

## EXPLORING THE EFFECTIVENESS OF USING AN EXTENDED CASE STUDY IN THE TEACHING OF TAXATION

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### ABSTRACT

Case studies have been widely used in accounting education. However, to date there has been limited use of case studies as a teaching tool in taxation. Conventionally taxation courses are taught through the presentation of individual topics. In fact, areas of taxation are interrelated and do not exist independently of one another. This study seeks to explore the effectiveness of using an extended case study in the teaching of a second-year taxation course at the University of Canterbury, New Zealand. An extended case study (based on a sole-trader business) was developed and implemented in the lectures of the taxation course over a 12-week semester. The effectiveness of the extended case study was measured in three ways using both quantitative and qualitative measures. First, a student survey questionnaire was conducted containing both Likert scale and short answer questions. Secondly, a quantitative analysis of students' test and examination results both before and after the introduction of the extended case study approach, was conducted. Thirdly, the lecturers reflected on the effectiveness of the extended case study. This study consequently finds that using an extended case study in the teaching of taxation achieved the aims of presenting realistic taxation scenarios, enhancing students' understanding of how tax relates to the real-world and illustrating interrelationships between taxation topics. The extended case study was also perceived to help in developing students' critical thinking and problem-solving skills. However, it was found that it was less effective in improving students' abilities to deal with uncertainty. In addition, the findings of this research also indicated that the effectiveness of the extended case study as a teaching tool could potentially be improved through the more careful and consistent integration of the extended case study in the taxation course in the future.

**Keywords:** extended case study, student development and understanding, taxation education

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## I INTRODUCTION

Case studies have been widely used in education, including accounting education, for many years.<sup>1</sup> The case study approach is claimed to deliver learning objectives such as the development of analytical, judgmental and other transferable (or generic) skills.<sup>2</sup> It has been claimed that transferable skills — such as those of communication, interpersonal relations, self-management, creativity, decision-making and problem-solving — are unlikely to be developed by traditional teaching methods drawing heavily on lecturing.<sup>3</sup> Boyce et al further argue that a significant benefit of the case study method is that, by presenting technical and theoretical issues in a practical context, the adoption of this approach can contribute to depth of understanding by fostering an active approach to learning.<sup>4</sup> To encourage active learning, emphasis has been placed on the importance of ‘forging links between theoretical and practical aspects of the subject.’<sup>5</sup> Case studies provide this link in that, when introduced effectively into an accounting syllabus, they ‘rehearse [students] in the professional or scholarly skills of their field, and [create] the opportunity to develop and express ... understanding and point[s] of view in an environment that gives constructive feedback.’<sup>6</sup> Saunders and Machell state that case studies are an example of an explicit bridging activity which enables ‘the higher education experience of students to be much more closely coupled to future employment requirements.’<sup>7</sup>

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- <sup>1</sup> The use of case studies is particularly extensive in management education. See William E Fulmer, ‘Using Cases in Management Development Programmes’ (1992) 11(3) *Journal of Management Development* 33; G Wines et al, *Using Case Studies in the Teaching of Accounting* (Australian Society of Certified Practising Accountants, Deakin University, 1994); Benson P Shapiro, *Hints for Case Teaching* (Harvard Business School Publishing Division, 1984). Cases have also historically been employed in the fields of medicine, law and business. Curtis Jay Bonk and G Stevenson Smith, ‘Alternative Instructional Strategies for Creative and Critical Thought in the Accounting Curriculum’ (1998) 16(2) *Journal of Accounting Education* 261, 279.
- <sup>2</sup> LC Mohrweis, ‘Teaching Audit Planning and Risk Assessment: An Empirical Test of the Dermaceutics Instructional Resources’ (1993) 8 *Issues in Accounting Education* 391; Trevor Hassall, Sarah Lewis and Mike Broadbent, ‘Teaching and Learning Using Case Studies: A Teaching Note’ (1998) 7(4) *Accounting Education: An International Journal* 325; Gaétan Breton, ‘Some Empirical Evidence on the Superiority of the Problem-Based Learning (PBL) Method’ (1999) 8(1) *Accounting Education: An International Journal* 1. See Part III of this paper for a further discussion of generic skills in accounting education.
- <sup>3</sup> Adrian J Sawyer, Stephen R Tomlinson and Andrew J Maples, ‘Developing Essential Skills Through Case Study Scenarios’ (2000) 18(3) *Journal of Accounting Education* 257, 257.
- <sup>4</sup> Gordon Boyce et al, ‘Fostering Deep and Elaborative Learning and Generic (Soft) Skill Development: The Strategic Use of Case studies in Accounting Education’ (2001) 10(1) *Accounting Education* 37.
- <sup>5</sup> The National Committee of Inquiry into Education, *Higher Education in the Learning Society: Report of the National Committee (Dearing Report)* (1997) [8.3].
- <sup>6</sup> Ibid.
- <sup>7</sup> Murray Saunders and Joan Machell, ‘Understanding Emerging Trends in Higher Education Curricula and Work Connections’ (2000) 13(3) *Higher Education Policy* 287, 297.

Numerous definitions of case studies exist.<sup>8</sup> The Harvard Business School — regarded as a pioneer of using case studies in education — defines a case study as follows:<sup>9</sup>

‘a partial, historical, clinical study of a situation which has confronted a practising administrator or managerial group, presented in a narrative form that encourages student involvement. It provides data ... essential to an analysis of a specific situation for the forming of alternative action programs, and for their implementation recognises the complexity and ambiguity of the practical world.’

Easton defines a case study as a ‘[means] to provide practice in problem solving and decision making in a simulated situation ... The case method is primarily a vehicle for developing skills; skills which are a vital part of a decision maker’s armoury.’<sup>10</sup> In the accounting education context, Wines et al describe case studies as typically possessing several features, including: issues, the consideration of which require the use of judgement and analytical reasoning skills; the inclusion of real or realistic situations, requiring a consideration of the complexity and ambiguity of the business world; and the existence of more than one possible solution to the case problem.<sup>11</sup>

Case studies can take many different forms and vary in their length,<sup>12</sup> mode,<sup>13</sup> extent of incorporation of actual business situations,<sup>14</sup> level of detail<sup>15</sup> and analytical approach.<sup>16</sup> Irrespective of the types of case studies used, the development of skills — particularly analytical and judgement — is propounded to be their primary benefit.<sup>17</sup>

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<sup>8</sup> See Shapiro (n 1); Fulmer (n 1); Wines et al (n 1).

<sup>9</sup> Carl Roland Christensen and Abby J Hansen, *Teaching and the Case Method* (Harvard Business School, 2<sup>nd</sup> ed, 1987) 27.

<sup>10</sup> Geoff Easton, *Learning from Case Studies* (Prentice-Hall, 2<sup>nd</sup> ed, 1992).

<sup>11</sup> Wines et al (n 1).

<sup>12</sup> Jane E Campbell and William F Lewis, ‘Using Cases in Accounting Classes’ (1991) 6(2) *Issues in Accounting Education* 276.

<sup>13</sup> Bonk and Smith (n 1).

<sup>14</sup> Al Barkman, ‘Teaching and Educational Note: The Use of Live Cases in the Accounting Information Systems Course’ (1998) 16(3) *Journal of Accounting Education* 517.

<sup>15</sup> Wines et al (n 1).

<sup>16</sup> WR Knechel, ‘Using the Case Method in Accounting Instruction’ (1992) 7(2) *Issues in Accounting Education* 205.

<sup>17</sup> Campbell and Lewis (n 12); Paul Kimmel, ‘Framework for Incorporating Critical Thinking into Accounting Education’ (1995) 13(3) *Journal of Accounting Education* 299; Sarah E Bonner, ‘Choosing Teaching Methods Based on Learning Objectives: An Integrative Framework’ (1999) 14(1) *Issues in Accounting Education* 11. See also PA Libby, ‘Barriers to Using Cases in Accounting Education’ (1991) 6(2) *Issues in Accounting Education* 193, 195.

While various forms of case studies have been used in accounting education, to date there has been limited use of case studies<sup>18</sup> as a teaching tool in taxation.<sup>19</sup> Conventionally, taxation courses are taught through the presentation of individual topics — although, in fact, areas of taxation are interrelated and do not exist independent of one another. Thus, this study seeks to explore the effectiveness of the use of an extended case study (based on a sole-trader business) in the teaching of a second-year taxation course (ACCT254: Introduction to Taxation ('ACCT254')) at the University of Canterbury.<sup>20</sup>

Against this background, the next section provides an overview of the literature on the use of case studies in accounting education and in the teaching of taxation. Part III outlines the methodology involved in the development and implementation of the extended case study, as well as the evaluation of its effectiveness. The evaluation includes conducting a student survey questionnaire, a quantitative analysis of students' test and examination results (both before and after the introduction of the extended case study), and reflections on lecturers' perceptions of the effectiveness of the extended case study. Part IV discusses the findings of the evaluation and Part V provides the conclusions of the research.

## II THE USE OF CASE STUDIES IN ACCOUNTING EDUCATION AND TAXATION

The use of case studies in accounting education has become popular in recent decades because of the potential benefits in promoting deeper learning and generic skills in students.<sup>21</sup> Generic skills, sometimes referred to as 'soft skills', are:<sup>22</sup>

'the range of general education skills that are not domain - or practice-specific, which include communication and interpersonal skills, problem-solving skills,

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<sup>18</sup> For examples of case studies in taxation, see Teresa Lightner and Robert C Ricketts, 'Tax Implications of Participating in Reality Television' (2007) 22(2) *Issues in Accounting Education* 247; Blaise M Sonnier, 'Utopia Home Health, Inc.: A Case Study on C Corporation Taxation from Cradle to Grave' (2010) 25(4) *Issues in Accounting Education* 755; Blaise M Sonnier et al, 'Reporting of Book-Tax Differences for Financial and Tax Purposes: A Case Study' (2012) 30(1) *Journal of Accounting Education* 58.

<sup>19</sup> This is reinforced by research which indicates that taxation is regarded as a desired *technical skill* in accounting graduates. See Sharon Hayes, Brett Freudenberg and Deborah Delaney, 'Role of Tax Knowledge and Skills: What are the Graduate Skills Required by Small to Medium Accounting Firms' (2018) 13 *Journal of the Australasian Tax Teachers Association* 152.

<sup>20</sup> The objective of the ACCT254 taxation course is to give students an introduction into the general principles of taxation. Topics include the principles of residence and source, income from employment, personal property sales, deductions, depreciation, leases and trading stock. The course also provides a working knowledge of income tax, goods and services tax ('GST'), and fringe benefit tax ('FBT') and the dispute resolution process.

<sup>21</sup> Julia Wu, 'Using Case Studies in Accounting Education – A Re-Examination' (Conference Paper, New Zealand Applied Business Education Conference, 1 September 2010) 10.

<sup>22</sup> Boyce et al (n 4) 37. See also Neil Crombie and Beverley Lord, 'Using the Case Study Method to Develop Generic Skills: An Analysis of Student and Tutor Perceptions' (Conference Paper, British Accounting Association Annual Conference, 21–23 April 2009).

conceptual/analytical and critical skills, visual, oral and aural skills, and judgement and synthesis skills.’

Over the years, an increased emphasis has been placed on the importance of developing generic skills in academic accounting. This is said to be due to a number of factors. First, the role of the accountant has changed significantly over time. In particular, developments in technology have meant that accountants are less involved in the preparation of financial information and more concerned with interpretation and communication of information.<sup>23</sup> Accordingly, accountants need communicative, analytical and other skills beyond technical and theoretical knowledge to carry out their job effectively. Generic skills are also essential in helping graduates to deal with the complexities of the modern business environment by encouraging not only their self-awareness, but also their self-confidence and ability to learn.<sup>24</sup> Secondly, academic accounting curricula are invariably influenced by the demands of employers — often channelled through professional associations — for well-skilled graduate employees. The significance of generic skills to the professional accountant is a theme which underpins the International Federation of Accountants International Education Standard 3.<sup>25</sup> The guideline establishes the professional skills that aspiring professional accountants need to develop and demonstrate in order to become a professional accountant. Professional skills are the (a) intellectual, (b) interpersonal and communication, (c) personal, and (d) organisational skills that a professional accountant integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence.<sup>26</sup>

In the context of New Zealand, the current Chartered Accountants Program to become a chartered accountant includes a compulsory Capstone module which is a 12-week final module based on the analysis of business problems.<sup>27</sup> The Capstone module integrates technical knowledge and professional skills, using complex real-life case studies, in developing the professional competence required to be a chartered accountant. In addition, the final exam for the Capstone module comprises of three compulsory questions based on a case study to be completed within 3.5 hours.<sup>28</sup>

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<sup>23</sup> Joan A Ballantine and Patricia McCourt Larres, ‘A Critical Analysis of Students’ Perceptions of the Usefulness of the Case Study Method in an Advanced Management Accounting Module: The Impact of Relevant Work Experience’ (2004) 13(2) *Accounting Education* 171, 172.

<sup>24</sup> M Crawford and J Keddie, ‘Embedding Generic skills in an Accounting Curriculum’ (Discussion Paper No 1, British Accounting Association Accounting Education Special Interest Group Working Paper Series, 1995).

<sup>25</sup> International Federation of Accountants, *International Education Standard 3, Initial Professional Development – Professional Skills* (2015).

<sup>26</sup> Ibid 44 [1].

<sup>27</sup> The Chartered Accountants (‘CA’) Program is made up of five Graduate Diploma of Chartered Accounting (GradDip CA) modules (including the Capstone module) and a period of mentored practical experience. See Chartered Accountants Australia and New Zealand, ‘CA Program Structure’ (Web Page, 2020) <<https://www.charteredaccountantsanz.com/become-a-member/course-descriptions/chartered-accountant>>.

<sup>28</sup> See Chartered Accountants Program, *CAP119 Module Outline* (2019) 5.

Despite the use of case studies in accounting education, only a limited number of studies have examined the usefulness of case studies in an accounting education context, with most of the literature being descriptive in nature.<sup>29</sup> From the students' perspective, Weil et al found that students perceived the major benefit of the use of case studies to be the way in which they exposed students to real-world complexity, particularly with respect to decision-making, followed by 'several solutions to business problems'.<sup>30</sup> They also found that the gender of students plays a role in perceiving the benefits of case study use — females show less favourable perceptions towards the use of case studies than males. Students with below-average academic performance also believe that they benefit more from the use of case studies than above-average students. Weil, Oyelere and Rainsbury extended the above study and found that New Zealand professional accounting school candidates perceived the major benefit of using case studies to be in improving their ability to assess business situations from multiple perspectives and providing multiple solutions.<sup>31</sup> Students' whose first language is not English perceived that case studies were more useful than students' whose first language is English. Students above age 30 perceived case studies as being more useful than younger students did. Weil, Oyelere and Rainsbury also found that while the rankings of the benefits of case studies by gender were similar,<sup>32</sup> there were some statistically significant differences in the competencies that were considered more useful.<sup>33</sup>

Wu further states that 'empirical research does not substantially prove that desirable outcomes have always been achieved by using case studies in accounting education.'<sup>34</sup> Adler, Whiting and Wynn-Williams,<sup>35</sup> and Wynn-Williams, Whiting and Adler<sup>36</sup> both found that case studies are not a panacea to enhancing generic skills. Instead, it depends

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<sup>29</sup> Sidney Weil, Peter Oyelere and Elizabeth Rainsbury, 'The Usefulness of Case Studies in Developing Core Competencies in a professional Accounting Programme: A New Zealand Study' (2004) 13(2) *Accounting Education* 139, 141. See Sidney Weil et al, 'A Study of Students' Perceptions of the Usefulness of Case Studies for the Development of Finance and Accounting-Related Skills and Knowledge' (2001) 10(2) *Accounting Education* 123 for a summary of the literature on the nature of case studies, including their form and length, mode, extent of incorporation of actual business situations, level of detail, analytical approach, and how to incorporate the case method into accounting instruction.

<sup>30</sup> Weil et al (n 29) 138.

<sup>31</sup> Weil, Oyelere and Rainsbury (n 29) 161.

<sup>32</sup> Ibid.

<sup>33</sup> Ibid 156. Competencies included 'ability to present a viewpoint' and 'appropriate questioning skills'.

<sup>34</sup> Wu (n 21) 12.

<sup>35</sup> Ralph W Adler, Rosalind H Whiting and Kate Wynn-Williams, 'Student-Led and Teacher-Led Case Presentations: Empirical Evidence About Learning Styles in an Accounting Course' (2004) 13(2) *Accounting Education: An International Journal* 213.

<sup>36</sup> Kate Wynn-Williams, Rosalind H Whiting and Ralph W Adler, 'The Influence of Business Case Studies on Learning Styles: An Empirical Investigation' (2008) 17(2) *Accounting Education* 113.



on who takes responsibility for leading the case.<sup>37</sup> Furthermore, students who were not actively involved in the case study process became less balanced in their learning style approach.<sup>38</sup> Healy and McCutcheon — who explored the experience of accounting lecturers at an Irish university when teaching with case studies — also argue that the effective use of accounting case studies in the classroom is influenced by the manner in which lecturers engage with students.<sup>39</sup> Relevantly, three categories describing lecturers' use of case studies in teaching emerge in their research: controller, facilitator, and partner.<sup>40</sup> However, of these categories, only the partners apply the case method with the explicit intention of fostering deeper learning and personal development.

With respect to published case studies that have been used in accounting education, there are numerous case studies published in accounting education journals that can be used in teaching. A study by Wu in 2010 reviewed 89 case studies published in four selected journals for accounting education.<sup>41</sup> The cases under review were categorised by the following subject areas: financial accounting, management accounting, auditing, internal control/audit, accounting information systems and taxation. Table 1 below summarises the number of cases included in each of the categories.<sup>42</sup>

**TABLE 1: NUMBER OF CASE STUDIES PUBLISHED IN ACCOUNTING-RELATED SUBJECT AREAS<sup>43</sup>**

SUBJECT AREA	NUMBER OF CASE STUDIES	PERCENTAGE (%)
Financial Accounting	29	33
Management Accounting	23	26
Auditing	19	21
Internal Control/Audit	13	15
Accounting Information Systems	3	3

<sup>37</sup> Therefore, the danger of using the Harvard-style case study approach, which epitomises a teacher-led approach, is that it not only runs the risk of promoting less balanced learners, but it also likely threatens students' future learning by undermining and retarding their development into self-directed learners. Adler, Whiting and Wynn-Williams (n 35) 226.

<sup>38</sup> Wynn-Williams, Whiting and Adler (n 36) 113.

<sup>39</sup> Margaret Healy and Maeve McCutcheon, 'Teaching with Case Studies: An Empirical Investigation of Accounting Lecturers' Experiences' (2010) 19(6) *Accounting Education: An International Journal* 555.

<sup>40</sup> Ibid 563–565.

<sup>41</sup> Wu's study was based on a similar study conducted in 2006 by Lipe who published a summary of case studies in *Issues in Accounting Education* from its first issue in 1986 to November 2006. See MG Lipe 'Using Cases Published in Issues in Accounting Education: Categories and Topics at a Glance' (2006) 21(4) *Issues in Accounting Education* 417. The selected journals in Wu's study were: *Accounting Education: An International Journal*; *Issues in Accounting Education*; *Journal of Accounting Education*; and *Global Perspectives on Accounting Education*. The journals were searched for relevant journal articles including case studies from the publication of the journal's first issue to 2011 (except for *Issues in Accounting Education* which was searched from November 2006 to 2011).

<sup>42</sup> See Wu (n 21) app, for a full list of the 89 case studies under review grouped under their designated subject areas.

<sup>43</sup> Ibid 6, Table 1.

Taxation	2	2
<b>Totals</b>	<b>89</b>	<b>100</b>

Wu's 2010 findings indicate that the case studies in accounting education were dominated by case studies in a financial (33 per cent) or management accounting (26 per cent) setting, and there were few instances of case studies in the area of taxation (2 per cent).<sup>44</sup> A later study conducted by Wu in 2017, reviewed the case studies published in seven academic journals from their first issue in 2006 to 2017.<sup>45</sup> The distribution — according to their subject area — of the 324 published case studies reviewed is shown in Table 2. Wu notes that notwithstanding the fact that case studies are well-published in these journals, there has been a declining trend in the number of cases published since 2012.<sup>46</sup>

**TABLE 2: NUMBER OF CASE STUDIES PUBLISHED IN ACCOUNTING-RELATED SUBJECT AREAS<sup>47</sup>**

SUBJECT AREA	NUMBER OF CASE STUDIES	PERCENTAGE (%)
Financial Accounting	62	19.1
Auditing	60	18.5
Fraud	50	15.4
Internal Control	42	13.0
Information Systems	23	7.1
Management Accounting	19	5.9
Forensic Accounting	16	4.9
Corporate Finance	12	3.7
Taxation	9	2.8
Other <sup>48</sup>	31	9.6
<b>Totals</b>	<b>324</b>	<b>100</b>

Wu's 2017 findings indicate that case studies in accounting education continue to be dominated by case studies in the financial accounting subject area (19.1 per cent). However, in comparison to the literature reviewed by Wu in 2010, case studies in auditing (18.5 per cent), fraud (15.4 per cent) and internal control (13 per cent) have

<sup>44</sup> Ibid 6.

<sup>45</sup> Julia Wu, *Using Complex Case Studies to Teach Law and Accounting: Project Report* (2019). The seven journals were: *Accounting Education: An International Journal*; *Advances in Accounting Education: Teaching and Curriculum Innovations*; *Global Perspectives on Accounting Education*; *Issues in Accounting Education*; *Journal of Accounting Education*; *Accounting Educators' Journal*; and the *Journal of Accounting Case Research* (discontinued and integrated into *Accounting Perspectives* in 2007).

<sup>46</sup> Ibid 15. According to Metcalf et al, the citation-based accounting education publication rankings and related performance evaluation systems have contributed to the declining number of case studies published. See Mark Metcalf et al, 'Citation-Based Accounting Education Publication Rankings' (2015) 33(4) *Journal of Accounting Education* 294.

<sup>47</sup> Wu (n 45) 15, Table 3.

<sup>48</sup> Case studies that were classified as 'other' include the subject areas of corporate governance, compliance, management strategies, or case studies that were classified as being able to be used in two or more subject areas.



significantly increased as a proportion of the total published cases.<sup>49</sup> Increased regulatory requirements in the world's major capital markets, for instance, the *Sarbanes Oxley Act of 2002*, may have contributed to this shift.<sup>50</sup> Of relevance to this study, is that the number of published cases in the area of taxation continues to be limited (2.8 per cent) in comparison to other subject areas. While no specific research appears to exist exploring the reasons for the limited use of case studies in taxation to date, the general impediments to the use of case studies in accounting education identified in the literature may be applicable. These include, for example, preparation time for the instructor, instructor training time for the method, time needed to cover a topic, difficulty of presenting new material, and depth of topic coverage.<sup>51</sup> Wu additionally outlines the following barriers to the proper implementation of the case study method: lack of good quality cases, students' resistance, large class size(s) and the heavy workload of lecturers.<sup>52</sup>

More recently, Kraal and Coleman<sup>53</sup> undertook a case study of legal studies courses for degrees within a business school located at an Australian university with a high concentration of international students. Through interviews and surveys, the authors' concluded that while a particular method used to solve legal problems is sound, problems existed in the way it was taught.

Set against the above background, this study seeks to explore the effectiveness of using an extended case study in the teaching of a second-year taxation course, ACCT254, at the University of Canterbury. The primary objectives of utilising the extended case study in the taxation course are not only the development of generic skills, but also to enhance students' understanding of how tax relates to the real-world and their understanding that the tax topics themselves are interrelated and not 'fragmented', as might be conveyed through traditional lecture-based teaching methods (thus, the use of an extended case study, rather than individual case studies).<sup>54</sup>

### III TOMINDA PRODUCTS EXTENDED CASE STUDY

#### A Introduction

This paper adopts a mixed-methods approach — a case study and survey of students evaluating the effectiveness of the case study (supplemented by the lecturers' personal reflections). This section discusses the development and implementation of the extended

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<sup>49</sup> Wu (n 45) 15.

<sup>50</sup> Ibid.

<sup>51</sup> See Libby (n 17) 195–196.

<sup>52</sup> Wu (n 45) 31.

<sup>53</sup> Dianne Kraal and Andrew Coleman, 'Teaching Legal Studies in Business Degrees: A Review of a Method and its Practice' (2019) 44(11) *Australian Journal of Teacher Education* 18, 37.

<sup>54</sup> See Ian Dennis, 'OK in Practice – and Theory: The Experience of Using an Extended Case Study in Auditing Education: A Teaching Note' (2003) 12(4) *Accounting Education* 415, 418–423 for further details on the use of an extended case study.

case study, and Part IV considers the findings from the student survey in addition to the lecturers' reflections.

### **B The Case Study Method**

McKerchar observes that the term 'case study' can have different meanings in different contexts,<sup>55</sup> including referring 'to a pedagogical device, such as used in a classroom, where a case, usually a company or economy, is studied in-depth.'<sup>56</sup> McKerchar further notes that as a methodological approach it 'generally involves a researcher undertaking an in-depth exploration of a program, an event, an activity, or a process concerning one or more individuals'<sup>57</sup> — the 'detailed and intensive analysis of a single case'.<sup>58</sup> A case study is usually bounded by time and activity, and detailed information is collected by the researcher using a variety of data collection procedures.<sup>59</sup> Similar to this study, case studies often use mixed research methods.<sup>60</sup> The ACCT254 case can be characterised as a 'representative or typical case' as it 'seeks to explore a case that exemplifies an everyday situation',<sup>61</sup> and is also a 'longitudinal case' that is 'concerned with how a situation changes over time.'<sup>62</sup> Bell, Bryman and Harley<sup>63</sup> observe that the selection (or in this case, the development) of the case study should be based on the anticipation of the opportunity to learn. The use of the case study method, and the development of the scenarios themselves (outlined in Part III D below), were aimed at maximising the opportunity for students in ACCT254 to develop generic skills, such as problem-solving and dealing with uncertainty.

Accounting and management educators use case studies in a variety of ways. At one end of the continuum, case studies are used exclusively as the primary learning mechanism; the belief being that this method of learning provides the foundation of an integrated, inductively-driven teaching process. The model adopted by Harvard Business School is indicative of such an approach.<sup>64</sup> More common, at the other end of the continuum,

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<sup>55</sup> Margaret McKerchar, *Design and Conduct of Research in Tax, Law and Accounting* (Thomson Reuters, 2010) 101.

<sup>56</sup> Ibid.

<sup>57</sup> Ibid 102.

<sup>58</sup> Emma Bell, Alan Bryman and Bill Harley, *Business Research Methods* (Oxford University Press, 5<sup>th</sup> ed, 2018) 62.

<sup>59</sup> McKerchar (n 55) 102.

<sup>60</sup> Bell, Bryman and Harley (n 58) 63.

<sup>61</sup> Ibid 66.

<sup>62</sup> Ibid.

<sup>63</sup> Ibid 64.

<sup>64</sup> With the establishment of its case study method in the 1920s, the use of cases is still central to the teaching and learning of the Harvard Business School. Michael J Roberts, executive director of case development at Harvard Business School, argues that the case study method continues to be the most effective teaching technique because of its applicability to real management situations. See Harvard Business School, 'Making a Case: The Birth of an HBS Case Study' (2001) *Enterprise Newsletter* 2.

accounting and management educators use short case studies on an irregular basis to illustrate real-world practices in either formal lectures or as part of the seminar/tutorial process.<sup>65</sup> Between these two extremes is the extended case study approach, 'requiring students to prepare and discuss solutions to lengthier, more ambiguous cases with [a] problem solving focus.'<sup>66</sup> It is claimed that such an approach accomplishes many of the objectives of a pure case study course while still retaining a lecture and instructor-led discussion format for the remainder of the course.<sup>67</sup> One such example of this approach in accounting education is provided by Dennis in the context of teaching an auditing course, in which an 'extended case study' is developed and implemented in preference to using existing case studies.<sup>68</sup> Relevantly, Dennis asserts that 'using individual case studies to cover different aspects of auditing practice gives a fragmented view of the audit experience.'<sup>69</sup> This is due to the fact that evidence obtained in one area may be relevant to assertions in other audit areas and students therefore need to be aware of how all the evidence inputs into the final audit opinion. Accordingly, in Dennis' study, an extended case study was used to create a simulated audit experience over an eight-week course. A longitudinal or extended case study format was adopted for ACCT254 in order to enable students to understand the interrelationship between the various topics taught, rather than obtaining a fragmented view of taxation.

### **C Teaching Arrangements for ACCT254**

Each week, the ACCT254 taxation course consists of a two-hour lecture, a one-hour workshop and a one-hour tutorial. The lectures and workshops for the course are video recorded and placed on the course's web-based Learn platform each week. The workshops, which are conducted by the lecturer teaching that week's material, allow the lecturer to work through pre-set questions (often based on previous tests and exams) with the students and are intended to be interactive. In addition, an optional one-hour drop-in class is available each week for students with queries concerning the course content to attend (student queries are not limited and can cover the material explored in the extended case study). In 2019, there were 152 students enrolled in the ACCT254 course. Consistent with the literature discussed above, the extended case study implemented was used as a complement to, and not as a replacement for, the above pre-existing teaching methods utilised in the ACCT254 course.

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<sup>65</sup> Libby (n 17) 194–195.

<sup>66</sup> Ibid 195.

<sup>67</sup> Ibid.

<sup>68</sup> Dennis (n 54). See also Christopher Walker, 'Teaching Policy Theory and its Application to Practice Using Long Structured Case Studies: An Approach that Deeply Engages Undergraduate Students' (2009) 20(2) *International Journal of Teaching and Learning in Higher Education* 214 on the use of extended case studies in the context of teaching policy theory.

<sup>69</sup> Dennis (n 54) 418–419. See also Richard Slack, Jan Loughran and Kirsty Abrahams, 'Corporate Associate Partnerships: Practitioners' Involvement in the Delivery of an Auditing Course Based on a Case-Study: A Teaching Resource' (2014) 23(3) *Accounting Education: An International Journal* 262, 263.

### ***D Development and Implementation of the Tominda Products Extended Case Study***

The extended case study concerned a fictitious sole-trader business invented by the authors and called Tominda Products. Relevantly, Tominda Products was operated by Tomas Bloom and initially manufactured two products for pedal-driven bicycles — the Supa Brite LED bicycle light and the Supa Charga bolt-on long-life bicycle battery. Tomas was married to Jacinda Bloom, who owned and operated a successful landscape design business. Both Tomas and Jacinda lived with their young son on a property in West Melton, a town located 20 kilometres west of Christchurch, New Zealand. Tomas initially manufactured both products from a large garage situated on their property and employed five staff to help him throughout the manufacturing process. After employing a further staff member, Tomas extended the production of Tominda Products to a third product — the Supa Charga Elektrik car battery, a long-range battery for electric cars. As a result of this development, Tomas shifts the business' operations to premises located in Christchurch.

As stated in Part II, the objective of using the extended case study approach was to develop students' understanding of how tax relates to the real-world and that the tax topics themselves are interrelated. Therefore, the Tominda Products extended case study was composed of an interrelated string of 12 individual case study scenarios pertaining to the lecture topic for each of the 12 weeks of the taxation course.<sup>70</sup> The first case study scenario served to provide an introductory background to the extended case study by introducing the Tominda Products business and the main characters of the case study, Tomas and Jacinda Bloom.<sup>71</sup> In order to develop students' abilities to recognise and deal with uncertainty, and identify relevant taxation issues, the individual case study scenarios were drafted so that they contained both relevant and irrelevant details in relation to the relevant lecture topic.

The individual case study scenarios for the extended case study were drafted and refined over a series of 11 meetings held between at least two of the three authors of this paper and over the period 1 November 2018 to 22 January 2019. The case study scenarios were reviewed by one taxation academic and one accounting academic prior to being finalised by the authors. In addition to the case study scenarios, 'Points to Consider' notes were drafted for each teaching week and contained reference notes for the course lecturers to use which outlined the tax issues to be highlighted in the case study scenarios, as well as the applicable legislation and/or case law relevant to that week's lecture topic.<sup>72</sup> The individual case study scenarios for each week were uploaded to the course's Learn platform — in the form of a separate Microsoft Word document — prior to each week's

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<sup>70</sup> As already noted, the lecture topics are: introduction to Inland Revenue and tax investigations, principles of residence and source, income of individuals, personal property sales, deductions, FBT, GST, depreciation, leases and trading stock, taxation of partnerships and introduction to trusts, taxation of trusts, and the dispute resolution process.

<sup>71</sup> In the first lecture of the course, the distinction between the fictional extended case study (non-authoritative) and real-life case law (authoritative) was also emphasised.

<sup>72</sup> The 'Points to Consider' notes were for the lecturers' reference only and were not provided to the students.

lectures (along with the week's lecture notes and Microsoft PowerPoint slides). No questions to the individual case study scenarios were included with the weekly uploaded case study material. This gave the lecturers the ability, and fluidity, to identify relevant tax issues in the scenarios during the class and develop their own questions (as appropriate) based on the details given in the case study scenarios.<sup>73</sup> This approach also served to encourage class interaction and discussion on the relevant tax issues. Furthermore, no 'model answers' were provided to the students. However, students attending the lectures (or workshops) had the benefit of receiving details concerning the tax issues arising from the case study scenarios as incorporated in class by the lecturers.<sup>74</sup> The extended case study itself was also not formally assessed through the term tests and final examination for the course.<sup>75</sup> However, as stated above, it was implemented in order to complement (and not replace) the teaching of the technical content contained in the course's weekly lectures, workshops and tutorials.<sup>76</sup>

### ***E Evaluating the Tominda Products Extended Case Study***

The effectiveness of the extended case study was evaluated in three ways using both quantitative and qualitative measures. In order to evaluate students' perspectives of the extended case study as a teaching tool in the taxation course, a survey questionnaire on the extended case study was administered in class in the penultimate lecture of the semester (a copy of the survey questionnaire is contained in Appendix 1 of this paper).<sup>77</sup> In addition, in order to survey those students who did not attend lectures (or who did not attend that particular lecture),<sup>78</sup> the survey questionnaire was placed on the course's Learn platform the day following the in-class administration of the survey. The online survey remained open for one week. The survey was administered both in class and online in order to capture as many responses as possible.<sup>79</sup> Completion of the survey

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<sup>73</sup> The lecturers had the liberty to incorporate relevant points from the case study scenario within the Microsoft PowerPoints used in class if they chose to. Where this occurred, two sets of Microsoft PowerPoint slides were prepared — the lecturer version included additional material (e.g. issues and points) from the case study.

<sup>74</sup> This was also intended to encourage students to attend classes and to stimulate student engagement.

<sup>75</sup> The current distribution of the assessment for the course is as follows: final examination (40 per cent), tutorial preparation (10 per cent), term test one (20 per cent) and term test two (30 per cent).

<sup>76</sup> However, as noted in Part IV B below, one of the methods of evaluating the effectiveness of the extended case study for the purposes of this research, was through a quantitative analysis of students' test and examination results, both before and after the introduction of the extended case study approach.

<sup>77</sup> The survey questionnaire was accompanied by an information sheet explaining (amongst other things) the purpose of the survey questionnaire and that the survey was voluntary, anonymous and confidential.

<sup>78</sup> As noted in Part I, the lectures for the course are video recorded and placed on the course's Learn platform at the end of each week's lecture.

<sup>79</sup> The dual method of survey administration meant that there was the potential for duplicate responses to be received (i.e. the same participant completing both the paper-based and online surveys). However, the authors do not believe this occurred in this study.

questionnaire was anonymous and voluntary. Students' completion and submission of the survey questionnaire was taken as their consent for the data to be used in this research.

The survey questionnaire consisted of three parts concerning: students' evaluations of the skills acquired or developed through learning with the extended case study; evaluations of the benefits of learning with the extended case study; and evaluations of students' experience with the extended case study and recommendations for the further use of extended case studies in taxation courses.

Students were asked to indicate whether they agreed or disagreed with 17 separate statements concerning the extended case study using the following five-point Likert scale: 1 = '*strongly disagree*'; 2 = '*disagree*'; 3 = '*neutral*'; 4 = '*agree*'; and 5 = '*strongly agree*'. The survey questions were devised around the benefits identified by Libby<sup>80</sup> (and others)<sup>81</sup> of using case studies with respect to accounting students, and which include:

- a. affective benefits, such as student motivation and interest in material (e.g. Survey Questions 8 and 14); and
- b. cognitive benefits, for example:
  - development of critical thinking and problem-solving skills (e.g. Survey Questions 1, 2, 3);
  - development of the ability to solve problems addressing multiple issues and to deal with ambiguity (e.g. Survey Questions 9, 10, 11);
  - development of an understanding of the real world (e.g. Survey Questions 7 and 12);
  - (improved) comprehension of the material by students (e.g. Survey Questions 4, 5, 6 and 13).

Relevantly, Survey Questions 15 to 17 focused on the potential future use of case studies in taxation courses.

In addition, four open-ended questions were asked allowing for qualitative feedback on the skills, benefits and difficulties associated with the extended case study, as well as the opportunity to provide any additional comments. The survey questionnaire was reviewed by two senior academics at the University of Canterbury and approved by the University of Canterbury Human Ethics Committee prior to its administration.<sup>82</sup> As the case study was seeking data on ethnicity and could potentially involve issues pertaining to Māori people (as it included a real-world case study) the authors engaged with the Ngāi Tahu Consultation and Engagement Group. The findings of the survey questionnaire are contained in Part IV A below.

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<sup>80</sup> Libby (n 17) 195. Boyce et al (n 4) 37. See also Crombie and Lord (n 22).

<sup>81</sup> Boyce et al (n 4) 37. See also Crombie and Lord (n 22).

<sup>82</sup> The survey questionnaire was also reviewed by a taxation academic prior to being finalised.



In addition to the student survey questionnaire, data concerning the spread of aggregate unscaled student grades achieved in the two term tests and the final examination for the current year (2019), and the prior three years (2016–2018), were compared in order to establish whether there was a difference in the spread of grades achieved before and after the implementation of the extended case study in the ACCT254 course.<sup>83</sup> The findings of the quantitative analysis are provided in Part IV B below.

The lecturers involved in ACCT254 also personally reflected on the effectiveness of the extended case study. A summary of the lecturers' personal reflections on the extended case study is provided in Part IV C below.

#### **IV FINDINGS OF THE EVALUATION OF THE TOMINDA PRODUCTS EXTENDED CASE STUDY**

This section presents the findings of the student survey questionnaire (Part IV A), the quantitative analysis of students' test and examination results (Part IV B) and lecturers' perspectives on the effectiveness of the extended case study (Part IV C). Recommendations and limitations of the extended case study are subsequently discussed in Part IV D.

##### ***A Findings from the Student Survey Questionnaire***

###### ***1 Demographic Information of Participants***

Of the 152 students enrolled in the ACCT254 course in 2019, a total of 55 students completed the survey questionnaire (54 in class (paper-based) and 1 online),<sup>84</sup> yielding a 36 per cent response rate. Relevantly, 27 of the survey participants were female (49 per cent), 26 were male (47 per cent), and 2 were gender diverse (4 per cent). The ethnicities of the participants were as follows: 22 were New Zealand European/Pākehā (40 per cent), 1 was Māori (2 per cent), 29 were Asian (53 per cent), and 3 belonged to other ethnic groups (5 per cent). Twenty-nine (53 per cent) of the participants indicated that English was their first language. Nine (16 per cent) of the participants had accounting/taxation related work experience.<sup>85</sup>

###### ***2 Skills Acquired or Developed from the Extended Case Study***

Table 3 (below) indicates that the majority (71 per cent) of the respondents either 'agree' or 'strongly agree' with the notion that the extended case study helped to develop their critical thinking skills (e.g. identifying and evaluating the relevant information) and 69

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<sup>83</sup> The data was obtained by the authors from the University of Canterbury Department of Accounting and Information Systems. The data was obtained in aggregate form and was not able to be attributed to individual students.

<sup>84</sup> There were five recorded accesses to the online survey during the time period the survey was open, however only one complete response was received.

<sup>85</sup> The accounting/taxation related work experience was specified as forms of 'accounting intern', 'associate accountant' and 'accountant'.

per cent either '*agree*' or '*strongly agree*' that the extended case study helped them in applying relevant case law and/or legislation to particular scenarios. The mean responses for the development of these skills were 3.84 and 3.85 (out of 5) respectively. Sixty per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study helped develop their problem-solving skills, with a mean response of 3.65.

**TABLE 3: SKILLS FROM THE EXTENDED CASE STUDY**

SURVEY QUESTION: THE EXTENDED CASE STUDY ...	COUNT					MEAN
	1 = STRONGLY DISAGREE	2 = DISAGREE	3 = NEUTRAL	4 = AGREE	5 = STRONGLY AGREE	
Helped develop my critical thinking skills (e.g. identifying and evaluating the relevant information)	0 (0%)	2 (4%)	14 (25%)	30 (55%)	9 (16%)	3.84
Helped develop my problem-solving skills	0 (0%)	5 (9%)	17 (31%)	25 (45%)	8 (15%)	3.65
Helped me to apply relevant case law and/or legislation to particular scenarios	1 (2%)	2 (4%)	14 (25%)	25 (45%)	13 (24%)	3.85
Helped me to answer the questions in the ACCT254 workshops	2 (4%)	6 (11%)	15 (27%)	25 (45%)	7 (13%)	3.53
Helped me to answer the questions in the ACCT254 tutorials	3 (5%)	7 (13%)	15 (27%)	21 (38%)	9 (16%)	3.47
Helped me to prepare for the ACCT254 term tests	3 (5%)	13 (24%)	10 (18%)	23 (42%)	6 (11%)	3.29

The written comments provided by respondents on their perceptions of the skills acquired or developed through learning with the extended case study aligned with the above statistics:

'Finding material facts relevant. Applying legislation and case law.'

'It helped with [...] identifying the relevant info bit.'

'I felt it helped in dealing with a large amount of information and extracting the key elements and relevant facts from it.'

'Help[ed] develop the ability [to] analys[e] complicated case problem[s].'

Fifty-eight per cent and 54 per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study helped them answer the questions in the ACCT254 workshops and tutorials respectively (with mean responses of 3.53 and 3.47). However, only 53 per cent either '*agree*' or '*strongly agree*' that the extended case study helped them to prepare for the ACCT254 term tests (with a mean response of 3.29).

### 3 Benefits of the Extended Case Study

As shown in Table 4 below, 77 per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study presented realistic scenarios of taxation, giving a mean response of 3.93. This aligns with earlier research conducted by Weil et al which found that students perceived case studies to be most useful in exposing them to real-world complexity.<sup>86</sup>

**TABLE 4: BENEFITS OF THE EXTENDED CASE STUDY**

SURVEY QUESTION: THE EXTENDED CASE STUDY ...	COUNT					MEAN
	1 = STRONGLY DISAGREE	2 = DISAGREE	3 = NEUTRAL	4 = AGREE	5 = STRONGLY AGREE	
Presented realistic taxation scenarios	0 (0%)	3 (6%)	9 (17%)	31 (57%)	11 (20%)	3.93
Was interesting to me	1 (2%)	7 (13%)	20 (36%)	18 (33%)	9 (16%)	3.49
Helped me to learn that taxation issues are interrelated (i.e. do not exist independently of one another)	0 (0%)	4 (7%)	11 (20%)	27 (49%)	13 (24%)	3.89
Improved my ability to identify relevant taxation issues	1 (2%)	3 (5%)	10 (18%)	31 (56%)	10 (18%)	3.84
Improved my ability to recognise and deal with uncertainty	0 (0%)	8 (15%)	20 (36%)	21 (38%)	6 (11%)	3.45
Introduced me to the professional context of advising in taxation	0 (0%)	4 (7%)	22 (40%)	19 (35%)	10 (18%)	3.64

The written comments from the respondents on their perceptions of the benefits of learning with the extended case study were further consistent with these statistics:

'Can relate with many problem[s] that arise.'

'It helped when we learned a topic in class we saw it in a "real world" context.'

'Being able to think of how tax can be applied to real-world situations.'

'May be [...] useful for real work in the field.'

Only 49 per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study was interesting to them, giving a mean response of 3.49. Seventy-three per cent and 74 per cent of the respondents either '*agree*' or '*strongly agree*' that the benefits of the extended case study were that it helped them to learn that taxation issues are interrelated, and that it improved their ability to identify relevant taxation issues respectively. The mean responses for these benefits were 3.89 and 3.84 respectively. The

<sup>86</sup> Weil et al (n 29) 138.

comments provided by respondents also supported the benefit of improving students' ability to identify relevant issues in addition to understanding taxation concepts:

'Gave us plenty of info to sort through and work out what was actually relevant.'

'Help[ed] me understand concepts in taxation.'

'At times I would struggle with a particular section or concept but when I see the fact scenario of how it applies in the case study it makes more sense.'

'Helps to understand the facts, relevant information.'

However, only 49 per cent of the respondents either '*agree*' or '*strongly agree*' that a benefit of the extended case study was that it improved their ability to recognise and deal with uncertainty, with a mean response of 3.45. Fifty-three per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study was beneficial in introducing them to the professional context of advising in taxation, yielding a mean response of 3.64.

#### 4 Experience of the Extended Case Study and Recommendations for Future Use

As indicated in Table 5 below, 71 per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study was easy to read and understand, giving a mean response of 4.02. Notwithstanding, only 45 per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study made their learning experience more enjoyable. The mean response of 3.45 is consistent with the mean response of 3.49 in Part IV A 3 above with respect to the extended case study being perceived as interesting to respondents. Sixty-six per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study should continue to be used in ACCT254 lectures in the future, giving a mean response of 3.80. However, only 44 per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study should also be used in ACCT254 tutorials, with a mean response of 3.44. Fifty-five per cent of the respondents either '*agree*' or '*strongly agree*' that the extended case study should also be used in advanced taxation courses beyond ACCT254, giving a mean response of 3.60.

**TABLE 5: EXPERIENCE OF THE EXTENDED CASE STUDY AND FUTURE RECOMMENDATIONS**

SURVEY QUESTION: THE EXTENDED CASE STUDY ...	COUNT					MEAN
	1 = STRONGLY DISAGREE	2 = DISAGREE	3 = NEUTRAL	4 = AGREE	5 = STRONGLY AGREE	
Was easy to read and understand	0 (0%)	1 (2%)	15 (27%)	21 (38%)	18 (33%)	4.02
Made my learning experience in ACCT254 more enjoyable	1 (2%)	9 (16%)	20 (36%)	14 (25%)	11 (20%)	3.45
Should continue to be used in ACCT254 lectures in the future	0 (0%)	5 (9%)	14 (25%)	23 (42%)	13 (24%)	3.80

Should be extended to also being used in the ACCT254 tutorials	2 (4%)	9 (16%)	20 (36%)	11 (20%)	13 (24%)	3.44
Should also be used in advanced taxation courses	2 (4%)	5 (9%)	18 (33%)	18 (33%)	12 (22%)	3.60

The written comments concerning the difficulties experienced by the respondents in learning with the extended case study indicated that some students found the case scenarios 'too big' and 'confusing'. This perhaps suggests that some students struggled with the ability to deal with uncertainty and is consistent with the mean response of 3.45 in Part IV A 3 above in relation to the respondents' perceptions on the extended case study improving their ability to recognise and deal with uncertainty.

'Too many points and issues in one case.'

'Too much to digest in one go. Would be far more beneficial to be used in tutorials.'

'Sometimes case studies are too big, it's hard to remember.'

Students also expressed a desire for solutions, or some form of summary, for the extended case study to be provided:

'If answers [to] the case study can be provided then it will be much more helpful.'

'Potentially have another page with relevant legislation and cases to the scenario.'

'Would be better if the class can dissect each [of the] issues in the case every week and provide a more comprehensive solution.'

'Only suggestion would be to perhaps have a quick run down at the beginning of each class as to what is in the case study info for that week so that we can think about it as we go.'

'... if time [permits,] go through [the] relevant sections as you go possibly highlighting elements at the end so [that] understanding is immediate [and] then remembered.'

The above findings indicate that students are potentially not used to the amount of information included and the way facts are presented in the context of learning with case studies. As commented by one respondent: '[w]as very long and confusing'. However, as Boyce et al notes, facts selectively presented for their relevance to the issues and concepts, and arranged according to their perceived significance (as per the use of traditional teaching methods), are suitable for the development of basic skills.<sup>87</sup> But, for the development of higher problem-solving and communication skills (as per the use of case studies), 'presented data should include *more* facts than needed and be presented as *opinions* of case characters rather than as givens.'<sup>88</sup> Hence the intentional inclusion of both relevant and irrelevant details in the case study scenarios by the authors of this study. These findings also align with the accounting education literature which indicates

<sup>87</sup> Boyce et al (n 4) 47.

<sup>88</sup> Ibid (emphasis in original). In the specific context of tax, Kimmel (n 17) 311 states that: '[s]tudents should be required to "gather facts and data," rather than always being provided with the facts.'

a predisposition to view the learning of accounting as consisting of rote memorisation, which is confirmed by traditional teaching methods and heavy content-oriented workloads, leading to learning behaviours that are inconsistent with the development of generic skills.<sup>89</sup>

The mean responses to the survey questionnaire (see Table 5 above) ranged from 3.44 to 4.02 and indicate that students' perceptions of their experiences with the extended case study could potentially be improved upon. Furthermore, the comments from the respondents revealed that students' thought that the extended case study could be 'integrated' into lectures better, rather than used in an apparent ad hoc manner:

'Should be mentioned and linked to through the lecture, rather than at the very end.'

'It [was] not discussed lengthily in class. It was almost like an afterthought. The idea is wonderful but the execution needs improvement.'

'I found that they seemed to pop up in odd parts during the lectures ... Some lecturers inter linked the case study better than others, and some simply slammed through it and talked about it.'

'Perhaps, the case study should be integrated into the lecture more, which would help me to understand it easier.'

Further comments on the perceived usefulness of the extended case study (which was a non-authoritative case, and therefore unable to be cited as authority in students' assessments) in comparison to case law (which was authoritative and therefore able to be cited as authority by students), was consistent with the mean response of 3.29 (see Table 3 above) in Part IV A 2 on assisting students in preparing for term tests:

'If we used the cases we use in exams, [it] would be beneficial. Why learn a case that isn't helpful?'

'If it's not able to be used in the test, why use it? Would make more sense going over relevant cases.'

'Didn't use it in my revision for the test as it couldn't be used as case law, however if I was confused about a certain topic, I may read it.'

The above comments indicate that students would have perceived the extended case study as being more useful to them if they were assessed on it.

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<sup>89</sup> BC Inman, A Wenzler and PD Wickert, 'Square Pegs in Round Holes: Are Accounting Students Well-Suited to Today's Accounting Profession?' (1989) 4(1) *Issues in Accounting Education* 29, 44; Lyn Gow, David Kember and Barry Cooper, 'The Teaching Context and Approaches to Study of Accountancy Students' (1994) 9(1) *Issues in Accounting Education* 118.



## **B Findings from the Quantitative Analysis of Students' Test and Examination Results**

Tables 6, 7 and 8 below, show the distributions of unscaled student grades, pass rates<sup>90</sup> and mean marks<sup>91</sup> for the three assessments conducted in the taxation course — term test one, term test two and the final examination for the year in which the extended case study was implemented (2019) and the three previous years (2016–2018).<sup>92</sup> The data from these tables show that overall, it appears that generally, students' performance in the year that the extended case study was utilised was higher compared to the years in which it was not. The pass rate and the mean mark achieved was higher in 2019 for term test one and the final examination (but not for term test two), when compared to the three previous years. Although these findings may provide some limited evidence of the effectiveness of the extended case study as a teaching tool in taxation in improving students' performance, the above findings must be interpreted with some caution. The findings cannot be completely relied upon due to the influence of multiple factors such as, for example, differences between years in the cohorts of students, differences in the material assessed, differences in the specific test and examination questions and differences in the marking of the assessments. However, these findings are nonetheless worth including as a quantitative measure of the effectiveness of the extended case study on student performance, in conjunction with the qualitative findings from the student survey and the lecturers' perspectives. Further, and more significantly, the respective data for further years in which the extended case study is utilised would be beneficial in potentially confirming or refuting these findings.

**TABLE 6: DISTRIBUTION OF UNSCALED STUDENT GRADES FOR TERM TEST ONE**

YEAR	PERCENTAGE OF TOTAL STUDENTS (%)											PASS RATE	MEAN MARK
	A+	A	A-	B+	B	B-	C+	C	C-	D	E		
2019	6	6	6	8	14	14	14	10	4	14	5	81%	65%
2018	1	1	2	6	8	10	14	12	12	16	19	65%	54%
2017	6	6	6	8	11	9	12	8	11	14	10	76%	62%
2016	9	5	9	9	11	6	11	6	8	13	13	74%	63%

<sup>90</sup> The grading conversion scale is as follows: A+ (90–100 per cent); A (85–89.9 per cent); A- (80–84.9 per cent); B+ (75–79.9 per cent); B (70–74.9 per cent); B- (65–69.9 per cent); C+ (60–64.9 per cent); C (55–59.9 per cent); C- (50–54.9 per cent); D (40–49.9 per cent); and E (0–39.9 per cent). The pass rate is the total percentage of students achieving C- or higher (i.e. 50 per cent or higher).

<sup>91</sup> The mean mark is the mean total mark divided by the maximum mark achievable, expressed as a percentage.

<sup>92</sup> All percentages in Tables 6, 7 and 8 have been rounded to the nearest whole percentage. Therefore, the percentage of total students achieving grades ranging from A+ to E may not total 100 per cent.

**TABLE 7: DISTRIBUTION OF UNSCALED STUDENT GRADES FOR TERM TEST TWO**

YEAR	PERCENTAGE OF TOTAL STUDENTS (%)											PASS RATE	MEAN MARK
	A+	A	A-	B+	B	B-	C+	C	C-	D	E		
2019	1	1	1	11	13	9	13	11	13	17	10	73%	59%
2018	2	5	5	9	7	12	10	12	9	19	10	71%	61%
2017	1	5	5	5	5	8	7	10	10	19	24	57%	54%
2016	9	5	5	5	10	7	12	10	12	13	11	76%	62%

**TABLE 8: DISTRIBUTION OF UNSCALED STUDENT GRADES FOR FINAL EXAMINATION**

YEAR	PERCENTAGE OF TOTAL STUDENTS (%)											PASS RATE	MEAN MARK
	A+	A	A-	B+	B	B-	C+	C	C-	D	E		
2019	1	4	7	11	11	14	7	10	15	9	10	81%	62%
2018	7	2	3	8	12	13	10	9	8	17	12	71%	61%
2017	0	3	7	7	11	11	12	8	12	15	15	71%	59%
2016	7	5	0	7	10	9	9	10	7	14	15	72%	61%

### ***C The Lecturers' Personal Reflections on the Effectiveness of the Extended Case Study***

These reflections were prepared by the lecturers involved in the course prior to analysing the student feedback. Overall, the authors' perception is that the case study lacked the impact intended — it did not come 'alive' to the students. Interest in the case study material appeared muted. Two related objectives of the case study were to introduce students to the complexity of 'real world' situations and the potential for multiple solutions to certain issues. As a consequence of the lack of engagement by students, the lecturers were unclear whether these objectives were achieved. The following section outlines possible reasons for these perceptions.

#### ***1 Integration in the Lecture/Workshop***

The particular case study scenario was incorporated each week in either: (i) the two-hour lecture itself; or (ii) the workshop run the next day. With respect to incorporation in the lecture, at the commencement of each class the lecturer briefly outlined the scenario prior to the discussion of the substantive material for that week. The intent was that, as the lecture progressed, students would connect the lectured material to issues in the case study. Through the lecture, relevant aspects of the case study were covered, by either seeking 'advice' (i.e. input) from the class for the client, or the lecturer applying the lecture material to problems in the case study. Class input proved to be limited, primarily due to the fact that the amount of material to be covered in the lecture reduced the opportunities for students to engage during the class. Time pressures meant that the lecturer often applied the lectured material to the relevant issues in the case study without seeking student input. The size of the typical lecture — with attendance at usually between 50–70 students — would also have acted as a disincentive to all but the most confident student(s) to interact when such opportunities arose. Students therefore had limited opportunity to practice their problem-solving and analytical skills in the class setting.

Alternatively, where it was considered that there was insufficient lecture time to consider the case study, it was instead incorporated into the workshop either at the commencement or conclusion (for example, the last ten minutes) of the workshop. Similar to the observation above, discussion of the case study in the workshop also proved to be somewhat rushed, largely because it was in addition to the pre-set questions which had not been reduced to take into account the case study material — this impacted the ability for students to engage, as did the workshop size (again, 50–70 students generally). When the workshop materials (and questions) were compiled at the commencement of the course, it was not intended that the workshop would also be used for the case study. It had initially also been (perhaps optimistically) thought that students would be familiar with the case study facts presented week-on-week so that any workshop discussion would be free-flowing and fruitful. In retrospect, it would appear some students may not have spent much (if any) time considering the case study facts either prior to the lecture or the workshop.

## 2 *'Just Too Much Material'*

Related to Part IV C 1 above, the lecturers either made no — or only modest — reductions in the lecture material presented in class (compared to previous years) to accommodate the case study. This was based on the mistaken belief that there would be sufficient time to weave — and apply — the case study through the lecture. As indicated, this often proved difficult which meant there was insufficient time for engagement with the students by the lecturers and for 'answers' to the pertinent issues in the case study to be developed with student input in the lecture. As noted in Part IV C 3, in some weeks the case study was instead considered in the workshop alongside the pre-set workshop questions and perhaps, not surprisingly, this level of content again caused similar time pressure issues.

Ideally, to encourage interaction with the material and mitigate issues with the class size referred to earlier, students should have been given a few minutes to discuss particular issues with those around them (informal and impromptu groups) before reconvening to work through the issues. The limitations of the tiered, fixed-seat lecture theatre structure used for the lectures and workshops would have made this challenging, if not impossible.

## 3 *'Case Study' and 'Case Law'*

At the outset, the lecturers made it clear to differentiate the case study (i.e. as fictitious) from case law. Past experience has shown that even 'real life' examples provided in class to assist students can be confused as case law and subsequently referred to as judicial authority in tests and exams. The authors believe that students understood the difference with the case study not being referred to as authority in the workshop discussion, tests, or exam. Furthermore, the authors do not believe — although they cannot conclusively verify — that students used the case study as 'authority' in the tutorial classes.

### **D *Recommendations and Limitations of the Extended Case Study***

More careful and consistent integration of the extended case study in future iterations of ACCT254 would be beneficial. This could include incorporating questions for students

(pre-prepared by the lecturers) on the material in the individual case study scenarios into the lectures or workshops (see below) each week so that students are actively involved in the extended case study throughout the course. Thought-provoking questions encourage student involvement, arouse curiosity and develop the affective component of critical thinking.<sup>93</sup> This changes students' goals from merely memorising material to pursuing knowledge to answer relevant questions.<sup>94</sup> In addition, students' active involvement is consistent with the incorporation of a deep learning approach supporting generic skills development.

A clear limitation to utilising the extended case study in the ACCT254 course was that the development of the case study material, as well as its implementation in classes, took more time than expected which meant that, in some instances, complete coverage of the course material in lectures (in comparison to previous years) could not be achieved or more often, the case study itself was not adequately considered. In respect of this latter issue, students are provided with full lecture notes (in Microsoft Word format) so, along with the course textbook, there is opportunity in the future for the lecturers — with more planning — to reduce coverage of certain material in the actual class to allow more time to consider the case study issues.

Turning to the concern in Part IV C 1 above, the case study could be fully integrated into the workshop. Like the lectures, the workshops are recorded and have a similar level of engagement (and attendance). To achieve integration, the current number of pre-set questions considered in the workshop could be reduced to allow sufficient time to deal with pre-set case study questions. Case study questions could be dealt with first to ensure they are not 'crowded-out' by the usual pre-set questions (and for which lecturers currently provide solutions after the workshop). Alternatively, the entire workshop could be dedicated to discussing the pre-set case study questions (with students forming groups etc. to do so). This would require a room suitable for this format (and thus, not the tiered seating format utilised). It would also mean that students' only exposure to past test and exam questions (and the ability to learn how to answer these) would be in the tutorials.

The authors (and lecturers) have also considered alternatively incorporating the case study in the tutorials. In addition to the lectures and workshop, students are encouraged to attend a tutorial every week (conducted by contracted staff). Prior to the tutorial, students are required to submit prepared answers to one or more of the tutorial questions for grading ('pass' and 'fail'). The pre-set questions for these classes were retained, i.e. the case study was not incorporated into the tutorial materials. The rationale for this was: (i) these questions have served the course well; and (ii) the material was often based on prior test and exam questions, and therefore give students an indication

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<sup>93</sup> Joanne Gainen Kurfiss, 'Critical Thinking by Design' (Essays on Teaching Excellence: Toward the Best in the Academy, Teaching and Learning Center, Santa Clara University, 1989). MN Browne and Stuart M Keeley, *Asking the Right Questions: A Guide to Critical Thinking* (Prentice-Hall, 3<sup>rd</sup> ed, 1990) also note that 'questions provide a structure for critical thinking that supports a continual, on-going search for better opinions, decisions, or judgements.'

<sup>94</sup> Kimmel (n 17) 311.

of the nature of possible future test or exam questions in addition to practice at analysing the issues raised in these questions. Accordingly, the authors (and lecturers) believe that it is appropriate to continue with this format for the future (i.e. not incorporate the case study into the tutorial materials). This is confirmed by the survey questionnaire finding that only 44 per cent of respondents either 'agree' or 'strongly agree' that the extended case study should also be used in ACCT254 tutorials.

Much of the critical thinking literature emphasises the importance of conceptual understanding for effective critical thinking. Relevantly, Woods states that: '[w]e need knowledge or information in order to solve problems, but how we learn information affects how we solve problems. Poor problem solvers have memorized an unstructured set of facts or ideas.'<sup>95</sup> Kimmel suggests one approach to emphasising conceptual relations is to have students provide a brief summary of the three most important concepts presented that day and write one question to be answered in the next lecture. The lecturer should collect these at the end of the class and review them. The lecturer then begins the next lecture by summarising the most important concepts discussed in the previous lecture and addressing the written questions posed by students. This exercise encourages concentration on conceptual organisation of the material, rather than just details.<sup>96</sup> A similar approach could potentially be adopted (via online submissions by students) in the future integration of the extended case study in the ACCT254 course. Students are currently required to submit answers to specific questions for grading in advance of the weekly tutorials.<sup>97</sup> A simple extension of this could require students to submit a reflection on aspects of the case study online along with answering specific case study question(s), both of which would be considered in the next workshop (or lecture). This submission could be graded and in addition to, or in place of, the existing requirement to submit tutorial answers.

Another approach to imbed the case study would be to have it subject to assessment, perhaps by way of an online quiz where a student has the option to select one of several answers to an aspect of the case study. This would enhance the value placed on the case study by the student as it would be weighted toward a final grade. An option may be to allow only one opportunity to select the correct answer, thereby fostering the need of the student to research and reflect prior to selecting their chosen option. In addition, or alternatively, the tests and exams could include assessment(s) based on the extended case study material and thus, increase students' perceived 'usefulness' of the extended case study approach.<sup>98</sup>

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<sup>95</sup> DR Woods, 'How Might I Teach Problem Solving' in James E Stice (ed), *Developing Critical Thinking and Problem-Solving Abilities* (Jossey-Bass, 1<sup>st</sup> ed, 1987) 91.

<sup>96</sup> Kimmel (n 17) 313.

<sup>97</sup> These are graded 'pass' (equivalent to 1 per cent for each submission) or 'fail' and contribute up to a maximum of 10 per cent of the course grade. Tutors then work through these questions in tutorials.

<sup>98</sup> Kimmel (n 17) further states that 'including exam questions identified as critical thinking problems has the additional benefit of demonstrating to the student that critical thinking is a required objective of the course and that the student must take it seriously': at 314.

The student survey questionnaire found that approximately half of the respondents perceived the extended case study as interesting to them, and the same number believed that the extended case study made their learning experience in ACCT254 more enjoyable. This may indicate that, for the remainder of the respondents, a possible limitation regarding student resistance to 'new approaches to learning'<sup>99</sup> exists. To encourage students' acceptance of the extended case study, the objectives of the case study should be explicitly outlined to students, for example, in the course outline and emphasised throughout the course.<sup>100</sup>

As noted in Part II of this paper, Weil et al<sup>101</sup> found that females show less favourable perceptions towards the use of case studies than males. They posit this could be due to learning style differences or issues specific to their case study (for example, the study group dynamics, or females did not perceive the case study material as encouraging them to ask questions), and/or other factors.<sup>102</sup> While the ACCT254 case study revolved around two main characters, one being female (Jacinda Bloom), the owner of a very profitable landscape design business and also a successful investor (in cryptocurrency and shares), the main focus of the case study was Tomas Bloom, an engineer, who invented *inter alia* a battery for electric bikes (or e-bikes). To counter the potentially lower perceptions among females of the usefulness of case studies, in the future the ACCT254 case study could be modified to have greater resonance with — and appeal to — females, by centring the scenarios on Jacinda's activities (which would also be broadened and expanded).<sup>103</sup>

Upon reflection, a 'Client File' could be made available at the start of the course without specifically discussing the Client File scenario during lectures and students would be informed that an aspect of the course assessment would be linked to the Client File scenario. The ACCT254 course is conducted by way of 'closed book' assessment (apart from students being able to take in a Legislation Handbook). As such, a 'Client File' type of teaching method might be better suited to a more advanced taxation class, such as the ACCT358 (Advanced Taxation) course where the students are treated more as practitioners for assessment purposes with the test and exam being 'open book' with a higher level of application to a tax problem being expected.

A limitation of the case study adopted in ACCT254 appeared to be that consistency in its use and application differed amongst the three lecturers in the course. This may be in part due to the particular weekly topic being lectured (and corresponding level of content). In addition, student questions asked during a lecture can impact on lecture time

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<sup>99</sup> Ibid 315.

<sup>100</sup> Ibid 314.

<sup>101</sup> Weil et al (n 29) 138.

<sup>102</sup> Ibid 134.

<sup>103</sup> In terms of participation in the survey, it was pleasing that the female students had the highest participation rate at 49 per cent (compared to males (47 per cent) and gender diverse (4 per cent)).



management. However, this consistency issue may lessen over time as the lecturers become more familiar with utilising the case study method.

## V CONCLUDING OBSERVATIONS

The case study approach is claimed to deliver learning objectives such as the development of analytical, judgemental and other transferable or generic skills. However, the accounting education literature indicates that 'traditional teaching methods and heavy content-oriented workloads, leads to learning behaviours that are inconsistent with the development of generic skills.'<sup>104</sup> Conventionally, taxation courses are taught through the presentation of individual topics. However, areas of taxation are interrelated and do not exist independently of one another. Accordingly, this study has sought to explore the effectiveness of using an extended case study in the teaching of a second-year taxation course, ACCT254, at the University of Canterbury, New Zealand. The utilisation of the extended case study was intended to complement, and not replace the existing teaching methods used in the ACCT254 taxation course. An extended case study (based on a sole-trader business) was developed and implemented in the lectures of the above-mentioned course over a 12-week semester. The effectiveness of the extended case study was measured in three ways using both quantitative and qualitative measures.

The findings from the student survey questionnaire suggest that, consistent with the case study literature,<sup>105</sup> the use of the extended case study was effective (i.e. majority of the respondents either agreed or strongly agreed) in developing students' critical thinking and problem-solving skills. Also consistent with prior research, the extended case study was effective in presenting realistic (taxation) scenarios to students. The extended case study also helped students to identify relevant taxation issues, apply relevant case law and/or legislation to particular scenarios, and to learn that taxation issues are interrelated. However, the extended case study was less effective in improving students' abilities to deal with uncertainty, with approximately half of the respondents either agreeing or strongly agreeing that this was a benefit. This potentially suggests that taxation students at stage two (the first full semester taxation paper) are not used to the amount of information included and the way facts are presented in the context of learning with case studies in taxation, compared to traditional teaching methods which draw heavily on lecturing and structured sets of facts.

While the extended case study achieved the aims of presenting realistic taxation scenarios, enhancing students' understanding of how tax relates to the real world and illustrating interrelationships between tax topics, the findings of the student survey questionnaire indicate that the effectiveness of the extended case study as a teaching tool could potentially be improved through the more careful and consistent integration of the extended case study in future iterations of ACCT254. For example, this could include incorporating questions for students on the material in individual case study scenarios

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<sup>104</sup> Boyce et al (n 4) 43.

<sup>105</sup> See, eg, Wines et al (n 1); Hassall, Lewis and Broadbent (n 2); Campbell and Lewis (n 17); Kimmel (n 17); Weil et al (n 29); Weil, Oyelere and Rainsbury (n 29).

into weekly lectures, so that students are actively involved in the extended case study throughout the course. This is consistent with the incorporation of a deep learning approach that supports generic skills development. Students' perceived usefulness of — and thus their active engagement with — the extended case study during the course could also be enhanced by including assessment of the extended case study material in the term tests and final exam. In addition, and subject to how the case study is integrated in the future, there needs to be careful consideration of the content to be covered in class to ensure that there is sufficient time for the students to engage with the extended case study.

The quantitative analysis of the students' term test and final examination results show that, overall, students' performance in the year that the extended case study was utilised was higher compared to the years in which it was not. The pass rate and the mean mark achieved was higher in 2019 for term test one and the final examination, compared to the previous three years. Although these findings may provide some evidence of the effectiveness of the extended case study as a teaching tool in taxation in improving students' performance, the findings cannot be completely relied upon due to the possible influence of factors such as differences between years in the cohorts of students, differences in the material assessed, differences in the specific test and examination questions and differences in the marking of the assessments. Accordingly, data for further years in which the extended case study is utilised would be beneficial to potentially confirm or refute these findings.

Overall, the implementation of the case study for the 2019 cohort of ACCT254 students gave useful insight. The study of taxation can be fraught with challenges due to the amount of technical and complex material required to be taught to satisfy academic requirements. Therefore, it was pleasing that the extended case study was better received by students, as indicated by the student questionnaire, than the lecturers had expected (due to the lack of apparent engagement with the extended case study and time pressures faced in lectures and the workshops).

It is also important to view the case study from the perspective of the student. A student may have multiple assessments over a variety of courses and with many students being very time sensitive (perhaps due to the challenge of balancing part-time work alongside their study demands), they are prone to make choices that may, at times, be difficult. One choice that would be understandable for a 'time poor' student is 'if it is not assessed, then is it important to me?' Therefore, as indicated above, from an academic perspective, to gain a satisfactory level of benefit for — and interaction from — the student, an aspect of the course assessment should be linked to the case study. It was also an interesting — albeit unexpected — finding that some students found the case study material 'too big' or confusing.

Finally, in the workplace, graduates will need to develop skills to distil what information is relevant with respect to their clients, i.e. to sift the 'wheat from the chaff'. This is a strength of the case study from a pedagogical perspective. If the authors were to extend the case study format to another course (perhaps even adopting a 'Client File' approach), they would therefore ensure that it contained irrelevant, as well as relevant, material in the client facts — thereby mirroring a real-world client engagement.

**APPENDIX 1****ACCT254 EXTENDED CASE STUDY STUDENT SURVEY QUESTIONNAIRE**

The following survey asks about your learning experience with the extended case study used in ACCT254 this semester. Please select the response which **BEST** represents your agreement with each statement below.

The survey will take approximately 10 minutes to complete. **Completing and submitting the survey will be taken as consent for the data to be used in this project.**

**Section 1:**

	<b>The extended case study:</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
1.	Helped develop my critical thinking skills (e.g. identifying and evaluating the relevant information).	1	2	3	4	5
2.	Helped develop my problem-solving skills.	1	2	3	4	5
3.	Helped me to apply relevant case law and/or legislation to particular scenarios.	1	2	3	4	5
4.	Helped me to answer the questions in the ACCT254 workshops.	1	2	3	4	5
5.	Helped me to answer the questions in the ACCT254 tutorials.	1	2	3	4	5
6.	Helped me to prepare for the ACCT254 term tests.	1	2	3	4	5

Please specify any other skills that you believe that you have acquired or developed through learning with the extended case study in ACCT254:

**Section 2:**

	<b>The extended case study:</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
7.	Presented realistic taxation scenarios.	1	2	3	4	5
8.	Was interesting to me.	1	2	3	4	5
9.	Helped me to learn that taxation issues are interrelated (i.e. do not exist independently of one another).	1	2	3	4	5
10.	Improved my ability to identify relevant taxation issues.	1	2	3	4	5

11.	Improved my ability to recognise and deal with uncertainty.	1	2	3	4	5
12.	Introduced me to the professional context of advising in taxation.	1	2	3	4	5

Please specify any other benefits of learning with the extended case study that you can think of:

### Section 3:

	<b>The extended case study:</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
13.	Was easy to read and understand.	1	2	3	4	5
14.	Made my learning experience in ACCT254 more enjoyable.	1	2	3	4	5
15.	Should continue to be used in ACCT254 lectures in the future.	1	2	3	4	5
16.	Should be extended to also being used in the ACCT254 tutorials.	1	2	3	4	5
17.	Should also be used in advanced taxation courses.	1	2	3	4	5

Please specify any difficulties in learning with the extended case study that you have experienced:

Please provide any additional comments that you have about the extended case study in ACCT254 (e.g. including any suggestions for improvements):

**Demographic Questions:**

1. Gender identity: Male \_\_\_ Female \_\_\_ Gender Diverse \_\_\_
2. Ethnicity: NZ European/Pākehā \_\_\_ Māori \_\_\_ Pasifika \_\_\_ Asian \_\_\_ Other European \_\_\_  
Other: \_\_\_
3. Is English your first language? Yes\_\_\_ / No\_\_\_
4. Do you have accounting/taxation related work experience? No\_\_\_ / Yes \_\_\_ (please elaborate:\_\_\_\_\_)

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