A computer-based learning environment based on an office metaphor was developed to promote the construction and especially the integration of structural and procedural knowledge in business cost accounting. The students’ task is to calculate the price of a product. Recent studies on the effects of learning had shown merely slight gains in procedural knowledge and no improvement of structural knowledge. Students intention seemed to have been restricted to the calculation of the price. Obviously the acquisition of theoretical knowledge does not occur incidentally. Therefore the learning environment was changed by additional teacher directed instructional units. In a quasi-experimental study three groups of learners worked on a task for several hours. A comparison of pre- and post-test data by an analysis of covariance resulted in a significant improvements concerning procedural knowledge as well as structural knowledge. The study shows the significance of explicit teaching and the transparency of the instructional objectives.