

**International Watch Centre for
Financial Information**

Case Competition

HEC Montreal and the International Association for Accounting Education and Research (IAAER) are pleased to invite educators to develop an original IFRS teaching case for the HEC Montreal's International Watch Center for Financial Information Case Competition.

The Case Competition represents a great opportunity to share your IFRS teaching expertise. Three prizes will be awarded – a \$US 1,500 award for first place and \$US 500 each for two runners-up.

The three winning cases will be presented at an IAAER conference co-sponsored by NIVRA and the Free University of Amsterdam during June of 2012. Additionally, the winning manuscripts will be published in *Accounting Education: an international journal* after successfully passing through the journal's editorial review process.

Cases promoting a Framework-based approach to teaching IFRS are especially welcome. However, cases covering any IFRS-related topic will be considered including: IFRS and Financial Reporting; IFRS and Financial Analysis; IFRS and Management Accounting; IFRS and Auditing; IFRS and Tax; IFRS and Governance; IFRS and Information Technology; and IFRS and Education.

All submissions should meet the following criteria:

- Cases need to be rigorous and should require some quantitative and qualitative analysis of broad accounting issues. Cases should be based on real business situations but the company on which they are based may be anonymous. References to the real-life situations inspiring the case should be referred to in the accompanying Teaching Note.
- All cases should include an abstract of not more than 250 words detailing the case study and its pedagogical objectives. Abstracts of the three accepted cases will be included in the IAAER conference program.
- Cases should be accompanied by a comprehensive Teaching Note which describes the pedagogical objectives of the case, in-class discussion notes including possible facilitation advice for instructors adopting the case, if available, feedback from students who have completed the case (see appendix). The feedback from students and/or feedback coming from other informed stakeholders, such as educators or employers, should clearly highlight the case's effectiveness in achieving the intended teaching and learning objectives. Furthermore, the Teaching Note must include a clear and comprehensive linking of the case's conception and implementation with the appropriate accounting and general education literatures.

The International Watch Centre for Financial Information Case Competition Advisory Committee will select the first place case and the two runners-up following a blind review process. The winner and two runners-up will be notified by **15 February, 2012**. Cash prizes will be awarded at the IAAER Conference in Amsterdam.

Cases, including Teaching Notes, should be submitted electronically to **ivif.info@hec.ca** as a Word or PDF attachment by **15 November, 2011**. To preserve anonymity, the cover page (with name and contact information) should be in a separate file. Cases are to be submitted in English. At least three submissions of deserving quality suitable for publication in *Accounting Education: an international journal* must be received for all three prizes to be awarded.

Members of the International Watch Centre for Financial Information Case Competition Advisory Committee include, but are not limited to:

Louise Martel, Chair
HEC Montreal and Director of the International Watch Centre for Financial Information

Ralph Adler
Otago University and Senior Associate Editor *Accounting Education: an international journal*

Donna Street
University of Dayton and IAAER Director of Research and Educational Activities

Michael Wells
IFRS Foundation Education Director

Katherine Schipper
Duke University and IAAER Vice President of Research

Anne Tarca
University of Western Australia and Academic Fellow: Education Initiative, IFRS Foundation

For more information contact Louise Martel at louise.martel@hec.ca.

Appendix: Guide to Teaching Notes

The Teaching Note accompanying a case study may differ in their structure and approach depending on the targeted learning objectives of the case and the medium on which the case is produced (paper or multimedia).

The list below provides elements found in Teaching Notes. The list is meant to serve as a guide only and does not constitute a checklist. However, the Teaching Note section dealing with inclass discussion of cases is particularly important, since this is a core component of the case method.

Nature of the Case

Case summary – description of the problem

Teaching objectives/intended learning outcomes

Suitability for use in what types of training programs or courses (relationship to the objectives of a course or program or to other cases)

Sources and methods of collecting case material (internal sources, public sources, observations, interviews, etc.)

In-Class Discussion

- Questions to prepare students for in-class discussion
- Questions the instructor can use to open the discussion
- Questions to advance the discussion
- Suggested timeframe for each point to be covered
- Additional didactic material
- (Web sites, CD-ROMs, Excel files, software, transparencies, PPT slide shows, handouts, etc.)

Report on preliminary use of the case in the classroom

Accompanying texts, concepts and theories

Bibliography

Synthesis

Conclusion