Using the Classroom to Assist Students to Find their Fit in the Forensic Accounting Profession

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Introduction

Over the past two decades, there has been dramatic growth in the field of forensic accounting, leading to an increased need for recent accounting graduates to develop the skills required to succeed (National Institute of Justice, 2007). A broader approach is needed, however, with less emphasis on fraud and more on valuation, damages, and litigation services (Crumbley et al., 2015; Seda and Kramer 2015). Yet there is still a divide between academia and the accounting profession in how to meet this need. Daniels et al., (2013) note that less than half of AACSB-accredited schools have courses in fraud or forensic accounting. Meier et al., (2010) find that less than three percent of the schools studied have a separate program for fraud or forensic accounting and less than twenty percent have separate courses in either fraud or forensic accounting.

For many schools, financial constraints may limit the ability to add forensic programs or courses; for others, it may be due to a lack of expertise among the faculty. Yet, omitting such topics from a curriculum may leave students unprepared for many career options both in and out of forensic accounting. Regardless of the career path graduates take, accountants are much more involved with decision-making, strategic planning, problem-solving, and communication than in the past (Corkern et al., 2013). To meet this need despite constraints, students can be exposed to forensic accounting concepts and topics with minor changes to existing course curricula. Providing information about the field of forensic accounting in general accounting courses, especially in multiple courses, can encourage students to learn more about both the skills and personal traits needed to be successful. Along with the discovery of the existence of a career in forensic accounting, this approach can aid students in identifying whether they possess the requisite personality traits.

Accounting curricula have changed over time to include more soft skills along with the standard technical requirements of accounting. In addition, campuses are facing a more diverse student population that enters with different skills and expectations than prior generations of students did. Their level of technology usage, familiarity with group activities, and comfort with a structured environment also have altered the expectations and opportunities for teaching (Fogarty, 2008). These changes have led to an interest in evaluating different learning techniques for the classroom. Azriel et al., (2005) note that interactive teaching methods have been shown to work better than standard lecture-based teaching. Warren and Young note the value of active learning in encouraging students to build personal knowledge, developing lifelong learning habits and discouraging memorization (Warren and Young, 2012). Within

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this environment, the use of games\textsuperscript{1} has emerged as a technique that can both engage students more with the topics presented and allow those same students to explore the complexity of fields such as forensic accounting in depth.

As the use of interactive learning becomes even more common and the availability of ready-to-use games increase, many educators are exploring ways to incorporate such methods into their curricula. However, they have concerns about the risks involved. Loeb (2015) describes many challenges to using active learning techniques. These include instructional-related risks (e.g., increased preparation time or concerns about colleagues' support of the techniques), grading or managing student groups, student discomfort, and the fear of lower student evaluations because of using a new approach.

The author has been using classroom games for almost a decade in a variety of courses, including auditing and fraud-related courses. Thus, she is often asked for advice by colleagues interested in incorporating games into their classes. Making changes to course structure or content is a matter of some trial and error. Activities that work for both the educator and students vary by situation. This article provides some suggestions and examples to use games explicitly to highlight the skills of forensic accounting, particularly for those who are new to using such techniques and resources. The article also discusses implementation concepts to aid in the trial and error process with a goal of allowing educators to implement interactive learning with as little difficulty as possible.

These concepts and suggestions are explored in five best practices: begin early, make the rules clear and friendly, explain the purpose, provide rewards, and work up to large projects. Other instructors have included similar suggestions for success with games and interactive learning (Loeb, 2015; Jaijairam, 2012; Vinciguerra and Lafond, 2011; Kerby and Romine, 2003; Cook and Hazelwood, 2002; Doyle, 2001).

Note that not all topics work well in an interactive game setting. Depending on the level of the students and the experience of the educator, active learning techniques may not provide complete coverage of a topic to the extent lecture-based techniques may (Loeb, 2015). Specific limitations are discussed throughout as the various concepts are explained.

The remainder of the article is organized as follows: the following section describes the environment for forensic accounting professionals and academics, including those skills and traits necessary for success. The next section presents the benefits of interactive learning techniques for aiding students in evaluating the potential for a career in forensic accounting. The following section depicts the author’s experience and personal best practices for using games in the classroom to encourage interest among the next generation of forensic accountants. The final section concludes.

Professional and Academic Environment

Many forensic accountants started their careers in law enforcement, litigation, or government. However, many started with a background in accounting, often as certified public accountants (CPAs). Some began with a degree in criminal justice or psychology. Others began with a degree in accounting, then learned the forensic techniques through work experience (Messmer, 2004)

Many accounting students enter a degree program with little understanding of the variety of career paths available to an accounting graduate much less the different skills set and personal traits necessary for success in any of these paths (Albrecht and Sack, 2001). Many students believe the purpose of an

\textsuperscript{1} Throughout this paper, the term “games” is used to describe any type of interactive learning activity that includes either a competitive component, some type of prize for successful completion, or a less formal play activity. These can include board games, ungraded interactive quizzes, simulations, or any other similar activity.
accounting degree is to become a CPA. Yet, less than one third of accounting graduates will start in a CPA firm and approximately eighty percent of those graduates will leave for other career paths upon licensure (Hurt, 2007). Dalton et al., (2014) examine the differences in perceptions between upper-division accounting students and experienced accounting professionals regarding the work environment and finds a misimpression of the practice world. With this background, providing students the ability to evaluate different accounting careers and their suitability becomes ever more valuable.

**Necessary skills and traits**


As expected, strong technical skills are still a significant requirement. DiGabriele (2008) notes that a level of specific legal knowledge is important. Tan et al., (2004) notes the need for knowledge of traditional, accounting-based techniques. Vasarhelyi et al., (2010) identified the need to understand technology and technical accounting concepts. Messmer (2004) notes the need for both solid accounting expertise and extensive technology knowledge.

Yet, there is a broad consensus that technical or traditional accounting knowledge is not enough. A variety of studies and surveys of practitioners, users of accounting professionals and academics have highlighted an assortment of skills necessary for success regardless of the accounting career path chosen. Those include problem-solving and analytic skills (Davis et al., 2010; DiGabriele, 2008; Tan et al., 2004), critical thinking (DiGabriele, 2008; Tan et al., 2004), teamwork (Vasarhelyi et al., 2010; Uyar and Gungormus, 2011), maintaining ethical awareness (Davis et al., 2010; Uyar and Gungormus, 2011), continuous learning (Vasarhelyi et al., 2010; Uyar and Gungormus, 2011) and investigative flexibility (DiGabriele, 2008). Strong communication skills, both written and oral, were among the almost universally cited skills (Uyar and Gungormus, 2011; Messmer, 2004; DiGabriele, 2008). Both Coburn (2006) and Vasarhelyi et al., (2010) consider the ability to think creatively and consider multiple options invaluable.

To complement the wide-ranging skill set, accounting professionals also exhibit differing personality traits. Tan (2004) concluded that common sense and intellectual capacity were critical for success. Vasarhelyi et al., (2010) identified the need for an openness to change and new situations. Messmer (2004) notes that forensic accounting not only demands different skills from other accounting professions, but also a different temperament and set of personality traits. Forensic accounting is more subjective and calls for stronger investigative qualities. Coburn (2006) notes the value of developing an instinct for complex investigations. This requires practitioners to be comfortable working with fewer guides or rules compared to standard auditors and to be more flexible and resourceful, thriving within the uncertainty of the engagement (Medland, 2012). A natural inquisitiveness or curiosity (Messmer, 2004; Davis et al., 2010) and healthy level of skepticism (Crumbley, et al.; Messmer, 2004; Davis et al., 2010; Medland, 2012) are vital for a successful forensic accounting career.

**Current academic environment**

Academia is striving to keep up with the changing career opportunities and skill demands of employers. Many have added forensic techniques and fraud topics to their curricula. For some, this involves stand-alone courses; for others, the topics are included in basic auditing courses. Still others have sought to redesign or restructure coursework to include broader concepts such as critical thinking and business comprehension.
Yet, studies of accounting professionals find that typical programs are not providing adequate information regarding important career skills and the work environment those new graduates will face (Johnson, 2014). Kerby and Romine (2003) note that students are usually aware of the traditional jobs accountants can hold (e.g., auditors, tax accountants), but many students are unaware of the other jobs that the accounting profession have to offer, including litigation consultant, working for governmental and investigative entities, working as a sports agent, website security agent, financial investment banker, or as a corporate accountant.

Many students are not aware of the different traits and skills of a forensic accounting specialist. They envision it to be more of the same concepts covered in previous accounting classes or like a television program. DiGabriele (2008) notes that both practitioners and academics agree on the need for more holistic techniques for forensic accounting work. He notes the need for curricula to include the development of more open-minded problem-solving skills.

Some programs have begun to address this lack of information. Shaftel and Shaftel (2005) describe the process one university undertook to revamp the introductory accounting course. The goals included the standard development of content knowledge but also the development of student’s understanding of the business environment and career opportunities within it. Hurt (2007) develops a model curriculum that begins with developing students’ understanding of accounting careers and the relevant skills and traits needed for success. He then proposes an early integration of critical thinking skills to allow students the ability to manage the complex issues of the business environment.

Game Use in the Classroom

Interactive teaching methods in the curricula

Many academic programs have begun to adapt to the shifting nature of the student population and the types of skills those students will need in the workplace. Soft skills, such as teamwork and negotiation, are now often specifically addressed in the curricula. In addition, there has been greater focus on the differences in learning styles among the students (Shoemaker and Kelly, 2015). Student bodies have become more diverse in terms of background and experience. The use of personal electronics for communication, games, and information access has also changed the expectation of students regarding the educational experience. This has led educators to consider alternatives to standard teaching methods. The American Accounting Association has proposed renewed emphasis on teaching and pedagogy in its Pathways Commission report: “These challenges compel educators to create learning experiences that build capabilities required to perform, reason, and act as responsible, ethical, thoughtful members of the profession. Further, the accounting profession and the environment in which it functions are ever changing” (American Accounting Association, 2012, p. 37).

In addition, the concepts of play and games provide an interactive method that is easily understood by most types of students. Doyle (2001) concludes that the use of games for review can encourage participation and active learning. Jaijairam (2012) describes multiple approaches to increasing student engagement with accounting concepts, including games, computer simulations, and activity-based models.

Research has examined the benefits of including a variety of teaching methods into the classroom. Some examples of interactive learning techniques include the use of popular film clips to engage students, clarify accounting issues, and practice critical thinking and analytical skills (Bay and Felton, 2012), a newsletter assignment to encourage students to research complex accounting issues (McGowan, 2012), and video-based discussions to integrate complex ethics issues into the classroom (Sedaghat et al., 2011).

A relatively new technique involves the use of educational novels to bring complex issues to life for students. Other interactive techniques involve students in a more immersive environment both in the classroom and in the field. Kerby and Romine (2003) suggest using field trips to local law enforcement to show students how forensic accounting is used in the workplace. Loeb (2015) describes the value of
role play and debates to encourage student engagement. Hands-on activities have been developed for cost accounting topics (Vinciguerra and Lafond, 2011).

**Interactive learning for forensic accounting education**

As noted, many colleges and universities have added coursework to their curricula regarding identifying and understanding fraudulent activities, typically in an auditing course or a separate forensic accounting course. However, the ACFE 2012 Global Fraud study (2012) notes that relying on auditors alone is an ineffective means of identifying and limiting fraud losses. Andre et al., (2014) also voice concern that exposing only auditing students to fraud detection limits the knowledge of many future business managers. Possibly more importantly, it limits the pool of potential forensic accountants.

In addition to the timing of exposure to forensic accounting concepts, the content of many accounting programs poses issues in identifying potential practitioners. Daniels et al., (2013) surveyed fraud practitioners and academics about the relevant topics covered in accounting curricula. They note that most curricula focus on top-level concepts such as internal control and the basic components of fraud (financial statements and fraud risk factors). In an effort to expose students to the future work environment of a possible career in forensic accounting, the more specific, practical topics (e.g., investigative practices, interviewing techniques, fraud identification) would likely provide more information. Yet fraud detection techniques ranked eighth out of twelve topics surveyed. Case studies and details of fraud schemes ranked even lower (ninth, tenth, and twelfth) (Daniels et al., 2013). As a result, many students are not being exposed to the skills and traits needed to succeed in forensic accounting.

Andre et al., (2014) suggest introducing examples of fraud in various non-accounting business courses to develop an awareness of fraudulent schemes within different disciplines. Considering the more complex and subjective nature of the work of detecting fraud, forensic accounting topics can lend themselves quite well to interactive learning. Messmer (2004) discusses the unique nature of forensic accounting work: the need for detective-like qualities, an eye for detail, and ability to see beyond simple, linear connections; the willingness to develop techniques over time, generally through trial and error; and possession of a natural inquisitiveness, creative mindset and strong amount of skepticism. DiGabriele (2008) finds that both practitioners and academics agree on the need to develop more open-minded, integrated skills to solve the financial problems that forensic accountants face daily.

Several types of interactive learning can assist students in understanding and developing these more multifaceted skills. Many cases have been developed for use in the classroom to highlight various aspect of fraud detection. A search of the American Accounting Association’s digital library shows multiple fraud cases in its journals. Recent volumes of the Journal of Forensic & Investigative Accounting include fraud cases as well. These cases allow academics to bring more intricacy to the examples used in the classroom as well as to allow students more room to develop critical thinking skills. Having students, either alone or in teams, attempt to solve or evaluate the cases can encourage more interest in the material and in forensic accounting in general. Brickner et al., (2010) describe the use of an IRS-developed exercise in solving tax fraud crimes. As noted in that paper, such long-lasting and somewhat unstructured projects and exercises can aid students in significant improvement in fraud detection skills and abilities. Such skills are useful regardless of the career path chosen by the accounting students.

**Game Experience in Forensic Education**

One concern with the various types of interactive learning is that students will still view the material as narrowly focused or continue to search for the “one, right” answer, rather than to view the activities as having a starting point and any number of end points. The goal of developing critical thinking skills may be undermined by students’ fear of making decisions or sharing their thoughts in hopes of being given the correct answer at a later point in the process. This can be especially true for forensic accounting topics which, by their very nature, are broad-based and often have multiple means to a solution.
One technique to address this is to use games. As Doyle (2001) notes, using games can increase participation. The author of this article has used games and competitive assignments extensively in a variety of accounting courses and has seen the increased student participation and investment in the topics. While there is no single best practice for the use of games, the following best-practice suggestions are offered.

**Begin the use of games as early as possible**

While it may not be possible to begin using games in introductory or intermediate accounting due to course assignments or faculty interest, it can provide a considerable advantage to the success of games later in the curriculum. Simple games for an introductory class may include playing vocabulary Bingo or exam review games modeled after the game show Jeopardy. These games aid in meeting several common learning objectives including engaging students in the learning process by making coverage interesting and fun, developing students’ ability to communicate the results of their analyses, and recalling definitions and facts related to the financial statements. These early games generally can be light and short, with little complexity. The goal is to encourage interaction and the mastery of basic skills.

At this point, introducing fraud techniques can actually improve the students’ basic accounting skills. Playing games that involve finding irregularities in transactions or financial statements helps students improve their grasp of the mechanics of basic accounting while providing an opportunity to expose potential future forensic accounting practitioners to the types of work involved. One such game involves using ratio analysis to identify possible irregularities in a comparative set of financial statements that have been intentionally altered to reflect common fraud schemes (e.g., improper revenue recognition). A series of questions highlight unusual ratios that could be the result of accounting irregularities. Questions include, “How does the change in accounts receivable compare to the change in sales and COGS?” Students then analyze the accounts mentioned and consider possible errors or irregularities that could have created the financial information reported. Those that enjoy the detective work should be encouraged to more deeply explore career options. Those that do not enjoy the detection as much, or that prefer other business disciplines will, at the minimum, improve their understanding of the risks of fraud (Andre et al., 2014).

For an intermediate course, games can become more difficult as the topics evolve. Groups of students may compete to prepare calculations, ratios, or journal entries. These games require both quick responses and correct answers. In addition, students may compete in debates regarding the use of different techniques (such as inventory measurement, depreciation methods, or lease accounting) for sample companies with the winners being those that can best articulate their reasoning. The benefits include engaging students in higher-level reasoning in a low-stress activity and aiding in the development of critical communication skills. Heitger and Heitger (2008) note the adversarial nature of forensic accounting, including expert witness testimony. Providing classroom time to develop oral argument and defense skills can be beneficial both as a catalyst for the development of critical reasoning skills and as a means of describing the forensic accounting work environment. Again, fraud topics can be specifically brought in to the games, making them more challenging while fostering students’ awareness and interest in forensic accounting. Many students focus so much effort on preparing the “correct” or appropriate answers that they have a difficult time envisioning intentional misapplication of accounting principles or other fraud techniques. Including such fraud issues as overvalued inventory can encourage students to view accounting from the fraudster’s perspective. This can help identify students with the potential for success in forensic accounting.

In an auditing or forensic accounting course, competitive games can involve identifying the most risk factors or potential fraud issues in a case. One case that lends itself easily to such a game is “Assessing Audit and Business Risks at Toy Central Corporation” by Earley and Phillips (2008). There are a multitude of risk and potential fraud issues that students can assess. While it is not written as a
competitive game, the author has found that using it as such encourages students to find more issues than using it as a standard case does. The case is written as an assessment tool with an exam grading rubric included. Accordingly, it provides a number of specific issues and describes various levels of student understanding. To use it competitively, students work in groups to identify as many issues as possible with the requirement that they address not just the issue (e.g., a recently increased bonus pool based on net income) but the potential means of committing fraud or the risks that need to be carefully addressed (e.g., increased incentive to manipulate accounting estimates to meet the bonus target).

Another competitive game that has had great success involves brainstorming fraud schemes. A student volunteers to be the “fraudster” and describes her current or past work experience (e.g., working in a department store). The other students then work in small groups to determine how she can commit an ongoing fraud, asking limited questions regarding details of the work environment. At the end of the brainstorming session, the student groups propose their best schemes, with the volunteer being the judge and determining the “winning” scheme. Both games have the advantage of encouraging and rewarding creativity and skepticism. In addition, they highlight the need to work with limited or incomplete information. Students are often interested in learning more about forensic accounting after these games.

Even when games have not been used extensively in earlier courses, it is possible to create the classroom atmosphere conducive to successful game use. Regardless of how early in the curriculum interactive learning and competitive games can be introduced, it is helpful to start early in the course. For example, the author begins each course with a first-day introduction to the students. Highlights from the syllabus are included, as well as a discussion of the expectations of the students, specifically the active nature of the class. It is imperative to explain the rules and expectations at the beginning of the course and during each class with a game (Loeb, 2015). To underscore these expectations, the class then plays a simple, non-competitive game. This generally involves having students form groups and work out some type of problem (e.g., planning the start of a new company). The activity highlights some of the course objectives including acquiring an understanding of the accounting issues relating to various types of businesses, demonstrating communication skills required of accountants and understanding the impact of information technology. The author encourages creativity and levity in the groups to foster an atmosphere conducive to interactive learning. From this point, classroom discussions become common in the class, leading up to games and, finally, more competitive activities.

**Make the rules clear and competition friendly**

A critical component to the success of games use in identifying potential forensic accounting professionals is the willingness of the students to engage fully in the activities. Yet, studies of interactive learning have noted that students may feel uneasy with the concept (Adler and Milne, 1997; Loeb, 2015). Some students may prefer a more passive learning environment. Others fear being “wrong” even when instructed that there is no “correct” answer (Heitger and Heitger, 2008). There are many options for reducing student discomfort with the goal of increased engagement. Early introduction of games can aid students in feeling comfortable enough to participate. Clearly defining the classroom expectations of the games can also reassure uneasy students. Often, the instructor may need to explain that students are expected to consider multiple options and justify the one chosen and that it is the process that is the focus, not one best answer. Finally, using techniques that keep the games friendly can greatly aid in increasing student engagement and confidence.

The early introduction of games in the curriculum has the benefit of allowing games to evolve from simple right/wrong mastery games to more complex critical reasoning games over time as students become accustomed to the interactive learning environment. It also allows the context of the games to evolve from simple mechanical contexts (e.g., a textbook problem) to more open-ended contexts (e.g., investigating real-world fraud schemes). Loeb (2015) describes a process of beginning the first class of a course with an extensive explanation of the expectations of students in the course, the types of interactive learning methods that students can expect, and the methods of grading the activities, particularly group
activities. He then provides reminders throughout the course of these concepts to limit student concerns. The author follows a similar strategy by incorporating the discussion into the first-class introduction. With each game or competition used during the course, the expectations are reinforced by describing the activity, its purpose, the means of determining a “winner”, if any, and the reward for “winning”.

It is also beneficial to work to create a friendly atmosphere for the competitions. A number of techniques have proven valuable to the authors in this task. Introducing humor into the classroom can increase achievement and learning (Wanzer and Frymier, 1999), reduce tension (Romal, 2008), and produce a “safe classroom” where students feel able to try new things (Harris, 1989). The author has found that this is most beneficial when it begins the first day of the course. As part of the first-day game, the author talks with the different groups as they work and provides humorous anecdotes of experiences from prior courses. Examples of audit failures or fraud schemes are told in an entertaining manner. A recurring debate of “Who should be fired?” is used when describing real cases, where students get to decide the consequences they would impose. This encourages debate in the class regarding the severity of actions and the appropriate consequences of fraud. Students are also encouraged to work in groups throughout the course, whether in a game setting or simply working a textbook problem. This provides a comfort level with fellow students that can lead to a more open atmosphere during competitive games. It also allows students the opportunity to question assumptions, brainstorm, and develop instincts about the fraud cases. These occasions help students to better understand the skills needed for success as a forensic accountant and determine their level of interest.

**Explain the purpose of the games**

Another means of eliciting maximum engagement from students is to stress the value of the games. Salemi (2002) notes that interactive learning uses more class time than passive learning. It also takes more instructor time and energy to develop and revise interactive learning techniques than standard lectures (Loeb, 2015; Salemi, 2002). For these reasons, games, whether competitive or not, should be carefully selected to match the topic and purpose at hand. There are many topics that do not lend themselves easily to a game or competition, so students would benefit more from a standard lecture. More complex topics, including those involving critical thinking or assessing alternatives can generally benefit from competitive game use. For example, teaching students how to compute ending inventory using various methods may work better with a lecture/practice format while helping students understand which methods may be most appropriate or most likely to indicate fraud may benefit from game use. In addition, games that more closely mimic the actual forensic accounting environment provide students more opportunity to evaluate the potential match of their personality and interests to the profession (Loeb, 2015).

Explaining the goals prior to the start of a game can help students focus on the relevant points. For example, in an introductory accounting class journal-entry game, the author explains the need for students to master the types of accounts and to be able to quickly identify errors as this will be a common task in their professional lives. For a fraud case in an auditing course, the purpose of a game may be to help students understand the value of skepticism and asking probing questions. One competitive game the author uses is “A Classroom Exercise on Unconscious Bias in Financial Reporting and Auditing” by Boylan (2008). This case allows the author to introduce the concepts of auditee influence on skepticism. The game engages students in role-playing as an auditor or client manager and declares winners for different goals, including deception. Such a game allows students to demonstrate for themselves the risks of interrogation failures or unwarranted assumptions of the client.

The games do not need to be accounting-based to assist with the relevant concepts. The author uses a lecture on the basic skills and activities of fraud examination followed by a game of Clue to demonstrate the need for deductive reasoning and investigation in forensic accounting work. The author also uses scavenger hunts to aid students in understanding basic skills of forensic accounting. Students enjoy the
competition of finding the culprit or prize while discussing such topics as limited information, time and resource restrictions, and consequences for guessing wrong.

Finally, a concluding discussion should be a part of any game to reinforce the concepts and goals of the activities. Many students hear the purpose prior to starting but do not fully grasp it until after the game has been played. Providing this tie-in can help students understand the value of the game and the importance of the topic itself.

**Provide a variety of rewards**

Students respond to a range of rewards for their participation in the interactive learning exercises. To encourage all students to become more engaged, an assortment of rewards should be considered. In early courses and early in the term, small prizes can be sufficient. As an example, an introductory course game of *Jeopardy* can involve candy for correct answers. In some cases, simple “bragging” rights are all that is needed to motivate the students. For others, success may mean the students are allowed to leave class a bit early. As the course progresses or the competition becomes more involved, grades may be assigned. The author typically only uses grades for larger games that involve multiple class periods, while smaller rewards are used for simple games regardless of the point in the course.

Another option for rewards is points. One competition the author uses is a contest to develop a bonus question for the final exam. Guidelines are given regarding the topic and necessary grading rubric. Students form groups to create their best question. They are allowed to discuss the potential question with the instructor to clarify or expand the concepts involved. The winning team is announced prior to the exam and awarded all the bonus points automatically. As a result of the reward, students tend to try to invent complex questions in hopes of limiting the points their classmates will likely earn on the question. This works well with fraud topics as students try to develop schemes for their fellow students to unravel.

For larger competitions, grades may be specifically assigned to the work. The author typically uses no more than two such games in a single course. These tend to be group activities requiring research, analysis, development of a plan, and/or evaluation of an issue. To foster the full engagement of the students, grading rubrics are provided with the assignment explaining what factors determine a “winner” and how the groups will be compared. The winning team typically receives full credit for the project (100%), with the remaining groups earning less. To limit the risk aversion of some students, a minimum score (e.g., eighty-five percent) is set for those who fully compete but do not win. One such competition the author uses involves the development of a plan for examining Accounts Receivable. A common background and Accounts Receivable aging is provided to all groups. They are then required to assess the fraud risk, determine the types of testing to conduct, use software to select and analyze samples, evaluate the results and conclude on the risk in Accounts Receivable. The grading rubric describes the types of analyses required, the relevant weighting of the various components, and on what bases the groups will be compared. The teams then present their findings to the class, allowing them to see how others approached the same problem. This step helps to focus the teams on the most relevant issues while allowing them to use their judgment.

Another competition involves using “The Tallahassee BeanCounters: A problem-based learning case in forensic auditing” by Durtschi (2003) or her follow-up case. Students actively compete to find information, interrogate witnesses, and defend their findings. Again, a grading rubric describes the expectations and a class presentation is required. For some students, this type of activity helps to pique their interest in forensic accounting work, while others realize that they would not be comfortable in such a work environment.

**Work up to large competitions**

There are an enormous number of potential games and competitions that may be used in an accounting curriculum. As noted above, cases abound that may be used competitively in the classroom. The types of games that can be used range from simple completion contests (e.g., who gets the first correct answer to a
calculation) to complex group projects that involve research or investigation. While selecting the most appropriate game and the means of reward for the topics is important, the scope of the game cannot be ignored. Many students naturally respond to interactive learning and games in the classroom. However, not all students immediately respond to the interactive environment. Introducing large competitions too early in the course, or even the curriculum, may overwhelm those students. Salemi (2002) notes that some students using interactive learning techniques can become confused by the amount of information involved. They may have difficulty discerning between sound arguments and illogical ones.

To limit the difficulties of these students, the author has found it best to begin with small games and increase scope and complexity over time. If multiple courses contain competitive games, it may be most helpful to make the majority of games in earlier courses simple. Lowering the stakes can help such students develop skills that will be needed for more complex cases. Even within a course, shorter games and competitions can lead to larger ones. The author uses two large multi-week group competitions in advanced auditing courses. Prior to the introduction of the first competition, short, in-class games with minimal stakes are used to familiarize the students to the competitive environment. Some, but not all, of these games relate directly to the larger competitions. Some of these games do not involve accounting concepts at all, but highlight other skills necessary for forensic accounting work (e.g., interviewing skills). The author has found that such a step-up approach results in the greatest level of engagement with the majority of students. It also helps to limit discouragement of those students that may have the personality traits or skills for success in forensic accounting, but lack familiarity with or confidence in those skills.

**Conclusion**

The forensic accounting profession is in a period of increasing demand as high profile frauds have increased the awareness of the need for its services. Many professionals do not begin their careers with a focus on forensic accounting, but gravitate toward it over time. Given the growing demand, finding potential talent to become the next generation of forensic accounting specialists is vital. Yet, many accounting students are not aware of the possibility of such a career path. Still others may have some knowledge of the field, but have little understanding of the unique skills and traits that separate successful forensic specialists from other accounting professionals.

This article provides one possible means of addressing this information deficiency by describing the author’s personal experience in bringing the awareness of both the profession and the requisite skills to accounting students in a variety of courses. While separate forensic accounting programs and courses may be best at preparing new graduates for the field, identifying those that would be well-suited for such programs can occur in any accounting course using interactive games.

Interactive learning can bring more complexity, in-depth analysis, and critical thinking to the classroom. While games are not suitable for all topics or settings, they can help increase student interest and engagement. For forensic accounting, competitive and non-competitive games allow students to explore their interest and comfort in a work environment with less structure, more skepticism, more creativity, and more curiosity than other accounting professions. These benefits, in turn, can lead to a better match of potential career paths for both future forensic specialists and future specialists in other accounting fields.
References


