds.

2- In addition to the Main Campus With a Rural Setting, the Course was Offered at Three Other Locations With a Distance Ranging From 50 to 100 Miles From the Main Campus. The Characteristics of these sites as well

NO.	SITE	TYPE OF STUDENTS	No. ENROLLED	No. PARTICIPATED
1	Urban	Professionals/Part-Time	40	73
2	Rural	Professionals/Part-Time	40	35
3	Suburban	Mix/part-Time	48	40
4	Main Campus	Mix/Part-Time/Full-Time	45	36

Only one Section of the Course was Offered in any Given School term, Except During the Spring Term that, Because of High Demand, the Course was Offered at Both Sites No. 2 and No.4.

have resulted from the fact that all classes were taught by the same instructor.

The class was conducted in both lecture and discussion format. Lectures included a review of the topics that were perceived difficult and / or pertinent to the case study analyses. Discussions often centered around the issues raised by the cases and the realworld personal experiences of students with the lecture materials. Students were assigned seven case studies and were allowed one week to complete each case. The order of these assignments remained the same throughout this experiment. Case studies were selected from two different sources: (1) the Harvard Business School cases, and (2) the Cases from Management Accounting practice, prepared by the Management Accounting Section of the American Accounting Association and the Committee of Academic Relations of the National Association of Accountants [Moriarity and Robinson, 1985-89]. To evaluate the case study methods, the cases were selected and assigned in the order corresponding with the course coverage in a specified arrangement for the following purposes: (1) Formal report writing; three cases were used for this purpose. (2) Class discussion; three cases were selected for this reason. And (3) both written analysis and class discussion; one case was assigned for this purpose. For the latter two categories students were expected to actively participate in the discussion by carrying out conversation with their fellow classmates. Participation was encouraged by

reminding students that their course grade would be affected by the extent of discussion they could carry out within the limiting factors such as class-time and the number of students. An exact arrangement and class conduct was carried out throughout the experiment at all sites.

To provide a wide variety of experiences, all three of the writing cases and one of the cases used for class discussion required quantitative analysis. The remaining cases were strictly qualitative. Furthermore, Two of the cases used with each method were assigned as group projects. Each group first received a single case graded for the project on the basis of completeness of the analysis, consideration of all alternatives, writing skills, organization and presentation of the written reports. Subsequently, the performance of the team members was differentiated by using the results of a peer evaluation completed by each member. In developing their analysis for two of the cases, students were required to utilize microcomputer spreadsheet capabilities. The written reports were expected to follow a prespecified format. A summary background, discussion and analysis of alternative courses of action, comparison of alternative actions leading to the selection of one alternative, limitations of the recommended solution and the follow-up activities were required, as a minimum, to be included on these reports. The length of these reports ranged in length from five to twenty-eight pages of analysis, tables, and graphs. Graded cases along with the

instructor's comments were returned to students on a weekly basis to afford students individualized guidance and to encourage improvement.

The survey used in this study was conducted only at the completion of each school term. A two-way analysis of variance (ANOVA) was employed to detect any association between the demographic information and the students' responses to the survey questions.

Results

Demographic Information

A total of 173 graduate students started the experiment while only 148 finished the course requirements and completed the questionnaire.

Roughly 90% of the respondents indicated they had prior experience with the casework approach used in an oral format. A greater number (93%) revealed that they had previously used the report-writing format. The majority of the students surveyed (88%) were employed at the time, with 61.5% holding managerial positions. The ages of the respondents ranged from 20 to over 40 years with roughly 35% between the ages of 20 to 25 years and only 6% over 40 years old.

A review of the students' academic performance showed that their grade point average (GPA) ranged from 3.0 to 5.0 on a 5.0 scale. The mode of the GPAs was 5.0 with a mean of 4.297 which

is better than a 'B' average.

Research Analysis

Case Study Methods:

one of the primary purposes of the study was to determine which case study method was most favored among students. The specific methods which were evaluated included: (a) class discussion, (b) written analysis of the case, and (c) a combination of the two methods. While only 10% of all students favored the class discussion method, nearly the same number (13%) viewed the report-writing approach more appealing. However, the great majority, 78 % did clearly find the combination method as the most preferred approach in case analysis. Only 7% of the respondents showed some degree of disagreement with this approach.

The data were also analyzed by using ANOVA. Demographic classification variables, such as GPA, age, work experience, and managerial experience were used for this analysis. For the most part no significant differences were found among the students with respect to their characteristics. An exception was the significant F value at $p < 0.10$ derived from a comparison of students' views concerning written case analyses with their GPA. It appears that students with lower GPA tend to favor the case approach requiring report writing over one using oral case discussion. Perhaps these students who show lower than average

performance are a bit resistent to participate in the classroom.

Students also were asked to indicate their preferences on assigning cases either as individual or as a small group project. The results clearly showed a sense of indecision among the respondents. While 62% of the students favored the group case analysis, almost as many (64%) indicated their preference for the individual case analysis. This finding is somewhat contrary with the results of the work done on the benefits of collaborative learning, much of what demonstrates the enthusiasm that results when students work together [Johnson and Johnson, 1985]. In addition, ANOVA results showed no significant differences among the students with different GPA, age, work experience, and managerial experience and their choice of individual or group case analysis.

Case Study Benefits:

Given the exploratory nature of this study, a great portion of this analysis is focused on determining the frequency of responses to the survey questions. Table 1 summarizes the most ideal benefits of case method instruction presented in three general categories; course support, written and oral communication, and management development. In addition to the frequencies of agreement or disagreement of the respondents with the benefits of the casework approach, Table 1 also contains a ranking of these benefits assigned on the basis of the mean rating. Among

these benefits, the notion that cases provide a basis for conceptual analysis which supplements the textbook contents received the highest ranking with an 86% approval rate. Only 3% of students surveyed disagreed with this statement. Also 82% of the students considered cases as a useful extension of the text and lecture material. Thus, on the whole, the two greatest advantages of case studies are their contribution to the textbook concepts.

Nearly three-quarters of the respondents viewed an oral case discussion useful in enhancing their analytical skill. Although 10% of those surveyed disagreed with this statement, for the most part, the research findings are in agreement with the view that the case discussion is an important step in case method learning [Spizizen and Hart, 1985].

Among the benefits in the management development category, contribution of cases in developing skills toward managerial decision-making was viewed as the most important benefit. Also, 64% of the respondents believed cases provided realistic scenarios of "real world" problems. On the other hand, the least important benefit was that cases help to prepare students for similar problems in their job. Only 47% of the participants agreed with this statement.

Also, the respondents generally found case study analysis useful in improving their written, oral, and analytical skills. with so much emphasis in recent years placed on the need for improving students' communication skills, case method teaching seems to be

TABLE 1

SUMMARY OF RESPONSES AND RANKS ASSIGNED
TO THE PERCEIVED BENEFITS OF USING
CASE STUDIES IN MANAGERIAL ACCOUNTING
(n=148)

CASE STUDY BENEFITS	% AGREE	% DISAGREE	MEAN	RANK
COURSE SUPPORT:				
Cases provide a useful extension of concepts covered in the text and lecture.	82	3	2.068	1
Cases provide a basis for conceptual analysis which supplements technical skills covered in the text.	86	3	2.074	2
WRITTEN & ORAL COMMUNICATION:				
Class discussion of cases is a useful way to present my ideas.	57	20	2.527	9
Students' verbal communication skills are improved by oral case discussions.	43	21	2.743	11
Students' analytical knowledge is improved by oral case discussions.	76	10	2.182	3
Case preparation provides useful experience in improving written skills.	72	12	2.244	5
The most effective way to improve managerial accounting students' written skills is through case studies.	51	18	2.628	10
MANAGEMENT DEVELOPMENT:				
Analyzing cases helps me prepare for similar problems in my job.	47	24	2.764	12
Cases reflect relevant issues facing managerial accountants in today's corporate environment.	53	7	2.500	8
Cases develop skills in managerial decision-making and strategy recommendation.	71	7	2.243	4
Cases reflect both operational and strategic managerial issues.	63	9	2.432	7
Cases provide students with practical applications to "real world" problems.	64	10	2.426	6

a step in the right direction. Only 12% of the respondents demonstrated some level of disagreement with the proposition that preparing case study reports provide useful experience in improving written communication. On the other hand, nearly three-quarters (72%) agreed with the statement. Thus, it appears that report-writing aspect of casework analysis can provide useful contribution to employers as many of them are reportedly concerned about the inability of their employees to communicate well in writing [Management Accounting Campus Report, 1989]. Along this line, 51% of those surveyed regarded the casework as the most effective way to improve students' written communication skills with only 18% disagreeing with the statement. These findings indeed provide a significant endorsement of the use of case studies in managerial accounting.

Table 2 presents the eight most useful benefits of case analysis as ranked by the students. All respondents completed this ranking as required. The ranks of each benefit were then summed and ranked for this analysis. The results of these rankings appear to be in agreement with the scaled benefits ranked in Table 1. However, a few points deserve further elaboration. First, many of the respondents ranked the "experience in developing one's own methods of solving managerial problems" as the third most important benefit of studying cases. This is perhaps attributable to the fact that case method learning offers a great deal of flexibility in preparation of case solutions while textbook problem solving is

much less flexible. Second, although the casework approach as a means for "a better understanding of text concepts" received the highest rank from the students, many did not find preparing cases very beneficial to receiving a high grade in the course. Perhaps since (a) the majority of students (64%) find case preparation a time consuming experience, and (b) many case studies have no unique solution, students do not view casework analysis as an easy approach to improving their course grades.

TABLE 2
STUDENTS RANKING OF THE MOST USEFUL BENEFITS OF CASE ANALYSIS
(n = 148)

RANK	MANAGEMENT ACCOUNTING CASEWORK PROVIDES A MEANS FOR:
1	A better understanding of text concepts.
2	Application of text concepts to "real world" situations.
3	Experience in developing one's own methods of solving problems.
4	Ability to gain additional knowledge.
5	Improvement in written communication.
6	Fulfilling the course requirement.
7	Creating variety and change in school work.
8	Receiving a high grade in the course.

1- The Casework Provided 33% of the Course Grade.

Case Study Weaknesses:

A summary of students' ratings of the casework's undesirable aspects is presented in Table 3 in the order of their mean scores. Perhaps not to anyone's surprise is the time-consuming aspect of casework analysis which received the lowest mean rating. Only as few as 29% of the respondents disagreed with this proposition while about half agreed. The only other negative aspect of casework approach with which more students were in agreement is the proposition that preparation of well developed and well-written cases is a frustrating experience. Half of the respondents found this to be true while only less than one third did not perceive that to be a problem. This result was in contrast with the statement made by Spizizen and Hart [1985] that only students unfamiliar with the case method may experience frustration with the process, as the majority of the students surveyed (93%) expressed some prior case study experience.

Fewer students seemed to find the other negative aspects of case studies disturbing. For example only 38% believed it is more difficult to address the conceptual and behavioral issues than to develop numerical solutions. Also only 16% of the respondents found case analysis to be an unnecessary burden.

As a final observation, although 88% of the survey participants were employed with 61.5% in managerial positions, it is interesting to note that only 49% did not find participation in the class discussion uncomfortable. Thus, it seems that educators

need to use incentives which can encourage students' involvement both inside and outside of the classroom. As a point of interest' outside observers of classrooms are struck by how much work instructors do compared to how little students really care [Weimer, 1989].

TABLE 3
SUMMARY OF STUDENTS' RATINGS OF
THE PERCEIVED WEAKNESSES OF
USING CASE STUDIES IN MANAGERIAL ACCOUNTING
IN THE ORDER OF THEIR MEAN SCORES
(n = 148)

CASE STUDY SHORTCOMINGS	% AGREE	% DISAGREE	MEAN
Struggling with cases is much too time-consuming.	45	29	2.676
Preparation of a well-developed and well-written case analysis is a frustrating experience.	50	32	2.689
It is more difficult to address the conceptual and behavioral issues in the casework than to develop numerical solutions.	38	43	3.027
Case analysis is too ambiguous.	21	51	3.311
Participation in the case discussion is uncomfortable. I prefer to just listen.	22	49	3.324
Case analysis is an unnecessary burden	16	62	3.561

Students' Views:

A summary of the respondents ratings of the issues commonly raised in case study instructions are presented in Table 4. The statements are arranged in the order of their mean scores. The

results indicate, students of graduate management accounting courses prefer cases which raise both quantitative and qualitative issues. This is an extremely important finding since many of the cases in the casebook series entitled *Cases from Management Accounting practice* [NAA, 1985-89] are generally qualitative in nature. A good 86% of the respondents disapproved using cases which are strictly qualitative.

In addition, students generally held strong views on a number of other case study issues. For example, 85% of the participants favored short case studies over the long ones, and many believed that the case grade should maintain a close association with the time required to prepare the case solutions. Another finding of the study manifested the extent of popularity of microcomputers and spreadsheets in today's society. With a ratio of 11 to 1, students believed that the computer spreadsheet did, in fact, enhance the process of case analysis. Also the majority of the respondents found the instructor's assessment of the written cases helpful in giving them individualized feedback.

The above findings undoubtedly have important practical implications on the use of case studies in managerial accounting courses as well as other disciplines. The results of this study can help educators to maximize benefits and minimize weaknesses of the casework approach used in accounting.

TABLE 4

SUMMARY OF STUDENTS' RATINGS OF
THE COMMON ISSUES RAISED IN USING CASE STUDIES
IN MANAGERIAL ACCOUNTING,
IN THE ORDER OF THEIR MEAN SCORES
(N = 148)

SURVEY ITEMS	% AGREE	% DISAGREE	MEAN
Managerial accounting cases should cover both quantitative and non-quantitative problems.	95	1	1.642
I prefer to study short cases (1 to 3 pages) rather than long cases (4 pages or more).	85	3	1.716
The cases' check figures are needed to ensure that students are on the right track.	82	7	1.899
Case grades should be commensurate with the time required to prepare the case solutions.	82	7	1.905
Microcomputer sensitivity analysis enhances the investigation of case solutions.	78	7	2.095
Instructor's feedback on case analysis is a useful individualized assessment of students' analytical and writing skills.	53	21	2.601

Discussion And Conclusion

case method instruction has long been employed as a pedagogical tool in many areas of study, including business administration. More recently this method is gaining popularity in the accounting curriculum in such areas as auditing, accounting information systems, financial and managerial accounting. Managerial accounting is particularly suitable for the use of casework analysis since many of the behavioral aspects of the managerial decision-making process can easily be addressed

through a case study approach.

Despite the popularity of casework among educators of managerial accounting courses, there is little or no evidence as to how students perceive fundamentals of this pedagogical tool. This study implemented an experiment on 148 graduate management accounting students to investigate (1) which instructional approach in the case study analysis is most popular among students, (2) what benefits of this method are widely recognized, (3) which case study shortcomings are frequently noted by students, and (4) what case study issues are shared by the majority of the students.

Students seem to favor the case method that incorporates a combination of both report-writing and class-discussion by far more than when one of these methods is used solely. More than three quarters of the participants believed that the combination approach can improve their writing skills as well as their analytical knowledge and oral communication. In addition, the ability of cases to provide a basis for conceptual analysis which can supplement the textbook (if one is used) was seen as the most important benefit of case study method. This and other benefits should indeed be important considerations for those educators who might be undecided on whether or not to use case studies in their classes.

However, the casework approach also has a few undesirable attributes. For example, the majority of students believed that

preparation of a well-developed case analysis is a time-consuming and frustrating experience. These latter results tend to suggest that in order to maximize the benefits and minimize students frustration, proper care must be exercised in the course planning and development stages. What emerges from the findings, furthermore, has useful implications not only for course development but also for the selection of course materials and case writing and design. For example, the results of this study showed that students in graduate managerial accounting classes are predominantly in favor of the case studies which require both quantitative and non-quantitative analysis. Perhaps students' confidence which may be shaky when they work purely qualitative cases is somewhat reinforced by quantitative results. This is clearly a disapprobation of many of the cases published by the National Association of Accountants [1985-89]. Also, short cases (1 to 3 pages) are more desirable than those containing many pages of reading materials.

Finally, the data from students revealed the overwhelming support for the use of spreadsheet and sensitivity analyses in solving case problems. Utilizing the "what if" capabilities of the computer is seemingly useful in the process of analyzing cases. Thus, it is important that future cases be developed to accommodate this capability.

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