

THE EFFECTIVENESS OF CASE STUDY METHOD TOWARDS COMPETENCY DEVELOPMENT OF STUDENTS IN INTRODUCTORY ACCOUNTING SUBJECT

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Abstract

This experimental study had tested the effectiveness of case study method towards competency development of students taking Introductory Accounting subject in a secondary school in Malaysia. The competencies involved were problem solving and communication skills. The main purpose of the study was to compare the case study and traditional teaching methods by addressing the impact of both methods towards competency development. It was a quasi experimental study that involved 61 students. Data was collected using a questionnaire and analyzed using t-test and analysis of covariance (ANCOVA). The finding showed that development of problem solving and communication skills were higher and significant for the case study group compare to the traditional teaching group. Overall, most of the students involved in the case study method perceived the approach as motivating and useful in understanding the topics in the subject. Thus, the case study method should be widely used as a teaching method in accounting, especially at the secondary school level.

Keywords: Case study, traditional teaching method, competency, problem solving, communication.

1. Introduction

Statistics by National Economic Action Council (NEAC) showed that unemployment among graduates was about 66,300 people and of this total, 45,100 people were Malay graduates [1]. Debates and discussions were held to highlight the factors that cause unemployment among graduates. Among these factors are weak English language skills [2], weaknesses of information and communication technology [3] and the lack of soft skills [4]. Starting in 2005, employers are looking for soft skills before hiring graduates who seek for employment. These skills are not given attention by national education sector until the year 2006 [5]. World's developed countries like Britain, the United States, New Zealand, Australia, Germany and Sweden have implemented the curriculum of soft skills required in their education since the 1990s [6].

Our graduates who have good academic qualifications were found to have weaknesses in the skills required by the employer [3]. This was presented by the Malaysian Employers Federation (MEF) president in International Educative Research Foundation and Publisher © 2013

his paper entitled "Facing the realities of the world of works". He stated that other than academic qualifications and knowledge, other criteria are pressed during the recruitment of new graduates such as the soft skills like communication skills, thinking skills, information communication technology (ICT) skills, planning skills and management skills. The skills are becoming very rare among the graduates in this country. Malaysian Development Corporation (MDC), in its study found that graduates in ICT have weaknesses in writing and communication skills [7]. According to the MEF, training for new staff recruitment takes as long as two years to enable the graduates to acquire skills related to career and business clients and employers do not want to waste time and money to train these graduates.

Graduates who do not have the intended skills should not be blamed. The curriculum they were exposed to during their studies on average only focus on knowledge. Education institutions need to focus on the employability of students, which provides employees to work. In this context, employability means that someone has the ability to learn the skills to do a job and have the ability to adapt to the needs and changes in work today. In conclusion, a student or graduate must excel not only in technical and content knowledge, but also must demonstrate excellence with a high level of motivation, professional values of excellence, good personal traits and admirable attitude towards his or her career.

2. Background of research problem

It is not denied that the country's education system has succeeded in producing world-class intellectuals, expert scholars, physicians, scientists and professionals in various fields. However, to what extent of our nation's education system has managed to produce individuals who are balanced in terms of physical, emotional, spiritual and intellectual as contained in the National Education Philosophy. The education system is lately too concerned with students' academic achievement and lack emphasis on the desired competencies required by the employers. Roziah [8] asserts that education no longer have to focus on providing knowledge to students alone, but also reveal certain skills that can be used by students when they complete their studies.

Competencies or skills are qualities sought in students which represent a balance between achieving the grade and appropriate skills and behavior. A student or individual is deemed competent when delivering a work unit that integrates the technical knowledge, skills and attitude in using the tools, materials, methods or techniques to accomplish the task effectively within a job. [9]. Accounting education at the basic level is to train students to gain skills to record, classify and expose the financial data based on transactions or business events based on debit and credit procedures [10]. Students are encouraged to think logically and adopt a positive work culture that is thorough, orderly, timely, follow the rules and to cooperate and communicate well.

The current practices in teaching and learning (T&L) of accounting education focus on the methods of drill, lectures and demonstrations of problem-solving considered as traditional and teacher-centered strategies. These methods do not meet the recommended strategy under Secondary School New Curriculum (KBSM) which emphasizes the need for student-centered strategies. According to Gabin [11], T&L strategy that focussed on the teacher failed to train students in key skills such as thinking skills, problem solving and communication skills. Therefore, it is necessary to identify a T&L strategy that can enhance the development of student competencies and it should be started at the school level of education.

The approach used in the T&L of accounting today is teacher-centered and individual drills [12, 13, 14]. However, not all students can follow the approach. This is based on the achievement of students in the Introductory Accounting subject in the Malaysian Certificate of Education (MCE). Tables 1 and 2 showed the performance of students in the subject for three consecutive years. Both tables showed a high percentage of students failed the subject (grade 9G) whether at the national level or the state of Perak. The percentage of

students with excellent results (grade 1A and 2A) are declining in trend, reflecting that something should be done to control the situation from becoming worse.

Table 1
Student Achievement in Introductory Accounting at Malaysian Certificate of Education (MCE) at National Level

Year		Excellent		Good				Pass		Fail
		1A	2A	3B	4B	5C	6C	7D	8E	9G
2006	No.	17023	5135	5436	6044	6485	6973	8987	9156	17605
	%	20.5	6.2	6.6	7.3	7.8	8.4	10.8	11.1	21.3
2007	No.	17738	5680	6026	7368	7754	7047	9096	10013	18112
	%	20.0	6.4	6.8	8.3	8.7	7.9	10.2	11.3	20.4
2008	No.	14896	5451	6134	6770	8670	8177	10261	8718	18278
	%	17.1	6.2	7.0	7.7	9.9	9.4	11.7	10.0	20.9

Source: Ministry of Education [15]

Table 2
Student Achievement in Introductory Accounting at Malaysian Certificate of Education (MCE) in Perak

Year		Excellent		Good				Pass		Fail
		1A	2A	3B	4B	5C	6C	7D	8E	9G
2006	No.	1398	438	428	515	563	658	866	922	2405
	%	17.1	5.3	5.2	6.3	6.9	8.0	10.6	11.3	29.4
2007	No.	1249	419	466	558	625	588	839	1034	2440
	%	15.2	5.1	5.7	6.8	7.6	7.2	10.2	12.6	29.7
2008	No.	1093	395	450	521	639	674	865	869	2528
	%	13.6	4.9	5.6	6.5	8.0	8.4	10.8	10.8	31.5

Source: Ministry of Education [15]

The decline can be attributed to many factors such as delivery methods, class size, teacher, T&L time, and the background of students. The number of students in accounting classes is mostly between 30-40 students causing teachers not capable to give adequate attention to students. Teachers cannot focus attention to all students as the number of students per class is too many. The T&L time period, mostly within 40 minutes of a lesson, was quite inappropriate as the T&L of accounting involves the sequence of transactions from the journal entry to the preparation of financial statements. The process of successive transactions require a longer time so that students can follow the process smoothly. Background of students also contributed significantly to the achievement of student performance because students who receive assistance such as through extra classes (tuition) taken outside the school time usually perform better than students who do not receive guidance from an additional class outside. Students whose parents are of high educational level normally have the opportunity to attend tuition classes.

3. Purpose of research

This study was conducted to identify effective T&L method that develop students' competencies. In this study T&L methods studied by researchers is the case study method and its impact on the development of student competencies. In particular, this study aimed to test the effectiveness of the case study method against the development of student competency in the subject Introductory Accounting in one school in Perak. The competencies involved in the study were the problem-solving and communication competencies.

4. Research Questions

- 4.1. Is there a significant difference between the pre-test scores of problem solving and communication competencies development in the case study method and the traditional teaching method?
- 4.2. Is there a significant difference between the post-test scores of problem solving and communication competencies development in the case study method and the traditional teaching method?
- 4.3. Is there a significant difference between the pre-test and post test scores of problem solving and communication competencies development in the case study method?
- 4.4. Is there a significant difference between the pre-test and post tests scores of problem solving and communication competencies development in the traditional teaching method?
- 4.5. Is there a significant difference between the post-test scores of problem solving and communication competencies development in the case study method and traditional teaching method after the pre-test scores are controlled as a constant?

5. Conceptual framework

Constructivism is a scientific social view that stated people are actively constructing information on the basis of existing experience [16]. Students' experiences become the connecting script in learning process. Without experience, students will have difficulty to understand or master a subject matter [17]. All human action is the construction experience and their interaction with society. The theory stated that learning creates an atmosphere which allows students to test the comprehension process and build their own meaning. Learning is active and involves problem-solving based on the discovery of factors that determine the intrinsic and learning is made up of students' characteristics, existing knowledge, motivation and various learning tasks [18]. This means that students develop knowledge and skills by linking what is learned by experience and daily life. Therefore, they are actively interacting with other students. According to Nik Aziz [19], constructivism is not more than a commitment to the view that people construct their own self-knowledge. This means that any knowledge possessed by an individual is a result of activities undertaken by individuals, and not any information or instruction received passively from the outside. Knowledge cannot be transferred from the mind of an individual to another individual thought. Instead each individual form new knowledge and skills by using the selective experience.

Based on the principles of constructivism learning is influenced by several factors including mental processes, methods for acquiring knowledge (learning strategies), social interactions (friends, family, internal and external motivations, attitudes, interests and expectations of learning) and finally the language factor. Learning process has an impact on the learning and the effect is referred to as learning outcomes.

The researchers had adopted the model introduced by Bryant [20] who studied the factors that influence learning outcomes. According to Bryant, there are three groups that influenced the learning outcomes: students' input; the process of education and; attitudes, motivation, aspirations and expectations. The education process has to do with teaching and learning activities. In this research, the case study method is applied to see the impact on the development of student competencies.

6. Research methodology

This study was a form of quasi-experimental method for testing the effectiveness of the case study method against the competency development of students in Form Four for the subject Introductory Accounting. In this study, the students involved will be in an existing class prescribed by the school. Design that does not involve the distribution of subjects randomly to groups is called quasi-experimental design and used if the original design of the experiment cannot be performed [21]. Experimental group and control were available in the classes concerned. One of the groups was assigned as the non-traditional case study group (experiment) and the other group assigned as the traditional teaching group (control).

The analysis used descriptive statistics to describe the demographic profile of the subjects such as gender and race. Inferential statistical analyses were used to examine the relationship that exists between the two types of variable in question (dependent variable and independent variable). Inferential statistics used in this study were t-test and analysis of covariance (ANCOVA). Pilot study was conducted on 35 form four students who took the subject of Introductory Accounting in one of the schools in Perak, Malaysia. Reliability based on alpha Cronbach was 0.77 for both, problem-solving competency and communication competency.

This study was conducted for eight weeks against a control group and experimental group. Both groups were given the topic "Closing of Accounts and Preparation of Financial Statements" and the T&L process were different. Before the start of the topic concerned the students were given a survey which would reflect their pre-test scores on the competencies concerned and a set of question to test their knowledge of the topic. The control group was taught the traditional ways, referring mostly to the text book exercises and explanation by the teacher on the white board. The experiment group was given four cases throughout the eight weeks. The T&L process required the students to discuss and present ideas in such ways that involved active participation on their part. The teacher acted as a facilitator who gave input from time to time, as required and guided them through the process. At the end of the process students in both groups were given a post-test survey to assess their development in the competencies concerned and a post-test question set to assess their knowledge. Information regarding the knowledge (achievement) part is not discussed in this paper.

Respondents of the study consisted of 61 form four students in one Secondary School in Perak. A total of 31 students were in the experiment group using the case study while another 30 students were in the control group using the traditional teaching method.

7. Review of literature

Teaching from the perspective of constructivism combines instructional plans, activities and assessment strategies that take into account how the knowledge and past experiences affect new learning [22]. Instructional learning experiences such as case studies or role-plays give students an experience that gives them space to think about ideas and ways of thinking about a topic [23]. Through the constructivist approach, the role of a lecturer is a facilitator, providing the stimulus materials and activities that challenge students' thinking in order to achieve the objectives of a course. In this study, the researchers used the case study as a stimulus and conducted the T&L process through an active constructive process. Students developed knowledge and give meaning to their own knowledge based on the experience through an active process that occurs in the brain. The researchers chose the theory of constructivism as the theoretical basis of the study. The case study method supports the theory of constructivism. This theory holds that individuals construct knowledge rather than receiving knowledge from others [24].

Among the studies that have been done are by Suhaida [14] and Rohaila [13] who find out that T&L strategy that are students centred proved to be an important factor affecting the performance and development

of student competency in the subject of Introductory Accounting. The student centred strategies produced more positive student perceptions of important skills for success in accounting courses [13, 14].

A survey on teaching methods that are used in the Introductory Accounting subject for the form four and five students summarizes the following results: explanation and demonstration 84.3%; drills 62.5%; supervision of students' work 53.1%; memorization of textbooks 22.6%; group teaching 3.2% and; learning in groups 0 % [25]. A study by Halimah [26] and Azura [27] on the subject emphasizes the importance of attractive teaching methods to enhance student interest, such as using cases, role playing, visits to firms and other method that can expose students to skills that will be required in accounting-related career. They have also concluded that teaching methods have enormous influence on the performance of students in the subject of Introductory Accounting.

According Rainsbury, Weil and Oyelere [28] the increase use of case studies in T&L is the result of recommendations by the Accounting Education Change Commission [29] towards a more innovative teaching of Accounting to achieve the required skills in the accounting profession, such as communication skills, intellectual skills and interpersonal skills. Case study method was introduced over a hundred years ago and has been adopted in various professional fields such as marketing, finance and management, law and medicine. According to Herreid [30], the case study method in business from Harvard Business School invite business executives to class to present the problems faced in businesses and ask students to analyze and then make judgments and propose solutions. A case, according to Herreid is a description of the actual situation, commonly involving a decision, challenges, opportunities, problems or issues faced by individuals in an organization. It requires the reader to place himself as a decision maker. The case is used as part of T&L in the class to build students' understanding of the situation, the concepts and techniques. Students read and reason and solve problems such as brainstorming, and then make presentations in class. The uses of cases accompanied by presentations by the students give them the opportunity to practice skills in communication [31]. According Diamantes and Ovington [32], the case study method is a tool to reduce the difference between theory and practice and to develop critical thinking skills such as problem solving, decision making and practice as an administrator. According to Easton [33], the use case is a method in which teachers can provide an environment that allows students to practice and develop skills. There are nine major types of skills can be developed through the cases regarded as creative problem solving, namely knowledge, analytical skills, apply their skills, creative skills, decision-making skills, communication skills, social skills, self-analysis skills and attitudes.

8. Results

8.1. Comparison of pre-test scores for problem solving and communication competencies development in case study method and traditional teaching method.

Based on Table 3, the mean score of pre-test problem-solving skills development for the experimental group was 22.35 and 24.63 for the control group. There was no significant mean difference in the pre-test problem-solving skills development between the experimental group and the control group.

Table 3
Comparison of Pre-test Scores for Problem Solving Competency Development between Experimental Group and Control Group

Pre-test Score	N	Mean	Standard Deviation	t	df	Significant
Experiment	31	22.35	6.05	-1.81	59	.08
Control	30	24.63	3.36			

Based on Table 4, the mean score of pre-test communication skills development for the experimental group was 26.35 and 26.43 for the control group. There was no significant mean difference in the pre-test communication skills development between the experimental group and the control group.

Table 4
Comparison of Pre-test Scores for Communication Competency Development between Experimental Group and Control Group

Pre-test Score	N	Mean	Standard Deviation	t	df	Significant
Experiment	31	26.35	3.77	-.09	59	.93
Control	30	26.43	3.01			

8.2. Comparison of post-test scores for problem solving and communication competencies development in case study method and traditional teaching method.

Based on Table 5, the post-test mean scores for problem-solving competency development in experimental group and control group were 24.81 and 22.00 respectively. This situation showed that there was a significant mean difference in the post-test scores for problem-solving competency development between experimental group and control group.

Table 5
Comparison of Post-test Scores for Problem Solving Competency Development between Experimental Group and Control Group

Post-test Score	N	Mean	Standard Deviation	t	df	Significant
Experiment	31	24.81	4.25	2.46	59	.02
Control	30	22.00	4.67			

Based on Table 6, the post-test mean scores for communication competency development in experimental group and control group were 28.65 and 25.07 respectively. This situation showed that there was a significant mean difference in the post-test scores for communication competency development between experimental group and control group.

Table 6
Comparison of Post-test Scores for Communication Competency Development between Experimental Group and Control Group

Post-test Score	N	Mean	Standard Deviation	t	df	Significant
Experiment	31	28.65	4.90	2.58	59	.01
Control	30	25.07	5.91			

8.3. Comparison of pre-test and post test scores for problem solving and communication competencies development in case study method.

Based on Table 7, the mean scores of pre-test and post test for problem-solving competency development in the experimental group were 22.35 and 24.81 respectively. This situation showed that there was a significant mean difference between the pre-test and post test scores of problem-solving competency development in the experimental group.

Table 7
Comparison of Pre-test and Post-test Scores for Problem Solving Competency Development in Experimental Group

Experiment	N	Mean	Standard Deviation	t	df	Significant
Pre-test	31	22.35	6.06	-2.07	30	.04
Post-test		24.81	4.25			

Based on Table 8, the mean scores of pre-test and post test for communication competency development in the experimental group were 26.35 and 28.64 respectively. This situation showed that there was a significant mean difference between the pre-test and post test scores of communication competency development in the experimental group.

Table 8
Comparison of Pre-test and Post-test Scores for Communication Competency Development in Experimental Group

Experiment	N	Mean	Standard Deviation	t	df	Significant
Pre-test	31	26.35	3.77	-2.15	30	0.04
Post-test		28.64	4.90			

8.4. Comparison of pre-test and post tests scores for problem solving and communication competencies development in traditional teaching method.

Based on Table 9, the mean scores of pre-test and post test for problem-solving competency development in the control group were 24.63 and 22.00 respectively. This situation showed that there was a significant mean difference between the pre-test and post test scores of problem-solving competency development in the control group.

Table 9
Comparison of Pre-test and Post-test Scores for Problem Solving Competency Development in Control Group

Control	N	Mean	Standard Deviation	t	df	Significant
Pre-test	30	24.63	3.36	2.67	29	.01
Post-test		22.00	4.67			

Based on Table 10, the mean scores of pre-test and post test for communication competency development in the control group were 26.43 and 25.07 respectively. This situation showed that there was no significant mean differences between the pre-test and post test scores of communication competency development in the control group.

Table 10
Comparison of Pre-test and Post-test Scores for Communication Competency Development in Control Group

Control	N	Mean	Standard Deviation	t	df	Significant
Pre-test	31	26.43	3.01	1.12	29	.27
Post-test	30	25.07	5.91			

8.5. Comparison of post-test scores for problem solving and communication competencies development in case study method and traditional teaching method when pre-test scores were controlled as a constant.

ANCOVA test on the group were significant ($p < 0.05$) for the dependent variables problem solving and communication competencies (Table 11). There were significant differences in mean scores on competency development in problem solving and communication between the experimental group and control group when the pre-test mean scores for both competencies were controlled as constant.

Table 11

Comparison of Post-test Mean Scores for Competency Development in Experimental and Control Groups using ANCOVA and Pre-test Mean Scores for Competency Development Held as Constant

Dependent Variable	df	F	Significant
Problem solving Competency	1	7.34	.01
Communication Competency	1	6.55	.01

9. Discussion

The pre-test scores for both problem-solving skills development and communication skills development for the experimental and control groups were not significantly different, implying that the samples were more or less similar. The significant mean difference in the post-test scores for problem-solving competency (Diamantes & Ovington, 2003) development and communication competency (Gallucci, 2006) development between experimental group and control groups showed that the experimental group had improved more than the control group in both competencies [26, 27].

The significant differences in mean scores of pre-test and post test for problem-solving competency [32] development and communication competency [31] development in the experimental group showed that the students had significantly increased the level of competencies involved after being exposed to the case study method. There was also a significant different in mean scores of pre-test and post test of problem-solving competency development [32] in the control group, implying that the student had also improved significantly using the traditional method. However, for the communication competency development the mean scores were not significantly different, implying that the students had not improved their communication skills significantly after studying the topics using the traditional method.

To test whether the improvement in skills development were due to the case study method or not, the ANCOVA test was conducted by controlling the pre-test mean scores for both competencies as constant. The

significant differences in mean scores on both competency development provide additional evidence that the case study method did make a difference in accounting students competency development [31, 32].

The study showed that the case study method was capable to develop problem-solving and communication competencies of students better than the traditional learning method. The case study method should be considered as an alternative to existing methods to be applied in the T&L of Introductory Accounting. Teachers should take into account alternative ways that can increase student learning by using case studies in the T&L process.

Based on these findings, teachers should take the initiative to diversify their teaching methods to ensure skills required in the accounting profession are developed when the students go through the T&L process throughout their studies. The method used should not be limited to content delivery in lectures and provides training drills just to finish the syllabus. Teachers also need to integrate the case study method in the T&L process because this method has been tested and found to help improve students' skills. Furthermore, the method is consistent with what was proposed in KBSM and in line with the smart school concept which emphasizes student-centred T&L. However, the use of case study method requires sacrifice from the teachers, greater efforts and preparations in advance. This is because many teachers are still learning about the method, and may be face with problems before they can conduct the case study effectively. In addition, the case method should be implemented gradually and be flexible with regard to preparing students to accept the new rules after they are being so used to the traditional T&L situation. This does not mean teachers should be using the case study method all the time for all topics, regardless of the suitability and availability of students. This method is somewhat new and quite different from existing methods for the secondary school students. Not all students are comfortable with the implementation of the case study method. The study showed that there were 39% students who indicated their preference for the traditional teaching method on the subject and 45% of the students chose the traditional teaching method. The percentages showed the traditional teaching method still remain as the main choice of many students. Accordingly, teachers should be sensitive towards students' preference and be wise in balancing between the need to use the traditional teaching methods, or the case study in T&L process.

10. Conclusion

Graduates with technical skills and soft skills are fundamental to the successful achievement of an individual. However, both these skills are not balanced among the many unemployed graduates in the country. The importance of producing competent students will be able to meet the government's intention is to produce students who are "skilled in the relevant fields of endeavor and the means to enable them to get jobs, start a business or continue training at a higher level" [9]. Based on the principles of constructivism, learning process has an impact on the learning. The researchers had adopted the model introduced by Bryant who studied the factors that influence learning outcomes. Based on this model the researchers developed the conceptual framework of the study. The use of case studies have been seen as one method of teaching that could affect the development of students' competency and performance in accounting education. The study provided evidence that the case study method is an attractive option in T&L approach to ensure critical skills in accounting are developed among students.

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