

## Using a Forensic Accounting Novel to Increase Student Engagement with Accounting Ethics and the Profession

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### Introduction

The use of educational novels has become an increasingly popular teaching strategy for engaging students in technical subjects and fostering critical thinking (D.L. Crumbley, Smith, and Smith, 1998; Stone, 2001). Dorocak and Purvis suggest that requiring students to read and write reflectively on literary fiction that has been designed as a teaching tool may “increase the literate quality of technical writing” (2004, p. 73). Likewise, Kerr, and Smith (1995) maintain that “educational novels provide a unique approach” to ethics education by “presenting complex technical concepts in an entertaining and understandable format” (1995, p. 991).

The purpose of this research was to investigate whether the use of a pedagogical novel can improve student written communication skills and increase understanding of accounting ethics. Along with a traditional textbook, advanced accounting students were asked to read a full-length forensic mystery novel and write weekly reflective journal entries regarding ethical dilemmas faced by the major characters. At the end of the course, students were surveyed on the effectiveness of the assignment, their journaling experience, and their perceptions regarding improvement in writing skills and ethics understanding.

### Literature Review

Contemporary ethics instruction relies on a variety of pedagogical strategies for achieving student learning objectives (Kerr and Smith, 1995). Common techniques for delivering course content utilize textbooks, videos, and slide presentations. Active learning approaches include the use of case studies, student role-playing, and instructor-student and student-student discussions (in-class or online), and games (Souza, 2001). Case studies, role-playing, and educational novels are examples of what the literature refers to as the “scenario principle.”

Crumbley, Smith, and Smith (1998) define the scenario principle as a teaching strategy that “presents information using characters performing activities in a specialized setting.” By engaging with a story, students “formulate solutions to dilemmas” to resolve the dramatic tension characters face. In the process, they explore the application of theory and course content to professional practice. Prior research suggests that teaching/learning techniques that rely on the scenario principle stimulate student creativity, improve student interpersonal and communications skills, and result in higher teacher ratings (D.L. Crumbley et al., 1998).

#### *Educational Benefits of Novels*

Traditional novels may seem an unwieldy teaching tool to accounting faculty who might question their utility in exploring “real world endeavors” (Dorocak and Purvis, 2004). The creation of accountancy novels designed for classroom use may provide these faculty with a more comfortable transition for employing this learning strategy. Jensen (2012) classifies accountancy novels into two categories. Type I refers to mainstream fiction written to entertain that features accountants as protagonists or accounting as the contextual backdrop. Examples include: (a) James “Whit” Whitney tax accountant turned detective in a series by David Dodge, himself a former tax accountant; (b) the Nick Shannon fraud investigator series by English author Paul Bennett; and (c) *Shell Games* by Sara McIntosh, a former fraud auditor. Type II accountancy novels, on the other hand, are didactic in nature and are designed to teach. In this type of fiction, accounting content adopts the novel format “for purposes of attracting and holding the reader's attention” (Jensen, 2012, para. 3). The subject of our research is

the latter: the pedagogical accounting narrative, or Type II accounting novel (pedagogical novel).

In his essay on the genre of didactic accounting fiction, Dan Stone (2001) argues that pedagogical novels contribute to accounting scholarship by illuminating the complexity of accounting in society. Pedagogical benefits derive from providing readers the opportunity to: (a) develop empathy for accounting and the profession by engaging in informal role-play enabled by the fictive experience; (b) experience the world of accounting vicariously by “observing characters’ feeling and actions, and their consequences, in accounting-relevant settings,” (Stone, 2001, p. 464); and (c) increase learning and retention by associating a memorable narrative with the “dry verbiage of accounting” (Stone, 2001, p. 465). Detailed book reviews of accounting fiction published in scholarly journals include: *Costly Reflections in a Midas Mirror* (Stone, 2001); *The Auditor: An Instructional Novella* (Reimers, 2001; Stone, 2001); *The Ultimate Rip-Off: A Taxing Tale* (Reimers, 2001); and *Code Blue* (Reimers, 2001).

Pedagogical novels are being used as supplemental textbooks in accounting courses. Dorocak and Purvis (2004) used a tax novel entitled *The Ultimate Rip-Off: A Taxing Tale* in three advanced undergraduate tax courses. Their observations and their students’ comments indicate interest was piqued and students acquired more familiarity with technical terminology. Student comments to the instructors were overwhelmingly positive and some students even recommended the novel to others in the business community. Dorocak and Purvis suggested that accounting and tax faculty should adjust their traditional instructional methods to consider the use of didactic novels to develop students’ critical and creative thinking.

Accounting educators who have used pedagogical novels have reported improved student enthusiasm and learning performance (Smith, Crumbley, and McDuffie, 1992). Positive student results such as these have translated into continued use of teaching narratives. In a December 1992 survey, feedback was requested from twenty-five accounting educators in the U.S. who had used an accounting educational novel in their senior-level undergraduate classrooms. Ninety-six percent of respondents reported they planned to continue using the novel in future courses. Representative comments from educators who undertook this innovative approach are provided below:

“My students thought that the novel was an excellent educational tool that helped bring the entire semester into focus.”

“This excellent book offers students a very creative approach to learning. The students loved it!”

“During my fifteen years of college teaching, I have used many teaching tools, including case studies, computerized cases, practice problems, study guides, videotapes, accounting software, and supplemental readings. The single tool which overwhelmingly received the most favorable response was the novel.”

Based on these educators’ comments and our own classroom experience using a pedagogical novel, we identified the following themes for teaching with accounting narrative:

- A fictional narrative reinforces and expands a student’s knowledge of accounting and ethics. Students relate to fictional characters and empathize with their plights and adventures. The story, along with its verbal imagery, awakens understanding and entwines the memory more easily than gray pages of technical material alone.
- A novel adds depth and interest to mundane subjects, which can help dispel the stereotype of the “green-visored” myopic accountant. A pedagogical novel can bring adventure, humor, and mystery to what otherwise may be tiresome technical information.
- The language is less technical and easier to understand, creating an inviting doorway into the study of accounting.
- Novels can illustrate the integral role that contemporary accounting, tax, and ethics can play in a broad range of endeavors.

### ***Reflective Journals***

The use of student journals as a pedagogical tool is not new and is often found in “writing across the curriculum” initiatives (Fulwiler and Young, 1986), and composition and business communication courses. Ciscero, drawing on her background in psychology, defines journaling as: “meaningfully interacting with the reading material by applying information to personal experiences, analyzing and critiquing information, synthesizing information, or creating a product based on the information” (2006, p. 231). Thorpe, on the other hand, takes a practitioner perspective (nursing education): “reflective learning journals refer to written documents that students create as they think about various

concepts, events, or interactions over a period for the purposes of gaining insights into self-awareness and learning” (2004, p. 328). Both consider the process of critical thinking through reflective writing to be the primary output (process); the diary-style artifact (product) is secondary and merely derivative. Cicero emphasizes active engagement with a text, Thorpe active reflection on epiphanies reached in the process of learning. For purposes of this paper, journaling was defined as reflective writing with equal weight on process and product—as much attention was placed on the practice of writing itself as was placed on what the student wrote.

Although the use of reflective journaling may have a long history in English courses and teacher education, the use of journaling by accounting educators to promote active learning is relatively recent (Mintz, 2006). In the Mintz study, students used a combination of reflection logs, role-playing, case analysis, and class discussion to explore ethical dilemmas and the application of virtue ethics. Most of the students (eighty percent) completing the accounting ethics course believed the reflection approach helped them learn “how to systematically think about the reasons for making decisions and to apply that learning to future decisions” (Mintz, 2006, p. 110).

### ***Research Questions***

From the literature review, we identified two general research questions we sought to investigate:

- RQ1—Does the use of a pedagogical novel coupled with a reflective journal assignment improve student written communication skills?
- RQ2—Does the use of a pedagogical novel increase student understanding of ethical issues germane to the accounting profession?

### ***Research Methodology***

To operationalize our investigation, two teaching strategies were implemented in a graduate-level accounting ethics course in fall 2012 and fall 2013. These were: (1) employ accounting narrative to promote course engagement and provide business ethics context and (2) use reflective journaling to promote critical thinking and ensure the narrative was being read. At the end of the course, students were asked to complete a short survey related to the two teaching strategies and provide feedback on the assignment itself. Data on student perceptions were tabulated and analyzed using descriptive and inferential statistics.

### ***Reading and Journaling Assignment***

In conjunction with the primary accounting ethics text for the course, students were assigned to read *Accosting the Golden Spire (3rd. ed.)* (D.L. Crumbley, Jones, and Mastrolia, 2013), a mystery novel with a forensic accountant as the detective. As students read the assigned novel, they were asked to capture their thoughts, reflections, and ideas in a weekly journal. To help students overcome possible writer’s block, students were provided with a weekly writing prompt that served as a springboard for initiating the reflective process. Figure 1 includes sample prompts with details on the semester-long journaling assignment. Weekly journals were limited to a single page. Half of the journals were submitted on paper, the other half electronically through the course management system (Moodle). Because the journal assignment was designed to help students develop a writing habit, grammar and spelling were not graded. Instead the instructor provided feedback on student insights and responses to the questions for reflection. Students received full credit for their entries (six percent of the course grade).

### **Figure 1: Journaling Assignment and Sample Writing Prompt**

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This semester we are going to be reading *Accosting the Golden Spire (3rd. ed.)*, an educational novel that features Lenny Cramer, a professor at the Wharton School, who operates a small forensic accounting firm. When Dr. Cramer takes on an investigation of potential fraud at a friend’s jewelry store, he uncovers much more than he bargained for. The mix of accounting, financial fraud, and the resulting ethical dilemmas will provide a context for exploring the accounting profession and your future role in it. A second goal of this semester-long assignment is to give you weekly writing practice to help you build a writing habit. Research shows that regular journal writing can improve course performance (Cisero, 2006). While you are reading the book, you will want to capture your thoughts, reflections, and ideas. This is journaling. It is NOT a summary of the chapter or a recounting of the facts. It is about getting your insights

down on paper and about thinking through what the character's actions mean to you. Each week you will turn in one diary-like entry. To help you get started, I will provide weekly prompts.

**Example 1:**

Before traveling to Myanmar (formerly Burma), the guide for the Thailand portion of Lenny Cramer's East Asian tour suggests each member buy several cartons of cigarettes. "You can use them for trading and for tips in Myanmar," he advises.

**Questions to Consider:** How would you account for such a trade transaction? What are the ethical implications of bypassing the official Burmese exchange rate for U.S. dollars by trading cigarettes for local merchandise/services? Would you follow the tour guide's advice? Why or why not? Should CPAs be held to higher ethical standards than ordinary citizens?

**Example 2:**

As Lenny Cramer is preparing to leave Myanmar, he hides the old ivory dance figurine he purchased at the Bogyoke Market inside the foil packaging of some cold tablets. He then carefully arranges the package in his polo shirt pocket, hoping that the over-the-counter medicine will not draw attention from the Burmese customs officer. Myanmar law prohibits the purchase or sale of ivory, whether in bulk or fashioned into souvenirs. Travelers to Myanmar risk confiscation of prohibited items when exiting the country. As it turns out, Lenny's worry about getting caught results in needless anxiety. Lenny's tour guide bribes the customs official with two bottles of liquor and the entire tour group slips through Burmese customs, contraband intact.

**Questions to Consider:** Drawing on the modern moral philosophies (teleological, deontological, justice ethics, virtue ethics), how might Lenny rationalize his action to smuggle the souvenir out of the country? If you were Lenny, what would you have done? Justify your position using one of the moral philosophies.

Journal entries should be double spaced, twelve-point Times New Roman font and no more than a page in length. Submit your entry through the online course management system. Each entry (there are seven) is worth 8.6 points for a total of sixty for the course (six percent of your grade).

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### *Student Survey*

During fall 2012 and again in fall 2013, a survey instrument was administered to all students enrolled in ACCT 611 Ethics and Communications for Accounting Professionals at a large urban public university located in the greater Los Angeles metropolitan area, which houses an AACSB-accredited business school with more than 1,800 accountancy and pre-accountancy majors and 300 information systems majors. In the fall 2012 cohort, twenty-seven students comprised the population frame; twenty graduate accountancy students, and seven accounting seniors. A small grade incentive (twenty points or two percent of the course grade) was provided to encourage participation. For the fall 2013 cohort, there were a total of thirty students surveyed; twenty-five graduate accountancy students and five accounting seniors. No grade incentive was provided for this cohort.

SurveyMonkey.com was used to host the questionnaire. Each student was emailed a request for participation with a link to the online survey. Of the twenty-seven students in the 2012 cohort, twenty-seven responded, for a total response rate of 100%. For the fall 2013 cohort, twenty-three students (75.6%) completed the survey.

SPSS 24.0 was used to perform descriptive and inferential statistical analysis. Independent Sample *t* tests ( $\alpha = 0.05$ ) of the means for the nine survey questions administered to both the fall 2012 and fall 2013 cohorts were performed. No significant differences were found. As such, for these nine questions, results from the two cohorts were combined creating an aggregate sample of fifty. A post hoc power analysis was conducted using the software package, GPower (Faul, Erdfelder, Lang, and Buchner, 2007) using an alpha level of 0.05. The statistical power for this study was eighty percent for detecting a moderate effect size ( $d > 0.36$ ). For medium ( $d > 0.50$ ) to large ( $d > 0.80$ ) effect sizes as suggested by Cohen (1988), the statistical power was 96.7% and 99.9% respectively.

Cronbach's  $\alpha$  for the four-item writing improvement scale (Table 1) was 0.896; for the three-item ethics understanding scale (Table 2) it was 0.738. Both values exceed the acceptable range of 0.70 or above for validity of measurement (George and Mallery, 2003).

**Findings and Discussion**

***RQ1—Improving Writing Skills***

When asked if their writing was better for having journaled weekly, almost three-fourths (seventy-four percent) of students felt it was (Table 1); a few students (six percent) did not agree. Just under seventy percent (sixty-eight percent) of students, agreed that reading accounting fiction had a positive impact on their business writing style. About a quarter of the students (twenty-six) were not sure if the reading affected their writing, while four percent did not believe they saw any improvement from the reading. Fewer students (sixty-two percent) were confident in their writing ability than would be expected from a seventy-four percent agreement that writing improved. Only sixty percent of students believed the weekly journaling helped them with the case write-up assignments. It would appear students were not as sure about their skill transfer from a content graded assignment (weekly journal) to a content/language mechanics graded assignment (cases) as they were in their overall ability to write. This confusion can be explained in part by the fact that without the grammar and spelling feedback, students may have perceived there were less skills to transfer.

**Table 1: RQ1—Improving Writing Skills**

Item Analysis	SD	D	N	A	SA	Mean*	Std. Dev.
My writing is better because of weekly journaling.	0 0.0%	3 6.0%	10 20.0%	<b>21</b> <b>42.0%</b>	16 32.0%	4.00	0.881
Reading business fiction, such as <i>Accosting the Golden Spire</i> , improved my business writing style.	1 2.0%	2 4.0%	13 26.0%	<b>18</b> <b>36.0%</b>	16 32.0%	3.92	0.966
Journaling increased my confidence in my ability to write.	0 0.0%	5 10.0%	14 28%	15 30.0%	<b>16</b> <b>32.0%</b>	3.84	0.997
Weekly journaling helped me prepare for writing required case memos.	0 0.0%	6 12.0%	14 28.0%	<b>18</b> <b>36.0%</b>	12 24.0%	3.72	0.970
<i>Improved Writing Scale</i>						3.87	0.833

*n* = 50

\* Likert-scale values for calculation of agreement rating (*SD* Strongly Disagree 1, *D* Disagree 2, *N* Neither Agree nor Disagree 3, *A* Agree 4, *SA* Strongly Agree 5)

***RQ2—Understanding Professional Ethical Issues***

With the focus of the classroom experiment on increased engagement through interaction with ethical dilemmas raised in the accounting narrative, it is no surprise the great majority of students (ninety-two percent) felt their ability to understand ethical issues improved (Table 2). Likewise, most of the students (ninety-six percent) reported that the journal prompts provided did, in fact, encourage them to reflect on the reading. Although it might be tempting to interpret a causal connection between the two—increased ethical reflection leading to improved ethical understanding—further research would be needed to determine if that is the case. For now, the only conclusion we can make is that ethical reflection is indeed positively correlated with improved ethical understanding ( $r = 0.498, n = 50, p = 0.000$ ). With regards to future use of the novel reading/reflective journaling assignment, most students (eighty-two percent) clearly felt it should be required with only a few (four percent) dissenting.

**Table 2: RQ2—Understanding Professional Ethics**

Item Analysis	SD	D	N	A	SA	Mean*	Std. Dev.
The journaling prompts encouraged me to reflect on material read.	0 0.0%	0 0.0%	2 4.0%	19 38.0%	<b>29</b> <b>58.0%</b>	4.54	0.579
The combination of reading the educational novel and journaling about it improved my understanding of ethical issues.	1 2.0%	0 0.0%	3 6.0%	18 36.0%	<b>28</b> <b>56.0%</b>	4.44	0.787
The business fiction reading and journal assignment should be required in future semesters.	0 0.0%	2 4.0%	7 14.0%	14 28.0%	<b>27</b> <b>54.0%</b>	4.32	0.868
<i>Ethics Understanding Scale</i>						4.43	0.611

*n* = 50

\* Likert-scale values for calculation of agreement rating (*SD* Strongly Disagree 1, *D* Disagree 2, *N* Neither Agree nor Disagree 3, *A* Agree 4, *SA* Strongly Agree 5)

**Lessons Learned**

*Skills Improvement*

Of the two skills (writing/ethics) explored in the classroom experiment described in this article, the forensic accounting novel/reflective journaling exercise had the most impact on student perception of their understanding of ethical issues ( $M = 4.43$ ;  $SD = 0.611$ ) (Table 2, Ethics Understanding Scale). Students also felt their writing had improved ( $M = 3.87$ ;  $SD = 0.833$ ) (Table 1, Improved Writing Scale) but not to the same extent as their ethics understanding. Reported levels of improvement for ethics were significantly higher than writing,  $t(49) = 6.313$ ,  $p < .001$ ,  $d = 0.86$ .

Although students believed their writing skills were better ( $M = 4.00$ ;  $SD = 0.881$ ) as a result of the novel/journaling exercise, this perception was not matched by an equal sense of reported self-confidence as writers ( $M = 3.84$ ;  $SD = 0.997$ ) (Table 1). Weekly journaling by itself, then, appears to have been good periodic practice in strengthening the writing muscle. However, it would seem additional attention needs to be paid to writing self-efficacy, at least when it comes to the other writing assignments in the course such as the ethics cases. Additional interventions might include pre-testing of language mechanics with individualized computer-assisted remediation, workshopping case write-ups, or offering a weekly writing lab.

*Teaching Strategies for Pedagogical Novels*

The classroom intervention described in this research involved the reading of a teaching novel throughout the eight-week academic term coupled with weekly journaling. Journals were reviewed and graded for a substantive understanding of the ethical issues raised in the prompt. No attempt was made to grade for writing mechanics, so as not to inhibit a free discussion of the moral dilemmas posed.

Most students (ninety-six percent) found the prompts (ethical questions to contemplate) clear and easy to follow (Table 3). There was no clear consensus on whether the journals should be graded for grammar, punctuation, and style. The mean ( $M = 3.48$ ) was the lowest area of agreement among students for any of the questions asked, with the results tending toward the mid-point on the Likert Scale (Neither Agree nor Disagree); the standard deviation showed the largest variance ( $SD=1.129$ ) of any question. Although academic opinion on whether to grade reflection essays for language mechanics is mixed, our recommendation would be to continue to grade the original submission for content only. If desired, revised submissions could include a grammar, punctuation, and usage grade component.

**Table 3: Pedagogy and Process**

Survey Questions	SD	D	N	A	SA	Mean*	Std. Dev.
The journaling prompts (i.e., questions to contemplate) were clear and easy to follow.	0 0.0%	0 0.0%	2 4.0%	15 30.0%	<b>33</b> <b>66.0%</b>	4.62	0.567
Journals should be graded for grammar, punctuation, and style.	3 6.0%	8 16.0%	9 18.0%	<b>22</b> <b>44.0%</b>	8 16.0%	3.48	1.129

$n = 50$

\* Likert-scale values for calculation of agreement rating ( $SD$  Strongly Disagree 1,  $D$  Disagree 2,  $N$  Neither Agree nor Disagree 3,  $A$  Agree 4,  $SA$  Strongly Agree 5)

*Accountancy Novels as Teaching Aids*

As discussed earlier (Table 2), most students (eighty-two percent) felt the novel reading/reflective journaling assignment should be a required part of the course. Open-ended comments from students included:

*“I think it was a good read.”*

*“I believe that the overall plot is great and gives the reader the opportunity to experience the suspense with the character.”*

*“I enjoyed reading it very much. I had never read an accounting novel. Usually accounting books are rather dry. Making the topic more interesting and adding drama and humor is important in teaching. It keeps the learner engaged.”*

Perhaps the fictive experience does engage the imagination more than the traditional text, allowing students to mentally roleplay the accountant in action. If so, this would tend to confirm the literature that students relate to fictional characters

in action-packed adventures (Smith, Crumbley, and McDuffie, 1992) and that use of the scenario principle does, in fact, foster student engagement (D.L. Crumbley et.al., 1998).

### *Suggestions for Improving the Reading/Writing Assignment*

The Reflective Journaling assignment (Figure 1) focused on ethical dilemmas faced by the forensic detective/hero of the accounting novel. Students were required to identify with the hero and critically reflect on the professional ethics issues posed in the writing prompt taken from the narrative. An alternative approach to having students interact with the novel would be to engage them on a personal level and as creative writers. Making students heroes of their own stories provides a context in which they can give voice to their values (Mintz, 2016). Sample assignments might include:

- **Memory and Personal Narrative:** Without using any names or other identifying information, is there an ethical dilemma raised in the chapter that reminds you of a situation you have faced? How is it similar? What did you do? Explain.
- **Creativity:** Select a scene from the novel and rewrite it to create another ethical dilemma. What would you do if you were the forensic detective in your extended version of the scene?

### **Limitations**

Survey research can be subject to various limitations. In our study, student results are self-reported and may be subject to perception bias. The sample was relatively small ( $n = 50$ ), non-random, composed of both undergraduate and graduate students, and limited to a major U.S. metropolitan area. As such, our results may not be representative of all accountancy students worldwide. The post hoc power analysis indicated sufficient power (eighty percent) to detect moderate to large effects but not enough to find small effects ( $d = 0.20$ ); this could be remedied with a larger sample but would have little practical significance (Cohen, 1988).

### **Conclusion**

The use of pedagogical novels has a long history as a teaching strategy for engaging students in technical subjects. The purpose of this research was to investigate whether the use of a pedagogical novel can improve student professional writing and increase understanding of accounting ethics. Along with a traditional textbook, students were asked to read a full-length forensic mystery novel and write weekly reflective journal entries regarding ethical dilemmas faced by the major characters. Survey research was used to collect feedback on the journaling experience and student perceptions regarding improvement in writing skills and ethics understanding.

Results from a two-year trial (2012–2013) indicate that students felt the eight-week long exercise did improve their writing skills and even more so, their understanding of professional ethics. There was less agreement among students that weekly writing practice increased confidence in their writing abilities. We believe that with additional interventions (such as workshops, writing labs, as well as language mechanics pre-tests and remediation) this writing self-efficacy gap can be addressed.

One clear lesson learned from the classroom experiment was that a great majority of students recommended that pedagogical novels be used as a teaching aid in future coursework. They found the “teaching novel” enjoyable to read and considered it a useful supplement. Many students reported that reading and engaging with the teaching novel stimulated their own creativity.

The implication for the classroom is that a “novel” approach to teaching accounting does have pedagogical benefits. Improved cognitive and affective learning outcomes are possible when students vicariously experience what some would call the superhero side of the profession through the eyes of the protagonist.

In short, educational novels can be a powerful tool for helping educators make accounting come alive. For those interested in advanced use of teaching novels in the classroom, we have provided some enhanced assignments that foster creativity and give voice to student values by making them the heroes of their own stories.

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