



**AN EHEA IMPLEMENTATION EXPERIENCE IN MANAGEMENT ACCOUNTING: A  
LONGITUDINAL ANALYSIS OF THE IMPACT OF THE USE OF EMPIRICAL-  
BASED CASE STUDIES IN MOTIVATION, SKILLS DEVELOPMENT AND  
TECHNICAL CONTENT**

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**ÁREA: ECONOMÍA Y EMPRESA**

**ABSTRACT**

Accounting bodies and relevant stakeholders have questioned the suitability of traditional educational approaches to face the strategic challenges induced by social demands; concluding that communication, group working and problem-solving skills appear to be at least as important as ‘technical’ knowledge for their professional future. In the Spanish context, the implementation of the EHEA should have been a key milestone in order to redirect accounting education objectives, by including complex competencies composed by knowledge, skills and values (in line with stakeholders opinions).

The paper objective is to study the influence of a pedagogical strategy consisting on the use of empirically-based case studies on content learning, skills development, and students’ attitudes.

This longitudinal experiment has been carried out in the subject Management Accounting for Tourism Organizations (MATO), from 2004 to 2008 academic courses.

The instrument consists of a Self-assessment questionnaire previously validated by Arquero *and others*. (2004) and by Escobar and Lobo (2007). The sample is composed by the students enrolled in Management Accounting subject who had taken part in the innovative activity across those years (2004 – 2008).

The obtained evidence suggests that there is a strong influence on students’ motivation, improvements in content learning, and, above all, non-technical skills development when using empirically-based case studies elaborated by students from real companies’ information as a innovative pedagogical strategies.

**Key Words:** Non-Technical Skills, Empirically-Based Case Study, European Higher Education System, Longitudinal Study, Management Accounting for Tourism Organizations.

## 1.- INTRODUCTION

Immerses in the adaptation process of the Spanish University to the EEES that should be concluded in 2010 (Ministry of Education, Science and Sport, 2003) this work has its origin in the Pilot Experience for the Implantation of the ECTS developed in the *Management of Tourism Businesses* (MTB) degree. In line with the Bologna Declaration (1999) and with the professional accounting bodies statements (among others, AICPA, 1998; AECC, 1990, IFAC, 1996 & 2003), we understood that the role of educators should not be limited to the formal adaptation of the ECTS, but to take advantage of the change to design a solid basis that facilitate our students to develop the desired competencies, including lifelong learning, in a complex technical environment.

Tourism sector is especially relevant in Spain. According to data provided by the Institute of Tourism Studies (2008), tourism in Spanish generates revenues of 51,100 million dollars, which represents approximately 11% of GDP (Economic News, 2008). Also, the tourism balance of payments showed a surplus of 27,444 million Euros in 2006, helping to partially offset the trade deficit, and gave jobs to 1,357,000 people in 2005 (INE, 2008). Due to the relevance of this sector, a specific degree was introduced by the RD 604/1996, which established the Diploma *Management of Tourism Businesses* (MTB hereinafter), and the basic curriculum guidelines. The main purpose of this degree is indicated as follows: “*to provide theoretical and practical training appropriate to the management of organizations and institutions related to tourism*”.

In the University of Seville, Management Accounting for Tourism Organizations (MATO hereinafter) is a compulsory subject, taught in the second year of the degree with a clear professional and practical orientation. The main objectives of the subject are related to the gathering, elaboration, communication and use of accounting information for management purposes. These functions require that, in addition to professional expertise (Accounting, Business Organization, Information Systems, etc.) the students should also develop critical thinking, communication and teamwork skills. These skills (Hassall and others, 2005) should be developed along with the technical knowledge throughout university education. In order to achieve the combined development of knowledge and skills, the use of empirically-based case studies is an appropriate tool (Cullen and others, 2004).

In the present paper, we present the results of a longitudinal extensive experience of educational innovation carried out during the academic years 2004-2005 to 2007-2008 in the MATO subject. This innovation consisted on the development of group case studies by students, and the main objectives of the innovation were the improvement of the development of non-technical skills, content learning and motivation.

## **2. BACKGROUND AND DESCRIPTION OF EXPERIENCE**

According to the Bologna Declaration (1999) the skills to develop are basically: (1) Transversals or basics, relating with education of persons required for a wide range of professional activities and (2) Specifics which should enable the integration within the labour market in a specific area. In the same line, there are numerous statements highlighting the growing importance of non-technical skills related to the accounting profession (see Hassall and others, 2005). Several pieces of research, from the area of Business Administration (Dacko, 2006; Evans, 2008) and Accounting (Milner and Hill, 2007; Hassall and others, 2005; Arquero and others, 2001) agree that oral and written communication, teamwork and problem solving are the most important skills for future graduates.

Despite the skills to be developed are known by universities, in Spain there is still a significant gap between educational outcomes and current needs as perceived by employers. Those opinions are expressed by employers, managers and alumni in the external assessment reports for management university degrees (Escobar and Lobo, 2004). The reduction of this gap, of great importance in general terms (Ottewill and Macfarlane, 2003), is key for Accounting, due that it is an applied discipline professionally oriented, in which closer relationships between students, teaching staff and profession could lead to a mutual enrichment (Escobar and Lobo, 2008).

In order to reduce the mentioned gap, we have implemented a teaching strategy characterized by: (1) encouraging in the students a more active role in their own learning process (Marcelo, 1995); (2) the guidance of students' learning to the understanding and practical application of concepts by a combination of individual and group work in real setting experiences (Mayor, 1995); (3) the integration of a pool of different teaching methods (Brown and Atkins, 1988) to make use of

their advantages in order to improve the motivation of students and achieve a closer relationship with the professional requirements they will face in their professional future.

The methods used were as follows: the theoretical content was taught in well-structured classes which seek to generate understanding and motivate students to participate in class, mainly with examples of real examples up to date. In practical classes, the teacher makes a brief reminder of the theoretical foundations to implement and oversee the development of the class. The practical classes have to main activities, both solved in groups: (1) the students have to solve, present and discuss in class small cases and exercises, previously assigned. (2) Students have conducted a real case study throughout the course.

We consider case study the most suitable instrument for the stated aims. Case studies have been proposed by relevant accounting bodies (v.g. AAA, 1986; IFAC, 1996) and many authors (see table 1) as an adequate method for the acquisition of theoretical knowledge and skills development, as well as a way to increase perceived usefulness of the contents and motivational tool. Furthermore, as indicated by Marriott and Marriott (2003), case studies allow the student to better understand the accounting profession.

**Table 1. Advantages of case studies.**

<b>Argyris (1980)</b>	<b>Easton (1992)</b>	<b>Libby (1991)</b>
Hear other points of view. Confronting differences. Make decisions. Be aware of the complexity of reality. Appreciate the lack of absolutely right or wrong answers.	Improvement of learning content. Non technical skills Development: Analytical, decision making, communication, social, self-analysis. Changing attitudes.	Affective level Motivation Interest in the materials Development of trust Capacity building Written and oral communication Interaction Group Cognitive Level Development of problem-solving skills Ability to deal with ambiguity Understanding of reality

**Source: Hassall and others (1998)**

Specifically, empirically-based case studies have been used, in conjunction with lectures, with successful results in terms of content acquisition and skills development (Cullen and others, 2004). The monitored conduction of those cases also allow the use of an Action Learning approach (Revans, 1983; Pell, 2001; Godfrey, 2001; Hand, 2004), as the students work in small

groups to learn through analysis of business practice by studying real situations and at the same time, they also learn by sharing their thoughts and reflections on the cases (Pell, 2001).

The empirically-based case study was structured as follows. The teacher asked students to form groups of three. Once the groups were formed, the teacher provided the students with a brief description of a particular firm that was assigned to a group to conduct the case study. No firm was assigned to more than one group, and firms in covering all tourism sectors were selected.

This description included:

- Data extracted from the financial statements of the firm
- Economic sector in which the firm operates
- Data to contact the firm

A second step was to facilitate students a guide to gather further information about the firm and conduct the study. Following this guide, the students had to gather information about the firm the sector, competitors, etc. from different sources: public-domain information published by companies (brochures, financial statements, etc.), press news, Internet, etc. – They also have to collect internal information about the firm through interviews, questionnaires, etc.

Once the information was collected, the group has to analyze it in order to prepare a preliminary report. The elaboration of this report was supervised in a series (2 per semester) of scheduled formal interviews by the teacher during the tutoring hours. In these interviews, the teacher assessed the evolution of the project, according to the guide, and also provided continuous counselling and assessment.

When the group has redacted a final version of the report, they have to submit to the teacher, for consideration, a draft of the final report and an initial version of the presentation.

The final report for each case study included description of the firm, including economic and financial data, the organization chart, identifying, in this chart, who is in charge of preparing and who is using financial and management information. An analysis of which management accounting tools were used in the firm have to be also included. Finally, the group should include

a critical opinion about the firm situation, the suitability of the management accounting tools and processes used, and recommendations for improvement.

After all the final reports and presentations were collected, all of them were available, through the web page of the subject, for every student at the course. Also, the teacher made public the list of groups that were selected (randomly, but assuring that every sub sector of the industry were represented in a case) to present their work on a seminar, during the last two sessions of the course.

In the seminar, only the selected groups have to present their results. But, all the students were encouraged to participate by discussing and comparing results and procedure with their own cases. The group presenting had the obligation to answer and clarify as many questions were presented.

### **3.- PURPOSE, INSTRUMENT AND SAMPLE**

This study determines the impact of the use of empirically-based case studies on the acquisition of knowledge, the development of non-technical skills and the motivation of the student. We have developed a longitudinal study from 2004-05 to 2007-08 academic courses.

The instrument used for data collection was a self-assessment questionnaire developed under the supervision of the Institute of Education Sciences at the University of Seville after several years experience of educational innovations. The questionnaire was used to measure opinions of all students participating in the experience during the last seminar dedicated to the class discussion of the cases developed by the groups. This instrument has been used previously for the analysis of different experiences of educational innovation, among others, in Financial Accounting (Arquero and others. 2000 & 2004) and in Management Accounting subjects (Escobar and Lobo, 2007).

This questionnaire was designed to provide information on the students' opinion about the impact of innovations on, learning content, development of non-technical skills and motivation.

The structure of the instrument included three main parts:

1 .- Demographic Data: gender, age and work experience.

2 .- Opinions items. Represent the core of the questionnaire and consist of 27 questions to be answered in a 5 point Likert scale (1 strongly disagreement, 2 disagree, 3 neutral, 4 agree and 5 total agreement). This part was divided into five sections:

2.1. General assessment of the activity.

2.2. Motivation.

2.3. Skills development.

2.4. Content learning.

2.5. Characteristics of the activity.

3 .- Three open questions for students to highlight the best and the worst aspects of the innovation, as well as perceived ideas for further improvement.

The sample was composed of all students who have participated in developing real case studies during the period of 2004 to 2008 in the subject of MATO for the Diploma in Tourism at the University of Seville.

#### **4.- RESULTS**

The total number of questionnaires analyzed in this longitudinal study was 414 (from 2004-2005 to 2007-2008 academic courses). This represents the 24.6% of the total of students enrolled in the subject. The number of participants, by gender is: 329 women and 85 men (Table 2). To check if there are differences in participation by gender we performed a chi-square test comparing the distributions of participants and non-participants by gender. The results indicate that there were no significant differences in activity participation.

**Table 2: Participation in Activity by Gender**

	<i>Males</i>	<i>Females</i>	<i>Total</i>
No participants N	276	993	1269
Percentage	21.7%	78.3%	100.0%
Participants N	85	329	414
Percentage	20.5%	79.5%	100.0%

The overall assessment of the experience was good (Table 3), all the means are significantly higher than 3 (point of indifference to the scale used). The score given to question 7 is especially relevant: the students indicate that the participation of the groups in class made them more interesting.

**Table 3: General Assessment of the activity by year and gender**

<i>Question</i>	<i>Total</i>	<i>04-05</i>	<i>05-06</i>	<i>06-07</i>	<i>07-08</i>	<i>Male</i>	<i>Female</i>
5 I think that the time devoted to the activities has been worthwhile	3,62	3,74	3,62	3,46	3,73	3,81	3,57
6 I think the generalization of other subjects in the ECTS system would improve the quality of university teaching	3,73	3,91	3,66	3,63	3,79	3,96	3,68
7 The active participation of groups make classes more interesting	3,86	3,94	3,75	3,79	3,98	3,99	3,83
Total questions	11,24	11,59	11,03	10,97	11,50	11,75	11,12

Regarding the differences by gender, in general terms, male students give higher scores to questions of general assessment, although this difference was significant only on question 5, in which they believe that experience was worthwhile (t-test sig. <5%) and in the aggregate of all items (t-test p <5%).

In the section devoted to motivation, the results are also quite encouraging (Table 4). All means are significantly higher than 3 and it is noteworthy that in three items the means are higher than 4. Thus, students highlighted that the activity motivated them to work harder (item 1), to become more involved in the subject (item 3) and changed their vision of the pupil as passive actor in the learning process (item 27).



**Table 4: Motivation items by course and gender**

<i>Question</i>	<i>Total</i>	<i>04-05</i>	<i>05-06</i>	<i>06-07</i>	<i>07-08</i>	<i>Male</i>	<i>Female</i>
1 Activity motivated me to work harder in the subject	4,29	4,31	4,17	4,33	4,33	4,34	4,28
2 Activity improved my opinion on the content of the subject (practical vision)	3,98	3,94	3,91	4,05	4,00	4,05	3,97
3 I feel more involved in this subject than if the activity was more theoretical (usefulness vision).	4,26	4,31	4,10	4,28	4,36	4,31	4,25
4 Activities increased my interest in accounting	3,49	3,64	3,32	3,49	3,55	3,64	3,47
27 Activity changed my vision on the role of student as a passive receptor of information.	4,11	4,06	4,02	4,24	4,07	4,11	4,11
Total Questions	20,12	20,24	19,52	20,35	20,33	20,42	20,06

Again, in general terms, students perceive a greater impact in its motivation due to the activity. However, these differences are not statistically significant.

The results are equally positive on the impact of activity on the development of non-technical skills (Table 5). In particular, students indicated that the activity helped them to develop analysis and critical skills of (item 14), to improve their ability to work in groups (item 16), to participation in classes (item 26) and especially, their oral presentation skills (question 17), one of the most important skills, according to published literature (Arquero and others, 2000, Hassall and others, 2005), which reached 4.11.

**Table 5: Development of non technical skills items by course and gender**

<i>Question</i>	<i>Total</i>	<i>04-05</i>	<i>05-06</i>	<i>06-07</i>	<i>07-08</i>	<i>Male</i>	<i>Female</i>
14 Activity helped me to develop analysis, synthesis and critical skills.	4,01	4,11	3,88	3,97	4,10	4,04	4,00
15 Activity helped me to develop information search, library resources and IT skills.	3,80	3,89	3,69	3,75	3,90	3,69	3,83
16 Activity improved my skills to work in teams.	4,00	4,04	3,74	4,09	4,09	3,95	4,01
17 I I have improved my abilities to present, defend and debate opinions in public.	4,10	4,29	3,83	4,07	4,23	4,11	4,11
18 I have improved my abilities to write a report through this activity.	3,73	3,89	3,66	3,71	3,72	3,65	3,78
26 Presentations make the participation in debates easier.	3,95	3,94	3,72	4,01	4,09	3,81	4,00
Total questions	23,58	24,15	22,52	23,61	24,13	23,25	23,73

In this case, unlike the previous two sections (general issues assessment and motivation) are women who perceive a higher incidence of the activity in the development of non-technical skills in the majority of the questions. However, these differences did not become statistically significant.

Analyzing the results by academic year, in general terms there are not big variations in the perceived results. Only in a specific academic year (2005-06) some items obtain a lower mean, although always presenting levels significantly higher than 3. Those differences are significant for the questions 16, 17 and 26 (Anova sig <5%).

The results exhibited in table 6 also indicate that the impact perceived by students in the learning of technical content is positive. It is to be noted the high improvement of the relationship between the new material and prior learning (questions 8 and 9, with averages above 4) which is very relevant in terms of meaningful learning as defined in constructivist theory. The higher the number of connections between new and consolidated knowledge the more meaningful the learning is of new concepts and techniques is. In the same line, students perceive an improvement in understanding (question 10), an enrichment with alternative visions (question 23), and, what is key to global vision of learning, improves connections with content that are taught in different subjects (question 11).

**Table 6: Improvement of content learning by gender and course**

<i>Question</i>	<i>Total</i>	<i>04-05</i>	<i>05-06</i>	<i>06-07</i>	<i>07-08</i>	<i>Male</i>	<i>Female</i>
8 Activity helped me to connect new concepts and information with other knowledge previously learnt.	4,15	4,25	4,00	4,13	4,23	4,12	4,17
9 Activity helped me to use learnt concepts to understand new knowledge.	4,04	4,17	3,94	4,00	4,07	4,01	4,05
10 Activities helped me to understand, widening and relate my ideas.	4,14	4,16	4,07	4,18	4,14	4,13	4,16
11 Activities helped me to connect contents of this subject with concepts and contents of other subjects.	3,71	3,75	3,70	3,70	3,72	3,72	3,71
12 Activity helped me to question, to be critical and discuss them	3,76	3,85	3,83	3,62	3,82	3,72	3,78
13 Activity was useful to learn from other students' points of view on concepts and problems.	3,74	3,92	3,72	3,56	3,87	3,85	3,72
23 The debate of the different opinions enriched my knowledge with alternative views.	3,98	4,03	3,99	3,93	3,99	3,91	4,00
Total questions	27,52	28,13	27,25	27,11	27,86	27,45	27,58

Comparing scores by gender, the differences are very small and not significant in statistical terms. Analysing the scores by course, the results have remained fairly constant over time with no significant differences.

The last section of the core included questions about the activity (table 7). Students stressed that they found the activity interesting (question 19) and allowed them to share ideas and views with their peers and teacher (question 22). They also believe that the development of these activities is an indicator of the interest of the teaching faculty (question 20).

**Table 7: Characteristics of the Activity**

<i>Question</i>	<i>Total</i>	<i>04-05</i>	<i>05-06</i>	<i>06-07</i>	<i>07-08</i>	<i>Male</i>	<i>Female</i>
19 Cases presented in class by my colleagues have been interesting.	3,88	3,87	3,93	3,86	3,85	3,93	3,85
20 In general, I think this activity reveals the teacher's concern for quality teaching.	3,99	4,08	3,83	4,00	4,06	3,95	4,01
21 Through the activities we discuss alternative solutions to cases and problems.	3,95	3,97	4,02	3,91	3,92	3,87	3,97
22 The activity allows sharing the ideas, responses and points of view with my colleagues and teachers.	4,11	4,25	3,96	4,14	4,12	4,12	4,12
24 My experience indicates that people interact well in groups.	3,65	3,86	3,65	3,61	3,55	3,62	3,66
25 There are colleagues who behave as "free riders" and do nothing for the group	4,02	3,68	3,85	4,21	4,21	3,85	4,08
Total issues (question 25 inverted)	21,56	22,35	21,55	21,28	21,29	21,58	21,55

As a negative aspect, the students believe that there are colleagues who take advantage of the effort of the group (question 25), without providing enough to collective work.

To check whether a relationship exists between the development of non technical skills, content learning, motivation and evaluation of the activity, we performed a correlation analysis (Table 8).

**Table 8: Correlations Analysis.**

		<i>motivation</i>	<i>Skills devel.</i>	<i>Content learn.</i>	<i>Characteristics</i>
General assessment	Pearson Correlation	,737(**)	,546(**)	,591(**)	,414(**)
	Sig. (2 tail)	,000	,000	,000	,000
	N	409	412	407	401
Motivation	Pearson Correlation		,590(**)	,725(**)	,361(**)
	Sig. (2 tail)		,000	,000	,000
	N		417	412	400
Skills development	Pearson Correlation			,600(**)	,402(**)
	Sig. (2 tail)			,000	,000
	N			415	403
Content learning	Pearson Correlation				,482(**)
	Sig. (2 tail)				,000
	N				398

\*\*The correlation signifies the level 0,01 (bilateral).

The results indicate a very strong correlation and statistically significant at 1%. The correlations are highest between motivation and general assessment, and between motivation and content

learning, both with more than 70% of correlation. Also, the correlation coefficient between motivation and development of non technical skills is 59%. Consequently, according to the views expressed by the students, we can say that the experience has improved the integrated learning process, in line with what is advocated by the AAA (1986) and IFAC (1996).

The final part of the questionnaire consisted of three open questions (best, worst and points for improvement for the experience). Students identified, as the most positive experience dealing with the case studies, is that it has allowed them to learn more ways to get motivated. For them, the most negative highlight of the project was the difficulty of working in groups because of conflicts that arise among its members. Finally, they chose two aspects in which to improve: adequacy of appropriate spaces to meet and work in groups, and avoid overlapping with other subjects.

## **5. FINDINGS AND DISCUSSION**

This paper analyses the impact of an educational innovation on content learning, skills development, and students' motivation. According with the pronouncements of different Accounting bodies and relevant stakeholders these issues are becoming one of the most crucial challenges for Accounting Education. The implementation of the new European Higher Education Area should be taken as an opportunity to redirect accounting education objectives towards the new social demands.

With the innovation experience in MATO we have tried not only to improve the content learning and students' motivation, but also the development of non-technical skills such as oral and written communication, teamwork and problem solving. All these skills are being required for their professional future by employers.

We have implemented this pedagogical innovation by using empirically-based case studies as a teaching strategy. The cases were conducted in groups of three students and they were focus on the study of the elaboration and use of management information in tourism organizations within its real business context.

To overcome some limitations pointed out in other similar previous work (Arquero and others, 2001) we have carry out a longitudinal study covering the academic courses from 2004-05 to 2007-08 in order to determine the impact of conducting these empirically-based case studies on content learning, skills development, and students' motivation from a broader time perspective. As the different tables from the results section show, the outcomes obtained during all the time period studied are very positive and consistent over time. According to the results of longitudinal analysis of the questionnaires, we stress a very positive impact of this innovative experience based on: (1) the development of non-technical skills, especially, claims to have improved their oral and written communication, teamwork and analysis, synthesis and critical skills; (2) the content learning, in particular, they expressed have improved their ability to use learnt concepts to understand new knowledge, as well as connect new concepts and information with other knowledge previously learnt and (3) the motivation of the students, in particular, it is pointed out that they have worked harder in the subject and have felt more involved in any course assignment and activities by taking part more actively in all them.

Regarding with analyses by academic courses and gender, we have found some differences, although not statistically significant. For the latest, in general terms, men were more positive in the general assessment of the experience and in its impact on their motivation, while women are more critical, except in the development of non-technical skills, where happens just the opposite. Other significant outcomes of this innovation experience have risen from the teaching staff side. They have a very positive impression because the experience has made possible to students to have a better understanding of tourism business practice within its real context, work in a continuous-based dynamic all over the academic course, take advantage of group interactions and learning inertias under an action learning logic, generate new empirically-based materials to be used when explaining theoretical concepts in next courses and, finally, contribute to reduce the gap among accounting teaching, business practice and research.

As a final remark, we believe that it would be valuable to conduct further research studies focusing on the analysis of (1) the relationship between the perception of students on content learning, skills development, and students' motivation and their academic performance and (2) completing this quantitative analysis using qualitative techniques to analyze other issues related

to the innovation experience by conducting in-depth interviews with a number of participants chosen for profiles defined demographic data contained in the questionnaire.

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