

Colin Reid, Accounting

Types of Cases Taught:

Writing Cases (ACCT 320 Intermediate Accounting) – Requires students to analyze a situation for a business, conduct research, and write a proposed solution generally in a memo format to an “executive” or supervisor.

Discussion Cases (ACCT 373 Corporate Governance) – Requires students to analyze a situation and offer various analyses, questions, and solutions. The goal is to discuss during class once the students have been through the case individually outside of class.

Semester/Course-Long Case Study (ACCT 373 Corporate Governance) – Studied one firm’s corporate governance practices and benchmarked the firm against competitors as well as firms in other industries. Each class period had its own assignment with regard to the case. The case culminated in the company coming to campus to meet with students.

Writing Cases (ACCT 320 Intermediate Accounting) – Requires students to analyze a situation for a business, conduct research, and write a proposed solution generally in a memo format to an “executive”.

Teaching Goals:

1. **Critical Thinking** – Generally, the case does not have a clearly defined answer. This introduces students to the many judgments that have to be made in accounting.
2. **Research Skills** – The cases require that students perform research to solve the issue. This research must not and cannot come from the textbook but rather authoritative accounting literature.
3. **Writing Skills** – Strengthening writing skills is probably the primary objective of the case. Students have to make a persuasive argument, backed by research, to support their answers. I have the students peer-review each other’s writing.

Other Considerations:

- If you want to focus on writing either help with content or be careful not make the case too challenging.
- I believe the students make the most progress in their writing skills from giving and getting feedback to/from their peers.

Discussion Cases (ACCT 373 Corporate Governance) – Requires students to analyze a situation and offer various analyses, questions, and solutions. The goal is to discuss during class once the students have been through the case individually outside of class.

Teaching Goals:

1. Critical Thinking – Again, the cases often do not have a clearly defined answer. Students learn to analyze the problem and develop a persuasive argument for their side.
2. Generate Debate – It's nice when a case has more than one possible outcome and some civil debate can take place in class.
3. Complexity – These cases often give students a brief glimpse into the actual complexity of organizations and organizational decision making.

Other Considerations:

- Have some questions at the end of the case to prompt student thinking and discussion.
- Have the students write their responses to the questions and bring them to class.
- Think carefully about how you want to guide/direct the discussion. This is the most challenging aspect of teaching/using case studies.
- Many of these studies are based on actual organizations and events. The students really enjoy a wrap up discussion about what actually happened or where the organization is now.

Semester/Course-Long Case Study (ACCT 373 Corporate Governance) – Studied one firm's corporate governance practices and benchmarked the firm against competitors as well as firms in other industries. Each class period had its own assignment with regard to the case. The case culminated in the company coming to campus to meet with students.

- Great for spring term.
- Provides a constant reference point throughout the entire class. New material is presented and then we look at our case firms to see how things are playing out in reality.
- Takes a lot of planning on the front end by faculty.
- Some days are going to be better than expected and some worse.