A Methodology for Case Teaching: Becoming a Guide on The Side

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Case based teaching is utilized in many university disciplines but in business schools it is commonly associated with the field of management and marketing. The use of cases could be expanded and/or enhanced if instructors had a "guide" to effective case teaching. The purpose of this paper is to provide one method of how to become a guide on the side. A brief history of the case method of teaching is provided. Topics include: the instructor's role; student involvement in learning; personal experiences in case teaching in accounting courses; recommended approaches for case-based teaching and some ways to grade/evaluate student performance.

INTRODUCTION

As a college instructor is your pedagogical style one that involves lecturing from prepared notes, controlling discussion, providing "right" answers and being the "expert" on the topic of the day? If you answer "yes" to this question, your style is somewhat traditional – much like what most of us experienced with our own college professors. If you prefer to be a "guide on the side" (a facilitator) not knowing what students may say or how they may chose to solve a dilemma and you allow students to energize the class because of their excitement to share their learning, then you likely already are using case-based pedagogy. Whichever teaching method you may have utilized thus far in your teaching career, consider the following quote:

> *In lecturing, success meant that students paid attention, laughed at my jokes, and applauded me. I told them what to learn, and they learned it. When I teach now I worry about such questions as whether everyone in the group has participated. Have questions generated energetic (but respectful) controversy? Has the group really pried the case open, created an agenda for further study, and developed a strategy for addressing its own questions?*[1]

This quote characterizes the transformation of a medical school lecturer from the use of traditional to case-based teaching.

College instructors work to assure their students acquire knowledge of discipline specific content (i.e. financial accounting, auditing and tax), as well as developing critical thinking, analytical reasoning, decision making, and communication skills. Also it is generally important that students gain self-confidence and demonstrate they have attained these skills. Traditional lecture versus case teaching differ because they are based on different underlying assumptions as to *how* students may attain these skills. In case teaching we assume students learn best by practicing skills. For example, we all learned to write by writing; to think because we did not have answers given to us; to reason through a problem because no one told us how to solve it; and, to make decisions by making them and learning from them. All of these skills are practiced in a case class and the students are involved in their learning (an active learning environment).

Assumptions in a lecture based class are that students learn through seeing information on power point slides and listening to the instructor's explanations. In those classes, we generally hear the instructor providing answers, taking apart the complex and simplifying it for the students, providing them with check figures and solutions to problems and requiring them to analyze little or none at all. This is a form of passive learning. Based on these descriptions, it would seem logical if students practice a skill then they should be better at the skill at the end of the semester than at the beginning. If they did it repeatedly in many classes, they should improve greatly. That is how law schools are designed at Harvard and many other schools.

Case teaching moves the professor from being the focal point of the class (the expert with the "right" answers) to a facilitator of the class. In this role as a guide, the students engage in discussion and formulate alternative solutions to questions posed by the instructor or other students. Note: there are NO answers, NO check figures and NO one in the room is perceived to be the expert in a case based class. Responsibility for learning is placed into the hands of the students, creating a learner-centered classroom where learning is an interactive process.

There may be as many different methods of case teaching as there are case teachers. Some case classes are full of energy and excitement and students learn a great deal. Others can be dry and boring with no or little energy and excitement and students feeling they are not learning anything. Some instructors think they are supposed to "teach" the case, give all the "important" information to the students, lead them down the "right" path. If that is your concept of case teaching, you have likely been disappointed with the case method. In that type class, students become passive learners or listeners and are not actively involved in the learning process. To produce a high-energy case-based class, it must be led with great questions that engage the students to think critically, take a stand, make a decision and defend it. It is important that the students learn to mine the hidden jewels embedded in the case. They should discover new knowledge or build and expand their current knowledge. Learning becomes discovery rather than directive with the sharing of insights gained from thorough case preparation. A case class is defined in this paper, not as one that uses an occasional case at the end of chapter, but one that has cases as its core teaching methodology.

Case classes will challenge students to apply concepts and content and also enable them to develop process skills, critical and analytical thinking, and deductive and subjective reasoning. They will be able to see how theoretical concepts are relevant to the given situation or problem. It will eliminate the "expert" and the "right answer" mentality from the classroom. *This better reflects problem-solving and complexity they will encounter in the real accounting environment.* Brenner, et.al., wrote:

> The case method of teaching connects students with real world contexts and injects the complexity of the environment in which accountants work and make decisions. This approach goes much further than simply having students tackle the strictly technical nature of many accounting issues. The case method of teaching can facilitate deeper conceptual learning that reinforces the retention of content knowledge. Additionally, it can go beyond facilitating the acquisition of technical skills and enable students to develop complex analytical decision- making skills by getting them to step outside a narrow technical framework in which most accounting exercises are presented. This type of learning environment develops the skills necessary for life-long learning and the ability to adapt to a complex and ever changing business environment. [2]

This paper provides perspectives and advice for successful case teaching. A case class is defined in this paper as a class that is committed to cases as the primary mode of instruction and not a supplementary mode (where a few cases are used throughout the semester). The first section gives a brief history of case teaching. It is given to help you understand that case based teaching has been practiced in many disciplines for a number of years. The second section describes the role of the professor and his/her duties. The following section provides information about student involvement in the class.

To develop a case class one must make several decisions. The first is to determine if the case method or the traditional teaching method is right for him/her. The second decision point is whether to use fictitious cases or real world cases. The third point is to decide what constitutes a good case. The fourth point is to properly prepare the case and write thought provoking questions. The last decision influences the type of preparation required of students.

History of Case Based Teaching

Case based teaching has a long history in business, law, and medical education. Case-based learning was employed in law schools as early as the late 1800's. It has also been popular in business schools since the early 1900's. It began to be used in science education in more recent years.

> Their use in science education, however, is relatively recent. In our 20 years of working with the method, we have found it to be a powerful pedagogical technique for teaching science. Cases can be used not only to teach scientific concepts and content, but also process skills and critical thinking. And since many of the best cases are based on contemporary, and often contentious, science problems that students encounter in the news, the use of cases in the classroom makes science relevant.

Case based teaching has been the hallmark of Harvard University for many years. Whether it was law, business, medicine or other areas, the case method was adopted as the most effective teaching and learning method. They have determined that cases are best used to teach people about realistic decision-making situations.[3] Cases have helped train pre-service teachers, instructional designers, doctors, lawyers, business people, and others how to respond to actual problems they will encounter in their fields.

Case based teaching was adopted in the field of theology in the 1960s and was used by a limited number of professors. It was the catalyst that helped generate a new focus on the power of teaching and learning. In 1971, the Association of Theological Schools (ATS), with the financial support of the Sealtantic Fund, established the Case Study Institute (CSI), a three-week long training program held each summer in Cambridge, Massachusetts, with a focus on adapting the legal and business school case approach to theological education. The Pluralism Project at Harvard University related to theological and religious studies concluded:

> There has been increasing research in the field of education documenting the effectiveness of case studies in learning, either as a substitute for or an enhancement of the primarily lecture-based courses that are still the usual fare in many universities and theological schools. Indeed, research has consistently shown that active case-study learning is far more effective in teaching critical thinking than lectures.

The Pluralism Project has developed a Case Study Initiative to explore how the case method can be creatively applied to teaching and learning in the theological and religious studies classroom. Our basic texts are the issues that arise in the contexts of our civil society, public life, and religious communities. Staff and graduate students are currently researching, writing, and refining case studies on topics ranging from inclusiveness in city-sponsored prayers to a controversy over bringing the *kirpan* to school.[4]

This is not comprehensive research related to the use of case teaching but it is support for the methodology as an effective teaching method. Accounting has been a field that has not embraced case classes in many universities. In April 1950 an article titled "The Case Method of Teaching Accounting was published in *The Accounting Review*. That paper has information related to the history of the use of cases in accounting. The method is not new to our field but we do not see it utilized in accounting as we do in other disciplines..There is support for case teaching in accounting by the American Accounting Association at the following site: http://aaahq.org/facdev/teaching/CaseMethodResources.htm.

The following section provides guidance for the case instructor. It is not intended to be a complete list of instructor duties but to provide helpful suggestions and a road map of a way to approach this teaching methodology.

INSTRUCTOR DUTIES

Identifying a Case

After an instructor decides to utilize a case-based format one must identify the type of cases to use: decision based or evaluative; real or fictional. Good decision based cases that relate to the content and learning outcomes of the course are, in my opinion, ones that engage students the most and develop skills listed earlier. These type cases can be found at Harvard Business Publishing, XanEdu Publishing, the Case Research Journal, etc. and by contacting case writers. The cases chosen should be researched “real” cases - not fictional or library-based cases. Good cases are based on a real person facing a real problem and seeking a solution to that problem. The case is a puzzle that needs to be solved. It tells a story that involves conflicts or issues for a protagonist, someone to whom the students can relate. The best cases are ones with no “perfect” answer. The case may be short or length with charts, financial statements, technical information, historical data, or any other material that is made available to the character in the case.

Length is not the issue in case selection; rather it is having a strong decision focus. Evaluative cases do not meet these criteria. Evaluative cases are generally what you see in most published case books. They have questions at the end of the case for the students to answer. Many of these are fictional or library researched cases with absolute “right” answers. Perhaps evaluative cases can be used in a class when you are attempting to help students look at some past action and evaluate the consequences of that action. Theory is explored and applied in either type of case.

A good teaching case encourages unraveling the dynamic interplay between the inductive and deductive methods of discovery. As decisions and business issues become more complex and interdependent, it is important for students to learn to distinguish between a major or minor issue, separate problems from symptoms, make defensible decisions and provide evidence (from the case) to support them. It must be a case that reads somewhat like a good novel with an interesting problem with real people the students can identify with in some way. Case analysis requires students to use more skill and knowledge than a textbook problem with a “correct” solution where one can check the answer. After the cases are chosen, the instructor begins the task of preparing the case.

Preparing the Case

Case preparation is more difficult and time consuming than reading a chapter in a textbook and working problems to use for illustrative purposes in class. The instructor must know the facts of the case (inside and out), identify the key issue(s), make a decision her/himself, and then perform analysis. Students will go through this same exercise but the instructor has the difficult job of trying to determine what all the students may say.

The less you prepare, the more you will be tempted to direct the discussion. If you do not know every fact and number in the case and on what page it is located; if you have not struggled with the calculations enough so that you can run the numbers in your head; if you have not uncovered so many intriguing questions that you could fill up three hours of discussion—then you will have a tendency to drive the discussion to the “brilliant” decision you reached when you first read the case. You must over-prepare to remedy your own apprehension about the need to provide a “right” answer. The best way to over-prepare is to develop questions that force students to make a difficult choice. Use a launch question that dramatically puts students in the shoes of the decision maker facing a harrowing dilemma. Develop a robust plan that details when you will introduce each major question that unwraps the dilemma. Also, use a summary question that raises even more fundamental issues. The amount of instructor preparation will be a signal to the amount of preparation and precision you require of the students.

Case teaching is a "question-oriented" approach, not a "solution-based" approach to teaching. I personally never provide students with any questions to "answer" related to the case. In my opinion, pre-assigned questions defeat the case teaching method. I have found students will not discover issues for themselves and will not prepare the case properly when questions are provided. Instead, they will try to find answers to the questions and think they have completed their preparation of the case. Inquiry likely will not happen.

> The key to good case teaching and learning is not attained by asking leading questions of the students (questions that lead them to your conclusions), nor are they questions answered with a "yes" or "no," but they are questions that require students to have read and really studied case facts. As a preeminent case study teacher C. Roland Christensen described:
> Student involvement develops on at least three distinct levels: "At the first level, students explore a problem by sorting out relevant facts, developing logical conclusions, and presenting them to fellow students and the instructor. The students discuss someone else's problem; their role is that of the commentator-observer in a traditional academic sense (Christensen, 1987, p. 35). [5]
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> On the second level, students can be assigned roles in the case during class, and take on perspectives that require them to argue for specific actions from a character's point of view, given their interests and knowledge. Finally, on the third level, students will take the initiative to become fully involved, so that topics are no longer treated as abstract ideas, but become central to the student's sense of self—of what they would choose to do in a specific real world situation. Given the complexity of many cases, it's useful to begin class discussion with questions that require students to review and organize information on the first level: what are the relevant facts and how do they translate into major themes or issues. Once students have agreed on the most significant information in the case, you can begin to pose more challenging questions.[6]

The writing of good open-ended questions can be a challenge. The instructor must detail a question strategy that enables students to discover for themselves the issue(s), arguments and theories implicit in the case.[7] Generally these type questions are not included in most Instructor Manuals (IMs). Another challenge for the instructor is to give up their own "expertise" and allow the students to be in charge of their own learning. Good case preparation on the part of the instructor will determine the energy in the classroom, the enthusiasm of the students, the learning that will take place, and the flow and quality of analyses. Case teaching requires adhering to certain process techniques; such as, listening, logic, following (a student building on another's comments), conciseness and evidence.

The instructor's role is to be like a road sign that guides the students along the road of discovery. Your open-ended questions are the road signs that take the students from point to point in the case. It is helpful to begin with a review of the course design, course flow, frameworks and tools. First, if you know where you are in the course flow and why the case was selected, you can prioritize which questions, tools and frameworks deserve extra time. Second, knowing where you are in the course flow also helps if the discussion wanders off track. Be certain to identify the overarching outcomes you want them to master with the case. From there you can begin to draw a "map" as to how you want them to reach that goal.

With case teaching, the instructor helps students work collectively through the material to understand it. Students are asked to learn the theory and apply it to the messiness of the real world. In the process, students learn facts because they are central to case analysis. They also acquire requisite life-long learning skills of analysis, communication, and collaboration because they are necessary tools to unravel the puzzle that is the case.[8] Guidance can be achieved by. writing good questions, doing a time plan, and a constructing a board plan.

Opening Questions

Read the case and underline key facts and numbers. Identify the issue faced by the protagonist. Identify the possible decisions he/she could make. Look for facts to support each one. Formulate your questions. You have your questions and it is the day before you teach. Prioritize your questions. Look for major "hard" questions where you do not know the answer. Questions where students can vote are a great way to begin. For example: Should we invest? Should we price high or low? Should we move fast or slow? Is this an attractive opportunity with the Key Success Factors you suggest? Do we have the right people in the right places? Should we choose customer A or B? Opening questions set the stage for the discussion and energy in the room. Choose three or four questions that should provoke the most spirited debate. These will be "anchor" questions. Arrange them in an order that seems logical. Try to craft questions that will allow you to transition from one debate to another once the energy in the first debate subsides.

Look for Role Plays

Are there any questions or issues where it would be helpful to assign two or more students to roles from the case and ask them to debate an issue? Phrase the first question in such a way as to encourage a debate based on evidence versus an exchange based on vague questions.

Create a Time Plan

On a separate piece of paper, break out your available class time into blocks of time, starting with your launch, followed by each of your anchor questions and ending with a student summary and your summary. Estimate the time and mark it in the margin.

Construct a Board Plan

Sketch out a representation of the boards in the room. The goal is to depict how you would like the boards to look at the end (though not what you expect students to say). Choose where you intend to capture the remarks of the opener and the class vote on the opening question. Choose where you will write the "pro/con" or "yes/no" for each debate you intend to provoke. Where will you capture any numerical analysis? Where will you write the student's summary of "lessons learned?"

Questions, Questions, Questions

The most important building blocks for a case discussion are questions, especially questions that demand a clear-cut decision. Your goal is to engage the students in discussion as you relate the case questions to particular learning outcomes. You will likely write and re-write questions. There are three very important kinds of questions:

The Launch Question

This question should put the students in the shoes of the protagonist (decision maker) that is facing a high stakes decision. Generally this will be a simple decision that is fundamental to the course: "Should I invest?" It is always appropriate to use the overarching question as an opening question. Another example, if you are doing a series of cases on internal controls, it could be: "Are the controls adequate?" You may chose to ask the opening question to a pre-designated student (one whom you have asked to "open" prior to class beginning) or simply "cold call" on a student you feel is well prepared. The answer will be "yes" or "no" and the student must explain the position taken. Then it may be appropriate for students to vote on the issue contained in the question. Each student must take a stand. You force the students to get on one side or the other (not in the middle of the road). Remind students, "Anyone in the middle of the road is likely to get run over!" After students have voted you ask them to defend their answer with concrete information from the case. Record the number of votes to be sure every class member has voted. Your goal is to create a controversy within the class. Occasionally you may use the opening question to distract students from a more fundamental issue because you do not want them to jump to conclusions too soon.

Anchor Questions

In every class, you will have three to four questions that will anchor the discussion. Each of these questions should require the student to take a specific stand and encourage a lively debate. You branch off these questions into sub questions to have the students dig deeper into the learning objectives of the case. For example: What made you conclude that the internal controls were weak? How can each of the weaknesses be remedied? Student answers are written on the board beneath the abbreviated question. You branch off this question into sub questions from the course and frameworks, like "Will our customers by?" or "Can we deliver at the right cost?" Record these "mini-debates" on side boards and return to the key debate question when the energy on the mini-debate questions has waned.

Transitions

Once it seems students have exhausted an anchor question debate, you can summarize the key points made by both sides and transition to the next questions. "It seems we may have resolved how to strengthen the internal controls of the company, but what about the people? Do we have the right people in the right places?" Yes/no. "How would you change things?"

The Numbers

Often case facts and reasoning are not enough for a student to prove a point and numerical analysis is needed. For example: "How many units do we need to sell every month at $5 per unit to pay for our monthly overhead?" gauges the distance to break-even. Questions that require numerical analysis can quickly drain the energy from a class if a student stumbles around incoherently spewing numbers, seemingly at random. All too often, this is because the question was not framed carefully. When preparing questions that rely on numerical analysis, a few principles apply:

- *Be clear about the purpose of your question.* If you are seeking a precise answer, ask a question that is simple, clear and free of jargon. If you want to know if students can accurately craft a pro-forma, say "assuming that Exhibit 5 is correct, what is the net operating income in year five?"
- *Ask students question where simple break-even, ratios or counting provide insight.* "What are the fixed costs?" is an imprecise question. You might ask: "assuming that the costs in Exhibit 6 are correct, what are the monthly fixed period costs in the first year?"
- *Ask a general question if you are more interested in logic than the answer.* A more general question calling for numerical analysis is fine if you want to see how a student approached a problem. For example: "What is this company worth?" requires a student to take a clear stand on a single number, but the purpose is more to check reasoning in a valuation than proficiency with a tool. If you ask: "Assuming the proformas and discount rates in Exhibit 11 are correct, what is the Net Present Value of the free cash flows?" The purpose is to see if a student can use NPV as a tool.
- *Use a consistent framework for clearer comments.* No matter how you ask a question requiring numerical analysis, it almost always is helpful to insist that students respond to such a question as follows:
    - My objective was…
    - The method I used was…
    - I had to assume…. and
    - My answer was…

Keep in mind that you **must** have done all the numbers yourself. Never rely on the Instructor Manual numbers. You must be able to spot a subtle error by the student. Write on the board how a student moves through the numerical framework from "objective" to "method" to "assumptions" to "answer" helps the class follow basic calculations and gives numerical analysis a stronger impact on the class.

Crafting the right questions in each of the above categories is the key to a great case teaching experience for both the professor and the student. The less the instructor talks the better the class learning experience. You have written questions and a time and board plan and are ready for class. (There are additional question ideas in Appendix 1). Before you walk into the classroom you must have decided on who should open today. Should you pick someone who knows a lot about the industry or someone who needs the airtime? You have reviewed the contribution points of each student and created a call/no call list. When making the list you might consider: Have you called on students throughout the room? Have you favored one section over another? Make your list and cross out students on the seating chart to help equally distribute air time. It is now class time!

In the Classroom

You have read and thoroughly understand the case. You have your questions formulated and know your learning objectives for the class. The order of the questions and the board layout are clearly in your mind. Now put your plan away or at least lay it down on something in front of you. Do not attempt to teach to your plan. When you enter the classroom you have scripted out a launch that helps students imagine they are in the shoes of the protagonist. For example: “You are John Belvins, ‘Mr. Successful’ in college and grad school. It’s eleven o’clock at night and the phone rings. It’s Sam from the bank calling about the $20,000 note that was due last week. Your wife knows nothing about the loan that you made to keep your struggling business open. She doesn’t even know there are financial problems in the business. She asks you who’s on the phone. What are you going to say next?” This first question will go to the person you have chosen to answer this opening question. Listen!! Above all else, listen to what the students are saying and record abbreviated comments on the board. Give your full attention to the person who is answering the question. Once the opener has finished then ask the class if they agree/disagree. You might have them vote and then ask for support for their decision. Be prepared to insist that students reply with an “I would” answer rather than “John should”. If they do not, stop them and remind them they are John. Continue with your prepared questions or with questions related to issues students have raised. Many times students will raise questions that require class discussion so you must be willing to NOT follow your prepared questions and go with theirs. If students get too far off track, you can always ask an “anchor question” to refocus the discussion.

For the summary, ask students to summarize what they have learned from the case discussion as it relates to the issue(s) in the case and write them on the board. Do not make any summary conclusions of your own. If applicable, bring in lessons learned from previous cases as you are building on the learning objectives for the class.

The next challenge you face is grading the oral contributions of each student. Contribution should be clarified the first day of class. Students will likely feel uncomfortable with the methodology but explain to them the importance of their preparation and contribution. I define it simply as “talking” that moves the class forward or asking a great question. Contribution has been defined as:

> Contribution implies “intellectual involvement and sharing of knowledge and knowledge construction.”(p.16) “Concentrating on contribution causes people to think about what they are going to say, instead of simply blurting out ill-considered opinions, superficial observations, and irrelevant personal examples.” Encouraging contributions is harder than getting students to talk. It requires that instructors move among a constellation of roles: facilitator, coach, cheerleader, questioner, integrator, supporter, referee, Socratic muser, occasional anarchist and feigned dunce, brief history is given to help you understand that case based teaching has been practiced in many disciplines for a number of years according to Gloria (p. 19) [9]

You would have decided prior to the course beginning if each student will turn in a written write-up of each case or if you will randomly collect a certain number each week. You may also have opted to randomly collect detailed case prep notes.

Grading

One of the most asked questions is: "How do you grade students in a case class?" Some instructors grade only oral contributions and also have each student in the class assign grades to each other. With this "combined" approach, student evaluation and instructor evaluations are compared and a numerical grade given each class period. A suggested approach is to grade oral contributions on a minus one to a plus three scale. The grading method must be clearly explained in the syllabus. Students are called on by name and must raise their hand and be recognized before speaking. A student cannot just "speak out" or interrupt others. A good contribution is one that moves the class forward. It is not participation (simply talking) or just coming to class. A student who just "talks" receives a "0" if they added nothing to move the class forward to a conclusion or to another level of understanding. A "-1" is given when a student is totally not tuned in to the case facts and makes false statements. A "1" to "3" is given based on the level of information given or quality of a question. For example, students earn points if they raise questions that proved significant thought about the case issue and provided an answer or insight higher than expected. Students in my classes are not allowed to read facts from the case. They can refer to their case prep notes for some difficult calculation but case facts are expected to be known and committed to memory.

I award numerical points during class (if possible) when a student speaks. It is advisable to assign the credit given each student immediately after class while the information is "fresh." If you require students to grade each other, it is important to require them to sign their grade sheet to encourage them to be very honest. Grading will always be subjective and you can expect to have some students not agree with you concerning points received. It is just part of the case method of teaching.

You might create a call/no call list. Look at your seating chart and note students who have not contributed adequately. Encourage non-participants by looking their way. Check your seating chart against your contributors and determine if you are favoring one side or area of the room over another when you recognize students.

In addition to grading student contribution in class, you can also grade individual written case write-ups. The write-up is as follows: state the issue (this will be very short – generally one or two sentences); make a decision (this will be very short and definite); and perform an analysis where they support their decision with facts from the case and apply appropriate theory. An analysis is like a critique of a play one would read in the newspaper. Limit the writing to three or four typed pages. The goal is for students to learn to write in a concise, clear manner and to evaluate facts by applying analytical and critical thinking skills. Sometimes it is effective to have students turn in their case prep notes for grading rather than a full write-up each week. You need to see several complete case write-ups during a semester to judge growth in their skills.

After Class

It is helpful to "replay" the discussion, to stop and reflect. What worked and what did not? What drained energy? What increased energy? Which questions confused the class or just did not work well? How did the time plan work? The board plan? Did the class do most of the talking? Were they engaged and excited? Process techniques are important and should be identified and refined as you and the class work together. Write down your conclusions to help you and any other who would use the case in the future. Students have a role to play in a case class. It is important that they be involved.

Student Involvement

The fourth point of case teaching is to relay to students the type of preparation required to be successful in the class. As a case teacher you take on the part of the orchestra leader. The orchestra leader knows what the music should sound like so he brings in each instrument at just the right time to create the musical score. As a case teacher, you involve each student as you bring them in at the appropriate time by asking key questions and eliciting individual observations and analyses knowing the learning outcomes you wish the students to achieve. The orchestra leader cannot make the music alone and the case teacher does not generate learning alone but is dependent on each student's participation. One might relate this as follows: the questions are the instruments. The students are the musicians. The orchestra leader has to understand the instruments at a deep level. The leader has to understand the way that the instrument (questions) can be planed (answered) and the sound that it can make (learning outcome that can be achieved). But the orchestra leader cannot play the instrument. The musician (student) has to make the instrument work. That takes practice and a commitment to the orchestra. Remember to be a "guide" not an expert.

Students must come to class well prepared and with a written analysis of the case or with extensive case prep notes. A student cannot hide. Ideally the room is configured in a semi-circle with students facing each other. Students raise their hand and cannot speak until called on by the professor or, if no one speaks, someone gets a "cold call." Students are aware of the "rules of engagement" and rather than being embarrassed they will prepare. In addition, most will prepare because it is such a fun way to learn and apply concepts and principles. At the beginning of the semester expectations are set by telling students this will be a great learning experience for them and once they have been engaged in a few classes, they will relax and enjoy the "ride."

Case preparation for students is often very frustrating (even for a seasoned student or professor). The information in the case, just like real problems in life, is frequently partial, filled with ambiguity, misleading and at times totally irrelevant. There is generally a lot of information in the case that must be read and synthesized. The problems presented are ambiguous and generally complex and choices must be made as to what is important, relevant, and applicable to the issue that would support a student's decision. The case may not have a single "correct" answer but generally will have information that supports a "better" or more complete answer to the identified issue faced by the protagonist.

Cases generally require students to develop new skills that are outside their comfort zone. They must participate, take a position and defend it with case facts and properly applied theory (e.g. the FASB Codification statements) even when other class members disagree. In this atmosphere students may have difficulty speaking and defending their views. Students must perform analysis, apply analytical reasoning and incorporate critical thinking. In my experience, many have never developed these skills. Some students are very uncomfortable because they are asked to make a decision for someone else (as if he or she was that person) as they step into the shoes of the decision maker. At times I put students into groups and ask the group(s) to represent the opposing view of what they have previously expressed and defend it. This can be extremely difficult for them. However, it allows students to really think about a different way to solve the problem as they examine several ways of solving the problem. This is what we face in the professional world when we are asked to resolve an issue that we do not agree with and our superior is arguing as to why their way is correct. A decision must be made based on facts and must be defensible (perhaps even in court).

AUTHOR'S EXPERIENCE

Insights about case teaching are the result of my experiences with case writing and teaching. My first experience was with a group of Harvard educated professors at the university where we taught. They knew well the case method and invited me to get involved in a professional education program at my university by writing and teaching cases. It was fun! The classroom was full of energy and students were enthusiastic to share their perspectives on the case each had prepared independently. The cases were not in my field of teaching, accounting. I was not convinced the case teaching method would be effective or that it could be applied in accounting because accounting was a set of absolutes that students had to master. There was so much specificity for items such as; debits, credits, journal entries, ledgers, financial statements, GAAP, FASBs, auditing standards and more.

In classes such as accounting, auditing and taxation it may first appear that the case method is not feasible. Yet, the authors' experience has proven it to be a very good way to teach and for students to learn. In a few years, the opportunity was offered to me to teach an undergraduate auditing class, at a very large university with a highly respected professor, using cases he had written. He knew about my past experience with case writing and teaching. I was not sure it would work but was determined to try because I believed quantitative technical courses could be taught and learned using cases. After all, they used them in law schools.

Classes began and I found myself spending many hours with each case prepping for class. I was afraid I would ruin all the students' careers and they surely would never know enough to pass the auditing section of the CPA exam and that made me very anxious. Wrong! Students in a large lecture hall came to class arguing about who was right, "fighting" to get to talk, eager to share their arguments and to provide facts to support their decisions. It was a lot of work, but after class was happy with what had transpired. Some students said they had never spoken in class, and rarely prepared for class, until this auditing class. They stated that in most classes they listened to a lecture took meticulous notes (usually on Power Point slides they had printed out), and left exhausted with little idea of what had been covered. They read their notes prior to the exam and filled in any blanks from friends, the slides or class notes they purchased from the bookstore. However, this class required active involvement in the learning process, prior preparation and little time for note taking. A student had to "listen" and keep up with the discussion and the points made by others in order to make meaningful contributions.

After that experience I had the opportunity to attend the Harvard Case Teaching and Writing workshops. That solidified my dedication to case teaching as an effective method for learning. I began reading Harvard and Case Research Journal cases to get a feel for the correct method of case writing. My involvement with Harvard provided the help I needed to construct an Advanced Cost Management class that was 100 percent case based. The work load was enormous that semester because of the time required to prepare teaching questions each week while also trying to decipher teaching notes written by case authors. Accounting cases generally have a lot of "number crunching" and the teaching notes generally did not give details as to how the author(s) derived the numbers – just the numbers. I struggled more than the students. The result was so amazing. Students sent notes, wrote in course evaluations, spoke to other professors about the class and gave positive feedback about how they had grown intellectually, emotionally (as they learned to speak in front of a group and defend their positions), personally and in many other ways. One student described going back to his office the day following the evening class, called a meeting and shared the case with his employees. It was wonderful – but it was difficult. The first time a case is taught it requires much more prep time than in subsequent classes – as is true for a new textbook.

Since that class, I have used cases at every level in MBA required accounting courses and in the graduate-level auditing, cost accounting and accounting ethics classes. It is challenging to dedicate the time required for case teaching as well as finding appropriate cases for specific course topics. Consequently, instructors may not be able to utilize cases in all their courses. There are cases for the undergraduate financial and managerial classes at the Harvard site. There has been no institutional objection to the method at the universities where I have taught. I taught at one of the largest research universities in the nation.

Where possible every one should give it a try. First, find someone who really knows how to teach using the case method. Many people simply lecture the case or give students questions beforehand and ask them to prepare a presentation of the case to the class (generally a group project). The group then presents the case. This is not case based teaching/learning. Second, talk to other case teachers who teach in your area and ask them for suggestions of good cases. Third, prepare to spend a lot of time reading a lot of cases. You must read many to find the few good ones you wish to use that meet your content area and learning objectives. Fourth, do not be afraid to give it a try.

SUMMARY

Case based teaching connects students with real world contexts and with complexity encountered in the environment of accounting. The above case teaching techniques have been learned as a result of working with a great case teacher and by attending the Harvard Case Teaching workshops. My mentor coached and encouraged me and much of the material in this paper is the result of his great teaching and leadership. Like any area of teaching the more you practice and get into the classroom the more comfortable you are with the method.

Exhibit 1 provides a list of case teaching related sources that will be useful should you decide to try case teaching as it is used at Harvard University. *It will be exciting for you and your students!* Exhibit 2 is an excerpt from the book: Teaching a Generation of Leaders for the Twenty-First Century. The author speaks of educating for a lifetime and not to pass a class. Learning to think, perform analysis, deal with ambiguity, and make and substantiate decisions with facts, are key to success in the modern world. May we choose to educate for a lifetime so we may have the leaders we need to move our nation forward. May we be willing to be a guide on the side and allow learning to flourish.

EXHIBIT 1
READINGS ON THE CASE METHOD

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EXHIBIT 2
Educate for a Lifetime (excerpt: A Thomas Jefferson Education)

These ten things are deemed necessary in the job market of the 21st Century: The ability to:

1. define problems without a guide;
2. ask hard questions which challenge prevailing assumptions;
3. quick assimilate needed data from masses of irrelevant information;
4. work in teams without guidance;
5. work absolutely alone;
6. persuade others that your course (idea) is the right one;
7. conceptualize and reorganize information into new patterns;
8. discuss ideas with an eye toward application; and,
9. & 10. think inductively, deductively and dialectically.

Teachers cannot educate – only the student can educate - through lots of hard studying and hard work—hour after hour, week after week because it is what you choose to do. Teachers can only be mentors that aid in the learning process. Lectures do not teach! Memorizing is not learning! Application of knowledge is essential to learning and to great leadership. The best careers of the future require the ability to think and the skills to lead. The case method of teaching is based on these ten success criteria.

ENDNOTES

1. Daniel Goodenough, “Changing Ground: A Medical School Lecture Turns to Discussion Teaching,” *Education for Judgment: The Artistry of Discussion Leadership.* Edited by C. Roland Christensen, David Garvin & Ann Sweet. Harvard Business School Press, (Boston, MA), 1991. p. 96
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