

INDUSTRY ENGAGEMENT

Serious Gaming to Promote Accounting Ethics

Associate Professor Eva Tsahuridu, Associate Professor Gillian Vesty and Professor Steven Dellaportas, School of Accounting

Associate Professor Eva Tsahuridu, Associate Professor Gillian Vesty and Professor Steven Dellaportas developed a serious game that takes ethics training to a new level, promoting ethical practice across the accounting profession globally.

When the International Ethics Standards Board for Accountants (IESBA) released a new International Code of Ethics in 2018, Tsahuridu, an RMIT Industry Fellow with expertise in business, professional and accounting ethics, began thinking about ways to integrate the new ethical requirements into the training and everyday work practice of accountants.

Tsahuridu approached her colleague in the School of Accounting, Vesty, about the possibility of using serious gaming for professional ethics education. Vesty had recently co-developed the strategic budgeting game Lucro Island as an educational tool for accounting students. Lucro Island has been acclaimed internationally, receiving the American Accounting Association's Outstanding Case Award for contribution to teaching, and has been played by over 7,000 students across 8 countries. Tsahuridu and Vesty agreed to partner in developing an ethics game, and were joined by Dellaportas, who has extensive expertise in professional ethics, including accounting ethical behaviour and misbehaviour.

Making the Code of Ethics real for accountants

In developing the gaming concept, Tsahuridu, Dellaportas and Vesty recognised that ethical compliance can be heavily influenced by workplace culture and behaviours. To replicate an accounting workplace environment they created a roleplay game set in a fictitious firm, Bogart Technologies. To ensure a strong sense of realism in the game storyline, they drew upon the practice knowledge of RMIT colleague Victor Borg, who has over 20 years' experience



as a forensic accountant. A serious game firm was commissioned to design the virtual workplace environment and create life-like character avatars.

In the game, the player enters as a newly appointed accountant and has to negotiate increasingly complex workplace challenges. When they have completed the one-hour simulation, players are then introduced to the new ethics code through a series of educational modules and assessment tasks. These require the player to reflect on their own ethical work practice and the decisions they made during their gameplay.

Engaging the accounting profession

An early prototype of the Bogart Technologies simulation was presented to the accounting profession at the 2018 World Congress of Accountants, the largest accounting conference in the world. Tsahuridu, Vesty and Dellaportas presented the rationale and aims of the serious game at a session on transforming accounting ethics, then demonstrated the simulation in the exhibitor auditorium to an

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audience of six thousand delegates. Hundreds of attendees registered their interest and organisations from across the world have volunteered to trial and evaluate the ethics game.

The Bogart Technologies ethics game will be offered as a digital micro-credential and promoted to the accounting profession globally by RMIT's Global Partnerships and Engagement team. Accounting firms, practitioners, and other organisations with an accounting and finance function will be able access the online ethics training module on a fee for service basis, attaining an RMIT micro-credential that counts towards continuing professional development

requirements. RMIT students will be able to access the micro-credential free of charge.

Achieving impact

The launch of the Bogart Technologies micro-credential is planned for late 2019. Its potential value is already recognised by the accounting profession, as demonstrated by the high level of interest and engagement from accounting organisations. Its economic impact will be evidenced by widespread uptake of the micro-credential offering and revenue from subscriptions, which will enable the development of further professional education offerings.

The Bogart Technologies game promotes understanding of the new Code of Ethics by accountants. Its primary impact will be increased awareness of ethical issues and the subsequent application of this learning through ethical work practice. This will support a higher standard of ethical practice across the accounting profession, which will ultimately benefit clients, organisations and the community. Tsahuridu, Vesty and Dellaportas will conduct an evaluation to assess the effectiveness and impact of the training module on participant knowledge and practice. This will inform future ethics education and other serious gaming projects, including a simulation Vesty is currently developing for hospitals to better plan for patient healthcare needs.