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Justice for Fraud Victims Project: An Accounting Education Innovation

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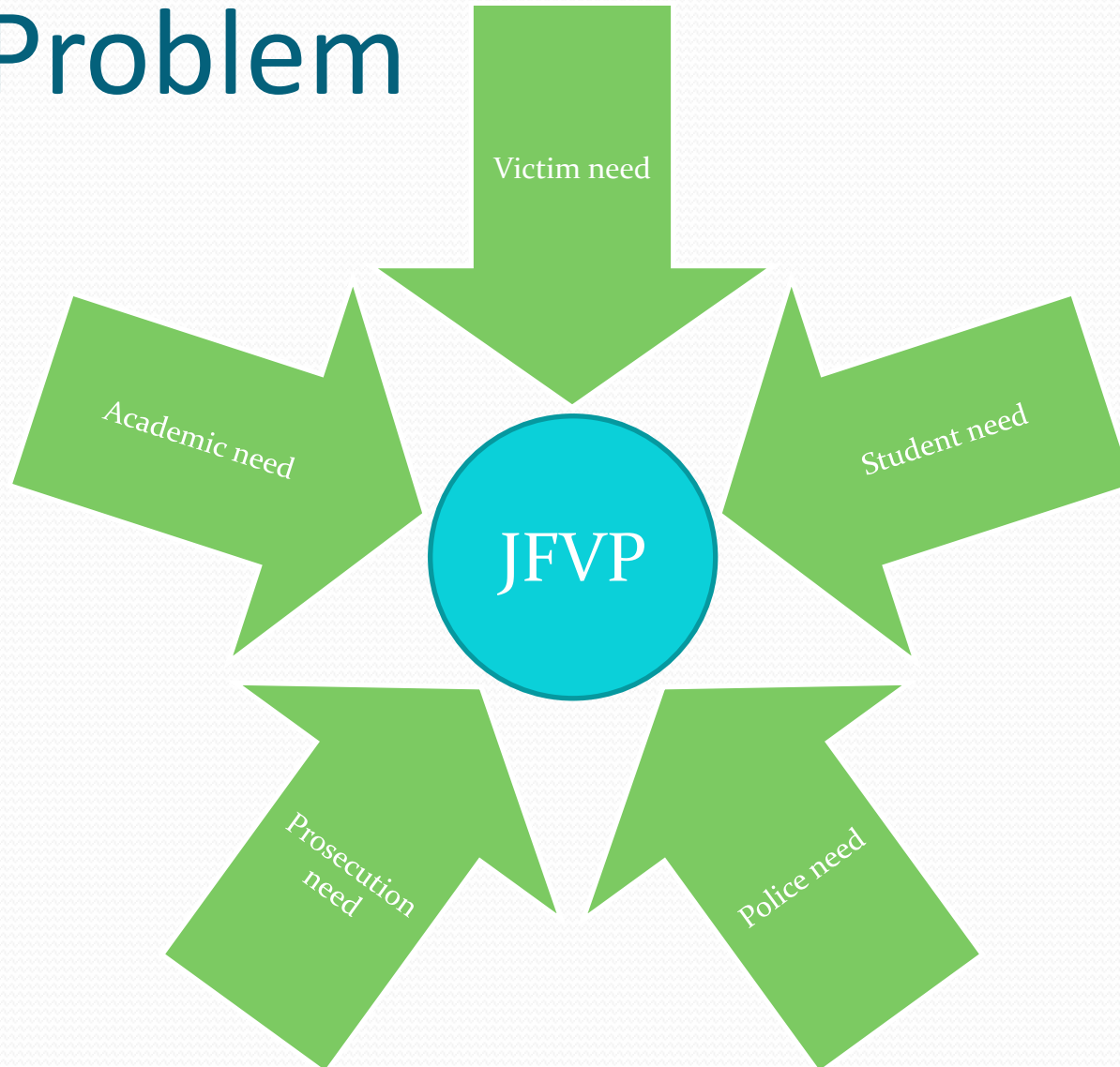
Justice for Fraud Victims Project: An Accounting Education Innovation

Seth E. Sikkema



GEORGE FOX
UNIVERSITY
COLLEGE OF BUSINESS

The Problem



The Partnerships



George Fox
University



Portland
Police
Bureau



Certified
Fraud
Examiners



Multnomah
County



The Innovations

- Unstructured, problem-based learning
- Formation of local partnerships
- Unique application of accounting and auditing skills to serve local community

The Educational Benefits

- Promotes creativity
 - One student noted that the project “...*challenged our whole team to think in new ways and with different perspectives each time we met*”
- Unstructured learning
 - Another key insight: “*What I loved most of all was the freedom that the team was given to attack the unknown. We had a few mentors giving input, guiding us, and providing feedback along the way, but the case was ours to run with, and no one really knew how it would turn out. That is unlike almost your entire student career, and it provided a valuable contrast to the rest of the accounting classes I had taken*”

The Educational Benefits (cont.)

- Encourages personal responsibility
 - *“taught me more about perseverance and hard work than any other class I've taken”*
 - *“the program instills work ethic, creativity, and calls for a high level of detail orientation, all of which is great training for future careers”*
- Improves writing skills
 - Written reports go through a “review and revise” process with mentors
- Improves presentation skills
 - Upon completion an oral report is delivered to key internal and external stakeholders

The Educational Benefits (cont.)

- A few other outcomes of note:
 - Improves confidence
 - Expands professional network
 - Promotes self-reflection and ownership
 - Practical application of servant leadership and professional competency (e.g. becoming the “trusted leader” desired by the College of Business)

Replication

- A few quick thoughts on how to begin replicating this program:
 - Start with University CFO and legal counsel
 - Build bridges with local police white-collar crime divisions
 - Consult with local Certified Fraud Examiner chapter
 - Carefully vet and select students
- Course material available from the author upon request