

PERSPECTIVA

A Case Research Journal

Mansi Shah- Should I use Case Method/ Lecture to teach Accounting?

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Abstract

This case attempts to describe how an inexperienced teacher, Mansi Shah prepares for her first class where she is to teach an introductory course in accounting. The case goes on to provide insights into Case versus lecture mode of teaching. It then focuses on the dialogue between Mansi and one of her Faculty colleague, Prof Salim. Through such a dialogue the nuances and significance of case teaching are brought out. The case then provides two exhibits, the first one titled “15 Hints for Effective Case Teaching”. This exhibit attempts to bring out the essentials required for preparing to teach a Case. The second exhibit titled “Case learning tips for students” is intended to serve as a guideline for the student to enable him/her to effectively learn from the use of Cases.

Keywords: Teaching and Learning, Education, Case based methodology, Lecture, Facilitation and Management Education.

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Introduction

“You can teach a student a lesson for a day; but if you can teach him to learn by creating curiosity, he will continue the learning process as long as he lives.”

~Clay P. Bedford

The First day of the week, Mansi Shah, an accountant by Profession, was a bit anxious about what was lying ahead of her. It was her first teaching assignment, her debut as a teacher for an introductory course of financial accounting with a renowned University FLAME University in Pune. She had just joined FLAME University and had to start teaching within a weeks' time.

She was 28, had finished her accountancy course by 24, got into practice for four years with an accountancy firm and now was keen into entering the Profession of teaching management education. Coming from a family of academicians, she has always valued the profession of teaching and had over a period of time developed a fondness for it.

Her fundamentals of the subject were quite sound and she was sure about it , what made her fear is whether she would be in a position to deliver those fundamentals effectively and what should be the preferable mode of delivery, whether she should use lectures or whether cases would be the correct way of imparting the knowledge . She had been exposed to cases as a student while studying for her accountancy course but whether as a teacher she would be in a position to handle them, she was unsure.

About Foundation for Liberal and Management Education (FLAME)

FLAME (Foundation for Liberal and Management Education) was founded in 2004 by Mr. Newish Shah (Founder Director, FLAME; Philanthropist; Financial Advisor and Founder, ENAM Financial Consultants Pvt. Ltd.) , and Mr. Para Shah (Founder, Chairman, FLAME; Entrepreneur of a series of enterprises) with a desire to give something back to society. They decided to create an educational institute that did not conform to the norms and rote learning that was prevalent in India.

Dr. B.V. Dashy (famous Indian Architect from Ahmadabad) and Prof. Indira J. Parikh (Founder President, FLAME and former Dean, IIM, Ahmadabad) then joined the effort to create FLAME, anchored in Liberal Education. FLAME commenced operations on September 16th, 2007. It is an institution of learning that aims to deliver experiential learning to foster in students; the professionalism, collaboration, appreciation of leadership, ability to work hard, take rational decisions, and develop high thinking and sensitization to social needs.

The concept of an undergraduate School of Liberal Education offering undergraduate programs in a host of subjects from Humanities, Social Sciences and Natural Sciences, Creative Arts, and applied areas; a School of Business offering a PGDM in Management, a School of Communication offering PGDM in Mass Media, a School of Performing Arts

and a Center for Organizational Growth and Excellence offering Management Development Programs for the industry emerged after discussions on the lacunae in the current education system with intellectuals, students and heads of educational institution. It consists of four schools: FLAME School of Liberal Education, FLAME School of Business, FLAME School of Communication and FLAME School of Fine & Performing Arts. It is a school of thought. One that believes learning is a process, not a destination that one reaches with a report card. It lays as much emphasis on learning beyond the classroom as within it. FLAME was accorded the status of State Private University in the month of February 2015.

The Challenge

The holistic and the interdisciplinary approach at FLAME University had inspired Mansi to apply at this institution as a Faculty. After a series of Interviews and presentations she had made through the selection process. FLAME University follows quite a professional and multi-testing approach at recruiting Faculty. Apart from the fulfillment of Qualifications and other mandatory requirements, it also tests whether an applicant has the necessary skill sets required of a teacher. Mansi was feeling quite happy and proud at having been selected. The challenge before her was now to prove herself in the class. Being a professional accountant and with her practical experience in accounting, She was allotted the subject of Financial Accounting (Trimester I) for the first year of students of the FLAME School of Business. These students had just joined the institution and for some of them this was probably the first time that they would learn accounting. The day was coming near, just about a week was left and Mansi had to engage her first session with the students.

The first day at FLAME University

Mansi joined FLAME, met the President, Prof. Indira Parikh and the Vice president and Dean- FLAME School of Business, Prof D S Rao. She was quite inspired after her interactions with them. She then went on to interact with her colleagues from the area and other departments , A new place, a new set of people and a different kind of work environment , Mansi was quickly trying to familiarize herself with the systems and processes of an educational institution. In her course of interaction with the Faculty colleagues, she met Prof Salim Shamsher who was a Faculty in the area of Finance and Accounts. Prof Salim had about 13 years of Teaching and Training experience and had a corporate training background. She came to know that he had also recently conducted a Faculty development program at FLAME relating to the use of Case based methodology. In her course of interaction with Prof. Salim, she tried to get his inputs as to what would be the most suitable methodology of Teaching a course like Financial accounting-A Case or a Lecture and if she were to use cases, how should she go about doing it.

Mansi's Interaction with Prof Salim.

Mansi had an elaborate discussion with Prof Salim on the problem she faced. The Discussion is put forth as under:-

Mansi: Prof Salim, How would be my first session? Should I start teaching from the first class itself?

Prof Salim: Mansi, I would advise in your first session you break ice with the students, have them give an introduction of themselves. Do an expectation building session with them. Ask them what are their expectations from you and the course are and also tell them what your expectations from them are. This also helps you in laying down the ground rules in the class.

Mansi: Why and how would this help?

Prof Salim: This will serve multiple purposes, firstly it's good to build a rapport with the students before you actually begin with the course, secondly you will come to know the academic background of the students.

Mansi: How would knowing their background help?

Prof Salim: You will come to know how many of them have already studied accounts at their undergraduate level and since FLAME generally tends to have students from multiple backgrounds knowing this would actually enable to use the right teaching methodology

Mansi: What if most of them are from non-accounting backgrounds such as engineering / Fine arts?

Prof Salim: In such a case, what would be advisable would be to start initially with a few lectures, get the foundations in place and slowly switch completely to cases. Of course those who are from accounting background will feel as if it is a repetition for them but if you can make it interesting by citing multiple examples and taking them into confidence that such a session would be required for the benefit of their colleagues from non-accounting backgrounds, they will like and appreciate it. I have tried it, it works. Setting the foundations does help.

Mansi: What if most of them are from accounting backgrounds?

Prof Salim: In such a situation starting off with cases is a fine idea with an occasional lecturette off and on in between. For the minimum few who are from non-accounting backgrounds, you could take extra sessions for them exclusively. An extra help them to them from you would definitely serve the purpose.

Mansi: Would the nature of the subject also determine whether case/lecture would be the best way to start off?

Prof Salim: Definitely. Finance /Accounting and Operations are technical and conceptual subjects and would require a solid conceptual foundation and therefore small lectures in between the use of cases would be advisable. If you could bring out the concepts through the cases, nothing like it. Other specializations like marketing and human resource management are not as conceptual, beginning right away with cases to teach such subjects definitely does make sense.

Mansi: Would also the level at which the course is placed determine the correct methodology?

Prof Salim: Again perceptions may vary here, I am of the opinion that in the first year of the program, building conceptual foundations are very important, so I would use a blend of lectures and cases, primarily cases though, but in the second year, I would rely completely on cases, Remember, You are a Facilitator and have to facilitate interdisciplinary learning through live examples, what could be better than cases to serve this purpose.

Mansi: But what if the students don't read the case given to them and come?

Prof Salim: For the student to read the case and participate in the class is a prerequisite to making the use of case based methodology successful. To ensure that they read and come and participate, you can put a heavy weight age for Class participation marks, a 30 % weight age would be best.

Mansi: But then would not evaluation of the class participation be difficult, especially if it is a large class?

Prof Salim: Would not be. What you could do is in the 30 sessions that you would take to teach the course you would make evaluations of a specific number of students in each session. You would try to ensure that each student gets an evaluation for at least 2-3 sessions in the 30 sessions that you would be delivering.

Mansi: How do I ensure class participation apart from putting a weight age for it?

Prof Salim: Well, that's where you use your Facilitation skills, Going and standing next to a particular student who is not participating, looking at the student and speaking for a brief time interval, cold calling and use of your own body language can serve the purpose. Never intimidate any student, be subtle but at the same time firm. I think this you will learn more and more as you start teaching. It has to come out very natural.

Mansi: What would constitute my preparation for the Case class?

Prof Salim: Obviously you would have to read and prepare the case on your own too, plus prepare loads of questions, covering various areas of discussion in the case. If you see the discussion is going off track, you could intervene briefly and get it on track. Your detailed preparation is a must.

Mansi: Would there be anything which will assist me in preparing for the case?

Prof Salim: Yes, With a case comes a Teaching Note , This Note will provide you a structure as to how to go about dealing with the case and what objectives would it serve. Also when you are teaching the case, you could make the use of board a lot, you could divide the board into discussion blocks based on the questions you have prepared. The questions would have to be grouped into each discussion block.

Mansi: I have learnt accounting while I did my accountancy course? Would teaching accounting to MBA students be on the same lines as is meant for an accountancy student?

Prof Salim: In my opinion, No. The objectives of the two courses are different. You are preparing them to become managers and not accountants and this is where again the case

based method will become very useful as it will help you tie up accounting with other disciplines and enable students to develop a more holistic perspective of the subject.

Mansi: I am worried. What if the student asks me a question to which I have no answer?

Prof Salim: Your preparation has to be perfect. Yes but in spite of all preparation, it may be possible that you may not have answer at that point in time. If you don't have the answer, tell the student that you don't have answer now but that you will get back to the student with the answer. Never try to deceive them with a wrong answer trying to prove that it is correct.

Mansi: What else Prof Salim? Anything else that you would like to tell me.

Prof Salim: Make your sessions interesting, involve those using cases, and be passionate about what you do. Yes and you could come and sit for my sessions whenever you wish to do so. Also do not expect perfection from the very first class. Remember, Case teaching is an art and will get refined with more and more practice. We are also planning for the next Faculty development program soon, do register for it. I have prepared two handouts, the first one titled "15 Hints for effective Case teaching" (see Exhibit I) and the second one titled "Case learning tips for students" (see Exhibit II) The first handout is meant for you and will assist you in preparing to teach the case, the second handout is for your students, it will help them in learning through cases, this handout can be given to the students as a part of the case orientation session that would be conducted for them. You should go through both the hand-outs.

Mansi: Thank you very much for your time and guidance

Prof Salim: Best wishes, Feel free to approach whenever you have anything to discuss. I am also giving you an article to read that summarizes the case vs Lecture debate, this would provide you additional help to resolve the dilemma of choosing between Case vs lecture method of teaching. God bless and best wishes.

The Case versus Lecture Debate (Article given by Prof Salim to Mansi to read)

Pedagogical literature has generally suggested that case and lecture are two incompatible and exact opposites in which students and Faculty play different roles. The fact however remains that most of the business programs are taught by using a combination of both. Such a mixing essentially takes three forms, first many courses offer a case in a primarily lecture driven session. Second some teachers tend to use cases to bring about a change in pace in an otherwise lecture driven course, third is many teachers incorporate mini lectures in a course primarily driven by case based methodology. Each of these approaches have their merits and demerits and selection of the appropriate methodology would be more or less situational. Achieving a perfect blend of the two is however desirable rather than viewing them as opposites. Research has leveled a lot of criticism against lectures in most of the cases. Furthermore, it has been argued that lectures are not appropriate for teaching higher order thinking skills, such as application, analysis and synthesis (Bonwell 1996). A certain viewpoint states that student-centric teaching methods, instead of lectures, have the potential to foster deep learning and understanding within students (Hannafin et al. 1997; Lea et al.2003; Mayer 2004). Aggarwal [1993] is of the opinion that cases offer an important means of bridging the gap between the

classroom and the practitioner's desk. Viscione and Aragon [1978] argue that case methods help build the analytical and decision-making skills students require to become successful practitioners. However lectures are still considered important for students' learning since they can, for instance, present an overall picture, and illuminate detailed information and stress key issues (Azer 2009). Kalogeras [1976], states that good old-fashioned lectures offer an appealing medium for transferring knowledge and conveying a sense of intellectual excitement from instructor to student. He suggests that lectures are also efficient, considering the demands that content, coverage, and constant change in the discipline place on finance instructors. Blevins [1980] suggests that lecture can be used to effectively survey the structure of knowledge in a particular area as well. The differences of opinion as regards the relative merits of cases vs. lectures reflect the different judgments' about the effectiveness of cases verses lectures in achieving a stated learning outcome All in all, to sum up this debate, as rightly said the student-centered teaching methods should be combined with lectures in order to encourage the adoption of deep approaches to learning (Sivan et al. 2000; Wilson and Fowler 2005). The nature of discipline to be taught definitely is a significant factor in deciding which would be a more significant component, cases or lectures. Management Education being applied and of an Interdisciplinary nature the focus should be ideally and primarily to use mostly the Case based methodology with a small lecture off and on in between as a supplement.

A problem usually faced by faculty while using the lecture-case mix pedagogical approach is that some students carry a perception that case analysis is opposed to theory and that theory is irrelevant or unimportant, an instructor using purely cases is perceived as the best as he offers more practical education than monotonous theory, in some exactly opposite scenarios the case instructor is perceived by students as someone who lacks conceptual foundation to teach the underlying theory within the cases. Obviously both these perceptions are incorrect and undermine the extremely important and complementary nature of lecture and cases. The onus then again is on the faculty to set appropriate ground rules and sensitize the students about the need for both theory and cases so as to enable them to obtain a correct perspective of practice as well as the underlying concept. The best would be to bring out the concepts and theory through the cases.

The Dilemma

Mansi read through the article given to her, she also was feeling quite enlightened after her discussion with Prof Salim. She seemed to be all set to engage her first class. However she was somehow still a bit unsure as to whether she would go ahead with cases/lectures in her very first class. The day was fast approaching. She had to start teaching soon.

Annexure

Exhibit-I: 15 Hints for effective Case Teaching.

- 1) Set the expectations and ground rules for case discussion in the initial classes.
- 2) Take a session for the students to sensitize them about the significance and methodology of case teaching and learning, this is best done in a workshop mode.
- 3) A small lecture in between a case may be required in some instances, but ensure that it does not turn into a lecture of the case.
- 4) Make the case session interesting and enjoyable, elicit participation from all the students, and evaluate their participation. You can use your Facilitation skills to ensure participation.
- 5) Never intimidate any student. Your body language will play a key role in managing the pace and depth of the discussion, A little bit of movement across the class would be great.
- 6) Appreciate the comments from the students, never ridicule them. Listen to them completely, encourage them to share their comments with each other rather than them just addressing them to you.
- 7) Your in-depth preparation is a must. Go through the teaching plan in detail. Prepare a set of questions that run through the depth and the breadth of the case. You may use the questions to elicit participation and / or steer the discussion of the case.
- 8) Make an intelligent use of the board. It can be used to record comments and for stressing the key issues of the case by developing discussion blocks.
- 9) Remember case teaching is an art, and will be refined through more and more practice, Do not try to emulate the style of some another teacher. It's best to develop your own way of teaching it.
- 10) Remember, you are the facilitator for student learning. Whichever way you may be teaching them, if it does not result in their learning, your teaching is useless.
- 11) The beauty of management education is its interdisciplinary character and therefore cases are the most appropriate to teach it. The case discussion has to bring out interdisciplinary linkages.
- 13) At the end of the class discussion on the case, you can summarize the case by bringing out the conclusions of the case, the situation and the outcome of the events.
- 14) You can make after class notes summarizing what went well in the class, what else you could do probably next semester when you were to teach the case again.
- 15) Last but not the least, managing the case discussion and its effective summarization within the required time frame as set in the course outline and teaching plan is a must,

Source: Case writer.

Exhibit II- Case learning tips for students

1. Read the case actively. Remember you are not reading a novel
2. Remember you are the decision maker, who defines the problem, suggests alternatives, evaluates them and proposes a plan of action.
3. Try to find out one or many key issues in the case, is it an issue or a symptom to some issue.
4. Prepare for the case in detail, read each and every exhibit and link it to the main body of the case.
5. Arrive at some kind of conclusion in your mind.
6. Take responsibility for your own viewpoint of the case
7. Be ready to support your conclusion with reasonable qualitative and quantitative analysis.
8. Think about what other possible conclusions could be and how would yours be preferable to them.
9. Always listen carefully to the other student comments and questions posed by the professor.
Listening is participation
10. Participate in the case discussion; remember a great comment at the wrong time is the worst thing.
11. Case discussions can provoke, strong difference of opinions, don't get intimidated, appreciate the conflicting opinions, try to justify why what u are saying makes more sense.
12. You can also discuss the case informally with some of your colleagues outside the class
13. You listen to keep up with the discussion and find opportunities to contribute
14. Reflect on what you learnt. Make sure you write down two or three takeaways for each case and reflect upon them later
15. Don't just wait your turn; you don't always have to speak.
16. Listen to everyone, frame your response in the mind and then raise your hand.
17. Remember learning about how to think is as important as learning about what to think.
18. Communicate your solution effectively through a written report or a presentation if required

Source: Case Writer

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