

# The Implementation of Case-Based Method (CBM) on Cost Accounting Course

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## ABSTRACT

This research aims to evaluate the implementation of CBM on cost accounting courses to improve students' learning experiences and achieve learning outcomes. The research type is applied research. The population is the students taking cost accounting courses for the international class of III/Int.-A and the regular class of III/A2. This research uses census sampling.

This study found that more students choose the Problem Solving (PS) model of CBM, making it easier to understand the concepts than Problem-Based Learning (PBL). With CBM, students agree that they gain a lot of learning experience and real-world cost accounting practices. Further, CBM makes them easier to achieve course's and lesson's learning outcomes, build teamwork in the group, and understand cost accounting concepts. Students also agree that CBM presents challenges for them to solve the case.

**Keywords:** Problem-solving, problem-based learning, student-centred learning, learning outcomes.

## 1. INTRODUCTION

The method of learning activities is proposed differently based on revised Bloom's taxonomy. It is because to enhance students' incremental learning [14]. For example, the Case-Based Method (CBM) consists of Problem-Based Learning (PBL) and Problem Solving (PS). PBL is the process of acquiring new knowledge based on recognising a need to learn. PB is arriving at decisions based on prior knowledge and reasoning. CBM is one of the ways to implement outcome-based education (OBE). With CBM, learning outcomes (hard and soft skills) can be optimally achieved. This method will build students with critical thinking, motivation to learn, communication skills, independent learning, teamwork, creativity, and life-long learning.

With this method, student-centred learning (SCL) can be implemented. Students will be able to solve the cases or problems with collaborative learning. Students should construct their knowledge based on learning experiences from solving the cases or problems.

Students should identify and formulate the problem, choose the method, solve the case or problem, present their case or problem solution. Many studies found that CBM, especially PBL, improves students' hard skills and soft skills.

PBL could enhance students' hard and soft skills - motivation, communication skills, and independent learning [19]. PBL is an active learning strategy that enables students to work collaboratively and provides more opportunities to learn through their direction [8]. PBL has positively contributed to students learning process and outcomes as it integrates theory and practice with collaborative and self-directed learning that enhances students' motivation to learn [11]. PBL is considered more effective than teacher-centred learning to stimulate long-term retention of knowledge and skills [6]. PBL has improved students' critical thinking and learning outcomes [1]. PBL has improved students' academic achievement, creativity, and critical thinking [2].

This study aims to find evidence that CBM could also improve students' learning experiences and achieve cost-accounting course learning outcomes. This study is expected to benefit from improving student learning experiences, providing lecturers input in improving learning methods to improve student learning experiences and achieve learning outcomes, and contributing to the achievement of UNAND'S Key Performance Indicators related to the numbers of courses using CBM.

## 2. RESEARCH METHOD

question by dividing the total score by the total number

**Table 1.** The Results of Questionnaire

No.	Questions	1	2	3	4	Average
1	I understand the Program's Expected Learning (CPL) in Accounting Study Program well		6	20	4	2.93
2	I understand The Course's Expected Learning Outcomes in Cost Accounting Courses		3	23	4	3.03
3	I understand Lesson's Expected Learning Outcomes		4	21	5	3.03
4	I understand the CBM learning method		3	22	5	3.07
5	CBM learning method gained a lot of learning experience for me		2	17	11	3.30
6	The CBM learning model made me understand real-world cost accounting practices		7	16	7	3.00
7	With the CBM learning method makes it easier for me to achieve CPMK and Sub-CPMK Cost Accounting		4	22	4	3.00
8	CBM learning methods have made me able to build teamwork		2	15	13	3.37
9	The CBM learning method presented a challenge for me to solve the case		4	13	13	3.30
10	CBM learning method makes it easier for me to understand cost accounting concepts		4	20	6	3.07
11	Do you think the CBM method overtakes CPMK?		1	25	4	3.10
12	Do you think the CBM method overtakes Sub-CPMK?		1	25	4	3.10
	Total / average		41	239	80	3.11

This research is applied research that emphasises practical problem solving to answer the specific questions for policy development, action, or particular performance [15]. The research is evaluation research used to evaluate the effectiveness of an action, activity, or program [15]. This research is a qualitative approach that uses data in written or verbal sentences, behaviour, phenomena, events, knowledge, or the objects of the research [13]. Qualitative research is concerned with the explanation of social phenomena. It aims to help us understand our world and why things are like [7].

The research subject is accounting students taking cost accounting, either a regular program or an international program. The population is accounting students taking cost accounting in the first semester of 2021/2022 for III/A2 – regular program and III/Int. A – international program (46 students). Samples are 30 students (65,22%) who fill in the google form questionnaire.

This research uses primary data that are collected through observation and survey. Observation is conducted when the students present the case or problem solution. The observation aims to evaluate the achievement of the course's and the lesson's expected learning outcomes. Moreover, the survey is conducted by distributing questionnaires to students. The questionnaire is developed using 4 Likert scales: 4 (highly agree), 3 (agree), 2 (not agree), and 1 (highly not agree).

Data analysis is conducted by (1) tabulating the questionnaire, (2) calculating the average score of each

of respondents, and (3) drawing the conclusion.

## 3. RESULTS AND DISCUSSION

The results of the questionnaire are presented in Table 1. The Table shows that CBM can improve students' learning experiences and achieve learning outcomes, as indicated by a total average score of 3.11 (agree). Accounting Study Program has not socialised program's expected learning outcomes to students well, as indicated by a score of 2,93. However, students can understand cost accounting's expected learning outcomes and lesson's expected learning outcomes well, as indicated by a score of 3,03. Students also understand CBM as a learning method used for cost accounting courses. Nineteen students (63%) said they could understand the concepts better using PS than PBL.

This study found that (1) with CBM, students gain many learning experiences and real-world cost accounting practices, (2) CBM make students easier to build teamwork, and (3) CBM presents challenges for students to solve the given case. These findings are in line with Yuerlita et. all (2020); J. Strobel and A. van Barneveld, (2009); M. C. E. Gwee, (2009); E. H. J. Yew et. all., (2011); A. J. S. F. Visschers-Pleijers et. all, (2004); A. Widowati , (2009).

#### 4. CONCLUSION AND IMPLICATION

Implementing CBM on cost accounting courses can improve students' learning experiences and achieve learning outcomes. With CBM, (1) students gain many learning experiences and real-world cost accounting practices, (2) CBM make students easier to build teamwork, and (3) CBM presents challenges for students to solve the given case.

In order for the implementation of CBM to be more effective for other courses, (1) CBM guideline needs to be developed by the head of the Study Program, (2) there should be monitoring, and evaluation systems of CBM implementation by Study Program, and (3) changes in lecturer's mindset and culture are necessary.

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