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## Educational Case

# Applying a real-world fraud to multiple learning objectives: Considerations and an example from the systems course

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### ABSTRACT

Well-designed and delivered teaching cases are of significant educational value. Additionally, a real-world situation described as an entertaining story holds student interest and increases attention. But turning such a story into an effective instructional case can be a daunting task for many instructors. This paper reports on an actual real-world fraud involving theft of almost half a million dollars from a familiar type of small business. The details of the situation provide a rich supply of content adaptable to not one, but numerous, major topics found in many accounting courses in systems, internal control, and even perhaps auditing. This supply of “raw material” can be utilized by instructors to create numerous educational cases tailored to the individual needs of their students and courses. The extensive literature on educational case usage contains sources providing suggestions to assist instructors in effective case development. Examples are also provided of how one instructor applied the fraud’s “story” to several learning objectives in an undergraduate AIS course to create a set of instructional cases, providing significant economies of scale for both instructor and student.

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## 1. Introduction

Educational cases present a rich learning environment, and prepare students for the type of problems they will encounter in the real world much more thoroughly than, say, short examples or

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contrived fictional exercises (Anthony, 1974; Hmelo, Holton, & Kolodner, 2000; Weil, Oyelere, & Rainsbury, 2004; Williams, Kelly, & Yee, 2001). Case content describing real world events also holds student interest and attention more than many other course exercises (McGuire, 2012; Pennell & Miles, 2009; Sheets, 2011).

Cases are widely accepted as effective educational tools, especially in business and the professions. Merseeth (1991) outlines the history and evolution of case-based instruction, and gives an impressive list of studies over many decades confirming the application and effectiveness of the technique for higher levels of learning. Studies in numerous fields have shown various benefits of case-based education (Costin, 1972; Henson, 1995; Sankar & Raju, 2002). Pridmore, Bradley, and Mehta (2010, p. 289) concluded that a combination of lecture with case studies is a most effective pedagogical strategy.

Accounting educators widely recognize the additional motivation, interest, and deeper learning potential of case-based pedagogy. In the middle of the last century, the *Accounting Review* (Hassler, 1950) introduced the merits of using cases in accounting education. Since then, a lengthy trail of articles reflects the continuing interest in, and utilization of, this pedagogical technique in accounting, including Pointer and Ljungdahl (1973), Joy (1987), Campbell and Lewis (1991), McHugh (1998), and English, Luckett, and Mladenovic (2004), and many others. Rebele et al. (1998a), Rebele et al. (1998b) noted the usefulness of cases in various roles in diverse areas in the accounting curriculum, gives an extensive literature review and compiles a list of educational cases appearing in major accounting education journals in the last decade of the 20th century. The study by Hassell and Milne (2004, p. 135) found evidence that “accounting academics indicate that the analysis of case studies . . . was the preferred pedagogical approach to promote synthesis and evaluation . . . to develop professional skills.” Judging by the large number of submissions to the AAA’s IS Section C3 *Case Compendium*, and the large proportion of case-oriented material appearing in the *AIS Educator Journal* and the former Education Section of the *Journal of Information Systems*, the case approach is an especially popular teaching tool among accounting systems educators.

But preparing a complete case that is elegant, efficient, and pedagogically sound is difficult and takes significant time and effort on the part of the instructor. This may be why publication outlets facilitating the sharing of case materials are so popular, and sessions reporting on case usage continue to appear on the program of educational conferences year after year.

Using a case also takes more time and effort on the part of the student. The student is required to absorb the peripheral context, environment, settings, and details, in addition to comprehending the pedagogical content, knowledge, and concepts of the fundamental learning objective. Notwithstanding the richness and benefit of case learning, students inevitably expend much more time executing a case assignment than they do on a short, stand-alone, limited exercise (Ballantine, Duff, & Larres, 2008).

It would logically follow, therefore, that a set of case material (providing the background, context, environment, and setting) which can be re-used for multiple learning modules will hold special value for AIS educators and students alike. The background, setting, environment, context, and situation is prepared and distributed once by the instructor, and then used for multiple learning modules. The background, setting, environment, context, and situation is studied and absorbed once by students, and then utilized to achieve multiple learning objectives. A single, elegant narrative that can be re-used for several different modules of a course offers significant economies of scale for both instructor and student (Jackling, 2005).

Appendix A to this paper describes a real world event which lends itself to application to numerous topics found in systems, auditing, and related accounting courses. While initially appearing lengthy and detailed, students find the real-world aspect of an actual fraud in a familiar setting to be fascinating. The continuity of the story motivates student interest and enjoyment. The building of the discoveries in the case instills suspense and excitement, making the narrative more like an entertaining novel or docudrama. That the facts of the situation are true, and that almost every student in the class has actually patronized this kind of business environment in the past year or so, further maintains student interest, increasing attention, stimulating motivation, and thus enhancing learning potential.

Various instructors across institutions, campuses, courses, and even sections will have different learning objectives, different perspectives, different areas of emphasis, different levels of student abilities, and different teaching styles. Instructors can select those aspects and details from the fraud which directly relate to their specific learning objectives, and then construct an instructional case

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