

# Identification of strategic activities in the process of adoption of the methodology by cases applied to the students of the accounting course for the improvement of their academic performance, Arequipa, 2019

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**Abstract.** This work was focused on identifying the strategic cycle for the application of the methodology by cases in administration students; for this an evaluation was carried out with the methodology to capture perceptions and gathering of relevant information where criteria were identified to propose a new route of strategic case-based learning in order to improve assertive performance, expertise and debatability in students. The research identified that only 2% are dissatisfied with the application of the methodology and more than 81% would like it to be implemented in their final evaluations. However, 76% believe that there should be improvements, in the same way in that the gathering of information identified is important to carry out a simulation of the experience and consider preparation and evaluation as a risk factor for its adoption in relation to the performance of the teaching moderator. The strategic cycle identified has a high preference for students, this could be implemented after improving some points.

**Keywords:** Case methodology, adoption, accounting and performance.

## 1 Introduction

The Case Method technique consists in presenting the student with real-life problem situations for study and analysis. In this way, it is intended to train students in the

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generation of solutions. The case is a written relationship that describes a situation in the life of a person, family, group or company. Its application as a learning strategy is that it does not provide solutions, but concrete data to reflect, analyze and discuss in group the possible solutions to the problem it presents.

However, there are other methodologies applied under the same concept where the procedures used have evolved from the investigations carried out and that can be implemented in a more efficient dynamic for the application of the methodology by cases and which are described below.

The PBL is a student-centered pedagogical method that is based on the formation of student teams, they solve realistic unstructured problems from their field of professional practice defining problems unlike the methodology for cases that are structured, identifying gaps in their knowledge, collecting relevant information and proposing solutions [1], that is why higher education (ES) programs in the second decade of the 21st century must prepare undergraduate students to live, work and prosper in a world uncertain and risky that requires the development of knowledge and skills in sustainability [2].

The PBL started in medicine and has been introduced in other areas of professional education such as business administration, engineering studies, law schools, leadership education, nursing, social work and teacher training [3]. However, a review of the literature shows that there has been little use of this approach to learn in accounting [4].

Already in 1998 studies carried out mention that the advantages of using PBL is that it allows the practice of collecting information, remembering information, fostering the development of knowledge structures based on experience among others, however the perceived disadvantages are what, they can be Developing knowledge structures improperly organized by initiating inadequate links between technical knowledge and experience also mentions that it generates excessive dependence on backward reasoning in PBL students [5].

Other studies evaluate the perceptions and performances of analytical and judgment skills, since classes and reading assignments are not necessarily the appropriate means of presenting basic accounting techniques [6], Accountants are currently more concerned with interpretation and communication, so accountants need communicative, analytical and other skills beyond technical and theoretical knowledge to carry out their work effectively, improving their self-awareness and confidence [7].

From the illustration of the case study of a group in the process of Process Control, integration of cooperatives, the learning elements provide the necessary scaffolding to develop teamwork skills in the implementation of PBL in a Class consisting of groups Small in a middle class to large [8].

The case evaluation method is defined as a method of in-depth exploration of the realities that helps to develop arguments to a point of view, critical thinking, encourages debates and stimulates interaction between teachers and students. Allowing more to enter into a social reality, which is not achieved through sampling surveys and quantitative evaluation [9], also the simulated methodology is perceived as the most effective method followed by a case study and a conference, however simulation and case study develop problem solving skills of students in a similar way but better than classes [10].

Although, it has now been reported that the results applying these methodologies show valuable information about experiences and feelings at different stages [11] it is important to identify the performance of the methodology before evaluating stages to correctly invest the research and development efforts in relation to assertive performance, expertise and debate in students.

## 2 Literature Review

According to the review carried out, it was identified that methodologies related to the methodology by cases have evolved their practices in the dynamics process and reveal different criteria to consider. The information collected is shown below.

Studies conducted to present evidence that students perceive the value of using PBL (Problem-based learning) to develop their research and problem solving skills, develop knowledge of various accounting, auditing and reporting procedures, and motivate them to learn the Issue to solve problems identified that 14% prefer the traditional methodology and 50% prefer PBL [2].

Studies conducted found that 100% of students prefer to learn by PBL methods, however it concludes that PBL methods should be implemented only after the basic technical knowledge of accounting has been acquired or that the resolution strategies of Adequate problems, likewise, innovative approaches to teaching problem-solving skills should be encouraged and that faculty members who teach in PBL classes should possess expert technical knowledge of the subject area [5], similarly another study showed that 100% of students prefer PBL learning where they used six integrated cases (the treatment group), performed significantly better on exams than those who were not exposed to them; they also tended to see the issue in management accounting as an integrated whole rather than a series of unrelated issues [12].

Other studies showed that the students surveyed indicated that the ability to interrogate was very useful, although sometimes they found it difficult. Despite this, the students' responses reveal that the PBL approach adopted was effective in developing this skill. This research indicates that the PBL is an ideal vehicle to integrate this vital skill in a real-life accounting context, in this case it was evidenced that 78.6 prefer to learn by PBL[4], similarly in a study that seeks to assess the professional skills and competencies of accounting students by applying an integrated case study course (ICS ) showed that 90% this methodology in a world of 153 people [13].

Although varied results can be found, it has been reported that because the cases have all the qualities that make the experimentation deeply problematic, the difference depends on the bridge for greater knowledge of the sites that are framed as an argument of similarity based in the exemplification and not in the analogical reasoning [14].

### 3 Case Presentation

#### 3.1 Case Study

In 2019, a case study was introduced at the Continental University in students of administration of the V cycle which is characterized by being a new headquarters in Arequipa-Peru, the case was raised about a complex situation that is based on understanding comprehensive of this situation which is obtained through the description and analysis of the situation.

#### 3.2 Exploratory Analysis

Kindly The students of the Administration degree were asked if they feel happy with the way that the Continental University evaluates to be able to identify their satisfaction in relation to the proposed teaching methodologies, 77% replied that if the rest do not feel happy, Likewise, students were asked what evaluation method they know to determine if they have experimented with other methodologies, 38% know the written evaluation method (EE), 31% the method by exposure (ME), the 19% the project-based method (MBP), only 6% said they know the case method (MBC) and the rest others, then it was identified that 75% of students have not heard or were informed about the methodology of case-based evaluation, so only 25% (11 students) who know the method answered the following questions.

- To the question Would you like this methodology to be implemented in partial evaluations? 90% said yes, the rest do not want the methodology to be implemented for adoption.
- To the question Would you like this methodology to be implemented in the final evaluations? 70% if you want it to be implemented while the rest would not like it to be considered as a means of validating their knowledge.
- To the question, what do you like most about this methodology? Half believe that they like the way to evaluate while the other half believes that reality is applied, it is not theoretical.

A general overview of the exploratory analysis is shown in Table 1 below.

Table 1. Exploratory analysis overview

Traditional methodology satisfaction %.	Experiences with methodologies %.	Inquired %.	Adoption %.	Validation %
77(+)	EE 38	75(+)	-	-
	EP 31			
23(-)	MBP 19	25(-)	90(+)	70(+)
	MBC 6		10(-)	30(-)

(+) Positive response, (-) negative response

### **3.3 Case method application process**

The flow executed for the application of the methodology by cases is presented, first the previous knowledge was identified, then an introduction to the subject was made, in the same way the case was presented and the resolution of the problem where the participants were taken 10 min to solve questions of the case and 15 min to discuss, finally a member of the group presented their answers to be discussed again by other groups with the aim of reaching a final conclusion.

### **3.4 Technological Surveillance**

A pertinent information survey was carried out on data obtained from investigations carried out with strategic methodologies to identify procedures or criteria that are not considered in the evaluation and activities applied in the administration students of the Continental University with the aim of proposing a new learning path strategic and thus improve the practice of the proposed methodology.

## **4 Research Hypothesis**

Because, the case evaluation methodologies are within the strategic learning tools, it is possible to identify the criteria and activities through the implementation of pertinent information and criteria to propose a new route of strategic learning based on cases in order to improve assertive performance, expertise and debate in the students of Administration of the Continental University to reduce the risks of dissatisfaction.

## **5 Result Analysis**

### **5.1 Interview Results**

Regarding the question to the question, did you participate in the case evaluation methodology? 98% answered yes for what corresponds to the following questions while 2% no, then in relation to the question, what was your level of satisfaction with the use of the methodology? 37% feel very satisfied, the other 37% feel satisfied, 22% are totally satisfied and 2% are not satisfied the rest of the framework not in the first survey, finally in relation to the question What was your level of satisfaction? Regarding the moderator (teacher) 42% are very satisfied, 27% are totally satisfied, 27% are satisfied, 2% are not very satisfied and the other 2% do not mark anything (Table 2).

Table 2. Participation and perception overview of method by cases

Participation %.	Perception	Satisfaction %	Satisfaction with moderator%
98 (+)	Very satisfied	37	27
	Satisfied	37	42
2% (-)	Totally satisfied	22 %	27
	Little satisfied	2	2

(+) Positive response, (-) negative response

After carrying out the case methodology, they answered the question. Would you like this methodology to be implemented in the partial evaluations? 93% of the students said that if they would like it while 5% said no, the rest did not mark anything. As for the question, would you like this methodology to be implemented in the final evaluations? 81% want it to be implemented in the final exam, 15% said no, 2% did not score in the first and the other 2% did not mark anything.

The students responded that 63% consider that the methodology that does not correspond to cases is the closed written evaluation of the case, 15% consider it to be the exposure, 10% consider nothing, 7% consider it to be the open assessment of cases, 3% consider that it is the reading of cases and 2% answered that not in the first question.

To the question Do you think that something can be improved to the case methodology? 76% of students consider yes, 17% consider no, 5% left blank and 2% did not mark anything on the first question.

Next, an overview of the perceptions for the adoption of the methodology by cases is shown in Figure 2.

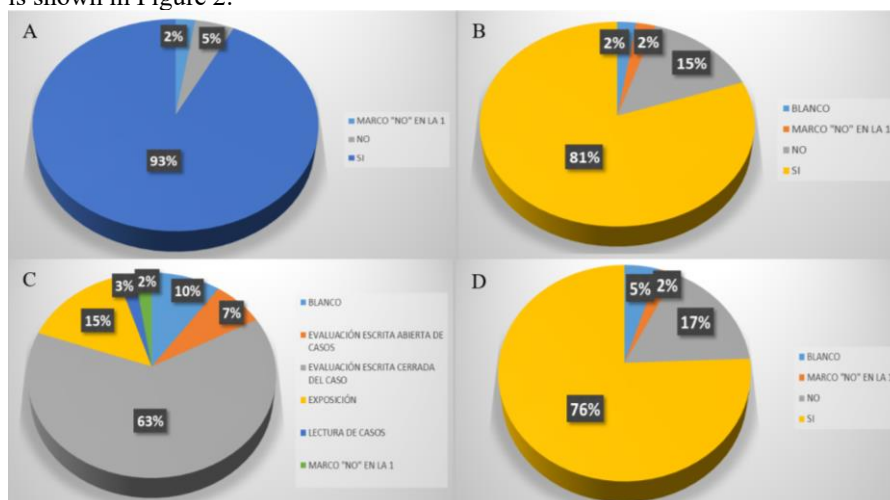


Fig 2. Perception of the experience for adoption, (A) implementation in partial evaluations. (B) Implementation in final evaluations. (C) evaluation considerations. (D) Requirement for improvements.

For the adoption of the methodology it was identified what the following premises should be considered, the methodology that must seek the adoption of the dynamics

motivating the student [2] since in relation to the results a better perception was obtained after the evaluation, for this it is important that the Teaching moderator has extensive technical experience in the subject [5], in the same way the integration of the subject must be ensured [12], previous skills must also be developed To question since it is difficult to ask pertinent questions [4], a similarity argument based on exemplification and not on analogical reasoning [14], finally applying the simulated methodology prior to execution would be the most effective method [10].

The evaluation results show that 16.28% obtained excellent grades ranging from 18 to 10, 51.28% showed a good result that ranges from 14 to 17, a regular performance presented 25.58% of students, 6.98% did not presented.

Next, Table 3 shows the results obtained from the relevant search where it was identified that the applied case methodology maintains an average performance to the others.

The elaboration of the cycle of strategic activities for the application of the methodology by cases in administration students applying the premises of the information collected and the expertise generated by the teacher allows to take advantage of the results of the investigations carried out in other methodologies and generate a framework which decreases the risk of failure due to ignorance of the aforementioned premises (Figure 3).

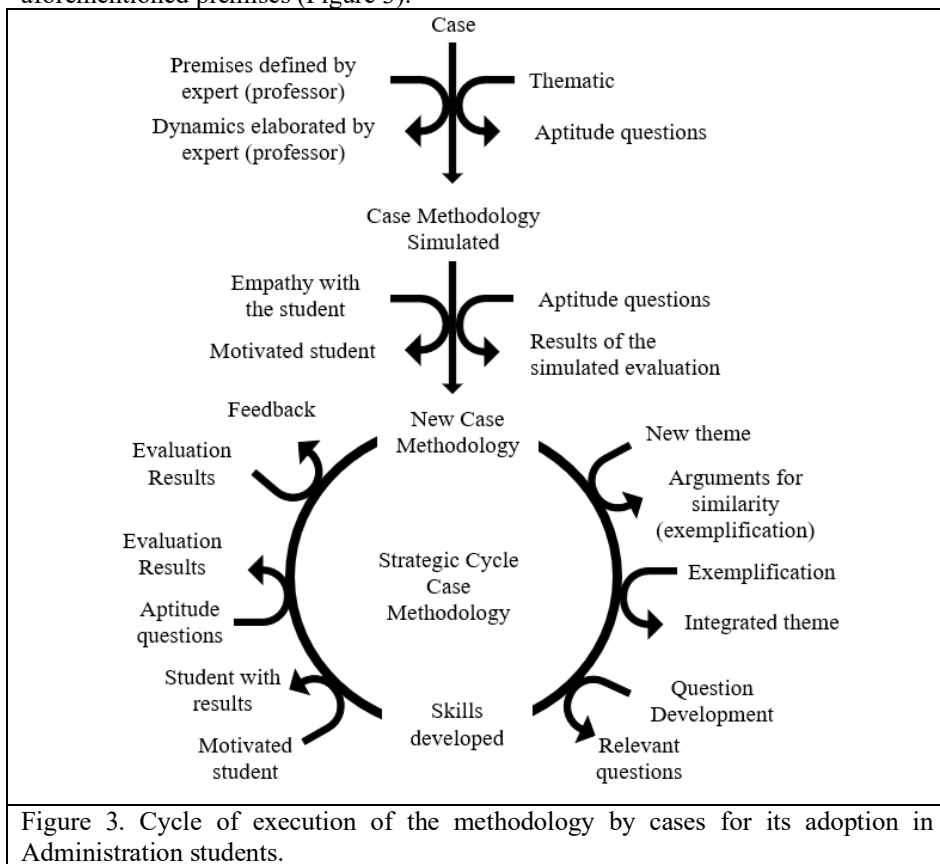


Figure 3. Cycle of execution of the methodology by cases for its adoption in Administration students.

## 6 Conclusions

Only 2% of the students surveyed are dissatisfied in relation to the application of the methodology by cases, which is why it can be concluded that 93% of the students prefer to be implemented in partial evaluations, 83% seek that It is implemented in final evaluations, 63% consider the written evaluation is not considered for cases and 76% mention that it requires improvements. The research collected shows that students must be motivated, the technically prepared teacher, the integrated theme, the skills to formulate questions developed, maintain a similarity argument based on the exemplification and finally perform a simulation before the implementation of the methodology to reduce risk of failures. 93% of the respondents prefer the case methodology in relation to traditional methodologies, however, 76% that mention the requirement for improvements mention it because their perception is related to the evaluation of the teacher's expertise and lack of knowledge about the application of the methodology. The strategic cycle identified has a high preference for students, this could be implemented after improving some points.

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