

# Creative Instruction in Accounting: Introducing and Analyzing Audit Evidence Through The Case for Christ

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**ABSTRACT:** This paper presents an example of a creative instruction case for an auditing course that utilizes an analogy of the evidence of the resurrection of Jesus Christ. Following Belief Perseverance Theory (BPT), the case builds upon students' prior knowledge and Christian worldview of the evidence of the resurrection of Christ to enhance and support the learning and discussion of audit evidence and professional skepticism in the accounting field.

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## INTRODUCTION

The intentional integration of faith and learning is a foundational tenet of Christian higher education. In the current volatile and competitive higher education landscape, integrating faith into learning is a key distinguishing feature between secular and religious universities (Correia et al., 2020; Dulaney et al., 2015). Faith integration also plays a major role in demonstrating to students the connection between faith and the professional work environment (Correia et al., 2020; Miller & Ewest, 2013; Sauerwein 2013).

The objective of this paper is to illustrate the creative integration of faith and learning through an accounting curriculum in an audit class based upon BPT and the use of analogies. Through the integration of *The Case for Christ* into an auditing course, students bring their existing knowledge and insight of the corroboration of the evidence of the resurrection of Christ into the discussion of professional skepticism and the ability to corroborate evidence in an audit. Following BPT, the existing understanding of the corroborating evidence for the resurrection of Christ may impact the subsequent impressions and perceptions of corroborating evidence in an audit. The integration of *The Case for Christ* material in an auditing class utilizes an analogy that

encourages students to frame the auditing concepts in terms developed by and associated with their existing biblical perspectives. Although this case illustrates the use of analogies to integrate faith and builds upon existing or established biblical perspectives in an auditing course, the intentional integration of biblical, liberal arts, or other cultural experiences through the use of BPT and analogies can be utilized in any intellectual field by incorporating the perspectives of the prior experiences and perspectives of that particular group.

Given the scarcity of empirical studies that integrate faith-based issues into “hard skills-based classes like accounting” (Correia et al., 2020, p. 83), this study contributes to the literature by providing a creative case-based integration of faith and learning in an accounting class that can be employed by other faculty members in their curriculum. This study also supports the Christian mission in faith-based schools, and it can provide an opportunity to increase knowledge of complex accounting topics with analogies and prior knowledge at other universities.

A literature review addressing the integration of faith and learning, BPT, and the use of analogies follows. The paper then proceeds to provide the framework for implementing this case along with student feedback and additional considerations.

## LITERATURE REVIEW

This case was employed in a small private liberal arts Christian university in the United States that embraces the intentional integration of faith and learning into the curriculum. The university's School of Business requires each professor to be specific about the intentional integration in their syllabi, and this is clearly articulated in the mission statement of the school. The accounting curriculum, specifically auditing, provides a perfect opportunity to blend accounting concepts, faith, ethics, and decision-making to prepare students for their role in business and society as accountants. Sauerwein (2013) notes the importance of the role of Christian accounting professors to help students make faith connections that will carry into the workplace. For an auditor, professional skepticism is a required skill, which will likely be formed by education, experience, faith, and ethics. The integration of *The Case for Christ* allows Christian accounting professors to intentionally integrate a faith-based case using an analogy focusing on professional skepticism and audit evidence from a biblical perspective. Using a different audit-based project, LaShaw, Lambert, and Sloan (2016) previously noted that intentional faith integration enhanced ethical integrity and increased learning and confidence. Correia et al. (2020) also show how students were positively impacted by intentional faith integration into ethical decision-making cases in accounting.

Belief perseverance, the tendency to cling to one's beliefs, played a role in the development of this case. BPT can be perceived as a problem that hinders people's ability to form new insights because they hold on to the previous. However, it can be influential if the previous information can supplement the subsequent information (Bierhoff, 1989). From a theoretical perspective, these prevailing worldviews that students bring into college courses can impact their socially constructed view of accounting (Broadbent & Unerman, 2011; Tucker, 2017). In a study of analogies in accounting, Tucker (2017) addresses the term scaffolding or the practice of drawing explicit links from prior knowledge to get students to think differently about subjects and support their understanding. Utilizing *The Case for Christ* analogy draws links from students' existing beliefs about the evidence supporting the resurrection of Christ and the evidence needed to support an audit. Tucker (2017) also addresses the term anchoring as a means to introduce a new object assigned to earlier representations to help students understand the new experience better. The introduction of this case prior to the discussion of audit evidence provides that anchor to instigate dialogue and discussion with an existing shared experience before introducing the new concept. Building on BPT

to use students' existing Christian belief and worldview, this case provides the perfect opportunity to be intentional in integrating faith and learning as a part of the audit evidence discussion in the accounting program.

Tucker (2017) builds the case for the use of analogies in a graduate accounting course based on the intrinsic assumption of BPT and new knowledge resonating with prior knowledge. He notes some of the values of using analogies as a teaching and learning tool. Analogies help generate discussion (Fox, 1983), communicate complex topics (Perkins & Salomon, 1994), facilitate the transfer of learning (Alexander & Murphy, 1999), teach new ideas (Phillips, 2005), and aid problem solving (Billing, 2007). The utilization of the analogy of biblical evidence for the life of Christ frames the concepts and principles of audit evidence and the professional skepticism in a totally different domain outside of business in a process that appeals to the imagination and supports the upcoming discussion, learning, and problem-solving when audit evidence is introduced later in the course.

In addition to analogies, Dee Fink (2003), a highly recognized author and instructional consultant, challenges professors to avoid information dumping and supports "significant learning" that enhances students' lives, enables contribution to their communities, and prepares them for the world. Fink provides recommendations for adding value to teaching using cases, debates, simulations, writing-to-learn assignments, small groups, assessment learning tools, problem-based learning tasks, service learning projects, and online learning activities (2003). Additional research by Fogarty (2010) reviews the potential of liberal arts to contribute to accounting education. He also identifies non-traditional materials such as religion (Gray et al., 1994) along with delivery methodologies such as novels (McDermott, 2006) and videos (Martin et al., 1995) in a move to reform accounting education. Integrating *The Case for Christ* into the audit curriculum in a liberal arts Christian university utilizes religion, a book and/or the movie in an attempt to reform and create a significant learning experience in an auditing course.

The benefits of building upon BPT and the use of an analogy through *The Case for Christ* is a perfect opportunity to intentionally integrate faith and learning into an auditing course. Harrison et al. (2018) review various methodologies of faith integration and provide a chronological list of faith integration examples. *The Case for Christ* project incorporates several of these methods to enhance student learning of evidence identification and professional skepticism. The case is incorporated into the curriculum for the entire semester, which follows the recommendation of Dee

Fink(2003) and his integrated course design approach. The case requires the reading of a book and/or the viewing of the movie and utilizes group work initially to reflect upon the use of evidence in *The Case for Christ* and any correlations to the use of evidence in an audit setting. The case is used to introduce the understanding of evidence in a faith-based setting before it is introduced in the audit or business setting. The case concludes with an individual assignment that allows students to assert their personal, spiritual, and professional understanding of the importance of evidence and professional skepticism. Whether the goal is faith integration, accounting education reformation, or new significant learning experiences, this case provides a lifelong learning experience for students in the classroom, their communities, their future work environments, and the world.

## METHOD

*The Case for Christ* analogy and assessment was introduced in the syllabus as a two-part case-study that would be integrated throughout the auditing course. The first portion of the case involved the introduction of the book and movie, *The Case for Christ*, to introduce the concept and importance of corroborating evidence from a Christian perspective and build upon the existing perspectives and worldviews of the students in a liberal arts Christian university. This first portion of the case required group reflection, dialogue, and a graded presentation and was assigned early in the semester prior to the coverage of audit evidence in the text. The second portion of the case occurred near the end of the semester after all the coverage of audit evidence and professional skepticism. This portion of the case was assigned to students individually and required them to analyze the relevance and reliability of audit evidence. Further details are provided below.

### **Part One, Introducing Evidence from a Christian Perspective Using a Group Presentation**

Students in an upper-level auditing course were introduced to the definition of auditing as highlighted in Arens et al. (2017): “Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria” (p. 4). Although the students had not covered the detailed topic of evidence this early in the semester, the importance of evaluating evidence was highlighted. Students were then introduced to the first portion of *The Case for Christ* assessment that would challenge them to consider a broad approach to comprehending evidence

evaluation by considering the evidence for the resurrection of Christ using *The Case for Christ* book and/or movie. The business faculty at the university are intentional in integrating faith into the learning experience, and these plans are documented in the course syllabus. Students are aware of the integration of faith from the syllabus, and they are also reminded of the business school’s mission that explicitly highlights a Christian perspective. The introduction of the case involved reflection on how this assignment would fit with this mission and their learning experience. Working as groups, students were challenged to utilize their existing background and knowledge of the life of Christ and to consider and present evidence either for or against the resurrection of Christ.

Students were allowed three weeks to review their sources and prepare their group presentation identifying the appropriate evidence to support their case in support of or against the resurrection of Christ. Students had only been introduced to the importance of evidence in the role of an auditor, but no detailed coverage of evidence had taken place at this point. However, the students were provided a reference to and were recommended to look ahead in their text and utilize the persuasiveness of evidence portion of their forthcoming audit evidence chapter as part of their background material. *The Case for Christ* movie was recommended as background material, but the book was a valid option as well. Students were clearly informed that they were not constrained by the recommendation provided in the movie and/or book, and they were free to choose either side of the debate. The purpose of this part of the case is to enable and encourage students to engage in the interesting topic of evidence gathering and evaluation through *The Case for Christ* prior to the text coverage from an auditing perspective. This type of work helps build their confidence and generate meaningful discussion that relates to the complex concepts of professional skepticism and audit evidence.

### **Part Two, Evaluating Audit Evidence Using an Individual Assessment**

As a second step, students were asked to submit an individual report on the case for Christ. This was submitted at the end of the course after students had more exposure to the topics of audit evidence gathering and evaluation. Students had also worked on a number of business audit case studies in relation to evidence evaluation. A folder was created in the Canvas learning management system titled “Case for Christ Submissions,” and students were provided with the key objectives of the case as well as the learning outcomes expected from the case. Further, a short video was uploaded that provided students with general guidance on the report

including, the outcomes expected in the report, as well as the rubric criteria which focused on the learning outcomes expected in the course. The rubric also clearly referenced persuasiveness of evidence and types of audit evidence from the textbook (Arens et al., 2017, pp. 181-190). The overall project guidelines, the key objectives, and the rubric for the individual submission are included in Appendix A.

### STUDENT FEEDBACK

An anonymous survey was used to evaluate student response to the project near the end of the course and after the individual project was submitted and graded. Respondents rated their level of satisfaction through three questions with a five-point scale related to the three objectives of the project: evaluate the persuasiveness of evidence, evaluate the types of evidence, and develop business leaders to fulfill their purpose in Christ and society. A fourth question provided opportunities for any further open-ended response. There were a total of 13 students in the class, 12 of whom responded to the survey. The survey instrument and results are included in Appendix B. All but one student noted agreement or strong agreement with the three criteria. Qualitative comments included:

- “This project gave both a practical demonstration of the audit techniques we learned as well as a great opportunity to examine my own faith.”
- “I was genuinely impressed that we could work on an assignment in the field of Accounting that was so applicable to our Christian faith.”

While this was an informal survey based on a small sample size, it does provide some affirmation that the students found the project helpful in better understanding how to evaluate various forms of audit evidence and to examine their personal faith.

### ADDITIONAL CONSIDERATIONS & CONCLUSION

The initial implementation of this case into the auditing course highlights a wealth of opportunities and introduces some challenges. The case was administered at a liberal arts Christian university that embraces the integration of faith and learning, so biblically based learning is unapologetically supported. Non-liberal arts universities may face more scrutiny for faith-based learning initiatives, but prior research recognizes the benefit of this type of learning (Fogarty, 2010). These universities can still consider analogies and cases that link prior experiences to new learning based on

the social and cultural experiences of the students at the university and in specific programs.

This case was introduced into an upper-level auditing course with senior-level students prepared to embrace these discussions and reflect on the importance of evaluating and corroborating evidence in personal, spiritual, and professional levels. Different types of Christian books and/or movies could be considered in other areas of accounting or business to support the learning goals or outcomes for the course. Most of our students utilized the movie, but the book is a great option as well, depending on the timeframe of the course. The use of analogies and the integration of faith and learning may vary or generate different experiences in a graduate-level course as well.

With the case implemented at a Christian university, all groups and students presented evidence in favor of the resurrection of Christ as noted in the movie and book. However, students at other institutions might present the evidence for no resurrection. Dialogue might be more intense if groups were assigned a specific outcome to present either in favor of or against the resurrection of Christ.

Also, most of the group presentations in the first portion of the case only focused on evidence as it relates to the resurrection of Christ. Only one group touched lightly on the connection of the evidence for Christ and the importance of evidence in an audit. However, this discussion does take place in the final phase of the case. If the goal is to make this connection sooner, more background material might be added to the introduction of the course prior to the first portion of the case.

Finally, while the student satisfaction survey had a very high response rate, it was based on a small class size and did not include a pre/post-test to evaluate whether the project had a measurable difference in student understanding of the persuasiveness and types of audit evidence.

Overall this case provides a creative illustration of integrating faith into “hard skills-based classes like accounting” (Correia et al., 2020, p. 83) using BPT with the objective of improving the comprehension of technical topics. This provides faculty and administrators with an example of a creative method to intentionally integrate faith into the curriculum, which has the potential to impact students beyond the classroom where integration of faith can continue into their careers.

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## APPENDIX A: KEY OBJECTIVES

The syllabus for this course has the following under the heading specific learning outcomes:

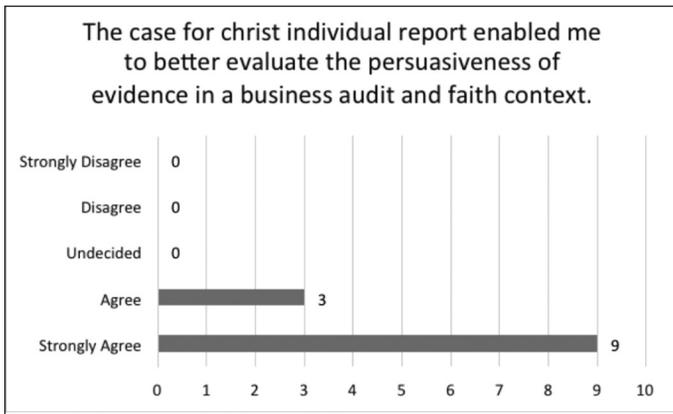
“This course will introduce the students to the theory, practice, and concepts of auditing and assurance services through critical thinking examinations, analysis of actual case studies, and research concerning current auditing issues.”

This case study allows the opportunity to engage in critical thinking examinations using a case study connected to a key topic of evidence collection—to include the following key outcomes:

1. Evaluate the persuasiveness of evidence
2. Evaluate types of audit evidence
3. Develop business leaders to fulfill their purpose in Christ and society

Case For Christ Rubric (1)   			
Criteria	Ratings		Pts
Discussed the similarities and differences in the persuasiveness of evidence in relation to the case for Christ versus a business audit (see p.188-191)	<b>35.0 pts</b> <b>Fully Achieved</b> A clear connection between the persuasiveness of evidence in relation to the case for Christ and audit evidence	<b>0.0 pts</b> <b>Not Achieved</b> Does not establish a clear connection between business audit evidence and the case for Christ	35.0 pts
Discussed the similarities and differences between the types of evidence examined in the case for Christ versus types of evidence in a business audit (see chapter 7 p.191-197)	<b>35.0 pts</b> <b>Fully Achieved</b> A clear connection between the types of evidence in relation to the case for Christ and business audit evidence	<b>0.0 pts</b> <b>Not Achieved</b> Does not establish a clear connection between the types of business audit evidence and the case for Christ	35.0 pts
Grammar, Writing Style & References	<b>10.0 pts</b> <b>Full Marks</b>	<b>0.0 pts</b> <b>No Marks</b>	10.0 pts
Discussed applications from this assignment to one's own personal faith	<b>20.0 pts</b> <b>Fully Achieved</b>	<b>0.0 pts</b> <b>Not Achieved</b>	20.0 pts
			<b>Total Points: 100.0</b>

**APPENDIX B: QUESTIONNAIRE RESPONSES (12 RESPONSES)**



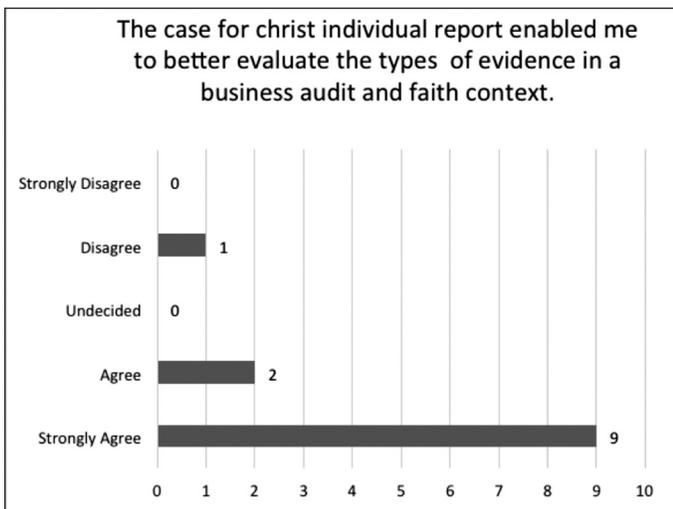
**Any Other Comments:**

“I ENJOYED THIS ASSIGNMENT SO MUCH!!!”

“This project gave both a practical demonstration of the audit techniques we learned as well as a great opportunity to examine my own faith.”

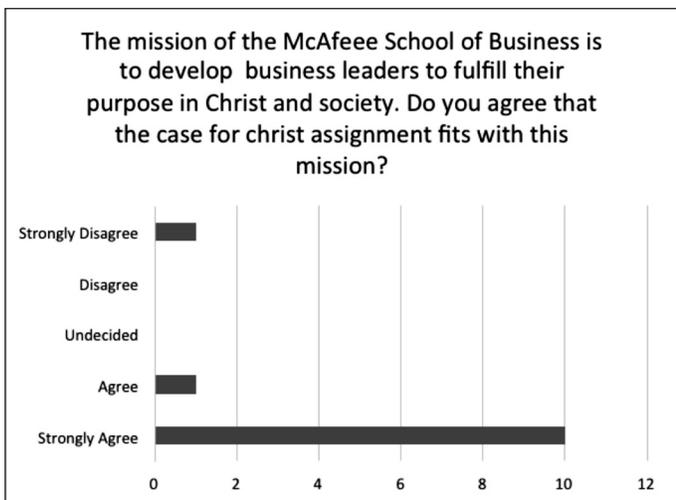
“I learned more from this case than what I thought I would.”

“I was genuinely impressed that we could work on an assignment in the field of Accounting that was so applicable to our Christian faith.”



“I enjoyed seeing my future profession and relationship with Christ come together.”

“I loved this case, and thought that it perfectly paired with our classes.”



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