Beyond the Ledger: Real Classroom Strategies to Engage Accounting Students

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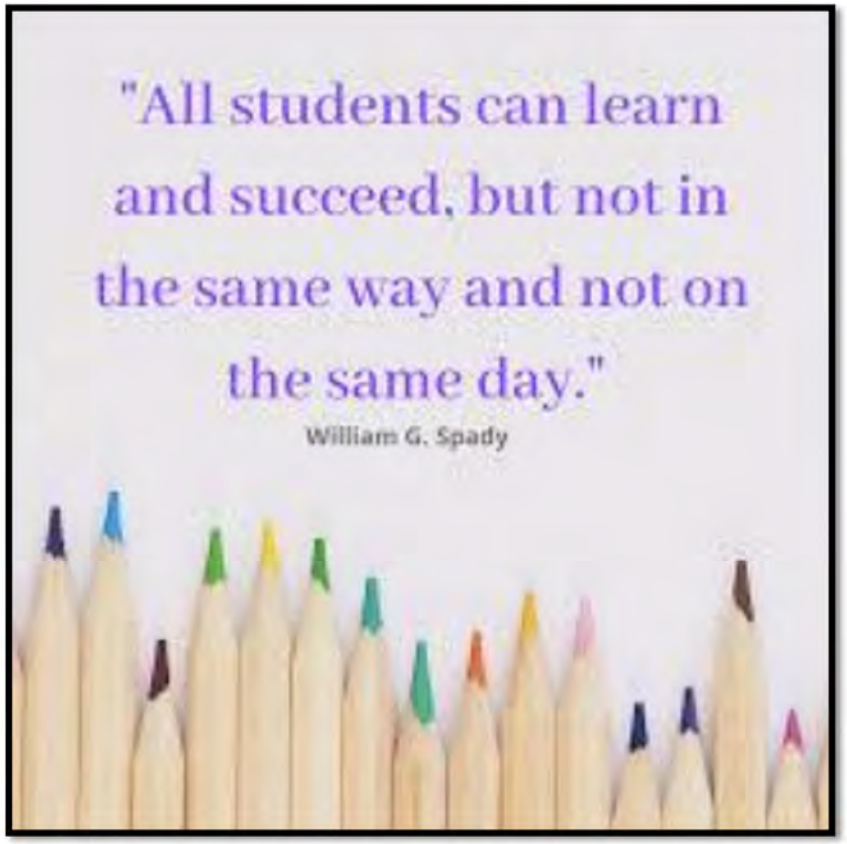
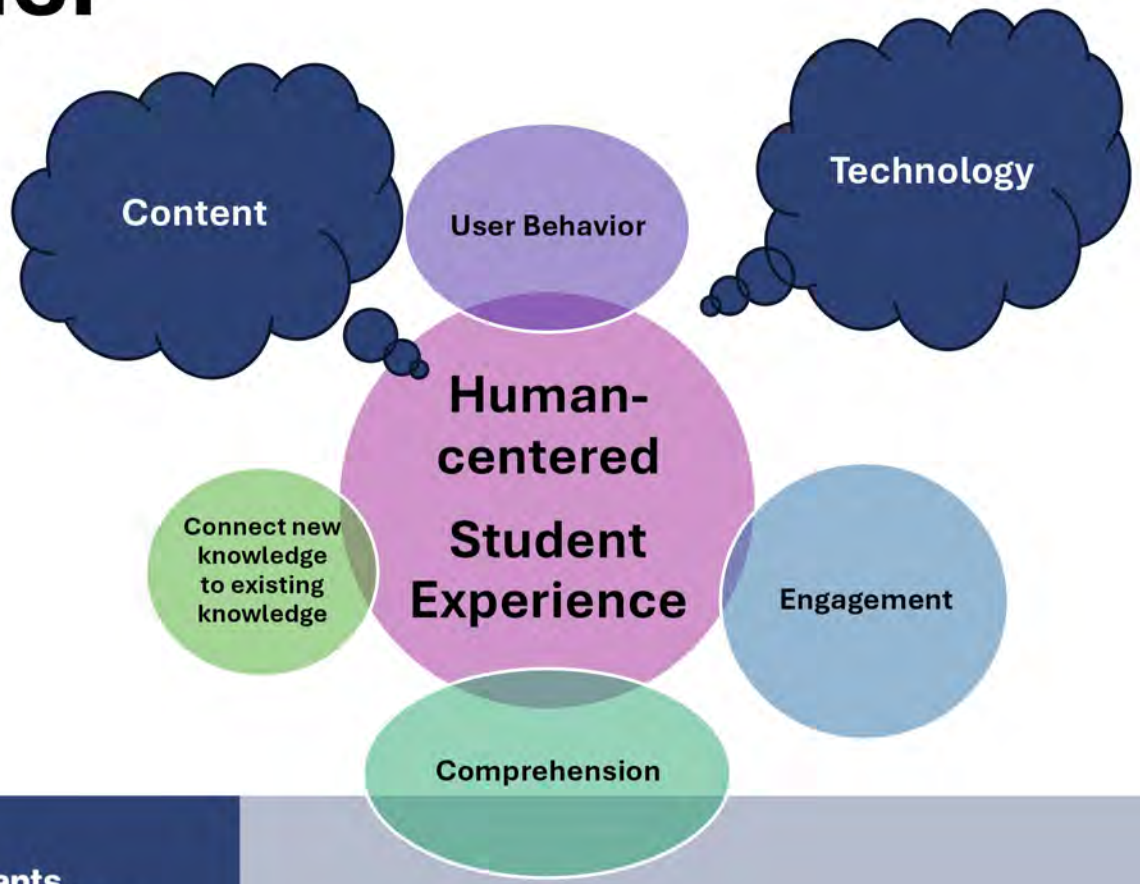
Consider....


"All students can learn and succeed, but not in the same way and not on the same day."
William G. Spady

Consider


Content
User Behavior
Technology
Human-centered
Student Experience
Connect new knowledge to existing knowledge
Engagement
Comprehension

Best Practices in Introductory Accounting

1. Connect Concepts to Real-World Contexts

Make it real. Make it stick!

2. Incorporate Active Learning and Problem-Based Practice.

Put Them in the Role on Day One!

3. Leverage Technology and AI Tools Thoughtfully.

Challenge AI – Don't Trust it!

4. Scaffold Learning with Continuous Feedback.

Let them struggle (productively)!

5. Build Belonging and Professional Identity

See it. Be it. Believe it.

1. Connect Concepts to Real-World Contexts

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Where Does Accounting Show Up in Real Life?

- Show everyday items:
  - Starbucks receipt
  - Amazon order
  - TikTok influencer deal
- Ask:
  - What accounting is happening here?
- Make it interactive:
  - Students MindMap or create an Infographic – Brainstorm in Groups

This breaks the "accounting doesn't matter" mindset quickly.

Practitioners in the Classroom

GUEST SPEAKER

EVALUATOR & AUDIENCE

EXPERT GUEST LECTURER

CO-INSTRUCTOR

CLIENT

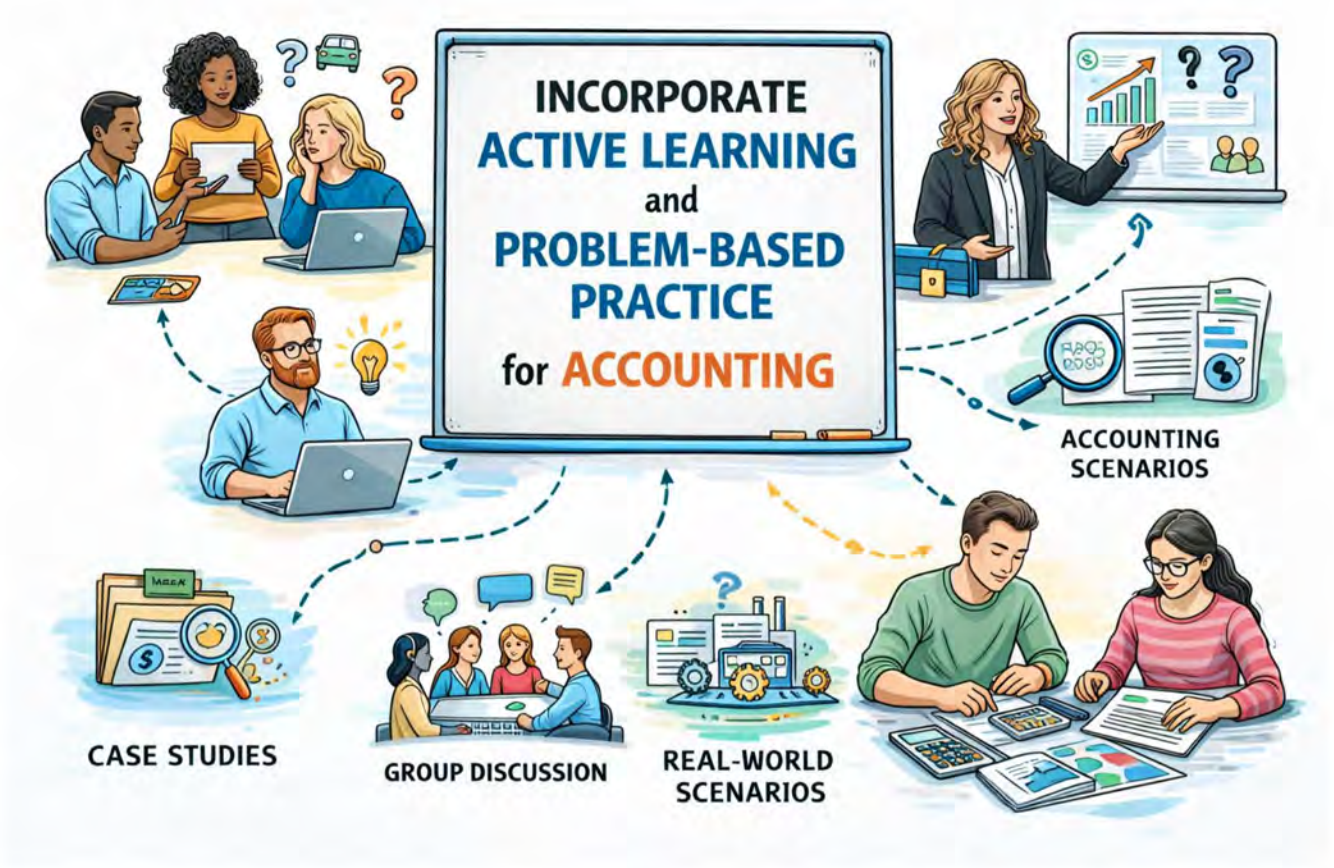
PROJECT/CONSULTANT OR COACH

Integrate AI into Real-World Accounting Scenarios

- Generate journal entries and analyze whether AI followed GAAP correctly.
- Use AI to spot inconsistencies in sample financial statements. This builds critical evaluation skills rather than blind trust.

AI can compute. Accountants must think!

2.


INCORPORATE
ACTIVE LEARNING
and
PROBLEM-BASED
PRACTICE
for ACCOUNTING
ACCOUNTING
SCENARIOS
CASE STUDIES
GROUP DISCUSSION
REAL-WORLD
SCENARIOS

Gamification Strategies (Power of AI)

MONOPOLY	PRACTICING JOURNAL ENTRIES & FINANCIAL STATEMENTS
BASKETBALL	LEARNING HOW THINGS EFFECT THE ACCOUNTING EQUATION
SHARK TANK	GROUP PROJECTS IN MANAGERIAL ACCOUNTING
LEGOS	PROFESSIONAL PLAY CERTIFIED & HANDS ON LEARNING
KAHOOT!	LEADERBOARDS & INTERACTIVE EXAM REVIEW

SHARK TANK

LEGO

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Kahoot!

Accounting Escape Room

- Gamification
- How it works:
  - Students solve:
    - Journal Entries, Adjusting Entries, Ratios, etc.
  - Each correct answer unlocks the next clue

- Give your activity a theme
  - Save the failing business
  - Catch the fraudster

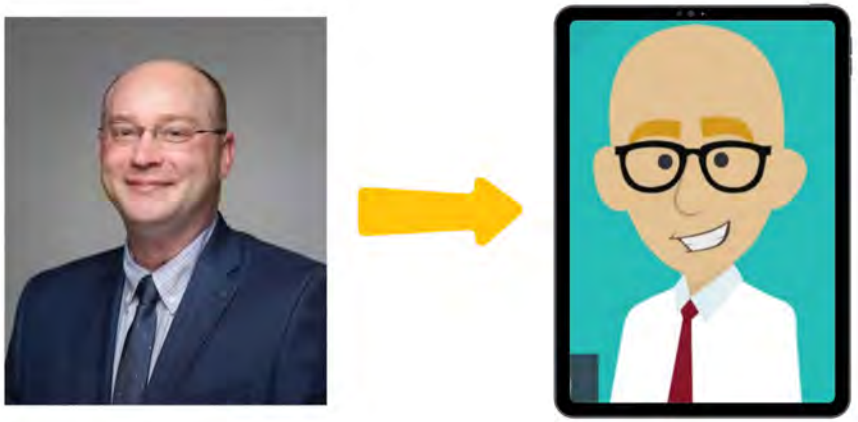
https://character.ai/chat/VbvMxANcG_zi7X0sd2-TauXkmgjS5ecY-sXDassAHy8

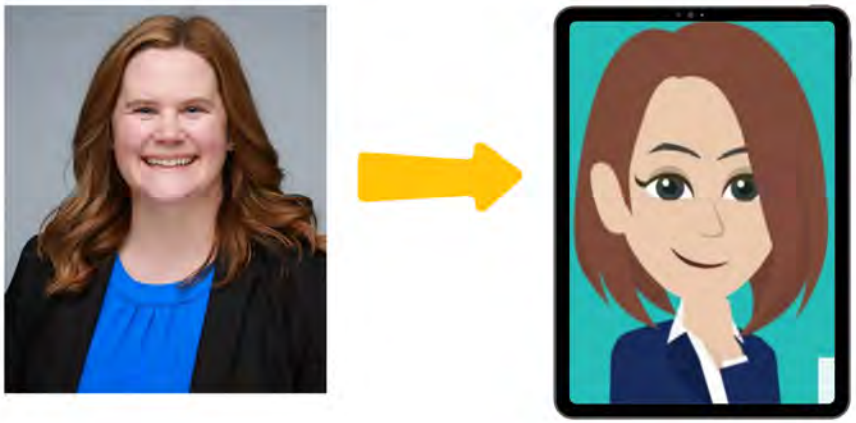
3.

LEVERAGE TECHNOLOGY and AI TOOLS THOUGHTFULLY in the ACCOUNTING CLASSROOM
AI-DRIVEN ACCOUNTING SOFTWARE
AUTOMATED DATA ANALYSIS
CLASSROOM INTERACTIVITY

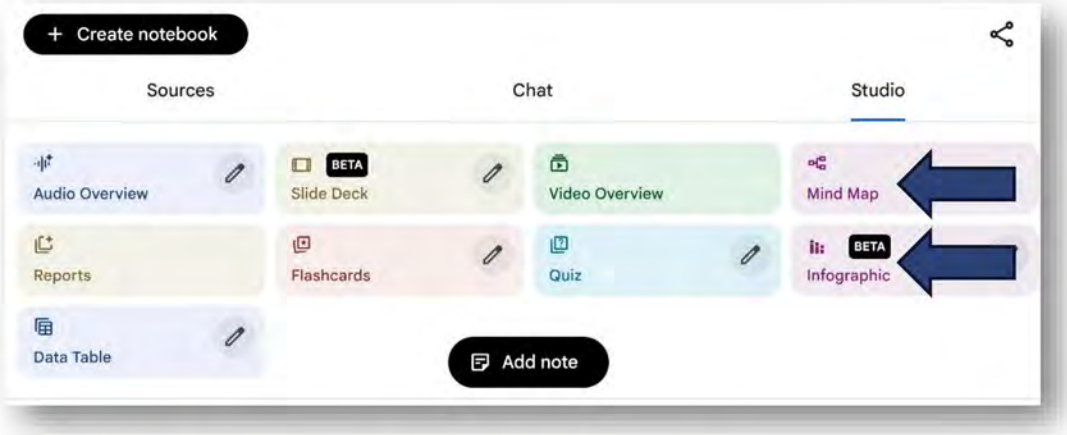
Vyond Lectures

GENERATE EFFECTIVE VIDEOS FROM SIMPLE PROMPTS IN MULTIPLE STYLES. EDIT OR UPDATE AS NEEDED USING VYOND'S INSTANT EDITOR OR POWERFUL STUDIO





AI Learning On-Demand, Anytime, Anywhere



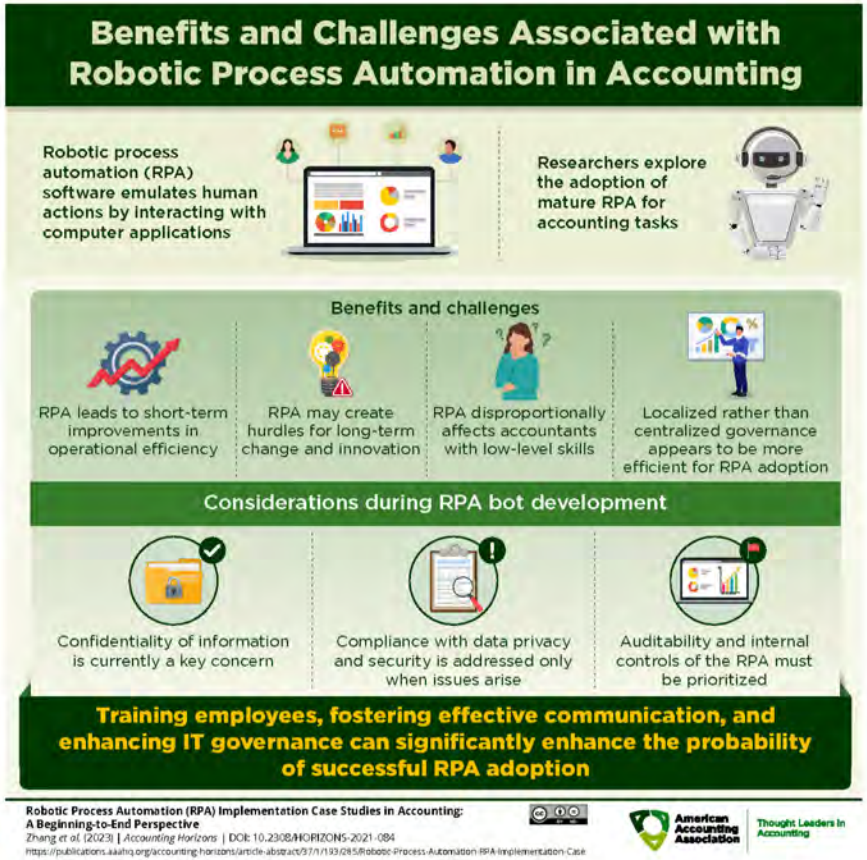
- AI-Powered Summarization
- Audio Overviews – Podcasts On The Go
- Video Overview
- Mind Maps & More
- Multilingual Support
- Personalized Learning Paths

RPA Teaching Tips

- **Introduce RPA Concepts:** Start by explaining what RPA is and how it's transforming the accounting industry.
- **Discuss Industry Applications**: Highlight how firms use RPA for tasks like invoice processing, reconciliations, and data entry.
- Build a bot

Resources

- IMA RPA Series
- Upath Academy
- AAA Resource Hub



IoT Teaching Tips

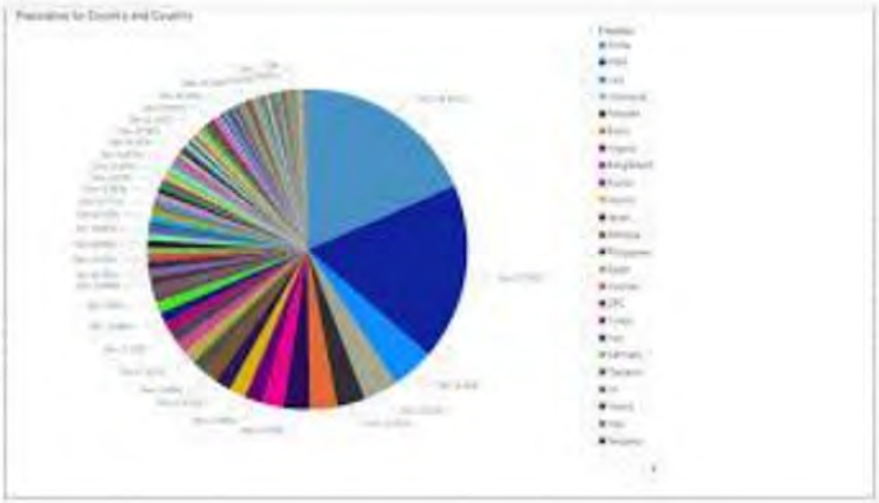
- If a business uses IoT sensors for inventory tracking, how does that affect the accounting records?
- Explain how IoT devices automate financial transactions.
  - Smart vending machines track sales in real-time.
  - RFID scanners trigger inventory updates.
- How could an IoT device reduce fraud or error?

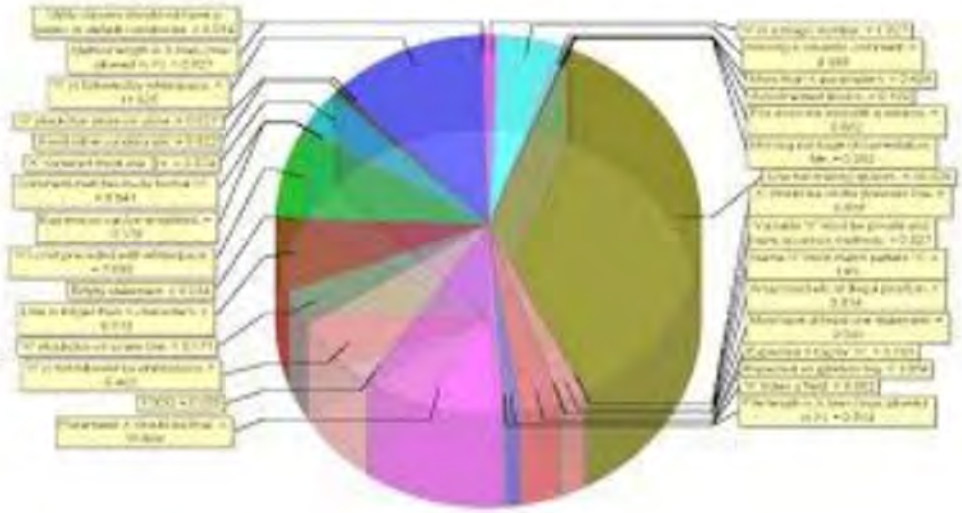
Block Chain Teaching Tips

- Guest Speakers
  - Bring in the experts
- No one technology to teach
- At a minimum, help students understand the basics and real-world practicality
  - Discuss Blockchain as a digital ledger
  - Smart Contracts
  - Inventory Tracking
  - Highlight how well-known companies are using Blockchain

Data Analytics Teaching Tips

Scavenger Hunt: Find Bad Visualizations. What makes them "bad"?





Creating AI Videos & Bots

boodlebox

Best for multi-bot collaboration and guided AI workflows

- Create custom AI bots trained on your course materials or syllabus
- Run multiple AI agents simultaneously to compare responses or simulate discussions
- Build guided student activities (case analysis, tutoring bots, study assistants)
- Faculty-controls – built-in guardrails and source transparency
- Strong option for classroom AI labs and structured assignments

Example: Create a "Tutor Bot" that answers questions using your course slides.

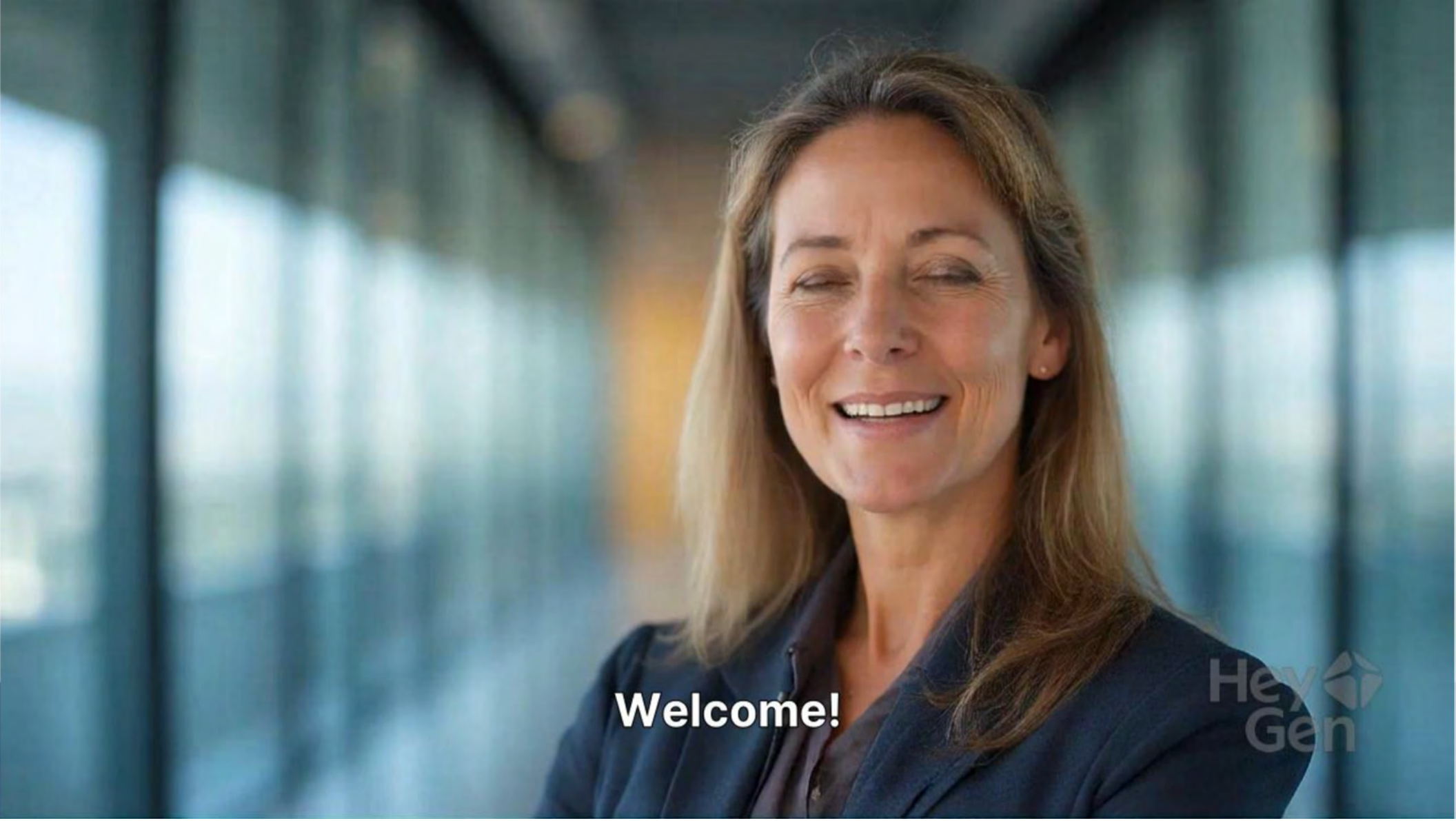
Creating AI Videos & Bots

HeyGen

Best for AI avatar videos and instructor presence

- Create AI avatar lectures without recording yourself
- Convert scripts into professional video lessons in minutes
- Useful for micro-lecture, course introductions, and assignment explanations
- Supports voice cloning and customizable avatars
- Excellent for asynchronous and online courses.

Example: Record short videos explaining a topic or assignment instructions.


Welcome!

3rd Jan 2026

EYARC Experience: Becoming with AI

In this assignment, you will examine two mindsets for engaging with artificial intelligence (AI): the passive, transactional mindset, and the active, transformational mindset. The assignment provides a framework for understanding how to move beyond simply using AI as a shortcut and instead create a...

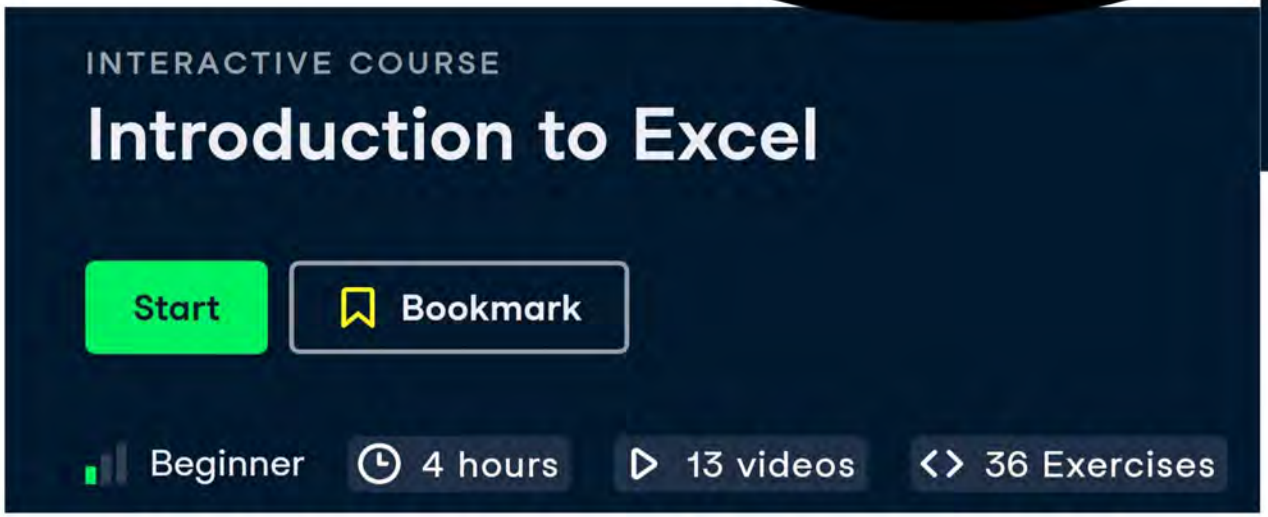
LEVEL BEGINNER CLASS DATA ANALYTICS AI GENAI

Sample Course Resources

Becoming with AI	Artificial Intelligence: Swindle in the age of AI	Excellence unleashed: GenAI for accounting innovators
AI Ethics	Intro to Gen AI	Intro to Gen AI

Data Camp

Free for Students Through Instructor-Created Course



- Excel
- Power BI
- Tableau
- Alteryx
- Exploratory Data Analytics

For Practice or For Credit as an Assignment

https://www.datacamp.com/universities

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Maximize class time for application
Build skills with Data Camp outside of class

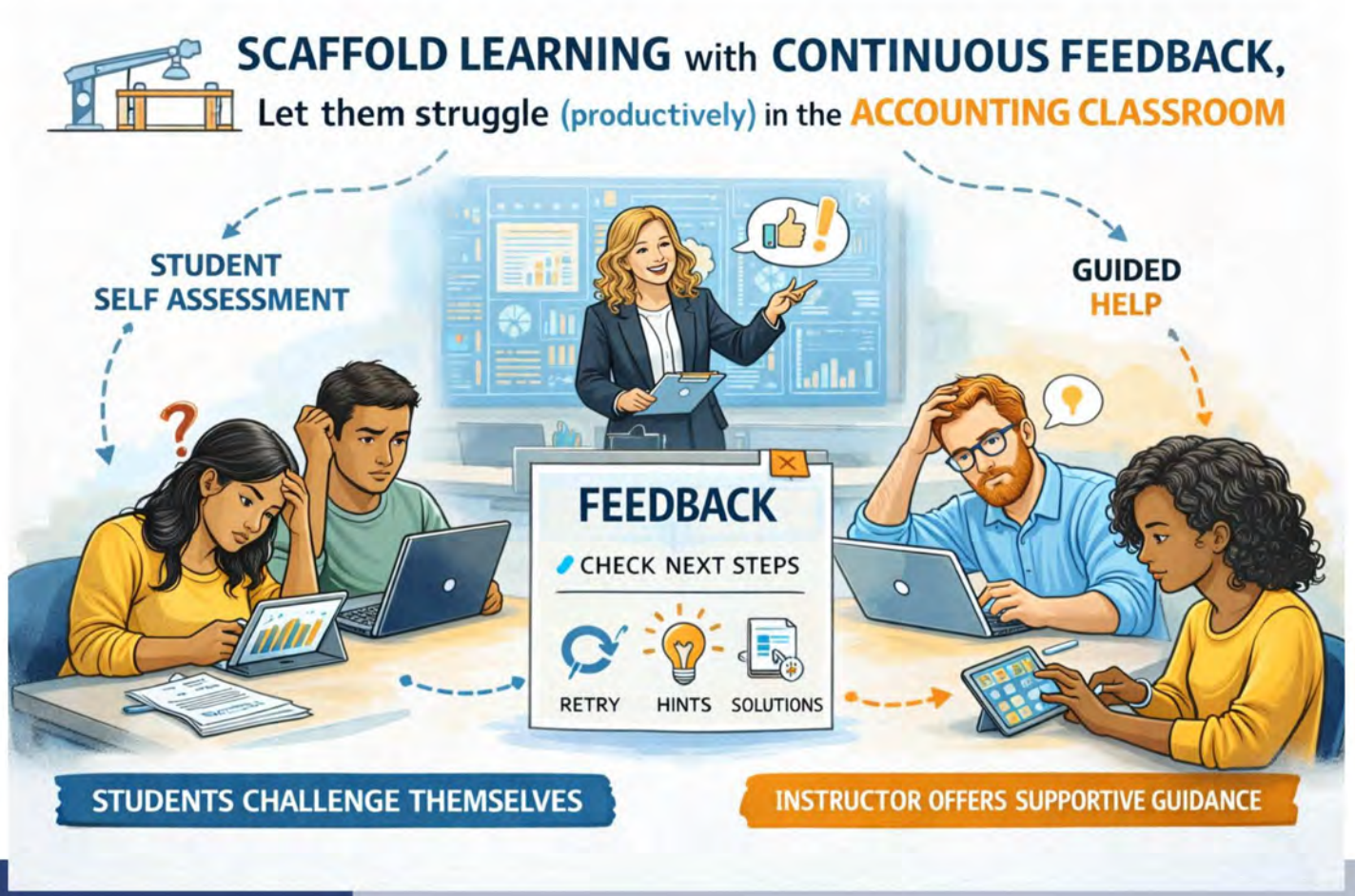
Immersive Technology

Immersive technologies:

- virtual reality,
- augmented reality,
- mixed reality,
- 360° environments

are relevant to accounting and the audit functions.

4.


SCAFFOLD LEARNING with CONTINUOUS FEEDBACK,
Let them struggle (productively) in the ACCOUNTING CLASSROOM
STUDENT SELF ASSESSMENT
GUIDED HELP
FEEDBACK
CHECK NEXT STEPS
RETRY
HINTS
SOLUTIONS
STUDENTS CHALLENGE THEMSELVES
INSTRUCTOR OFFERS SUPPORTIVE GUIDANCE

Prompt Engineering

ChatGPT 4o

I'm a single mother and have incurred a lot of medical expenses this year. I am trying to decide if it is worth my time to accumulate all the documentation needed to support a tax deduction.

1. Do You Itemize or Take the Standard Deduction?

As a **single mother**, you might qualify as **Head of Household**, which gives you a **higher standard deduction**:

- **Head of Household Standard Deduction (2024): $21,900**

To benefit from deducting your **medical expenses**, your **itemized deductions** (medical + others) must be **more than $21,900**.

2. Medical Deduction Rule:

You can **only deduct unreimbursed medical expenses** that exceed **7.5% of your Adjusted Gross Income (AGI)**.

Example:

If your AGI is $60,000:

- 7.5% of AGI = $4,500
- You can only deduct the **portion above $4,500**
- So if you spent $9,000 on medical bills, you can deduct **$4,500**

3. What Counts as Medical Expenses?

✅ Deductible:

- Doctor, dentist, or hospital bills
- Prescriptions
- Health insurance premiums (if you're self-employed or pay post-tax)
- Therapy, mental health treatment
- Mileage to and from medical appointments

❌ Not deductible:

- Cosmetic procedures
- Over-the-counter meds (unless prescribed)
- Reimbursed expenses

4. Should You Gather Documentation?

It may be worth your time if:

- Your **medical expenses are high** (>$5,000–$6,000)
- Your **AGI is relatively low** (making the 7.5% threshold easier to exceed)
- You **don't have a mortgage**, meaning itemizing (instead of standard deduction) could make sense
- You have **other itemized deductions** (charity, state/local taxes, etc.)

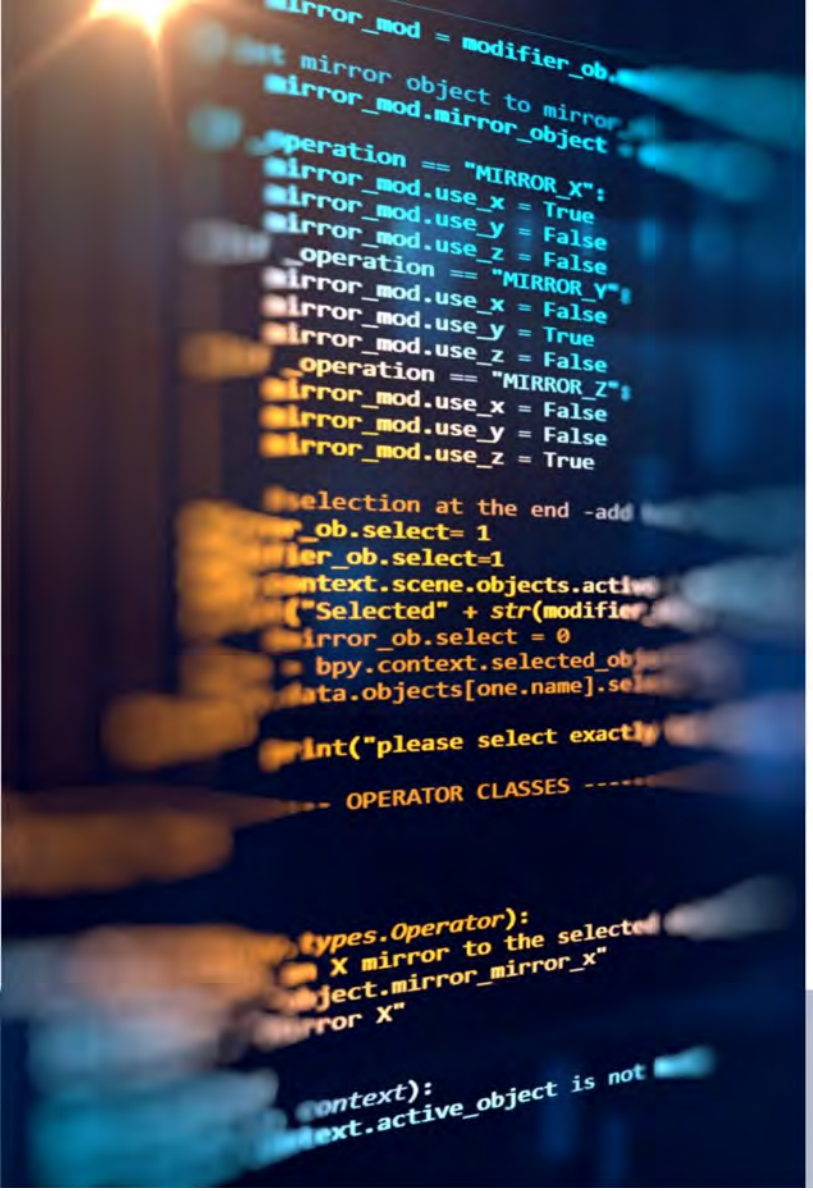
5. Easy Next Step:

To decide quickly, do this:

1. Estimate your AGI
2. Calculate 7.5% of it
3. Compare that to your total **unreimbursed** medical expenses
4. See if that number, plus other deductions, exceeds **$21,900**

If it **doesn't exceed**, skip the paperwork and take the **standard deduction**.

https://www.tomsguide.com/ai/this-tiny-prompt-change-makes-chatgpt-way-more-useful-heres-how



Vibe coding

write a python function to check if numbers in a spreadsheet are negative and if so make text red

Python

```python
from openpyxl import load_workbook
from openpyxl.styles import Font

def make_negatives_red(file_path, output_path=None):
    wb = load_workbook(file_path)
    ws = wb.active

    red_font = Font(color="FF0000")

    for row in ws.iter_rows():
        for cell in row:
            if isinstance(cell.value, (int, float)) and cell.value < 0:
                cell.font = red_font

    wb.save(output_path if output_path else file_path)
```

Python

```python
make_negatives_red("input.xlsx", "output.xlsx")
```

Creating Stories

Create a mystery story that centers on the main character Maximus Securitas and his antagonist Cassie Controllum the Director of IT for an ISACA continuing education event. Make the story revolve around an internal control COBIT topics.

Maximus Securitas · 1st

--

Title: The Encrypted Enigma

Maximus Securitas was no stranger to high-stakes investigations. As a respected governance, risk, and control professional, he had unraveled more than his share of corporate mysteries. But this time, the intrigue emerged from an unexpected setting: ISACA's annual continuing education event. His adversary? Cassie Controllum, the Director of IT—brilliant, ambitious, and unyielding. Rumors swirled that something was amiss in her department, and Maximus had been drawn in to uncover the truth.

Chapter 1: Shadows in the Audit Logs

Maximus Securitas arrived at the annual ISACA continuing education event to deliver a keynote on **IT governance, internal controls, and the practical use of COBIT**. Before the program even began, he found a folded note slipped beneath his hotel room door:

> "Look beyond the dashboard. The real risk is buried in the logs."

One of the event's featured organizations was Orion Tech, a fast-growing company praised for its sophisticated systems and modern control environment. Its Director of IT, **Cassie Controllum**, was widely respected for her confidence, technical expertise, and public insistence that Orion Tech's controls were airtight. During the evening networking reception, Cassie spoke at length about governance, risk mitigation, and how her team had aligned operations with COBIT principles.

But Maximus noticed small cracks beneath her polished delivery. Her answers were sharp, yet rehearsed. Her confidence seemed just a touch too careful. When he later spoke with several Orion Tech employees, their comments raised concern. A few mentioned system alerts that appeared and vanished without explanation. Others described rushed system updates, unusual pressure surrounding a product launch, and a growing reluctance among staff to question IT leadership.

When Maximus reviewed a sample of Orion Tech's audit logs, he discovered something more troubling: key entries were missing. Changes had occurred, but the record of who approved them, tested them, and implemented them was incomplete. To Maximus, this was not just a technical issue. It was a control failure. The organization's governance structure depended on transparency, accountability, and reliable information. Without those, even the strongest framework existed only on paper.

Chapter 2: The Hidden Script

That night, while most attendees prepared for the next day's sessions, Maximus sat alone in a temporary demonstration lab reviewing backup files and change records from Orion Tech's systems. The deeper he looked, the clearer the pattern became. A concealed script had been embedded within a recent system update. It elevated access privileges, altered key configurations, and then erased traces of its own activity from the logs.

This was no accident. Someone understood both the system and the controls well enough to work around them.

Maximus traced the activity to a privileged account tied directly to **Cassie Controllum.** The evidence suggested she had manipulated access within the organization's support environment, bypassing normal approvals and undermining controls designed to separate duties, validate changes, and preserve the integrity of monitoring data. The very mechanisms that should have supported governance had been turnec into tools of concealment.

As Maximus pieced the story together, the motive came into focus. Orion Tech had been under intense pressure to release a major new product. Delays had mounted. Vulnerabilities had surfaced. Rather than report the issues and risk executive backlash, Cassie had pushed changes through outside the normal process, suppressing evidence to maintain the illusion of control.

Her actions had not only weakened security; they had compromised trust in the organization's entire governance structure. Policies had existed. Roles had been assigned. Reports had been produced. Yet without discipline, oversight, and ethical leadership, the control environment had become vulnerable to the very person entrusted to protect it.

Chapter 3: The Final Reveal

The next morning, Maximus stood before the ISACA audience and began his presentation on **governance, accountability, and the real-world value of COBIT**. Cassie sat near the front, composed and unreadable. The room quieted as Maximus walked attendees through a case study involving missing logs, unauthorized access changes. and concealed system activity.

He explained how governance requires more than written policies. It requires leadership that directs and monitors effectively, planning that aligns IT with organizational objectives, disciplined change management, controlled service delivery, and ongoing monitoring that can be trusted. He showed how each breakdown in the case connected to a larger failure of internal control and oversight.

Then he revealed the final piece: screenshots and records linking the hidden script and erased logs to Cassie's account.

A murmur spread across the room. Cassie attempted to defend herself, arguing that she had only done what was necessary to keep the project moving and protect the company's reputation. But the evidence was overwhelming. Under mounting pressure, she finally admitted the truth: she had bypassed controls, hidden vulnerabilities, and manipulated records because she believed deadlines mattered more than process.

Her confession landed heavily with the audience. It was a stark reminder that control failures are rarely just technical. They are often rooted in tone at the top, unchecked authority, and a willingness to treat frameworks as appearances rather than disciplines.

Orion Tech's leadership moved quickly to initiate an independent review, restrict privileged access, strengthen change management, and rebuild monitoring processes that had been compromised. For the audience, the lesson was immediate and clear: **COBIT is not just a model for documentation or compliance. It is a framework for discipline, governance, and trust.**

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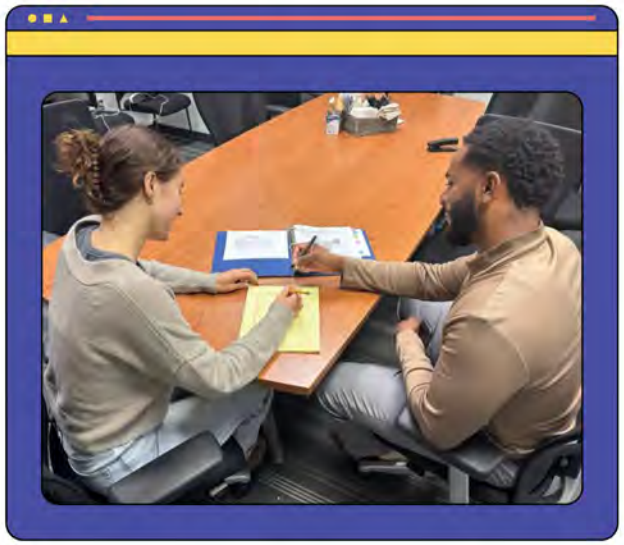
5.

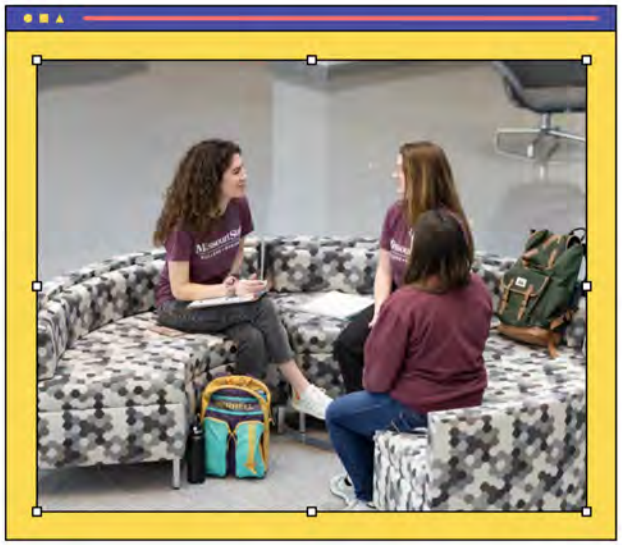
BUILD BELONGING and PROFESSIONAL IDENTITY in the ACCOUNTING CLASSROOM

Grad Student Panels & Embedded Peer Tutors

TUTORING



PEER MENTORS



STUDENT PANELS

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Recap: Strengthening the Accounting Pipeline: From Classroom to Career

- Make accounting education meaningful and engaging.
- Equip students to think, adapt, and learn beyond today's classroom.
- Prepare students for success in the future workplace.

Resource:

https://doi.org/10.2308/ISSUES-2024-086

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Debits, Credits, and Curiosity: Fostering Engagement in Introductory Financial Accounting

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Kristin Hamm
Missouri State University

ABSTRACT: Looking for ways to make introductory financial accounting courses more engaging? Look no further! The faculty have outlined the course redesign process and options for incorporating small but impactful changes to existing courses. Increasing engagement in accounting principles courses is an important component of recruiting accounting majors, growing the accounting pipeline, and increasing the number of accounting professionals. By incorporating activities such as guest speakers, gamification, artificial intelligence (AI) tools, free online resources, engagement tools, small prizes, and student support, the faculty have transformed the introductory accounting classrooms into fun and lively environments. Instructors share games using ChatGPT, new methods to deliver existing materials, and recommendations for connecting with professional partners to support these changes. The following outlines the redesign process, shares resources, and provides tips and tricks for faculty interested in updating or modifying introductory financial accounting courses to engage students and increase interest in the accounting profession.

JEL Classifications: M41; M49.

Keywords: principles of financial accounting; accounting education; accounting pipeline.

I. INTRODUCTION

Increasing engagement in introductory accounting courses is important for addressing many of the challenges facing accounting programs, including recruiting potential accounting majors, maintaining the accounting pipeline, and improving overall student perceptions of accounting (J. Boyle, Marcy, D. Boyle, and Hermanson 2024). At a large, public, AACSB-accredited university in the Midwest, the three credit hour introductory financial accounting course was redesigned to address these issues. Prior to the redesign, the course was taught with the intent to prepare accounting majors for intermediate accounting, even though only 5–10 percent of the enrolled students were accounting majors. The redesigned course allows all students to learn about the importance of accounting in

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Julie Ravenscraft, Kyle Goodin, Mollie Adams, and Kristin Hamm, Missouri State University, College of Business, School of Accountancy, Springfield, MO, USA.

Any use of generative artificial intelligence (AI) or AI tools by the authors has been disclosed in the "Declaration of Generative AI and AI-Assisted Technologies" section.

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