



Transforming accounting ethics education with serious games



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Bogart Technologies www.rmit-bogart.com



Aligned with the newly revised and restructured [International Code of Ethics for Professional Accountants](#), the School of Accounting at RMIT University developed an interactive accounting ethics serious game, which provides:

- three hours of CPD
- a badged RMIT micro-credential



ethics education

**Biggest problem of unethical conduct at work:
Good people behaving badly
Not intentional corruption or deliberate misbehaviour**



Banking royal commission: AMP CEO Mike Wilkins sticks to 'bad apples' theory



'Relentless pressure': Police asked to perform 50 to 100 breath tests in single shift

Police faked more than 258,000 alcohol breath tests in Victoria over 5½ years.

overconfidence

we think we are more ethical and that we are more likely to behave ethically than is warranted...

61% of doctors believed “freebies” given by pharmaceutical companies affected the judgment of other doctors

16% believed their own judgment was affected

(Prentice, 2013)

overconfidence leads to lack of serious ethical reflection



ethical blindspots

We think we know what we should do in a given situation

We think we know what we would do in a given situation

But

we do not always do it

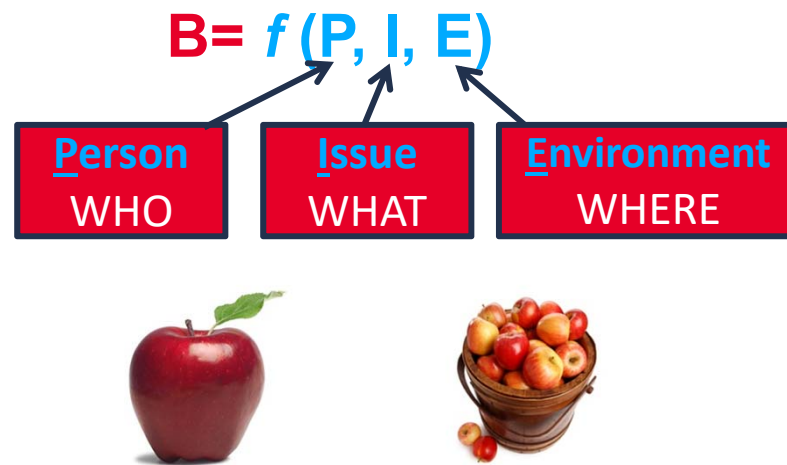
Gap between what we expect we would do and what we actually do

Data and training needed to recognise and deal with our ethical blindspots

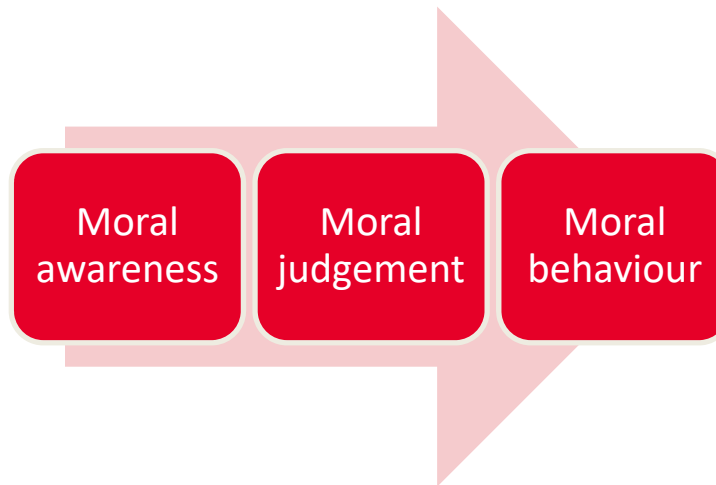
Ethical blindspots explain why good people (including professional accountants) can behave badly



Ethical BEHAVIOUR AT WORK



How do we make ethical decisions?





In 2000, an accounting industry official to the SEC:

“We are professionals that follow our code of ethics and practice by the highest moral standards. We would never be influenced by our own personal financial well being.”

“This testimony reflects an embarrassing ignorance of the impact of self-interest upon all humans’ decision making”

ethicsunwrapped.utexas.edu/video/jack-self-serving-bias



Serious Games: Digital immersive technologies

- **Digital immersive technologies**

- Must demonstrate the transfer of *learning*
- encourage **formative** assessment
- reduces reliance on **summative** assessment which relies on memory and recall

- **Game Mechanics**

- Causally linked series of challenges
- Gameplay with leader boards; goals; role play; levels etc.
- learning should *not* come from related user manuals



Source: http://i2.wp.com/onseriousgames.com/wp-content/uploads/2015/06/Differences_in_ICTs.png



Introducing Serious Games Design

- Serious games are a multi-billion-dollar industry
 - *Serious* ... as in education
 - *Games* ...as in fun
-trap of "edutainment," thinly disguised educational software or "chocolate-covered broccoli." (Farber, 2014)
- No excuse for poor design....



A resource that will enable accountants to:

- become aware of the restructured Code of Ethics for professional Accountants
- practice making ethical decisions
- increase awareness of ethical issues, responsibilities and pressures
- 'safe' setting for confidence building
- non-linearity contributes to reusability

A serious Ethics Game



Bogart: Example of gameplay



RMIT Digital Credential

A digital credential (badge) certifies the acquisition of capabilities and skills:

- trustworthy (RMIT/issuer brand)
- provides assurance of learning
- an accurate representation of earner's skills & capabilities
- articulates meaning for industry and employers
- global recognition and seamless transferability
- conforms to professionally recognised industry standards and/or compliant with regulatory framework



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