

Using Engagement Triggers in Forensic Accounting Classes

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Introduction

Student engagement during university lectures can be challenging (Barkley, 2010; Godor, 2011). So-called ‘engagement triggers’ can be used to start a new lesson topic. According to the Association of College and University Educators (ACUE, 2015), they can be particularly helpful to maximize learning. Engagement triggers are tools to capture students’ attention and direct it to the new topic covered in class. These ‘attention getters’ may consist of a graph, a surprising statistic, a short video, a picture, a quote, or a provocative question, among many others (Bain, 2004; Moldavan, 1993; Reynolds, 2012).

The forensic accounting classroom in particular can benefit from the use of engagement triggers as there are many excellent resources available online that can support class content, while grabbing students’ attention. The objective of this article is to demonstrate how cartoons and short online videos, two examples of engagement triggers, can be used as innovative and engaging online resources to enliven the forensic accounting and fraud examination classroom. The authors provide practical guidance for instructors of forensic accounting to use these two types of engagement triggers in class. Cartoons and videos were selected since the authors experienced that the current generation of university students prefers visual learning over other learning styles. Focusing on too many types of engagement triggers in just one article would have deprived this work from adequate focus and in-depth presentation of the tools recommended. The selected cartoons and videos cover a vast range of topics, countries, and time periods, a fact that can bring new perspectives and diversity to the classroom.

This article was inspired by one of the authors’ completion of the ACUE online course on effective teaching practices. The ACUE course is a nation-wide course available to U.S. higher education educators. Among other topics, this class includes a discussion of engagement triggers. Instructors teaching various other accounting classes that include examples of accounting fraud and fraud investigation can also adopt the demonstrated concepts and resources.

This article is structured as follows. First, we provide a background of engagement triggers and briefly review the literature on the use of two types of visual learning tools—cartoons and online videos—in the classroom. Second, we provide a list of cartoons and videos that can be used as engagement triggers in forensic accounting and fraud examination classes. The cartoons are available at *The New Yorker* magazine’s *The Cartoon Bank* online cartoon repository¹ (from now on, TCB) and at *Political Cartoons*.² Most of the online videos we present are freely available on YouTube.³ We end with a brief discussion and conclusion.

Background and Literature Review

Engagement triggers are especially useful at the beginning of class. Lang (2016) sees the first five minutes of class time as:

“... a rich opportunity to capture the attention of students and prepare them for learning. They walk into our classes trailing all the distractions of their complex lives—the many wonders of their smartphones, the arguments with roommates, the question of what to have for lunch. Their bodies may be stuck in a room with us for the required time period, but their minds may be somewhere else entirely. It seems clear then, that we should start class with a deliberate effort to bring students’ focus to the subject at hand.”

¹ www.cartoonbank.com

² www.politicalcartoons.com

³ www.youtube.com

Cognitive research has shown that introducing various types of multi-media in education can help with students' learning and retention of the material, as well as with students' enthusiasm and class attendance (Butler and Mautz, 1996; Mayer, 2014; Schnotz, 2014). Thus, engagement triggers may be used as devices to "reach students at basic personality levels, touch them as individual human beings, and yet teach them in an organized fashion" (Borton, 1970, p. vii).

Students learn through different learning styles (Kolb, 1984; Lang, 2008; Nilson, 1998), many of which are sensory-based. The use of visuals, a sensory-based style of learning, has been examined in a variety of works in accounting research—in a recent review of the literature (Davison and Warren, 2017) and in theoretical work (Bernardi, Bean, and Weippert, 2002; Davison, 2002, 2010, 2014; Kuasirikun, 2011; McGoun, Bettner, and Coyne, 2007; Preston, Wright, and Young, 1996). However, using visuals in pedagogical accounting research has not been explored enough and has not been applied to forensic accounting.

Use of Cartoons in the Classroom

Cartoons are defined as "illustrations in papers or periodicals; *esp.* applied to those in the comic papers relating to current events. A humorous or topical drawing in a newspaper, etc."⁴ Cartoons and caricatures, "have been, since at least the seventeenth century, a common language of popular entertainment" (Gopnik, 2006, p. x). Newspaper and magazine cartoons are often qualified as 'editorial' or 'political.'

The New Yorker magazine, founded in 1925, is considered the most famous cartoon-publishing venue. This publication has been called "the Everest of magazine cartooning" (Mankoff, 2014, p. 45). Thus, interpreting a cartoon is an intricate task; it requires the viewer to be familiar with current social, political, or economic issues, and to be culturally savvy and capable of analytical judgments (Dougherty, 2002).

Cartoons have been used in visual research studies (El-Rafaie, 2001, 2003) or as pedagogical methods of instruction in many fields—journalism (Brinkman, 1968), political science (Bal et al., 2009; Dougherty, 2002), information security (Srikwan and Jakobsson, 2008), corporate social responsibility (Mills, Robson, and Pitt, 2013), middle school science (Kabapinar, 2005), environmental history (Hirt, 2011), library studies (McGurk, 2016), geography (Hammett and Mather, 2012), and others. Cartoons as visual tools have been used as social commentary in accounting research, for example in studies of Enron cartoons (Jones and Stanton, 2013), but not in pedagogical accounting research and forensic accounting.

Today, cartoons are easier than ever before to locate online. Additional online cartoon repositories not further examined in this article are available at www.cartoonstock.com and www.cartooncollections.com. Many artists and educators believe in the effectiveness of learning supplemented by cartoons. Cartoons are an excellent teaching tool (McMahon, 2014) that is exemplary of the proverb, "A picture is worth a thousand words." *Cartoons for the Classroom* for example is a joint effort by Newspapers in Education (NIE) Online and the Association of American Editorial Cartoonists to provide educators with ideas on how to integrate editorial cartoons in the curriculum and how to analyze them.⁵

Cartoons are expected to be eye-opening and thought-provoking to the forensic accounting student. Gopnik (2006, p. x) describes how cartoons can evoke analytical thinking:

"Each one of these cartoonists does something more than make us laugh—or, if there is nothing more than that, something other than make us laugh. They sum up whole states of mind and particular moments in the history of manners through a few small pencil marks. It is the ability of *The New Yorker* cartoonists ... to inventory our reality without exhausting our attention."

Cartoons marry the two desires of making "a joke visible" and making it "visible as something other than a joke" (Gopnik, 2006, p. xi). "It is in the push and pull between comic simplification and social reporting that the real genius of *The New Yorker* drawing lies" (Ibid.).

This opportunity for analytical thinking, while entertaining, is what makes cartoons suitable for classroom use. Cartoons shed a different, unexpected, incongruous or often satirical light to reality and create a fantasy world of its own inhabited by characters of just a few but meaningful strokes. Cartoons are often humorous depictions of a true situation. Romal (2008)

⁴ *Oxford English Dictionary*, 2nd ed., s.v. "cartoon."

⁵ www.nieonline.com/niecftc/cftc.cfm

is one of the few articles in the accounting literature to specifically focus on the use of humor in the accounting classroom. Romal (2008, pp. 91–92) writes:

“[T]he accounting teacher may well find that humor will add spark to lectures and other classroom activities ... The accounting teacher already knows what is important in the discipline; the students do not, but humor may focus their attention on important concepts and procedures.”

Cartoons help differentiate instruction, motivate at-risk students, build visual literacy, provide comic relief and humor, and promote learning and retention (Risinger and Heitzmann, 2008).

Use of Online Videos in the Classroom

At the university level, it is particularly important to ensure that students become active participants in their own learning. Such a participation would encourage them to engage with a range of quality-enhancement learning processes (Senior et al., 2018). The use of short YouTube videos in class has been found to have a positive effect on student engagement (Roodt and Peier, 2013). From a teacher education perspective, the use of visual classroom exemplars, such as videos, promotes the application of pedagogical theory to practice (Moreno and Ortegano-Layne, 2008). In the accounting pedagogical literature, Holtzblatt and Tschakert (2011) discuss the use of online videos in various accounting classes and advocate their use as a supplementary tool to instruction. Identified benefits include: familiarizing students with contemporary decision makers and business leaders, improving student engagement, and increasing student learning via online videos as a homework assignment to partially ‘flip’ the classroom.

Today, faculty members use online videos for both undergraduate and graduate teaching and assignments (Nicholson and Zadra, 1998). Videos have been effectively used in the K-12 school system (Barfurth and Michaud, 2008; Zahn et al., 2012). The use of video clips for educational purposes has become increasingly common because a rich body of research provides the theoretical and empirical support for faculty to use these videos as an effective teaching tool (Evans and Foster, 1997; Martin, Evans, and Foster, 1995). An Australian study found that video usage in the accounting classroom (in this case, in management accounting) leads to improved student performance compared to performance that would be anticipated from traditional teaching methods (Martin, Evans, and Foster, 1995).

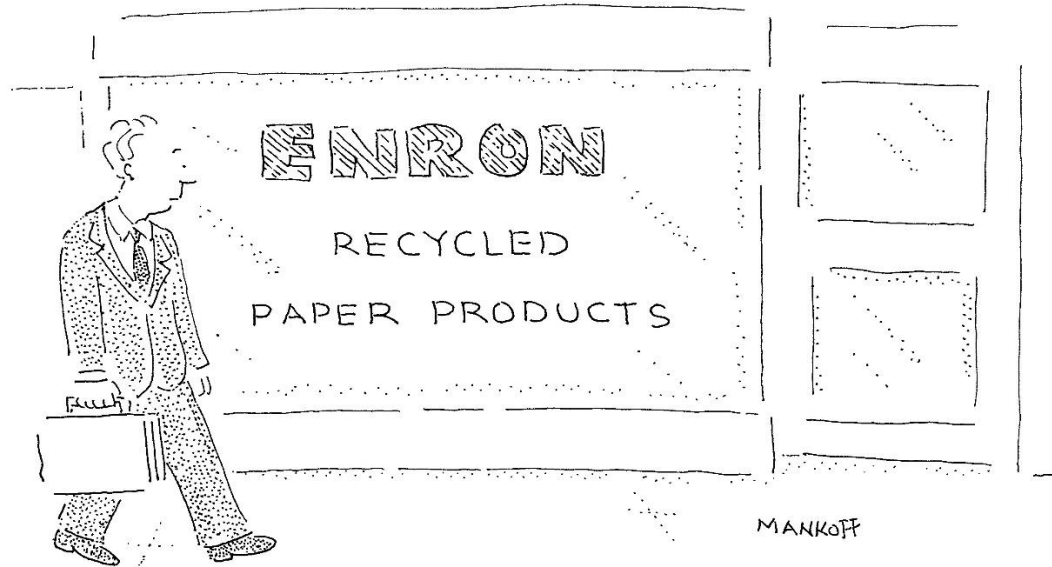
International students also can benefit from the use of videos in the accounting classroom (Evans and Foster, 1997). This study found that the videos used in class seemed to be particularly helpful to Asian MBA students who studied in Australia. In addition, the videos encouraged greater self-reliance amidst the students and helped develop bonds among the students through learning together.

Faculty members may use video clips to engage students and promote learning both in the classroom and outside of it for review of prior material (Fordham, 1996). Fordham’s study demonstrates that time savings accrued as a result of shifting review material outside of class, so that more time could be spent on covering the primary material. Moreover, multi-media tend to be associated with positive student attitudes (Evans, 1998). Students described the clear and logical explanation and the relationship of the videos to the real world as the best features of the videos they viewed. Another research found that introductory accounting students who used optional video tutorials had significantly lower course drop-out rates and better pass rates than students who did not use these tutorials (Sargent et al., 2011). Videos bring topics to life and enforce the key issues discussed. Without the video, many topics may stay abstract and less accessible to students, especially to those lacking accounting coursework or accounting work experience.

Cartoon Resources

Exhibit 1 serves as an example of the use of cartoons as engagement triggers in the forensic accounting classroom:

Exhibit 1: Enron
“Enron Recycled Paper Products” (Bob Mankoff)



CartoonCollections.com

Original Publication: *The New Yorker*, February 4th, 2002
Publication rights obtained from www.cartooncollections.com

Upon introducing this cartoon, students can be asked about the industry Enron operated in (utility and energy industry). Why is it that the cartoonist depicted the company as operating in a different industry—this of recycled paper products? Many of today’s students are unfamiliar with the Enron fraud scandal from the early 2000s and are unaware of the shredding of audit documentation by employees of Enron’s auditing firm, Arthur Andersen. The use of this particular cartoon can serve as a concise introduction to the Enron scandal in class or as a revision of previously covered material. The trigger can be further utilized to discuss other auditing issues (e.g., independence and professional skepticism) and the resulting need for changes to the auditing profession (e.g., the Sarbanes-Oxley Act of 2002 and the creation of the Public Company Accounting Oversight Board [PCAOB]).

As another illustration of the use of cartoons as engagement triggers at the start of class, the cartoon shown in Exhibit 2 can be used to ask students about what the father in the cartoon may have meant—permissible financial statement window dressing, such as choice of accounting method, or accounting fraud—the intentional misstatement of financial statements. If there are rules in place, i.e., U.S. GAAP, then why is it possible to employ “accounting tricks”? To what extent are accounting tricks similar to magic tricks?

Exhibit 2: Accounting Tricks

“Daddy doesn’t know any magic tricks. Daddy knows accounting tricks” (Leo Cullum)



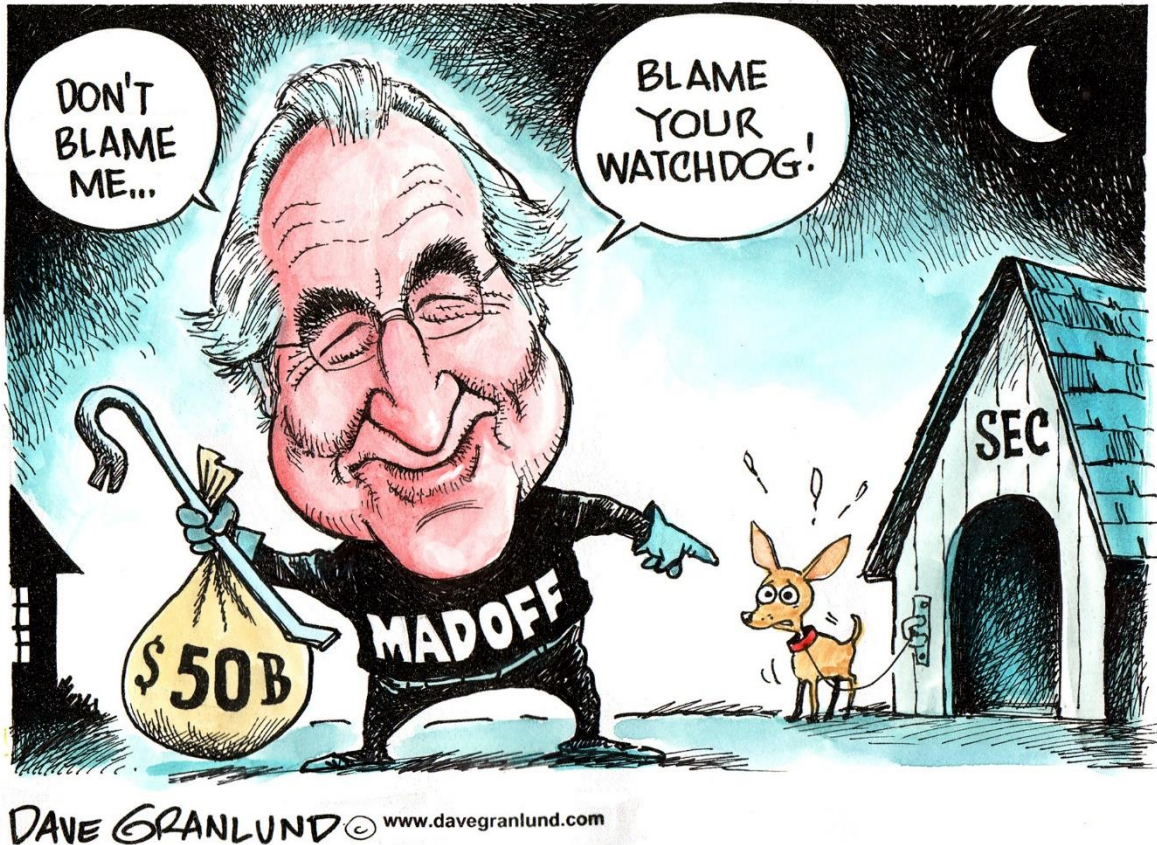
“Daddy doesn’t know any magic tricks. Daddy knows accounting tricks.”

CartoonCollections.com

Original Publication: *The New Yorker*, October 4th, 2004
Publication rights obtained from www.cartooncollections.com

Exhibit 3 can provide for a rich classroom discussion on the Bernie Madoff fraud and the responsibilities of the U.S. Securities and Exchange Commission (SEC).

Exhibit 3: Madoff and the SEC
“Don’t Blame Me... Blame Your Watchdog!” (Dave Granlund)



Original Publication: February 5th, 2009
Publication rights obtained from www.politicalcartoons.com

Students can be asked what they think of Madoff’s statement in the cartoon, “Don’t blame me. Blame the watchdog.” Other questions include:

- 1) Is Madoff really not to blame, as the cartoon states?
- 2) How did Madoff’s background enable him to perpetrate the largest Ponzi scheme in history?
- 3) Why is the watchdog in the cartoon so small? Is the SEC adequately funded and is the compensation available at the agency adequate to attract competent finance professionals?
- 4) Why did the SEC not react adequately to tips indicating that the Madoff operation was fraudulent?
- 5) What role did the auditors play? Why did they fail to detect Madoff’s fraud?

The cartoon displays the perpetrator as larger than the SEC and also as smiling. Students can be asked about the consequences for Madoff and his family (his son, Mark, committed suicide on the second anniversary of Madoff’s arrest). Do the Madoffs have anything to smile about? Are there any winners from this fraud?

Exhibit 4 depicts asset misappropriation. The theft of office supplies is a widespread form of employee fraud. What makes the cartoon funny is the normality of this conduct conveyed in the cartoon.

Exhibit 4: Misappropriation of Assets

“It’s almost back-to-school time. Steal some office supplies” (Leo Cullum)



“It’s almost back-to-school time. Steal some office supplies.”

CartoonCollections.com

Original Publication: *The New Yorker*, September 4th, 2006
Publication rights obtained from www.cartooncollections.com

Students can be asked whether it is acceptable to bring home work office supplies and what common rationalizations employees may make when stealing low-value items from their employers (elements of the ‘fraud triangle’). Additional questions may include:

- 1) Does the employee in the cartoon appear to experience pressure to steal office supplies?
- 2) How about opportunity and rationalization?
- 3) What kind of example do the parents in the cartoon set for their child?

In Exhibit 5, after much money has been spent helping the victims of earthquake-hit Haiti, the roof is still leaking.

Exhibit 5: Corruption

“Billions for Haiti—And it’s still leaking” (Frederick Deligne)



Original Publication: January 20th, 2011

Publication rights obtained from www.politicalcartoons.com

Rather than using palm leaves or some other construction material, U.S. dollar bills are being used to cover the roof. The cartoon’s topic is corruption in foreign countries. Much more than a still-leaky roof should have been possible to accomplish thanks to the U.S.-provided relief funds. Students can be asked what impact corruption has on countries and what damage it creates for their local populations. A discussion of the Foreign Corrupt Practices Act (FCPA) of 1977 can follow.

In a bank robbery, the bank is typically the victim and the one being robbed. The cartoon depicted in Exhibit 6 cleverly makes the bank the robber who sets out to rob individuals.

Exhibit 6: Mortgage Fraud
“Bank Robbery” (Randall Enos)



Original Publication: April 5th, 2011

Publication rights obtained from www.politicalcartoons.com

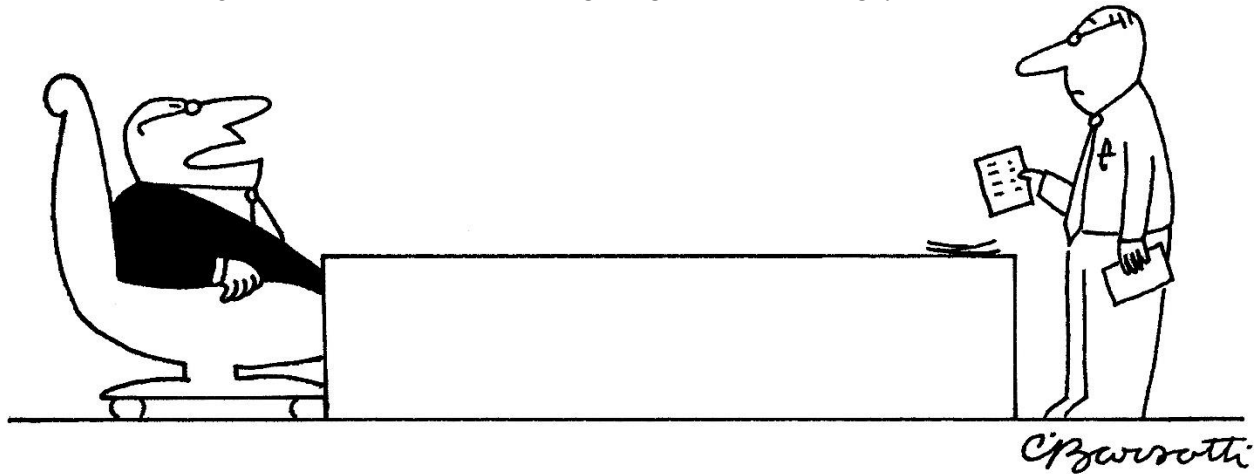
This cartoon relates to the mortgage fraud preceding the global financial crisis of 2008. Students can be asked a variety of important questions. For example:

- 1) What did many banks fail to do upon mortgage origination?
- 2) Why did banks not have an incentive to properly verify their customers' ability to make timely payments on their mortgage?
- 3) Other than homeowners who lost their homes to foreclosure, who else was adversely affected?
- 4) Why did this lead to the financial crisis?
- 5) Did banks have to pay any penalties for what happened?
- 6) Is there new regulation to prevent similar mortgage fraud cases from recurring?

Exhibit 7 shows how a manager exercises pressure on an accountant to “cook the books” by threatening to replace him if he does not provide “new numbers.” The manager is authoritative and does not appear to be willing to discuss his commands.

Exhibit 7: New Numbers

“Well, get some new numbers, or I’m getting a new numbers guy” (Charles Barsotti)



“Well, get some new numbers or I’m getting a new numbers guy.”

CartoonCollections.com

Original Publication: The New Yorker, September 15th, 2008
Publication rights obtained from www.cartooncollections.com

Some class discussion questions based on this engagement trigger could be:

- 1) What are possible consequences for the accountant for following the manager’s orders?
- 2) What are possible consequences for the accountant for not following the manager’s orders?
- 3) Can a CPA employed by a company excuse himself or herself for financial statement fraud by stating that he or she was merely following orders?
- 4) What possible options are available to the accountant?
- 5) What should the accountant do according to the AICPA’s Code of Professional Conduct?
- 6) What is a whistleblower? What are anti-retaliation laws? What is the SEC’s Whistleblower Program?

As additional examples of engagement triggers, the cartoons listed in Table 1 represent a selection of fraud-related cartoons from *The New Yorker*, along with the specific themes identified, the cartoons’ keywords, and the cartoons’ unique TCB number. Thereafter, Table 2 provides a listing of relevant cartoons from www.politicalcartoons.com.

Table 1: Selection of Fraud-related Cartoons from *The New Yorker*

Cartoon Theme	Cartoon Keywords	TCB
Accounting vs. accountability	Accounting, accountability	133893
Accounting vs. legality	Accounting, legal	124436
Governmental contracts	Government Accountability Office	119312
Cooking the books	Cooks, executives	38028
Creative accounting	Creative accountant, executives	18453
Creative accounting	Accuracy, ballet, creative accounting	44672
Creative accounting	Accounting breakthrough	22393
Creative accounting	Crunching the numbers, accounting	42336
Creative accounting	Reinventing the wheel, earnings reports	139505
Creative accounting	Accountants having fun, “2+2=7”	85475
Creative accounting	Accounting, adding another zero	122150
Creative accounting	Cowboys, singing, accounting, bad news	47588
Creative accounting	“Two and two is four again”	47897
Creative accounting	Experimental accounting	120262
Equifax scandal	Equifax, computer fraud, identity theft	144670
Government banks bailouts	Piggy bank, government bailout	125649
Identity theft	Courtesy call, identity theft, phone	68938
Identity theft	Face data, stealing	144690
Inheritance fraud	Uncle, inheritance, cheat	111917
Misappropriation of assets	Theft, beach, sleeping people	139260
Misappropriation of cash	Cash, fun, stealing	139910
Misappropriation of cash	Stolen cash, going on with one’s life	45008
Phone fraud	Phone, broker, millions	39026
Round tripping	Seven-billion-dollar pup	66456
Privacy breach	Privacy, confidentiality, lemonade	128506
Whistleblowing	Whistleblowing, phone, office	47669
White collar prison	Taking accounting to the next level	43966
Reckless extension of credit	Loans, banks, credit, “it’s only money”	36892
Reckless extension of credit	Loans, banks, inability to pay back loans	134225

Source: www.cartoonbank.com.

Table 2: Selection of Fraud-Related Cartoons from www.politicalcartoons.com

Cartoon Theme and Website Link	Cartoon Keywords	Cartoon Number
Arthur Andersen and Enron fraud	Fraud, auditors, fraudsters, Enron, WorldCom	3502
Creative tax return preparation	Arthur Andersen	4457
Credit ratings translation	Credit ratings, prime junk, junk stocks	77667
Enron employees retirement losses	Enron, Ken Lay, Enron retirees	28462
FEMA relief fraud	Mother nature, human nature, fraud	20607
FIFA corruption scandal	FIFA scandal, corruption	164441
Goldman Sachs' role in 2008 crisis	Derivatives, Wall St, Congress, economy, fraud	77727
Goldman Sachs' role in 2008 crisis	Hot potato, investor, waiter, Goldman Sachs	77835
Home foreclosures and 2008 crisis	Mortgages, foreclosures, banks	84453
Home foreclosures and 2008 crisis	Mortgage lenders, Attorney Generals, mortgages	84463
Lack of accounting ethics	Accountant, oath, truth	5921
Madoff and the SEC	Madoff, apology, SEC, sorry	62232
Enron scandal	Enron's logo, Andrew Fastow, plea	24767
Standard&Poor's misleading credit ratings	Mortgage fraud, credit ratings	126725
Tax avoidance	Mega Corp, layoffs, tax loopholes, paying no tax	98316
Wall Street and the 2008 financial crisis	Welcome to Fabulous Wall St, follies, Las Vegas	93544
Wells Fargo customer accounts fraud	Wells Fargo, greed, bankers	199865
Wells Fargo customer accounts fraud	Wells Fargo fake customer accounts	199881
A CEO's jail time	Fraud, jail, CEO	4557
Ebbers and WorldCom	Greed, ethics, Ebbers, WorldCom	17535
The smartest guys in the room	Enron's logo, prison, executives	27274
Skilling and Lay as prisoners	Enron, Ken Lay, Jeff Skilling	27238
Madoff with bank robber	Madoff, bank robbery, prison	62437
Madoff with investor in prison	Madoff, investor, prison	66246

Source: www.politicalcartoons.com.

Do students in forensic accounting classes, many of whom may be non-native English speakers, understand the messages of fraud-related cartoons? Mankoff shares: “*New Yorker* cartoons are not meant to be an IQ test, but they are intelligent humor, which requires a certain amount of cultural literacy to appreciate” (Mankoff, 2014, p. 159). David Remnick, the Editor of *The New Yorker* writes: “The best cartoons are exquisite explosive devices. When they are constructed just so, they produce an explosion (our laughter) ... It is also remarkable how closely readers pay attention to the subtitles, the evolving genres, the mix of topical jokes and social criticism” (Remnick 2006, p. ix). Since engagement triggers are presented at the beginning of a new topic or class, before students have learned the details of a particular accounting fraud case, perhaps students will not grasp all the sarcasm, irony, double meanings, metaphors, hyperboles, euphemisms, personifications, phraseological substitutions, and other figures of speech that the cartoon images and their captions convey. This is not problematic, however. By the end of the lecture, most students-should have grasped the hidden messages of the cartoon and will be able to appreciate it.

Online Video Resources

Online videos can be used in the forensic accounting class as either in-class engagement triggers or as homework assignments to prepare students for a new topic. Several examples of using videos as engagement triggers in the forensic accounting classroom are presented below.

The Federal Trade Commission (FTC) provides a host of short online videos explaining various consumer fraud schemes. The videos are available at www.consumer.ftc.gov/media and on the FTC’s YouTube channel, www.youtube.com/user/FTCvideos. Table 3 provides an overview of FTC consumer-fraud videos.

Table 3: Selected FTC Consumer Fraud Videos

Video Title	Video URL
Operation Empty Promises: Job and Business Opportunity Scams	https://youtu.be/rI5Ur9e-FxA
Money Transfer Scams	https://youtu.be/6Y2Xh5QZ9uQ
Job Scams	https://youtu.be/A-4N9z21U7o
Why care about Identity Theft?	https://youtu.be/k3yh9hjnE44
IRS Imposter Scams	https://youtu.be/i4nCy6Xs6R8
Hang Up on Fraudulent Telemarketing	https://youtu.be/HejPpki0kg4
Anatomy of a Cancer Treatment Scam	https://youtu.be/B0_Z7VsD9GI
Fraud Affects Every Community: Debt Collection	https://youtu.be/FegEYyKnhKk
Fraud—An Inside Look	https://youtu.be/OoB2PKYbu4Q

Students are surprisingly unaware of many of the common schemes displayed. This is why these engaging videos can provide for an engaging brief introduction to a variety of topics. Instructors can simultaneously make students aware of the important work the FTC is doing and point out various links, such as the FTC’s Consumer Sentinel Network.⁶ This website includes enforcement actions and options to report fraud cases to the FTC. Also important to know about are: the FTC’s Do Not Call registry⁷ which can significantly reduce unwanted calls, the FTC’s online safety tips website,⁸ and the FTC publication “10 Things You Can Do to Avoid Fraud.”⁹

Another area students typically lack knowledge in is the importance of physical security over their electronic devices. Businesses lose significant proprietary data, customer data, and trade secrets through the theft of laptops and other devices, such as cellphones and tablets. The loss of company data can be far more impactful than losses from traditional, i.e., non-electronic assets-related, fraud schemes.

Table 4 lists short online videos that demonstrate how laptop locks provide a false sense of security.

Table 4: Selected Laptop Theft Videos

Laptop Theft Example	Video URL
Screwdriver	https://youtu.be/qJXtwUzWfPc
Yanking the Cable	https://youtu.be/Ge6sh4srzbl
Cutting the Cable	https://youtu.be/q2WYUtrcRqw
Toilet Paper Tube	https://youtu.be/as-CPdf-rKI
Combination Locks	https://youtu.be/SITYhXIE8GQ
Iron Saw	https://youtu.be/NH8YGZ2c_w0

A recent survey of IT professionals by the security firm Kensington revealed that more than a third of respondents failed to have a physical security policy in place to protect laptops and mobile devices (Kensington, 2016).

⁶ www.sentinel.gov

⁷ www.donotcall.gov

⁸ www.onguardonline.gov

⁹ www.consumer.ftc.gov/articles/0060-10-things-you-can-do-avoid-fraud

Benford's Law, also known as the First Digit Law, tends to be a difficult concept for forensic accounting students as it is counterintuitive that the first possible digit (1 through 9) is not evenly distributed among certain populations, a fact that can be exploited in fraud detection. The video "Exploring Benford's Law"¹⁰ provides various examples of this, including a fraud case to illustrate Benford's Law. Numerous other videos of varying lengths and depths on this topic are also available.

The Rita Crundwell Dixon Illinois Fraud serves as a good example of a check disbursement scheme involving a municipality. The video "Rita Crundwell—Fraud in Dixon Illinois"¹¹ provides an excellent description of how Crundwell orchestrated her fraud and of how many city services suffered as a result. Many additional videos as well as a documentary describing this \$53 million fraud are available online. Students are generally speechless to learn that the fraud was perpetrated for decades in light of the traditional warning sign of a city employee living way beyond her means.

Some IT companies have exhaustive YouTube channels with hundreds of videos, some of which dealing with a variety of computer-fraud schemes and the ways these schemes can be prevented. Examples are Fujitsu's video "Cyber Security—Top 10 Threats"¹² and Cisco's video "Ransomware—Anatomy of an Attack."¹³

Another compelling example of an engagement trigger is the video "WorldCom: What Went Wrong?"¹⁴ This video can be used for students to review basic accounting knowledge acquired from the first weeks of the Principles of Financial Accounting class—account classification and financial statements. This video also discusses accounting reserves.

On June 25th, 2002, the telecom company WorldCom announced that it had to revise its financial statements because previously-reported profits were found to be losses. Generally, operating expenses must immediately be subtracted from revenues at the end of a reporting period as outright expenses, while capital expenditures, i.e. fixed assets, should be capitalized and depreciated to an expense account over time. Improperly classifying operating expenses as assets (i.e., capitalizing them, had inflated WorldCom's profits because some of the expenses were thus removed from the income statement). This capitalization led to an overstated net income. Improperly capitalizing operating expenses also had increased the assets on the balance sheet. WorldCom had made efforts to increase revenues by reducing its reserves and moving them to the revenue line of its income statement. The following questions can be asked after students have seen the above-mentioned WorldCom video:

- 1) What is the definition of an asset in the Conceptual Framework of Accounting?
- 2) What is an operating expense?
- 3) What is a capital expenditure?
- 4) How will net income be affected if expenses are improperly classified as assets?
- 5) Why do companies have reserve accounts?

"The Ten Worst Corporate Accounting Scandals" video¹⁵ summarizes in a dashboard style key information on accounting scandals in the following companies: Saytam (2009), Waste Management (1998), Lehman Brothers (2008), American Insurance Group (AIG) (2005), Freddie Mac (2003), HealthSouth (2003), Tyco (2002), WorldCom (2002), Bernie Madoff (2008), and Enron (2001). These dashboards list the dollar amount of the fraud cases, the key executives, what happened, and other important facts.

¹⁰ <https://youtu.be/O8N26edbqLM>

¹¹ <https://youtu.be/WAYtaFxlw3M>

¹² <https://youtu.be/O8N26edbqLM>

¹³ <https://youtu.be/4gR562GW7TI>

¹⁴ https://youtu.be/7g_d-phoUrU

¹⁵ <https://youtu.be/cASbUIysfww>

Table 5 lists additional online videos that can be used in the teaching of forensic accounting and fraud examination classes.

Table 5: Additional Videos Useful for Teaching Forensic Accounting and Fraud Examination Classes

Video Topic/Title	Video URL
CEO Email Scam	https://youtu.be/4PDmUf9msJg
The Nanny Scam	https://youtu.be/cY0-agKp-wc
Reshipping Scam	https://youtu.be/psSVh-ir0-s
Puppy Scam	https://youtu.be/NGh2H3p4Eyg
Olympus – The Story of Japan’s Accounting Fraud	https://youtu.be/7mOO6lfHjeI
Masterminds: Crazy Eddie	https://youtu.be/OgUxUmSK9R0
Barry Minkow ZZZZ Best	https://youtu.be/2sMvKaFY2uQ
Bankruptcy Fraud	https://youtu.be/jTWLhJ7rAUg
Fraud and the Tone at the Top	www.ace.com/vid.aspx?id=4294974597
How to spot a liar	www.ted.com
How to rob a bank	www.ted.com
How to expose the corrupt	www.ted.com
Meet global corruption’s hidden players	www.ted.com

Lastly, the Forensic and Valuation Services Section of the AICPA provides a library of mostly publicly available videos,¹⁶ including introductory forensic accounting videos, videos on fraud red flags, Ponzi schemes, and data analytics for forensic accountants.

Discussion and Conclusion

The objective of this article was to demonstrate how cartoons and short online videos, two examples of engagement triggers, can be used as innovative and engaging online resources to enliven the forensic accounting and fraud examination classroom. Seven cartoon exhibits from *The New Yorker* and www.politicalcartoons.com were included: on Enron, accounting tricks, Madoff and the SEC, misappropriation of assets, corruption, mortgage fraud, and pressure on accountants to change the company’s financial numbers. Each exhibit was followed by suggestions on the introduction of these engagement triggers in class, along with questions the instructor can ask of students upon viewing each cartoon. Two tables with additional cartoons were presented. The unique identifier (TCB-number) and, where available, the URL of the cartoons were listed in the tables. Cartoon themes and keywords were also included for easier identification of relevant cartoons by forensic accounting instructors. This article also presented three tables with links to online fraud-related videos: FTC consumer fraud videos, laptop theft videos, and additional videos.

Not just at the university level, but also “[a]t all educational levels, activities that are attractive, in terms of color, sound, and movement, novel, complex, or uncertain can be used to trigger students’ interest or to capture students’ attention” (Ainley, 2012, p. 299). Fraud topics are certainly not exclusive to the forensic accounting classroom, given how deeply rooted and widespread the societal and economic consequences of accounting fraud have proved to be.

By reviewing the extant literature, we demonstrated that using video and cartoon engagement triggers in the forensic accounting and fraud examination classroom can improve student engagement, retention of the material, and interest in the subject.

We provided examples of cartoons and short online videos that can be used to start a new discussion or lecture on a variety of topics (e.g., corruption, misappropriation of assets, financial statement fraud, professional ethics, and consumer fraud schemes).

Many students in today’s classroom have limited educational or work experience in accounting and certainly in forensic accounting and fraud auditing. They may not have experienced an inventory count, participated in an internal or external audit, or prepared a tax return. The cartoons and videos discussed and listed in the exhibits and tables of this article can

¹⁶ www.aicpa.org/news/aicpatv.html

therefore be useful in introducing a plethora of forensic accounting scandals and topics in the classroom (for example, these of Enron, WorldCom, and the Madoff Ponzi scheme).

The authors provided rich repositories of engagement triggers, as well as illustrative guidance for their use, preferably at the start of a new topic or lecture. Forensic accounting and fraud examination educators can easily review these resources online to find out whether relevant engagement triggers are available for the specific topics they plan to teach. Fortunately, they will find that there is a useful and growing resource base available for most topics they may wish to cover.

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