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The Effectiveness of using Case-based learning approach: Student Perceptions and Assessment Tools Used in Accounting Case study course

Ahmad Mohammed Alsalman

Assistance professor Chairman, Department of Accounting College of Business &Economics Qassim University
PO Box 6633, Almelaida 15452 Saudi Arabia

Address For Correspondence:
Ahmad Mohammed Alsalman, Assistance professor Chairman, Department of Accounting College of Business& Economics Qassim University PO Box 6633 , Almelaida 15452 Saudi Arabia
Mobile +966506165788; Fax +966 63800757; E-mail: alsalman6666@gmail.com or Slman@qu.edu .sa

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ABSTRACT

The purpose of this study is to explore students' perception on the effectiveness of using case-based learning approach in the accounting course. This study also explains the assessment tools used to measure the students' performance that based on skills such as communication (oral and written), critical thinking and teamwork. This study is based on a survey of 126 undergraduate students who enrolled in the accounting course. The results showed that the students' perceptions on the effectiveness of using case-based learning approach were positive. The total number of answers to the questionnaires was 1890 (126*15 questions). The total number of answers indicating that the case-based learning approach was an effective or highly effective was 1471, that is 78%. While the total number of answers indicating that the case-based learning approach was not effective or not effective at all was only 419 or 22%. In addition, the percentage of students who answer all questions and indicating that the case-based learning approach as effective or highly effective was more than 62%. In other words, all students' answers to the questions were positive towards the case-based learning approach, but the high or low percentage of answers to their effectiveness varied according to their importance to the students. This study also shed light on the measurement tools used to evaluate students performance in the class through the traits that proposed by the AACSB. The main value of this paper is to encourage university faculty members to change teacher-centered learning method to student-centered learning method in order to engage and motivate learners.

INTRODUCTION

Business schools face a number of challengesin preparing students to meet workplace demandsin an increasingly complex, knowledge and technology-based, global economy. College students often lack generic skills that are valued by employers, such as critical thinking, creativity and problem solving, judgement and analytical, communication, and teamwork (Geissler, Gary L. Steve W. Edison, and Jane P. Wayland (2012)). Also, educators have criticized higher education for its failure to adequately provide graduates with the competencies to understand a knowledge base and continue learning long after graduation (see Barnett, 1992; Gibbs, 1992; Ramsden, 1992; Candy *et al*., 1994). These educators argue that many students conceive learning as acquiringfacts and memorizing rather than understanding relationships. They also argue that these students believe that teachers are responsible for their learning rather than the students being responsible for their own learning.

In accounting, there has been increasing criticism of accounting education wheresome reportsand authorsthink that the students lack learning skills that accounting graduates should possess for success in the profession (e.g., Sundem *et al*., 1990; Deppe *et al*., 1992; Lovell, 1992; May *et al*., 1995; Hassall *et al*., 1998).

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There is widespread acceptance among accounting academics and practitioners that developing students' generic is an integral part of providing an effective accounting education (e.g., Paisey and Paisey, 1996; Baril *et al*., 1998; Sharma, 1998).

In recent years an increased emphasis has been placed on the importance of developingthese skills in academic accounting. A number of factors may have given rise to this phenomenon.First, the accounting profession around the world has come under pressure in the last decade as a result of a series corporate failures, accounting scandal, and changing technology and globalization of the world economy. In many companies, financial professionals are expected to do a lot more than just the traditional accounting and financial functions, especially in the financial services industry. the vast majority of them expect senior accountants to have increasing amounts of their time devoted to non-traditional functions, such as strategic planning and information technology projects.

Second, the accounting profession requires more than applying rules and regulations. It requires more creativity and innovative thinking in order to be competitive. So, professional judgment is often required when no technical solution exists. Some researchers believe that traditional teaching models that require students to maintain accounting rules and procedures are inappropriate to develop critical thinking skills in problem solving (Thompson, F & Washington, HL, 2015). The Bedford Committee (1986) asserts that traditional accounting lectures fail to stimulate creativity and innovative thinking, so accounting graduates are not ready to enter the profession. Pathway's Commission has found that accounting software invests too much in obsolete ways and methods. According to Bloom (2013), students have difficulty solving complex accounting problems because of traditional methods.

Third, the accounting professional bodies in all over the world have recognized the critical importance of the development of skills and attributes for accounting graduates such as: communication, teamwork, critical thinking and problem solving, Creativity and moral and professional ethics (Tonge & Willett, 2009; Jones & Davidson, 2007; Correll *et al*., 2007).

Fourth, the development of students' learning skills is also increasingly important in that many universities have recognized that they lack sufficient skills to provide their graduates with the general skills required for the labor market (Barac, 2009; De Lange, Jackling & Gut, 2006; Kavanagh & Drennan, 2008). So, some researchers in modern literature have appealed to incorporate more of these skills into the accounting curriculum (Stainbank, 2010; De Villiers, 2010; Montaño, Cardoso & Joyce, 2004; Wessels, 2008).

In addition, the integration of these skills into the curriculum is also a requirement of the Association to Advance Collegiate Schools of Business (AACSB). AACSB accreditation represents the highest standard of achievement for business schools worldwide. Less than 5 % of the more than 16,000 schools worldwide granting business degrees have earned AACSB accreditation.The accreditation process is a comprehensive review of college mission, faculty qualifications, and curriculum.Accreditation by AACSB ensures continuous improvement of quality in business schools in terms of curriculum and educational resources, student selection, career planning and recruitment, and contributions and intellectual qualifications of faculty members. Accreditation ensures that students learn the most relevant material for their field of study and prepare them to be effective leaders after graduation. International accreditation is the hallmark of excellence in how education is managed.

One of the most important Standards of the AACSBare the Assurance of Learning (AOL) standards. AACSB introduced the concept of AOL standards as a requirement for accredited institutions. In addition, AACSB requires business programs to provide AOL to external stakeholders and the students who are the consumers of academic programs (AACSB, 2006). To comply with the AACSB's assurances of learning standards, each business school must develop a set of learning goals for each program that is consistent with the mission of the school. Additionally, it must develop, monitor, evaluate, and revise the substance and delivery of curricula and assess the impact of curricula on learners. The reports by task forces, commissions, and accrediting bodies expressed concern about the quality ofundergraduate student learning related to skills that are needed in the workplace. In their undergraduate education, students should develop the necessary skills, abilities, attitudes, and values that are essential to success in the complex business world Holtzman & Kraft (2011).

In general, all colleges seek to provide and develop scientific and practical knowledge and skills necessary for their students to meet the needs of the labor market. The College of Business and Economics (CBE) at Qassim University (QU) has recently obtained AACSB.The CBE seeks to provide high quality academic programs in the fields of business to produce graduate studentsin order to find excellent job opportunities in both academia and in government and private sector. The CBE programs' learning goals can be summarized as follow:

Students will demonstrate latest theoretical and practical business knowledge and understanding across functional areas; Students will be effective communicators in an organizational environment; Students will demonstrate that they are critical thinkers; Students will demonstrate that they have a relevant understanding of ethics, social responsibility, and cultural diversity; Students will acquire relevant team-working skills; Students

will demonstrate that they have relevant IT knowledge and skills. The CBE believes in continuous improvement of its students and faculty through assessment of its learning objectives. In order to ensure the quality of academic programs is raised, this requires continuous follow-up and improvement of the curriculum.

Although these goals exist, there is lack of some goals. For instance, some goals have been poorly focused and therefore the student's assessment of these skillsmay not accurate. These skills include oral communication and teamwork. For example, in courses whose objectives are to enhance oral communication skills for students, this skill is assessed for the student in one time each session. It is therefore very difficult for a student to be evaluated for a specific skill for a short period of time, taking into account circumstances or factors that may affect the assessment of the communication skills of student at that time. It is therefore necessary and logical to give the student more than one opportunity to make the assessment more reasonable and accurate. As with the assessment of a company's financial performance, a number of years should be considered to make the analysis more reasonable and accurate. Another problem is belong to the assessment of teamwork skills. In courses whose objectives are to enhance teamwork skills, the assessment of this skillseems to be not properly implemented. After review some courses that provide this skill, it appears that the instructors do not use therubric to assess teamwork. As aresult, students do not get what they deserve for the project. In addition to the lack of some goals, there is skill that has not been emphasized, despite its importance for business students, such as leadership. This skill is not within CBE programs' learning goals.

In order to develop and improve the curriculum, the accounting department at the CBE has changed the teaching and learning style for one of its courses from lecture-based approach to case-based approach. This course isSpecialized Studies in Accounting (SSA)which covers topics in banking and insurance that is based on lecture-based approach. The new course covers different topics in accounting and the teaching method is based on case-based approach. Some of the reasons for using case-based approach are:it is increasingly popular form of teaching and has an important role in developing skills and knowledge in students; it prepares students for business practice through the use of real life cases. These cases link theory to practice and encourage the use of inquiry-based learning methods; it encourages learning through students' application of knowledge to business cases, enhancing the relevance of their learning and promoting their understanding of concepts(Thistlethwaite , Davies , Ekeocha , 2012);Grant (1997) outlines the benefits of using case studies as an interactive learning approach, shifting the emphasis from teacher-centred to more student-centred activities;all courses in accounting and other majors at CBE are lecture-based approachand theCBE should focus on developing some skills that relate to being learner-centered in some courses and focus on other skills in other courses; it develops and improves skills more effectively such as communication , teamwork, critical thinking and leadership; it involves learning to solve problems and encourages the development of analytical skills (Herreid *et al*., 2011);itdevelops the levels of Bloom's knowledge-learning classification in analysis, evaluation and application (Anderson, Krathwohl 2000, Herreid 1994);it can be used to highlight specific academic topics and related issues in real practical applications as well as to increase motivation for students to participate in classroom activities, thereby enhancing learning skills and thus increasing quality in performance (Flynn AE, Klein, 2001, Yadav A, *et al* 2007).

Recently, there has been an increasing interest in the development of accounting students' learning skills including critical thinking, problem solving and analytical skills, innovation, communication, and collaboration. (e.g., Paisey and Paisey, 1996; Baril *et al*., 1998; Sharma, 1998).One of the best ways to develop these skills in accounting is to use the case-based learning approach (AAA, 1986). At present, this method is a common practice in many world-renowned business universities (Stinson & Milter, 1996). It is also one of the most successful ways of developing these skills in accounting (Ahmad, 2011; Healy & McCutcheon, 2010; Ballantine & McCourt Larres, 2004; Wynn-Williams, Whiting & Adler, 2008; Hassall & Milne, 2004; Weil, Oyellere & Rainsbury, 2004). Shawver (2006) suggested that case studies are useful for promoting change in students' moral awareness. According to Kelly and Finlayson [2], traditional method of teaching and learning is a teacher-centered approach where students are required to memorise knowledge and are not encouraged to engage in critically. Also, many students are not able to produce satisfactory interpretation of the observations or results. So, educators have been called upon to make their students more active participants in the learning process.

All of these factors lead us to identify the main research questions: "Do accounting students consider the case-based learning approach in accounting as effective for the development of professional skills for students? and how can implement these cases and assess the students' performancefairly and accuratelyas described in the course description?

The rest of the paper is organized as follows. Relevant literature on the subject isreviewed next. This is followed by the research methodology.The results of the study are then reported and discussed, followed by a conclusions.

Literature review:

This section presents a review of the literature relating to the use of case-based learning approach. This method has been extensively used in different fields of education such as business, law and medicine as an

alternative to the traditional methods of teaching and learning (Garvey, O'Sullivan & Blake, 2000; Marcus, Taylor, & Ellis, 2004). Credle *et al*. (2009) explained that the case-based learning approach was developed by Harvard University as an effective way to introduce business students to "real" corporate problems, and to develop their critical and analytical reasoning skills and problem-solving processes.

In education, generally, there are two types of learning methods: teacher-centered learning and student-centered learning. In teacher-centered learning, students put all of their focus on the teacher. This is the traditional method that has been used for centuries in almost all countries of the world, which situates the teacher as the primarily "active" role while students take a more "passive", receptive role.In student-centered learning, on the other hand, students and teachers interact equally. This methods shift the focus of instruction from the teacher to the student. It requires students to be active, responsible participants in their own learning and with their own pace of learning (Johnson, 2013).

Several advantages to case-based learning approach have been cited in the literature. For example, much research on case study methods is used as educational tools to reduce gaps between theory and practice (Shulman, 1986). McNaught *et al*. (2005) state that the case study allows students to identify relevant facts and also helps them develop problem solving skills and collaborative skills that enhance their skills in their future careers. Wood *et al*. (2001) found that the method of case study is an effective means of developing cognitive learning and the effectiveness and ability to think critically. Students are prompted to integrate their prior experiences to analyze cases and to explore solutions through discussion, reflection, and decision making (Wang & Bonk, 2001). Case studies allow students to develop their critical and analytical reasoning skills and problem-solving processes (Merseth, 1999). Cases that present real or hypothetical problems can prompt deep discussions, which assist students in developing solutions (Benbunan-Fich & Hiltz, 1999). Williams (2004) summarizes the benefits of case use for teaching and learning, statingthat it allows learners to apply theoretical knowledge to real school contexts, reason critically about complex situations and recommend courses of actions, develop self-knowledge and recognize own assumptions, clarify personal beliefs about teaching, compare and evaluate their own and others' perspectives and develop the practice of reflection.

The Case-based learning approach can be used effectively through the formation of small or large group to discuss and analyze issues openly with team members (Merseth, 1996). The researchers found an improvement in student skills when working in a group implementing Case-based learning approach (Lee, 2007). Case studies provide a broader area for discussion, thus helping practitioners to think productively and professionally about the real problems and attitudes about concrete experiences (Kleinfeld, 1996).case studies facilitate development of the higher levels of Bloom's taxonomy of cognitive learning; moving beyond recall of knowledge to analysis, evaluation, and application(Anderson& Krathwohl 2000).

Case-based learning approach in accounting programs has proved to be useful to students as they integrate their experience and knowledge. Hasell (2004) proposed using Case-based learning approach in accounting, because accounting depends on principles, rules andstandardsthat require personal judgment and decision-making for each situation. So, accounting students should have not onlystrong technical competencies, but also a broad understanding of the discipline, the ability to think critically, apply ideas and concepts to problems, and the possession of high communication and other generic skills (Accounting Education Change Commission, 1992; Nelson 1995; Paisey and Paisey, 1996; Beattie *et al*., 1997). Saudagaran (1996) uses cases, together with other pedagogically innovative features, to not depend on a single solution approach and to stress the need to deal with uncertainty in accounting. Students in his study indicate that they find that the new course improves theirperception of accounting.

Friedlan (1995), examines theeffect of teaching approach on students' perceptions of the skills and abilities needed forsuccess in accounting courses and by accounting practitioners. He reports that teachingapproach had a significant effect on students' perceptions. In particular, he found thatstudents in a non-traditional course using, case studies, had perceptions about theskills and abilities required for academic and professional success that were more consistentwith those identified as necessary by members of the accounting profession than bystudents in a traditional course.

Case based learning is one such approach that can make learning more effective and interesting. Thismethod is becoming an increasingly common learning strategy in science education. However, the current body of research provides limited evidence that the use of published case studies effectively promotes the fulfillment of specific learning objectives integral to many courses(Bonney, 2015). In addition, there is still a lack of education quality in emerging market economies, and among them the Arab countries particularly the education quality programs in universities (El Amine, 2014). As we mentioned in the literature, case based learning approach is considered a method that can increase the quality of education. Despite its importance in the education quality programs, few studies have examined or used the case study method, particularly in the Arab universities.This current study will give an insight into the importance of using Case-based learning approach rather than the traditional learning approach.The purpose of this study is to explore the extent to which students are aware of the effectiveness of teaching case studies in accounting. This paper also aims to learn how to apply and evaluate students in the case study course in accounting.

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Methodology:

In order to answer the research questions, this study used a questionnaire as a method of data collection to measure the students'perceptions of the effectiveness of using case-based learning approach. Also, this study gives a description for the course curriculum to illustratethe assessment tools used to measure the students' performance that based on skills such as communication (oral and written), critical thinking and teamwork.

Sampling:

The SSA is a final-year course typically taken by undergraduate students in their finalsemester at CBE. Data for the study were collected from students who were enrolled onthe SSA course during the 2015-2016 academic year. The research instrument was administered at the end of the semester to insure that the students had the learning experience of the case study approach. The purpose of the survey was made clear to the students who participated in the study prior to data collection. 135 questionnaires were distributed and answered by students who registered for the course. Usable responses were obtained from all of the students who enrolled in the class at the end of the semester. A total of 126 questionnaires were processed after omitting eleven incomplete questionnaires.Table 1 shows the questionnaire items and the main part of the questionnaire contained questions about the effectiveness of using case studies in the course.

The survey instrument:

To measure the students' perceptions of the effectiveness of case studies for the development of accounting-related skills and knowledge,a research instrument in the form of a questionnaire was developed to elicit the necessaryinformation. The questionnaire consists of (15) items based on the Likert quadratic scale. The scale ranged to four options which were formulated as A) not effective at all, B) generally not effective, C) generally effective, D) highly effective (see appendix 1).

Validity:

The questionnaire was presented in its preliminary form to six arbitrators from the accounting professors in Saudi universities in order to ascertain the veracity of the study's questionnaire in measuring the variable of the study by expressing their opinions, observations and suggestions on the degree of representation of the questionnaires. The wording of some paragraphs of the questionnaire has been modified in the light of their observations.

Reliability:

For defining the reliability of a questionnaire, the coefficient of Cronbach's alpha is often used as a measure of internal consistency (scale reliability). The Cronbach's alpha coefficient value obtained was 0.88 which is considerably high and acceptable in research and human studies. The value indicates that the different items in the questionnaire are well related to each other and all contribute to its total reliability.

Findings and Discussion from the Questionnaires:

Frequency, percentage and chi-square test for nonlinear model were used to analyze students' perception of using the case-based learning approach in accounting course. Table (1) shows a statistical summary of this study, which demonstrates that the students' perception towards the case-based learning approach were positive. The total number of responses was 1890 (126 students * 15 questions) and the total number of responses indicating that the case study is effective or highly effective was 1471. That is, 78% of theresponses have classified the case-based learning approach as an effective or highly effective. While the total number of responses indicating that the case study is not effective or not effective at all was 419.That is, 22% of theresponseshave classified the approach as not effective or not effective at all.

Another positive view of the case-based learning approach is that the answers of all the questions from students were positive, but the percentage varies according to its importance to the students. In other words, the percent of students' answers to all questions as effective or highly effective was at least 62%. In fact, the percentageof student**s**answers on the questions (9 out of 15 questions) who believe that the case study method was effective or highly effective ranged from 80% to 87%. While 13% to 20% believe that the case study method was not effective or not effective at all. And, the remaining student**s** answers on the questions(6 out of 15),who believe that the case study method was effective or highly effective,the percentage ranged from 62% to 80%. While 20% to 38% of thosebelieve that the case study method was not effective or not effective at all.

With regard to the ranking questions from highest to lowest, table 2 also shows the frequency, the percentage (f, p) and the rankingof questionsabout students' perception of the effectiveness of using the case-based learning approach. Question 7 was ranked first, which is related to the effectiveness of case study method in developing research skills (f = 110, p = 87%). The value of $\mathbf{X^2}$ was 73.42with a probability value of less than 0.05, which indicates the possibility of generalizing this finding to the study population. In contrast, question 2

ranked last, which is related to the effectiveness of case study method in helping you get value out of this learning experience by the instructor (f = 78, p = 61%). The value of $\mathbf{X^2}$ was 71.27 with a probability value of less than 0.05, which indicates the possibility of generalizing this finding to the study population. It seems that the results are reasonable and predictable, as the nature of the case-based learning approach depends heavily on the search for relevant information, which depends more on the student's effort and less on the instructor's effort. This result is consistent with the open question (not accompanied with results), which states the weaknesses of the case study method, where some students stated that the difficulty of the case study is that there is no major source to refer to. In fact, this course aims at helping students to search for information from a variety of sources rather than relying on the instructor.

The table2 also shows that the rest of the ranking items. Question 13 was ranked second which is related to the effectiveness of case study method in improving the understanding of the profession ethics (f = 105, p = 83.3%). Similarly, question 14 was ranked third which is related to the effectiveness of case study method indeveloping skills in the analysis and interpretation of accounting practices (f = 105, p = 83.3%). Question 3 was ranked fourth which is related to the effectiveness of case study method in improving the understanding of the accounting knowledge (f = 104, p = 82.6%). Question 1 was ranked fifth which is related to the effectiveness of case study method in adding valuable information in accounting (f = 104, p = 82.5%). Question 8 was ranked sixth which is related to the effectiveness of case study method in improving skills in oral communication (f = 102, p = 81%). With a similar result, question 5 was ranked seventh, which is related to the effectiveness of case study method in improving skills in problem identification (f = 102, p = 80.9%). Question 6 was ranked eight which is related to the effectiveness of case study method in improving skills in analyzing and solving problem (f = 101, p = 80.1%). Question 10 was ranked ninth, which is related to the effectiveness of case study method in improving skills in teamwork (f = 99, p = 78.6%). Question 12 was ranked tenth which is related to the effectiveness of case study method in improving skills in critical thinking (f = 96, p = 76.2%). Question 4 was ranked eleventh which is related to the effectiveness of case study method in enabling you to actively participate with the course material (f = 95, p = 75.4%). Question 9 was ranked twelfth which is related to the effectiveness of case study method in improving skills in written communication (f = 93, p = 73.8%). Question 11 was ranked thirteen which is related to the effectiveness of case study method in improving skills in understanding difficult accounting practices (f = 89, p = 70.6%). Question 15 was ranked fourteenth which is relates to the effectiveness of the diversity of instructors in adding valuable information in accounting (f = 78, p = 61.9%).

This finding can be explained by the fact that the case study method enhances student skills such as communication , critical thinking, teamwork and problem solving and decision making. These skills are difficult to develop in traditional learning method (e.g. lecture-based classrooms).It is clear from these results that this study is consistent with literature in the effectiveness of the case-based learning approach in the development of those skills compared to the traditional approach.

Accounting Course Description - Case studies Approach:

Assurance of Learning (AoL) focuses on the continuous improvement for curriculum development. In order to develop and improve the curriculum in the College of Business and Economics, the accounting department has developed a course that based on Case-based learning approach. The accounting department board meet many times and two workshops were held in the college to discuss the approach and its implementation and assessment procedure. The purpose of this development is to enhance and improve skills such as communication (oral and written), critical thinking, teamwork and analytical and problem-solving. In addition, leadership skills has been added to the learning goals for this course as a practical experience to apply it to students and thus determine its effectiveness.

Thiscourse deals with different topics from the areas of accounting that require students to diagnose problems and accounting issues, analyze relevant information, integrate content and skills with other disciplines and apply knowledge, skills and techniques to solve problems related to accounting issues. This will provide opportunities for these students to refine their skills in economic decision-making. This course covers a variety of cases in the fields of financial and managerial accounting, cost accounting, internal and external auditing, zakat and tax accounting, accounting information systems and financial analysis.

The learning goals for this course are for learners to: demonstrate critical thinking and problem solving skills through problem identification, analysis and synthesis of data, evaluation of alternatives and defense of a solution; participate actively and effectively in a teamwork environment; participate actively and effectively as a leader in a teamwork environment; demonstrate the ability toeffectively communicate both written and orally in a manner appropriate to a particular task; Demonstrate legal and ethical responsibilities.

This course is based on the Collaborative Learning Strategy, in which a small team of students is responsible for their own learning *and* the learning of all team members. The overall process for this course can be summarized in the following steps:

Step 1:the total number of cases that will be discussed for each semester is 4 cases. Each case takes almost up to three weeks to discuss it with class and then let each group present its case to the class. The head of

the department or the coordinator of the course chooses the instructors who will supervise the case, including the assessment of students for each case. Selection of different instructors for each case in order to diversify expertise for discussing different accounting issues.

Step 2: in order to promote the development of teamwork skills, the coordinator of the course will organize groups and each group consists of 3 to 4 students. In each case, each group has to meet at least 3 times outside of class and they have to submit a meeting document. Also, each student will evaluate all members of his group based on specific criteria (contribution, attendance, initiative and positive attitude). in addition, each student in the group will take a leadership role in managing the case and ensure that the tasks are evenly distributed among his group members.

Step 3:the first week of the beginning of the semester will be as follows: the instructor in first lecture will explain Case-based learning approach, assign students to groups, discuss the syllabus and explain how to measure and evaluate students' performance. In the second lecture, a specialist is invited to give a lecture on communication skills.

Step 4:in the second week, the instructor will present the first case study and it will take 3 weeks. In the first lecture of each week, the case is discussed by the instructor who is responsible for presenting the case with the students to clarify roles related case problem, data collection, data analysis and writing the report. In the following lectures, the instructor will facilitate student discussion and create an environment for students to contribute and learn from each other. Also, instructor can guide students to see probable solutions and frame their decision making in ways they had not previously considered. At the end of the third week, each group will submit the report to the instructor and each group member has to present orally his part of the case for at least 2 or 3 mintus.

Step 5: This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course (Course Evaluation Methods).

*a- Case Studies (4 cases * 14 marks per case = 56 marks):* Group will be given 4 accounting case studies and grade will be based on the quality and clarity of the report. Then, the student obtains his grade in each case by multiply his group report score obtained by the average ratio of his teamwork's evaluation.

*b- Presentation (4 cases * 3 marks per case = 12 marks):* Student will present his part in each case which is 4 times for the whole course and grade will be based on the criteria of the presentation (delivering the main idea, organizing ideas and contents, and verbal and physical expressions).

c- Leadership (2 marks): Student will be a leader in one case and he will be assessed at the end of the semester. He will get his grade based on the criteria of his teamwork's evaluation (positive mental attitude, keenness, coordination of work, and effectiveness).

d- Exams (30 marks): There will be one final exam and will contain two parts. The first part will cover the main ideas that were covered in all the previous four case studies. The second part will be a case study.

e- Teamwork Evaluation: student in the group will be evaluated from two parts: The first part is evaluated by the instructor, which mainly depends on three traits: team meeting report,participation in the class and attendance the lectures. The second part is evaluated by the team members, where each member of the team will assess his or her teammates, which mainly depends on three traits: contribution, attendance and initiative and positive attitude. All of these six traits will be totaled in Percentage average of teamwork evaluation which is evaluated by the instructor and by the members of his group. In other words, the Percentage average of the teamwork assessment for the student number 1 in his group can be calculated as follows= (average percentage of team meeting report + average percentage of attendance + average percentage of effective participation in the class + average percentage of attendance of the meetings + average Percentage of contribution in his group + average Percentage of initiative and positive attitude) / 6

Thus, the student number 1obtains his grade for each case by multiplying the score case report obtained for his group by the Percentage average of the teamwork assessment for the student number 1.

Appendix 2,3 and 4 show learning outcome assessment matrix, teamworkevaluation, andexample for how we assess a case study that contains oral communications, critical thinking and teamwork

Table 1: Frequency, Percent and Chi-Square results of students' answers of the Effectiveness of Using the Case-Based Learning Approach

Items	Frequency And Percent	1 Not Effective at all	2 Not Effective	3 Effective	4 Highly Effective	3+4 Effective andHighly Effective	1+2 Not Effective And Not Effective at all	Total	X^2
Q1	Frequency	5	17	75	29	104	22	126	89.238*
	Percent	4	13.5	59.5	23	82.5	17.5	100%	
Q2	Frequency	11	37	68	10	78	48	126	71.270*
	Percent	8.7	29.4	54	7.9	61.9	38.1	100%	
Q3	Frequency	5	17	68	36	104	22	126	71.905*
	Percent	4	13.5	54	28.6	82.6	17.5	100%	

Q4	Frequency	10	21	63	32	95	31	126	49.683*
	Percent	7.9	16.7	50	25.4	75.4	24.6	100	
Q5	Frequency	4	20	77	25	102	24	126	95.270*
	Percent	3.2	15.9	61.1	19.8	80.9	19.1	100%	
Q6	Frequency	4	21	75	26	101	25	126	88.540*
	Percent	3.2	16.7	59.5	20.6	80.1	19.9	100%	
Q7	Frequency	4	12	49	61	110	16	126	73.429*
	Percent	3.2	9.5	38.9	48.4	87.3	12.7	100%	
Q8	Frequency	7	17	50	52	102	24	126	49.937*
	Percent	5.6	13.5	39.7	41.3	81	19.1	100%	
Q9	Frequency	6	27	59	34	93	33	126	45.492*
	Percent	4.8	21.4	46.8	27	73.8	26.2	100%	
Q10	Frequency	12	15	51	48	99	27	126	41.429*
	Percent	9.5	11.9	40.5	38.1	78.6	21.4	100%	
Q11	Frequency	11	26	64	25	89	37	126	49.175*
	Percent	8.7	20.6	50.8	19.8	70.6	29.3	100%	
Q12	Frequency	6	24	68	28	96	30	126	65.111*
	Percent	4.8	19	54	22.2	76.2	23.8	100%	
Q13	Frequency	8	13	71	34	105	21	126	78.127*
	Percent	6.3	10.3	56.3	27	83.3	16.6	100%	
Q14	Frequency	3	18	73	32	105	21	126	86.254*
	Percent	2.4	14.3	57.9	25.4	83.3	16.7	100%	
Q15	Frequency	15	23	54	34	88	38	126	27.206*
	Percent	11.9	18.3	42.9	27	69.9	30.2	100%	
Total		111	308	965	506	1471	419	1890	
Average		0.06	0.16	0.51	0.27	0.78	0.22	100%	

Table 2: Frequency, Percent and Ranking of Questions about Students' Perception of the Effectiveness of Using the Case-Based Learning Approach

No. of question	Questions	Frequency	Percent	Ranking
7	How effective was the case study method in developing your research skills?	110	87.3	1
13	How effective was the case study method in helping you to develop your understanding of professional ethics?	105	83.3	2
14	How effective was the case study method in developing your skills for analyzing and interpreting accounting practices?	105	83.3	3
3	How useful did you find the case study content in helping you to develop your understanding of basic accounting concepts?	104	82.6	4
1	How effective did the case study method help you to add valuable information in accounting?	104	82.5	5
8	8. How effective was the case study method in increasing your confidence to communicate orally?	102	81	6
5	How effective was the case study method in enhancing your ability to identify the problem?	102	80.9	7
6	How effective was the case study method in enhancing your ability to analyze and solve the problem?	101	80.1	8
10	How effective was the case study method in helping you interact and learn with other students?	99	78.6	9
12	How effective was the case study method in helping you to think critically?	96	76.2	10
4	How effective was the case study method in enabling you to actively participate with the course material?	95	75.4	11
9	How effective was the case study method in developing your writing skills?	93	73.8	12
11	How effective was the case study method in helping you understand difficult accounting	89	70.6	13
15	How effective was the diversity of faculty members in developing your skills in case study method?	88	69.9	14
2	How effective did you find the way the case was facilitated by the instructor in helping you get value out of this learning experience?	78	61.9	15

Conclusions:

This study has addressed two aspects with respect to the use of the case study method in accounting course. The first aspect is about students' perceptions of the effectiveness of using case-based learning approach. Students are a key source of information when it comes to examining views about developing skills and attributes to equip them for a career in the accounting profession. The result of the study indicate that students benefited from the case-based learning approach in that they improved their knowledge and skillsin accounting and felt that they had learnt something that could benefit them throughout their future lives out in the world and the workplace. The findings of this study confirm with previous studies that the case method is an effective way to develop and/or assess a variety of skills such as oral and written communication, analytical and problem solving, critical thinking and teamwork (Walker, 2009; Sharon *et al*., 2009; Shugan, 2006; McNaught 2005; Wood *et al*., 2001).

The second aspect is about the assessment tools used to evaluate students' performance and explain how the case studies method is used in the course. The case-based learning is already a widely used method in business schools, however, how to best assess students' performance in case-based learning is an issue that must continue to be addressed by educators and researchers. While there is a substantial body of research related to case-based learning in business environments, few research efforts have specifically established guidelines, caveats, and other knowledge deemed vital for building and designing assessment tools used to evaluate students' performance in case study method. The assessment tools has a profound impact on student behavior, and So, how students are assessed in relation to how the course proceeds can be a powerful source of student anxiety and insecurity (Entwistle, 1992, Gibbs, 1992). While there are no perfect tools of assessment, a variety of assessment methods will better enable students to demonstrate their learning. To facilitate learning, assessment needs to be integrated as part of student learning activities, and student involvement in the assessment process can help (Candy *et al*., 1994). For example, in teamwork, allowing student in assessment methods can help foster greater responsibility for self-direction in learning. Self- and peer-based assessment can enable students to judge and evaluate their ownand others' learning, and so encourage critical self-evaluation that is necessary for lifelonglearners (Candy *et al*., 1994).

Overall, it is hoped that this study provides an assessment of the ways in which case studies are used extensively in all field of education and worth pursuing in future years. This study therefore suggests the need to apply a case-based learning approach to some courses to enhance the knowledge and skills required of students in the labor market.

Nevertheless, this study has some limitations that could be improved in future studies. First, the study only focuses on one institution, QU. Future studies may investigate other institutions that usecase study method in order to provide overall view of using this method. Second, the evaluation of case study method effectiveness is only based on students'perspective. Future studies may discuss the effectiveness of case study method from the perspective of lecturers and other expert educators.

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Appendix 1: Questionnaire

Questions	1 Not Effective at all	2 Not Effective	3 Effective	4 Highly Effective
1. How effective did the case study method help you to add valuable information in accounting?				
2. How effective did you find the way the case was facilitated by the instructor in helping you get value out of this learning experience?				
3. How useful did you find the case study content in helping you to develop your understanding of basic accounting concepts?				
4. How effective was the case study method in enabling you to actively participate with the course material?				
5. How effective was the case study method in enhancing your ability to identify the problem?				
6 - How effective was the case study method in enhancing your ability to analyze and solve the problem?				
7 - How effective was the case study method in developing your research skills?				
8. How effective was the case study method in increasing your confidence to communicate orally?				
9. How effective was the case study method in developing your writing skills?				
10. How effective was the case study method in helping you interact and learn with other students?				
11. How effective was the case study method in helping you understand difficult accounting practices?				
12. How effective was the case study method in helping you to think critically?				
13. How effective was the case study method in helping you to develop your understanding of professional ethics?				
14. How effective was the case study method in developing your skills for analyzing and interpreting accounting practices?				
15- How effective was the diversity of faculty members in developing your skills in case study method?				

Appendix 2: Learning Outcome Assessment Matrix

Measurement & Assessment Tools:	Marks	Goals						
		theoretical and practical business knowledges	Written communication	Oral communication	Critical thinking	Team work	leadership	IT
Case study 1	14				*	*		
Case study 2	14		*			*		
Case study 3	14				*	*		
Case study 4	14					*		*
presentation	12			*				
leadership	2						*	
Exam	30	*			*			
Total	100							

Appendix 3: Teamwork Evaluation

Teamwork Evaluation							
Student name	average percentage of team meeting report	average percentage of attendance in class	average percentage of effective participation in the class	average percentage of attendance in the team meetings	average Percentage of contribution in his team	average Percentage of initiative and positive attitude	Total Percentage Average
	100%	100%	100%	100%	100%	100%	100%
x							
y							
z							
w							
a							
s							
d							
f							

Appendix 4: Example for assessing case 1 which contains Oral Communications, Critical Thinking and Teamwork

Student name	Group No	Oral Communications				Critical Thinking						Total
		Central message delivery.	Organizations of ideas and content	Verbal and physical delivery	Total	Identify issue	Collect data about issue	Analysis the	Draw conclusion and form the decision	Total	Total	
		1	1	1	3	1	6	6	6	14	14	17
x	1											
y	1											
z	1											
w	1											
a	2											
s	2											
d	2											
f	2											