



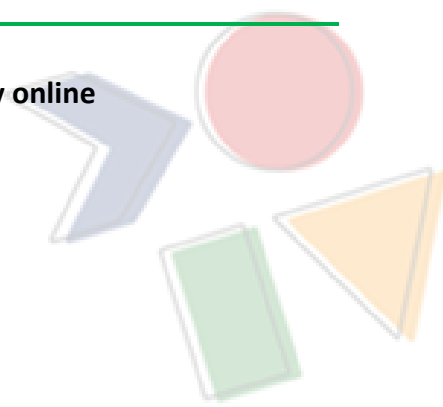
COIL proposal

Title of COIL Project

Accounting for Decision Making

Partner information

Name lecturer/professor:	Karolina Lisztwanová	Rabia Balci
University:	VSB-TUO	Amsterdam School of International Business
City & Country:	Ostrava, Czechia	Amsterdam, Netherlands
Department and/or Program:	Department of Finance	Department of accounting
Module:	Managerial Accounting	Accounting for Decision Making
Number of students in module:	12	9
Level (year) of module:	3	2
Number of ECTS/credits:	--	--
Weight of COIL deliverables in ECTS/credits:	--	--
Have you taken a COIL training? If so, when? If not, are you interested?	No	Yes, 2019
Is this a new project or a repeating project?	new	new
Type of course/ module (face-to-face, fully online, or hybrid)	fully online	fully online





COIL project internationalised learning outcomes (1-3 only)

- Solving problems of managerial accounting
- Cooperation in the international team
- Improving communication and presentation skills

Description of the deliverables i.e. collaborative task and/or other student collaboration

Except for students' decisions about the details mentioned above, they must be able to cooperate in finding a solution to the case study and to concentrate on details mentioned in scientific literature, which reveal their skills in the managerial accounting area and their ability to identify problems.

Moreover, they have to prepare a final presentation, be ready to explain reasons for their suggestions, and be able to defend it.

These facts contribute to the development of communication and students' presenting abilities.

Activities and deliverables will be based on the DO IT! COIL manual.

Start and end date of modules plus proposed COIL project start and end dates

- COIL project started on 8 November 2022
- COIL project ended on 15 December 2022



COIL PROJECT PLAN

Title of COIL Project

Accounting for Decision Making

Partner nr.1

Name:	Karolina Lisztwanová
Institution, City, Country:	VSB-TUO, Ostrava, Czechia
Department and/or Program:	Department of Finance
Module:	Managerial Accounting
Number of students in module:	12

Partner nr.2

Name:	Rabia Balci
Institution, City, Country:	Amsterdam School of International Business, the Netherlands
Department and/or Program:	Department of accounting
Module:	Accounting for Decision Making
Number of Students in Module:	9



Language(s) of instruction at each institution

English language

Primary language(s) of most students in each course

Dutch, Czech, Spanish

Language of student collaboration

English

Type of module (face-to-face, fully online, or hybrid)

fully online

COIL project start and end dates

- COIL project started on 8 November 2022
- COIL project ended on 15 December 2022

COIL project internationalised learning outcomes (1-3 only)

- Solving problems of managerial accounting
- Cooperation in the international team
- Improving communication and presentation skills

9. PRE-COIL: Description of how lecturers will prepare students for their COIL (e.g. intercultural communication, interdisciplinary collaboration, and/or technological support)



- First of all, students must be sure of the topic of the coil project (i.e. managerial accounting area)
- The lecturer should inform students about information sources (professional literature) that are necessary for studying.
- The lecturer must be able to point out that receiving experiences as a member of an international team is an advantage.
- The lecturer should support students in choosing relevant platforms for meetings, i.e., Google Meet, MS Teams, Zoom,

Description of icebreaker activity

- The important part of this coil project is to open a gate for international cooperation.
- At the beginning of the project, students have to be active in organizing individual meetings and must be ready to agree to have individual roles assigned to members of their group. It happens without the participation of the lecturer, and therefore, students' decisions are completely independent. Because the students' aim is to finish the project successfully, there is no possibility for them other than to participate actively in it.
- After dividing the tasks among themselves, the students had to identify a problem in management accounting based on a case study. That is, according to specific company data, they had to come up with a solution to the problem related to cost allocation in such a way as to emphasize the units, customers, and products that contribute to the company's loss. As part of the proposed solution, the students had to assess the situation by using the principles of the Activity-Based Costing method. The students ultimately had to emphasize the differences between the traditional approach to cost allocation and the Activity-Based Costing method. In summary, it can be stated that the students had to recognize the weaknesses of the current cost allocation based on real data and



calculate the impacts of cost allocation using the Activity-Based Costing method on the final profitability of customers, products, and units.

Description of the collaborative task and/or other student collaboration

- Except for students' decisions about the details mentioned above, they must be able to cooperate in finding a solution to the case study and to concentrate on details mentioned in scientific literature, which reveal their skills in the managerial accounting area and their ability to identify problems.
- Moreover, they have to prepare a final presentation, be ready to explain reasons for their suggestions, and be able to defend it.
- These facts contribute to the development of communication and students' presenting abilities.

Resources students will use

- Scientific literature
- Case study of database (thecasecentre.org)

Technology choices for COIL collaboration

- MS Office, MS Word, MS Excel, MS Power Point, Zoom, MS Teams, Google Meet, Zoom, WhatsApp

Description of how the collaboration task(s) are graded (common rubric/ formative or summative assessment)

Collaboration is graded by individual students, i.e., every student gives a grade to all other students for cooperation and involvement in necessary activities. The assessment is done according to the following aspects: contribution to group report (relevance and its quality), communication (professionalism and politeness of it), and quantity of contributions (relative share of work in %).



Description of student reflection

- Students were able to pass through all the steps of the Coil project, i.e., they were able to study literature, to meet together and to find a solution, and to present their recommendation.
- Students positively evaluated working in an international team and the fact that they solved a real case from the practice of managerial accounting.

Lessons learned

The "Accounting for Decision Making" COIL project gave students a chance to work in international teams and solve real-world problems, like cost allocation and using the Activity-Based Costing method. Students improved their teamwork, communication, and presentation skills while learning to apply theory to practice. However, some challenges appeared, such as language barriers, uneven participation in groups, and workload distribution. To improve in the future, regular check-ins, clear guidance, and better language or cultural support would help. Using one main platform for communication and providing templates for tasks could also make the process smoother.

Despite the challenges, the project was a success in helping students gain new skills and practical experience. Peer evaluations encouraged accountability, but adding instructor feedback could make it even fairer. Moving forward, clearer expectations, structured support, and inclusive tasks will make such projects more effective. It's important to balance independence with the right level of guidance for international teamwork.