

# Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum

## 4.3.5 Problems, Practice Sets, and Case Studies

Problems, practice sets, and case studies are related activities that involve students in finding solutions, either as individuals or in groups. Problems are relatively limited exercises with clear-cut answers; practice sets generally involve a series of questions or activities about related data and may require students to make their own connections; case studies are more elaborate and ambiguous problems with no clear-cut solutions. These are all used in accounting education today and all have a role in developing the student's ability to learn. Learning to solve problems prepares the student to handle practice sets which in turn develop the student's ability to deal with the complexity of case studies. In terms of the learning diagram in Figure 4.2, the teaching process becomes more complex as the student moves from attaining knowledge to developing intellectual skills to intentional learning.

Problem-solving exercises should involve students in a series of activities that help them learn how to approach problems in general as well as how to solve a specific problem. The process should include at least these basic steps:

1. Defining the problem as clearly as possible, seeing its limits and its implications.
2. Assembling and evaluating all available relevant data, using research and analysis skills.
3. Identifying assumptions inherent in the problem and data and in their own approach to the task.
4. Examining potential solutions and their possible consequences, looking at a variety of options.
5. Adopting and evaluating a solution, considering its potential effectiveness.

All accounting students know that they will be doing problems as part of their coursework. Practically every chapter of every textbook includes problems that illustrate or apply the material presented in the chapter. Problems may also appear on exams. Students may perceive the problems as busywork, and give them only cursory attention. But well planned problem assignments can help students understand and retain the principles of the field and begin to enjoy the challenges of their future profession.

Beginning students are likely to focus more on whether they got the right answer than on how they reached the solution and what they are learning in the process. Yet, as most faculty know, students may learn more from analyzing and understanding their mistakes than from getting the answer right the first time. It is not easy to encourage students to examine and learn from their mistakes. To do so, we need to minimize the student's risk, perhaps by working in pairs and groups. Students can be encouraged to compare answers and, more important, compare how they reached them. They may solve problems in groups, working through each step together so that all see how to reach the answer as well as what the answer should be. Some programs are using computer software that records students' thinking processes as they solve problems so professors can see where difficulties lie.

Using problems to help students learn requires that they focus more on the process than on the solution. Students can be encouraged to ask questions like how and why and when might the process be different. They can be asked to connect a problem with a local, real life situation, or even to write their own problems for a fellow student to work. Working problems can help students learn to learn if the problems engage students more with meaning than with mechanics.

The practice set method of instruction may be used to assist students in organizing and connecting knowledge, and in learning to think analytically. Practice sets are offered by most accounting textbook publishers. Many are available as computer assignments. A focus on intentional learning does not require that instructors discard practice sets, but rather that they use them in new and purposeful ways. If properly constructed and administered, the practice set method of instruction can

be an effective way to enhance the life-long learning skills of accounting students.

Practice sets in accounting courses can be used to encourage and motivate students to question accounting procedures and systems, to organize their knowledge as well as their effort, to connect and adapt learned theory and procedure, to reflect on the environment, setting, and context of the business simulation, and to adapt business solutions to the practice set requirements. Faculty can help students become intentional learners by discussing with them the learning and problem solving processes they are experiencing.

Perhaps the greatest danger in using practice sets is creating the impression that there are exact answers or solutions, and that, unless one discovers these, one will not be successful as an accountant. The practice set experience should develop an understanding of accounting procedure, theory, and issues; the attributes of intentional learning; and an appreciation of the complexities of accounting practice.

The case method has gained popularity as a way to teach students to think analytically and learn to make good decisions. Case studies are now available as computer simulations of business problems. More will be said about these in our discussion of technology. Many accounting professors are, of course, familiar with the case method which medical and law schools have used for many years. The case method is not yet widely used in undergraduate education, and we are still learning how and when to use it effectively. Many accounting faculty are finding the case method to be a promising way to enhance the learning of their more advanced undergraduate students (Christensen, 1987; Knechel, 1992).

Essentially, a case is a story with characters, a plot, and a problem situation. A case may be a short paragraph or page simply describing a problem and the two or three people involved in it. Or the case may be long and complex, focusing on an entire business with many details, multiple problems, and a large cast of characters. Discussion of a case may be relatively structured, with the instructor asking a carefully designed set of questions that lead students to examine all the nuances of the case. Or discussion may be completely open, with students expected to do the analysis and lead the class themselves. Obviously, students who are inexperienced with the case method should begin with relatively simple cases and the instructor should provide patterns for analysis and structured discussion. More advanced students may progress with experience to more complex cases and less structured assignments.

A case method course or assignment requires strong commitment from both students and faculty. To be successful, the students need to have basic knowledge of the subject, the motivation to work intensively alone and with other students, and enough maturity to risk sharing their ideas in the classroom. Faculty, in addition to firm control of the subject, need skill in and understanding of the case method. Their role is to assign cases, guide student analysis, and participate more as coach and colleague than as professor. Faculty need to be able to listen, to question, to guide discussion without forcing its direction. The temptation to "take over" the discussion must be steadfastly resisted. Like students, faculty need to be willing to take risks in the case method classroom. Both faculty and students may need to learn new roles if they are to be successful in using case method study to develop intentional learning.

#### FORMAT FOR CASE PRESENTATIONS

1. Present a concise statement of the accounting issue(s) involved in the case.
2. Examine the economic substance of the transaction that created the accounting issue(s) under consideration in the case.
3. Based on your work in 1 or 2 provide a discussion of alternative solutions to (i.e., resolutions of) the accounting issue(s) identified in the case.
4. Present your recommendation of what, in your professional judgment, is the most appropriate solution to the accounting issue(s) identified in the case.

Used in Financial Accounting 310 at the University of Alabama  
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Advantages of the case method include: students learn to analyze real-life situations; they learn to

make decisions based on analysis; they are involved in the learning process; they learn to express and practice communicating their ideas in a group; they learn to see and decide among a variety of responses to a given situation. In a successful case method course, the class may develop a sense of community, learning to function as a cohesive learning group. All of the students will be heavily involved in preparing cases, in presenting their own analyses of and solutions to the case problem, and in listening to and critiquing the ideas of their peers. Principles and theories will evolve through open discussion that may bring new ideas to the instructor as well as to the students.

All five attributes of intentional learning can be called upon in a case discussion course. The learner can practice questioning in preparing the case and in class discussion. Organizing ideas will be an essential part of case preparation and will lead to connecting knowledge from case discussion with other cases and with work experience. Reflecting will occur as the case discussion is debriefed in class and as the learner uses what is learned from one case to prepare for discussion of another case. And finally, adapting is what case method teaching is all about, applying what has already been learned to new situations as presented in the cases assigned in the class.