

# Using case studies to transfer soft skills (also known as pervasive skills)

## Empirical evidence

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### Abstract

**Purpose** – The purpose of this paper is to examine the extent to which South African accounting academics use case studies in their teaching and to establish their views on whether this method can be used to transfer soft skills (also known as pervasive skills) to students.

**Design/methodology/approach** – An electronically administered questionnaire was sent to South African accounting academics.

**Findings** – Prior research provides evidence of the value of case studies in the transfer of soft/pervasive skills to students. The findings reveal that case studies are used less frequently by South African accounting academics than their international counterparts, because of a lack of awareness by South African accounting academics of the competencies that can be transferred using case studies, and the application of alternative teaching methods.

**Originality/value** – This paper provides insight into the use of case studies by academics in a developing country whose traditional strengths were in technical teaching, and the reluctance of the majority of South African accounting academics to embrace case studies into their academic programmes.

**Keywords** Accounting, Academics, Case studies, Competency framework, Pervasive skills

**Paper type** Research paper

### 1. Introduction

Case studies as a means of instruction and developing pervasive skills are widely used internationally. However, the use of this particular method of instruction has not been adopted to the same extent in South Africa as it perhaps has been in other countries. Possible reasons for this include South African academics' belief that the academic programme is unsuited to delivering pervasive skills (Strauss-Keevy, 2014), and the teaching rather than research focus adopted by them (Samkin and Schneider, 2014). The objective of this paper is to examine the use of case studies by accounting academics in South Africa – a developing country – and to establish their views on whether this method can be used to transfer pervasive skills to students.



Changes in the focus of accounting education commenced in the 1980s when academics and practitioners came together to formulate changes in university teaching and learning practices. This collective view argued that aspirant professional accountants could not be expected to know every rule, regulation and technique (American Accounting Association (AAA), 1986; Sundem, 1999; Cotton *et al.*, 2002). Subsequently, in 1986, the Bedford Committee Report voiced concerns about the ability of graduates to communicate and solve problems (Cotton *et al.*, 2002). In 1989, international accounting firms urged academics to reconsider their academic programmes in light of the changes in the profession (AAA, 1989; Cotton *et al.*, 2002). Professional bodies, academics, employers and accounting recruiters all supported a move away from purely technical competencies to including pervasive skills in the curriculum (AAA, 1986; Bolt-Lee and Foster, 2002; Gammie and Lines, 2004; Beard *et al.*, 2008; De Villiers, 2010; International Federation of Accountants (IFAC), 2010a; Low *et al.*, 2013). As Kermis and Kermis (2010, p. 6) explain, although technical competencies are “necessary for a successful career, they are not sufficient” to demonstrate and uphold professional competence.

To provide guidelines to address the perceived shortcomings in accounting education, in 2003, the International Federation of Accountants developed a set of education standards that encompassed both technical and pervasive skills (IFAC, 2010a). As an International Federation of Accountant’s member, the South African Institute of Chartered Accountants introduced the *Competency Framework* as part of its qualification model in 2008. This *Competency Framework* emphasised pervasive skills rather than purely focussing on the technical competencies traditionally taught in South African universities. Therefore, both technical and pervasive skills would be assessed in the South African Institute of Chartered Accountant’s final qualifying examination at entry point into the profession.

Changing teaching methods from that which has a technical focus to one that focuses on pervasive skills requires a change in emphasis. For example, Albrecht and Sack (2000, p. 3) stress that to address pervasive skills, teaching methods should be “modified significantly”. Innovative methods should be used, as academics “cannot save accounting education by continuing to do more of the same” (Albrecht and Sack, 2000, p. 3). One of the methods that have been shown to transfer pervasive skills is case studies (AAA, 1986; Mohamed and Lashine, 2003).

A number of studies have highlighted the use of case studies in particular jurisdictions. For example, Australia (Cooper *et al.*, 2008), New Zealand (Adler and Milne, 1995), Scotland (Cargill *et al.* 2002), UK (Avramenko, 2012) and the USA (Velenchik, 1995; Davis *et al.*, 2001; Houck and Laditka, 2006; Beard *et al.*, 2008). Although the benefits of using case studies have been widely documented in the accounting literature, few studies have examined the extent of the use of case studies in developing countries. Additionally, in spite of an extensive search, no literature on the use of case studies by South African accounting academics was found. This paper’s contribution therefore is to provide insights into the use of case studies in a developing country by academics whose traditional strengths are technical teaching. Reasons for the reluctance of South African academics to embrace case studies are also highlighted.

## 2. Literature review

### 2.1 Nature of case studies

Case studies have been widely used by both academics and professional bodies to transfer pervasive skills (Adler and Milne, 1997; Gammie and Lines, 2004; Cargill *et al.*, 2010; Avramenko, 2012; Association of Chartered Certified Accountants, 2014; Certified Public Accountant, 2014). An advantage of the case study method is the various ways it can be used in an educational environment. As a form of assessment, a case study can consist of three components, the case material, the candidate's preparation and the examination based on the case material. In some situations, the case material is seen prior to the examination and in other situations, it is provided only in the formal written assessment (Gammie and Lines, 2004).

Case studies can be in the form of news or magazine articles, charts and graphs, narratives or as numerical data. Having various news articles with different points of view can also constitute a case study (Velenchik, 1995). Similarly, a case study can consist of an "in-tray" exercise where candidates receive a number of memorandums or e-mails simultaneously with no instructions. Candidates would be assessed on their ability to make decisions on the information. In some instances, the memorandums or e-mails may not be connected. Candidates would then be required to recognise which data are the most relevant to the situation (Gammie and Lines, 2004).

Students can develop their own case studies by describing an ethical dilemma. They can document whether they consulted a superior or friend concerning the situation, the value system they used in making their judgement, what influenced their judgement and how they resolved the dilemma (Houck and Laditka, 2006). Case study exercises can also require students to simulate an investment portfolio in a real company. Students can research and analyse the company and compare their conclusions with those of the stock market (Davis *et al.*, 2001).

In addition, case studies can be used to supplement traditional teaching methods such as lecture-based classes, seminars and group sessions (Armstrong, 1993; Avramenko, 2012). For example, case studies that are performed in a group allow individuals to actively participate in the learning process (Boyce *et al.*, 2001; McConnell and Milne, 2001; Armstrong *et al.*, 2003; Avramenko, 2012). By having an interactive discussion around the case, students have the opportunity to state and defend their position, consider the views of others and present conclusions (Boyce *et al.*, 2001). For example, Adler and Milne (1995) used a group exercise with the following components: a case study, seminar, presentation, critique session, class discussion and feedback session. A group of students took the lead by presenting a case study and facilitating a seminar discussion. Another group of students then critiqued the case study. Lecturers facilitated the class discussion and feedback session. Case studies can also be applied by creating a database of case studies from professional journals or magazines or by maintaining journals on a particular public domain case (IFAC, 2010a).

Case material can be based on real work environments or simulated business situations (Chartered Institute of Management Accountants (CIMA), 2010; Avramenko, 2012). Mohamed and Lashine (2003) advocate that case studies based on broader business issues using real-world examples can better prepare students for the pervasive skills required in the profession. Regardless of how the case study method is used, the

accounting literature provides a host of competencies that can be transferred using the case study method as set out below.

### 2.2 Summary of the pervasive skills that can be transferred by using the case study method

This section provides a summary (Table I) of the pervasive skills that were developed and/or assessed using the case study method. To obtain the summary, an archival study and literature search was conducted to establish whether professional bodies and academics use the case study method to transfer pervasive skills to students. This assisted in answering the objective of the paper of whether there is a gap between the use of case studies by South African accounting academics compared to that globally.

An archival study was conducted on the South African Institute of Chartered Accountants, the International Federation of Accountants, and the Chartered Accountants' Group of Eight member bodies. Mohr and Ventresca (2001, p. 2) describe archival research as "a broad range of activities applied to facilitate the investigation of documents and textual materials produced by and about organizations". The archival material was obtained from the South African Institute of Chartered Accountant's website and offices. Information regarding the International Federation of Accountants was obtained from its website and particular focus was placed on the Federation's *Handbook of International Education Pronouncements* and relevant educational articles released by the Federation. A search was also conducted on the websites of the Chartered Accountants' Group of Eight member bodies. The keywords and descriptors used included case studies, competencies, final qualifying examination, non-technical skills, pervasive skills, professional skills, professional values, qualification model and soft skills. Based on the archival study, the pervasive skills that could be developed and/or assessed using the case study method were linked to the archival study sources.

A literature search was used to identify and retrieve empirical studies that were relevant to whether case studies can be used to develop and/or assess the pervasive skills. The search was limited to empirical studies written in English within the accounting literature and/or accounting profession. Creswell (2011, p. 86, p. 91) suggests "the most likely place to find journal articles is in databases" and adds that the internet provides "breadth of information" when performing a literature review.

To ensure coverage of empirical studies on the topic, the literature search included peer-reviewed journal articles, conference articles, master's theses and doctoral dissertations. The keywords and descriptors used in the search included accountancy, accountants, accounting, assessment, case studies, competencies, development, education, ethics, pervasive skills, professional skills, skills and soft skills. Based on the literature search, the pervasive skills that could be developed and/or assessed using the case study method were linked to the literature search sources.

The South African Institute of Chartered Accountant's *Competency Framework* recognises pervasive skills as being part of three categories, namely, ethical behaviour and professionalism (IA), personal attributes (IB) and professional skills (IC). These categories are further subdivided into eight IA, ten IB and seven IC competencies (SAICA, 2009). Table I details the pervasive skills that could be developed (column one) and/or assessed (column two) using the case study method in these three categories.

**Table I.**  
Summary of the  
pervasive skills that  
can be transferred  
using case studies

Development	Assessment
<i>(IA) Ethical behaviour and professionalism</i>	
(IA) 1. Protects the public interest Fatt (1995), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 2. Acts competently with honesty and integrity Fatt (1995), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 3. Carries out work with a desire to exercise due care Riccio and Sakata (n.d.), Fatt (1995), Adler and Milne (1997), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Anderson and Cunningham (2005), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008), Stainbank (2010)	Boyce <i>et al.</i> (2001), Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 4. Maintains objectivity and independence Fatt (1995), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 5. Avoids conflict of interest Fatt (1995), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 6. Protects the confidentiality of information Fatt (1995), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 7. Maintains and enhances the profession's reputation Fatt (1995), Boyce <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
(IA) 8. Adheres to the rules of professional conduct Fatt (1995), Armstrong <i>et al.</i> (2003), Molyneux (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008), Cooper <i>et al.</i> (2008), Mitchell (2008)	Gammie and Lines (2004), Houck and Laditka (2006), Beard <i>et al.</i> (2008)
<i>(IB) Personal attributes</i>	
(IB) 1. Self-manages Adler and Milne (1995), Adler and Milne (1997), McConnell and Milne (2001), Anderson and Cunningham (2005), Stainbank (2010)	(continued)

Development	Assessment
<i>(IA) Ethical behaviour and professionalism</i>	
(IB) 2. Demonstrates leadership and initiative Adler and Milne (1995), Adler and Milne (1997), Avramenko (2012)	
(IB) 3. Maintains and demonstrates competence and recognises limits Adler and Milne (1995), Adler and Milne (1997)	Gammie and Lines (2004)
(IB) 4. Strives to add value in an innovative manner Adler and Milne (1995), Adler and Milne (1997), Davis <i>et al.</i> (2001), Stainbank (2010)	Gammie and Lines (2004)
(IB) 5. Manages change Adler and Milne (1997)	
(IB) 6. Treats others in a professional manner Riccio and Sakata (n.d.), Adler and Milne (1995), Adler and Milne (1997), Boyce <i>et al.</i> (2001), Davis <i>et al.</i> (2001), Houck and Laditka (2006), Stainbank (2010)	Boyce <i>et al.</i> (2001), Gammie and Lines (2004), Houck and Laditka (2006)
(IB) 7. Understands the national and international environment Riccio and Sakata (n.d.), Adler and Milne (1997), Boyce <i>et al.</i> (2001), Davis <i>et al.</i> (2001), Stainbank (2010), Avramenko (2012)	Boyce <i>et al.</i> (2001), Gammie and Lines (2004)
(IB) 8. Is a life-long learner Adler and Milne (1995), Adler and Milne (1997), McConnell and Milne (2001); Anderson and Cunningham (2005), Stainbank (2010)	Gammie and Lines (2004)
(IB) 9. Works effectively as a team member Riccio and Sakata (n.d.), Adler and Milne (1995), Adler and Milne (1997), Boyce <i>et al.</i> (2001), Davis <i>et al.</i> (2001), Cargill <i>et al.</i> (2002), Armstrong <i>et al.</i> (2003)	Boyce <i>et al.</i> (2001), Cargill <i>et al.</i> (2002), Gammie and Lines (2004)
(IB) 10. Manages time effectively Riccio and Sakata (n.d.), Adler and Milne (1997)	Gammie and Lines (2004)
<i>(IC) Professional skills</i>	
(IC) 1. Obtains information Adler and Milne (1995), Adler and Milne (1997), Davis <i>et al.</i> (2001), McConnell and Milne (2001), Armstrong <i>et al.</i> (2003), Anderson and Cunningham (2005), Stainbank (2010)	Gammie and Lines (2004)

*(continued)*

Table I.

Table I.

Development	Assessment
<p>(IA) <i>Ethical behaviour and professionalism</i>                      (IC) 2. Examines and interprets information and ideas critically                      Albrecht <i>et al.</i> (1994), Adler and Milne (1995), Adler and Milne (1997), Boyce <i>et al.</i> (2001), Davis <i>et al.</i> (2001), McConnell and Milne (2001), Armstrong <i>et al.</i> (2003), Anderson and Cunningham (2005), Cheng (2007), Beard <i>et al.</i> (2008), Stainbank (2010)</p>	<p>Gammie and Lines (2004), Beard <i>et al.</i> (2008)</p>
<p>(IC) 3. Solves problems and makes decisions                      Albrecht <i>et al.</i> (1994), Adler and Milne (1995), Fatt (1995), Adler and Milne (1997), Albrecht and Sack (2000), Boyce <i>et al.</i> (2001), Davis <i>et al.</i> (2001), McConnell and Milne (2001), Armstrong <i>et al.</i> (2003), Anderson and Cunningham (2005), Cooper <i>et al.</i> (2008), Stainbank (2010)</p>	<p>Boyce <i>et al.</i> (2001), Gammie and Lines (2004)</p>
<p>(IC) 4. Communicates effectively and efficiently                      Riccio and Sakata (n.d.), Adler and Milne (1995), Adler and Milne (1997), Boyce <i>et al.</i> (2001), Davis <i>et al.</i> (2001), Armstrong <i>et al.</i> (2003), Stainbank (2010), Avramenko (2012)</p>	<p>Boyce <i>et al.</i> (2001), Gammie and Lines (2004)</p>
<p>(IC) 5. Manages and supervises                      Adler and Milne (1997)</p>	<p>Gammie and Lines (2004)</p>
<p>(IC) 6. Understands how IT impacts a CA's daily functions and routines                      Davis <i>et al.</i> (2001)</p>	<p>Gammie and Lines (2004)</p>
<p>(IC) 7. Considers basic legal concepts</p>	<p>Gammie and Lines (2004)</p>

Additionally, the various accounting professional bodies internationally have provided guidance on the pervasive skills that could be developed and/or assessed using the case study method. For example, the International Federation of Accountants provides strong evidence that all skills attributable to the three categories of pervasive skills can be addressed using the case study method (IFAC, 2004, 2006, 2010a, 2010b). With regards the skills attributable to ethical behaviour and professionalism (IA), the Hong Kong Institute of Certified Public Accountants (HKICPA, 2011a, 2011b) and the Institute of Chartered Accountants in England and Wales (ICAEW, 2010a, 2010b) have stated that all these skills can be developed and assessed using the case study method. The Canadian Institute of Chartered Accountants (CICA, 2010, 2011), the Hong Kong Institute of Certified Public Accountants (HKICPA, 2011a, 2011b), the New Zealand Institute of Chartered Accountants (NZICA, 2011) and the South African Institute of Chartered Accountants (SAICA, 2011a, 2011b, 2011c, 2011d, 2011e) all provide support of using the case study method to transfer the personal attribute skills (IB) and the professional skills (IC).

The above summary provides evidence that all 25 (eight IA, ten IB and seven IC) of the pervasive skills can be transferred using the case study method as each competency is linked to one or more accounting source. Therefore, as previously mentioned, this study provides one method that can be used by academics to enhance the transfer of pervasive skills in their accounting pedagogy.

### 3. Research method

To achieve the objective of this study, a structured Web-based questionnaire was used as the research instrument to ascertain whether academics use case studies and whether this method can be used to transfer pervasive skills to students. The questionnaire was distributed to all South African accounting academics who instruct aspirant chartered accountants (SAICA, 2012).

The questionnaire consisted of three sections of mostly closed-ended questions of a quantitative nature. Comments boxes comprising the qualitative aspect of the questionnaire were included at the end of each section, allowing for descriptive responses to enrich and expand the research results.

The questionnaires were pilot tested by a selected group of academics. A data controller was used to set up an online website where the questionnaire could be answered and the data recorded. Ethical clearance was obtained to distribute the questionnaire to academics. The questionnaire, containing a dedicated uniform reference, was sent via email to academics. The participants were directed to a website and asked to complete the questionnaire by clicking on the uniform reference. The completed questionnaires were electronically collated by the data controller. Means, medians, standard deviations, minimums and maximums were calculated.

#### 3.1 Population and response rate

The population for the empirical work included all South African accounting academics who provide instruction to aspirant chartered accountants (SAICA, 2012). In total, 443 emails were dispatched to the academics and 167 responses were received. Note that none of the questions in the questionnaire were compulsory and the participants could refrain from answering a particular section or questions in a section. For Section one, the effective response rate was 38 per cent (167/443); for Section two, 33 per cent (147/443);



and for Section three, 32 per cent (142/443). The response rate is higher than those for other Web-based questionnaires performed in South Africa (Eiselen and Nkoutchou, 2012).

#### 4. Empirical findings

##### 4.1 Academics' views on the guidance that should be received

The objective in this section of the questionnaire, as set out in Table II, was to ascertain academics' views on whether the South African Institute of Chartered Accountants should offer guidance to academics on the transfer of pervasive skills. A five-point Likert scale was used by the academics to rate the statements presented below: 1 = don't agree at all; 2 = agree to a lesser extent; 3 = agree to a moderate extent; 4 = agree to a large extent; 5 = agree completely.

It is evident from the first two questions that the majority of respondents believe that the South African Institute of Chartered Accountants should offer guidance to academics in terms of development (35.9 per cent) and assessment (40.1 per cent). Only 6.6 per cent and 4.2 per cent of the respondents maintained that guidance should not be offered in terms of development and assessment, respectively.

Furthermore, the majority of respondents agreed "to a large extent" (32.7 per cent) or "agreed completely" (30.9 per cent) that regular update sessions should be held on the transfer of pervasive skills. In contrast, only 6.1 per cent of the respondents were of the view that the South African Institute of Chartered Accountants should not provide regular update sessions to the academics. One of the respondents shed further light on the above results by remarking:

I am not entirely certain of how to incorporate all the pervasive skills in the delivery of my auditing content.

Another respondent supported this viewpoint by saying:

The South African Institute of Chartered Accountants has put in a lot of effort in the process of developing the pervasive skills required, however; it is my view that they have not given guidance on how to assess the pervasive skills at university level.

The South African Institute of Chartered Accountants . . .	1	2	3	4	5	<i>n</i>	M	Md	SD
Should offer guidance to academics on the development methods of pervasive skills in their courses	11	10	33	53	60	167	3.84	4.00	1.172
Should offer guidance to academics on the assessment methods of pervasive skills in their courses	7	7	33	53	67	167	3.99	4.00	1.073
Should have regular update sessions to academics about the transfer of pervasive skills	10	15	35	54	51	165	3.73	4.00	1.169

**Table II.** Academics' views on the guidance that should be received

**Notes:** Key: *n* = number of respondents who answered the question; M = Mean; Md = Median; SD = Standard deviation

Another respondent emphasised the importance of collaborating with the South African Institute of Chartered Accountants when transferring pervasive skills by adding:

The South African Institute of Chartered Accountants should not prescribe specific methods of development and assessment but rather advise on specific methods of development and assessment. It should not be I that decide, but it should rather be a combined effort between the South African Institute of Chartered Accountants, myself and my department.

These views were not universally accepted by all respondents. One of the respondents remarked:

The South African Institute of Chartered Accountants has purposely left the development/assessment of pervasive skills to the universities.

This statement was supported by another respondent who commented:

Even though we are aware of the pervasive skills and the need to incorporate these into our teaching style, the actual implementation thereof (or not) has been left to each academic to decide.

#### 4.2 Academics' views on the use of case studies during their academic programmes

In the second section, the academics were asked to indicate whether they use case studies in their academic programmes. The data analysis of this question is set out in Table III and is based on the use of the case study method subsequent to the South African Institute of Chartered Accountants releasing its *Competency Framework*. This is indicated by the number of academics who noted that they use the case study method and is presented in the "applied" column. A percentage was calculated using the applied column, which represents the percentage of academics who indicated that they use this method.

Overall, only 64 and 58.9 per cent of respondents use the case study method for development and assessment, respectively. However, as far back as 1986, the American Accounting Association (AAA, 1986, n.p) asserted that teaching methods should "use cases to stimulate thinking and develop students' confidence in their professional roles and capacities". The summary (Table I) provides evidence from various academics of the competencies that can be transferred when employing case studies, as well as the range of professional bodies that use case studies. It would be expected, therefore, that more South African accounting academics would use case studies in their academic programmes.

However, it must be noted that one of the respondents emphasised that:

The use of case study method for . . .	Applied	(%)	<i>n</i>
Development	94	64.0	147
Assessment	83	58.9	141

**Table III.**  
Academics' views on their use of the case study method after the introduction of the *Competency framework*

**Notes:** Key: Applied = number of respondents who use the case study method; % = percentage of respondents who use the case study method; *n* = number of respondents who answered the question

There are more methods than only case studies.

This view was shared by another respondent who stated:

I haven't decided about case studies. I am still looking into what is the best way to teach pervasive skills.

Therefore, a possible explanation for the above results is that academics are possibly using methods other than the case study method that are also effective in addressing pervasive skills.

Another respondent commented:

There is a need for a platform for lecturers to share methods or techniques that they have found to be successful in terms of delivering pervasive skills to students, especially in larger classes.

Furthermore, academics may be reluctant to use the case study method because they are unaware of how to apply this method when addressing large groups. The following two comments made by respondents support this view:

Case studies are difficult to implement in large classes.

Large groups make active participation very difficult.

The results also indicate that more respondents use the case study method for development (64.0 per cent) than for assessment (58.9 per cent). However, this is in contrast with the accounting literature, which conveys that learning is dictated by the assessment process. [Dierick and Dochy \(2001, p. 15-16\)](#) describe assessment as “the cornerstone for educational innovation” and add that the elements of development should be in agreement with the method of assessment. This was reaffirmed by [Cargill et al. \(2010\)](#), who state that the assessment method is rendered the driving factor behind graduates' learning.

#### 4.3 Academics' views on the use of case studies to transfer categories IA, IB and IC of the pervasive skills

In the third section, the views of academics were sought on whether the case study method could be applied in the transfer of the skills applicable to ethical behaviour and professionalism (IA), personal attributes (IB) and professional skills (IC). The data analysis of this question is set out in [Table IV](#) and is based on whether academics hold that case studies can be applied in the development and assessment of the three categories of pervasive skills. The percentage of academics who indicated that this

**Table IV.**

Academics' views on the whether the case study method can be applied in the transfer of category IA, IB and IC

The use of the case study method for . . .	IA		IB		IC		n
	Applied	(%)	Applied	(%)	Applied	(%)	
Development	83	58.5	76	53.5	100	70.4	142
Assessment	86	63.2	80	58.8	100	73.5	136

**Notes:** Key: Applied = number of respondents who indicated that the case study method can be applied; % = percentage of respondents who indicated that the case study method can be applied; n = number of respondents who answered the question

method could be applied in the transfer of each category was based on the applied column.

The respondents indicated that slightly more competencies could be assessed than could be developed using the case study method for all three categories of pervasive skills. This is in contrast to the previous question's results (Table III) where respondents indicated that they use the case study method more for development than assessment. However, these results (Table IV) are in agreement with the accounting literature which conveys that the method of assessment drives the method of development (Dierick and Dochy, 2001; Cargill *et al.*, 2010). Note that respondents' viewed that the case study method can be applied more effectively for both development and assessment when addressing the professional skills (IC), compared to the other two categories.

The following two respondents were of the opinion that pervasive skills can be transferred only after the academic programme:

I believe most of the pervasive skills are only developed during practical experience.

Whilst doing articles, you learn the most and the best is that it is real life scenario's happening every day.

This is consistent with the findings of Strauss-Keevy (2014). Nevertheless, this is in contrast with expectations and the accounting profession at large. Therefore, academics should develop case studies that simulate real working environments (Mohamed and Lashine, 2003).

## 5. Conclusions, recommendations and further research

The paper set out to examine the use of case studies by accounting academics in South Africa – a developing country – and to establish their views on whether this method can be used to transfer pervasive skills to students. The results indicated that academics require guidance from the South African Institute of Chartered Accountants on what methods result in the transfer of pervasive skills. This is because of the introduction of the South African Institute of Chartered Accountant's *Competency Framework*, emphasising pervasive skills rather than purely focussing on the technical competencies traditionally taught in South African universities. Therefore, the South African Institute of Chartered Accountant's final qualifying examination at entry point into the profession assesses both technical and pervasive skills. As conveyed in the accounting literature, the method of assessment drives the method of development (Dierick and Dochy, 2001; Cargill *et al.*, 2010). Consequently, South African academics are relying on the South African Institute of Chartered Accountants to guide them on the methods that result in the transfer of pervasive skills. However, academics should have the academic freedom to engage more readily in the accounting literature (Samkin and Schneider, 2014) on methods that can assist in transferring pervasive skills.

Certain academics remarked that methods other than case studies also result in the transfer of pervasive skills. For example, one academic replied:

I haven't decided about case studies. I am still looking into what is the best way to teach pervasive skills.

As far back as 1986 (AAA, 1986, n.p), it was suggested that teaching methods should evolve to include case studies. This study provides evidence that the majority of South African accounting academics use the case study method but that some academics are undecided on its use and effectiveness, especially for larger groups. For instance, one academic said:

Case studies are difficult to implement in large classes.

While another academic remarked:

There is a need for a platform for lecturers to share methods or techniques that they have found to be successful in terms of delivering pervasive skills to students, especially in larger classes.

Despite the reluctance expressed by some academics to use this method, there is potential for academics to collaborate on case studies that they have found to be successful in the transfer of competencies, especially for large groups of students.

Certain academics alleged that pervasive skills could only be transferred while working. This finding is in contrast with the views of the literature where it was reported that the accounting profession expects academics to equip professional accountants with both technical and pervasive skills. Therefore, it is suggested that academics from different South African universities collaborate to develop specific case studies that simulate the South African business environment.

Academics agree that the case study method can be used to develop and assess the various categories of pervasive skills. More specifically, academics indicated that the attributes relevant to professional skills, such as communication, problem-solving and critical thinking, could be more effectively addressed using case studies. However, a limitation of the study was that academics were merely asked whether the case study method could be used to transfer the three different categories of pervasive skills. Consequently, further research is required to establish why academics view that the case study method is more suitable in transferring professional skills rather than, for example, the personal attributes category consisting of skills such as leadership, life-long learning and managing change; and the ethical behaviour and professionalism category consisting of skills such as honesty, integrity, due care and objectivity.

This study gave evidence that academics' view the use of the case study method as being more effective for assessment than for development. However, academics were not required to elaborate on this view. Therefore, further research is required to ascertain why academics consider that the case study method is better suited as an assessment tool than a development tool.

This study is particularly valuable to South Africa, given the adoption of the *Competency Framework*. The South African Institute of Chartered Accountant's competencies are comparable to the competencies of other professional bodies. Therefore, this study can inform academics from other developing countries who may have similarly focused on the technical content, on the pervasive skills that can be transferred using case studies.

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