#audit_sexy: Increasing student engagement using social media
Faculty of Economic and Management Sciences | School of Accountancy

Module: Auditing 288 & Auditing 388
Lecturer: Prof Riaan Rudman rjrudman@sun.ac.za & Ms Natasha Sexton nsexton@sun.ac.za
Blended Learning Coordinator: Ms Magda Barnard magdabarnard@sun.ac.za

Learning activity:
Student engagement enhancement

Learning technology:
Facebook

Context
Background
Auditing 288 and Auditing 388 are modules presented within the School of Accountancy to approximately 750 students a year. These students are working towards registering as chartered accountants in South Africa. Most of them are academically strong but have very little practical exposure to the real world and almost no working experience.

Auditing is, by nature, a practical application subject that requires students to be able to conceptualise abstract processes and concepts and contextualise theory. Given the constraints of teaching large groups of approximately 300 students in a lecture room environment, however, the modules are often taught on a theoretical basis according to a fixed syllabus, supplemented by short theoretical class examples, homework questions, tutorials and assignments.

Subject area
The subject area is an auditing course in the undergraduate Bachelor of Accounting programme in the School of Accountancy.

Intended learning outcomes
The overall objectives of the assignment were to:

- encourage the students to engage outside of the classroom in order to contribute to a change in mindset about auditing;

- change the students' understanding (and conceptualisation) of auditing;

- get the students outside into the real world and perform a function (such as identify internal control weaknesses) that would be expected from them as future auditors; and

- expose the students to a different and practical interpretation of the same subject matter.

Established practice and the challenge
Internationally, there have been calls for change in the presentation of accountancy programmes. Many have argued that accountancy students are graduating without developing the skills required to cope in the business world. The roles of accountants and auditors have changed; chartered accountancy, for example, has become a business designation that no longer entails only accounting. There is therefore a need for greater focus on subject-specific knowledge, on the management of decision making, on pervasive skills (business ethics and professionalism, management, leadership and personal attributes), on a general business awareness, on skills in the conceptualisation and contextualisation of theory and on implementing the theory practically.

Firms are often required to provide graduates with additional professional training. At the same time, universities are constrained by resources (financial, time, opportunity etc.) and by the numbers of students that require exposure and practical challenges. Universities have been criticised that too much lecturing is done and that teaching is geared only towards enabling students to pass exams. Students are taught and assessed in the same manner, graduating with a strong theoretical base but lacking practical experience (and the necessary skills) to use the knowledge. They are not able to apply the techniques that they have learned at university to real-world issues. Market needs include graduates being able to solve unstructured problems and consider a variety of perspectives that are not restricted to the classroom. A shift in focus from numerical problem solving to strategic and business matters is therefore needed. Many argue that conceptual thinking rather than the memorisation of theory should be highlighted.

Student needs have also changed and students now require more real-world interaction and connectedness (whether or not through social media) in all spheres of their lives, including higher education.

Other relevant role-players
The assignment was run over more than one module. Various undergraduate auditing lecturers were therefore involved, each with a different skill set: student engagement, social media knowledge and technical support.

Business partners also contributed to the practical implementation of the assignment. PriceWaterhouseCoopers, a leading professional services firm, was the main sponsor for the assignment. It sponsored three tablets for the best video clips, gift vouchers for the best photos and several other category prizes. The South African Institute for Chartered Accountants

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(SAICA) also sponsored some category prizes.

Learning and assessment activities
Educational approach
Prior research has highlighted the importance of experiential learning for accountancy students through the use of simulations (De Wet & Van Niekerk, 2001; Lightbody, 1997; Massey, Poli & Proctor, 2002; Rudman & Terblanche, 2011). This addresses the obvious lack of graduates applying their theoretical knowledge in practice (Wessels & Steenkamp, 2007, 2009).

Learning activities
A key part of an auditor's job entails identifying weaknesses in a business and recommending internal controls to mitigate any consequences or risks arising from the weaknesses. In 2015, the undergraduate auditing lecturers at Stellenbosch University challenged their students to take their learning out of the classroom and to search for internal control weaknesses in their everyday lives and in businesses around town. The students were tasked to take a photo or video clip of any weakness in internal control that they identified in their surroundings and to link this to the applicable mitigating control to address the weakness; they had to include a selfie and the hashtag #audit_sexy in their submission. These were posted to a #audit_sexy Facebook group to allow the students to share, like and comment on these real-life examples of internal control weaknesses, thereby allowing more students to share in the learning experiences and learn from other students.

The assignment was commercialised with elements of game shows and gamification. It adhered to the following timeline:
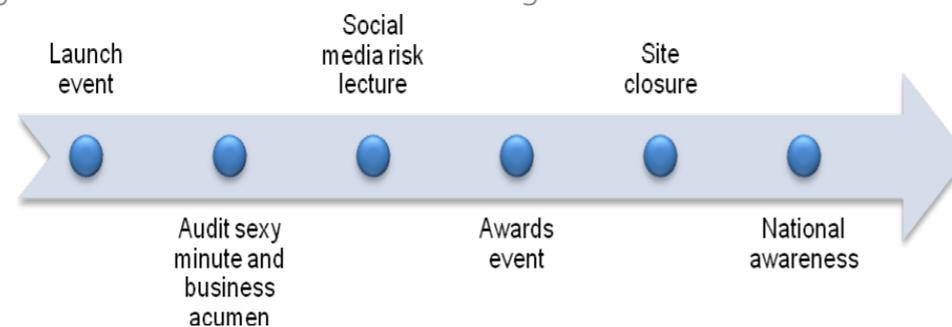

Figure 1: Timeline for the assignment

Launch event: The assignment was introduced in the same way as a commercial marketing launch event with a product launch and fanfare.

Figure 2: Lecturers taking selfie to post onto the Facebook group at the launch event

Audit sexy minute and business acumen: Throughout the assignment period of approximately three weeks, the lecturers kept the site active with fun posts, such as discussion posts on topical business acumen and posts to promote discussion. They monitored the site throughout the assignment, removing unsuitable posts and advising the students on creating more suitable posts.

Social media risk lecture: Censored posts, topical aspects of posts and business acumen brought about the creation of the audit_sexy minute in class, where the lecturers discussed issues in submissions made during the assignment and covered topics such as legal liability, business impact, copyright and reputation risk. The 10 most significant social media risks and related implications were discussed in class.

Awards event: An awards event was held in the same way as a grand prize giving like the Oscars. Prizes were awarded to the best videos and best photos; other categories included the post that received the most likes, best dramatic interpretation, most likable character in a post and others.

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National awareness: Based on the awareness by accountancy and by non-accountancy students created by the #audit_sexy assignment, a national awareness campaign was rolled out to several other universities across South Africa, encouraging students to be proud of being aspiring chartered accountants. The campaign encouraged students to change their social media profile pictures to include an image containing #audit_sexy or aspiring CA(SA) for a week. The students were challenged by the lecturers to use this as a starting point for discussions to educate people in their community about the accountancy profession, auditing and career prospects for chartered accountants. There was large-scale participation by students from the University of Pretoria, the University of Cape Town, the University of the Western Cape, Rhodes University, the University of the Free State, the University of Johannesburg, Nelson Mandela Metropolitan University, North-West University, Walter Sisulu University and Stellenbosch University. SAICA and even some qualified chartered accountants also took part in the initiative.

Site closure: At the end of the assignment, the Facebook group was shut down and all posts were removed from the internet. This was done to clean the internet and to protect the students' and companies' reputations.

Assessment activities
The assignment counted as one of seven assignments that the students completed in the year and contributed to a percentage of their year mark for Auditing.

Feedback practices
The students received a mark of satisfactory or unsatisfactory for their submission.

Feedback was given to the students throughout the assignment in the audit sexy minute and at the awards ceremony, where the best assignments were awarded prizes. The justifications behind the selection of the best submissions as category winners were discussed.

Student self-regulation
The students were able to comment on, like and share each other's posts in the Facebook group. This enabled them to learn from each other.

Examples
The winning video identified a weakness in internal controls as a result of load shedding, when credit card machines are offline and credit card sales are accounted for with the use of manual ZipZap machines. Sales could then be made to customers who do not have cash in their bank accounts to pay for the sales. The compensating control that was identified was the use of battery-powered wireless credit card machines during load shedding.

The winning photo identified the risk of parking documents blowing away in the wind in a parking lot and the risk of not every driver receiving a receipt when paying for parking. This could result in the theft of cash by the parking attendant when not issuing receipts or when receipts are lost. It was recommended that the attendant sit in a booth and issue each driver with a receipt upon leaving the parking lot.

Figure 2: Winning video submission

Learning environment
Learning setting
A closed Facebook group was chosen to limit any risks involved, since the students made videos of real places and situations, which might be problematic if shared openly on social media. Facebook was selected as

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the tool for the assignment for the following reasons:

- The ease of use of and the familiarity of the students with Facebook.

- The ability to create a private group with a monitoring function.

- The ability to comment, share and like posts, the students thus collaborating in the learning.

- The limited amount of data required when visiting or uploading to the site.

- The ease of uploading videos and photos.

- The learning that takes place any time of the day.
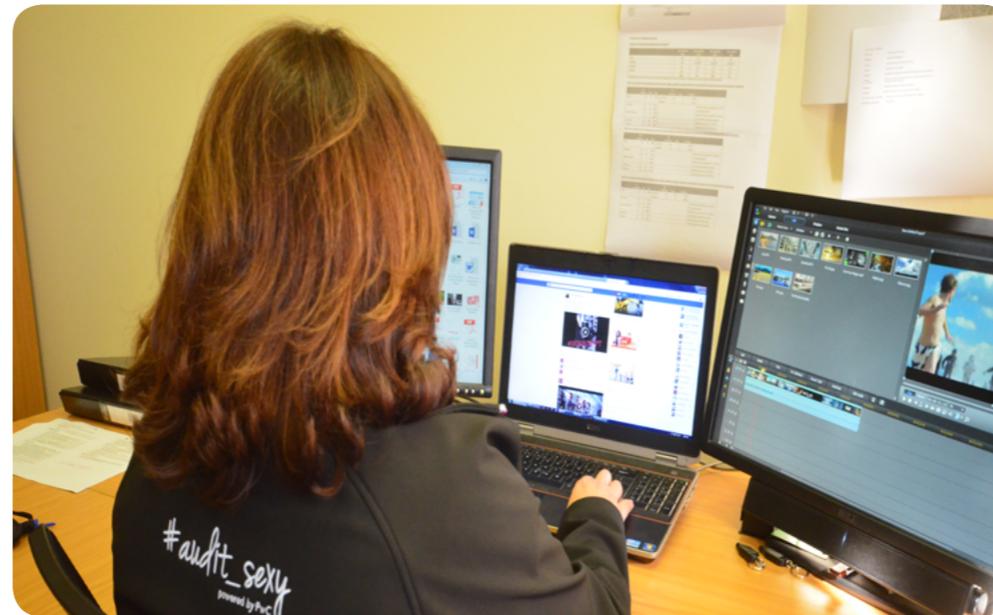
Figure 4: Lecturer monitoring the Facebook group

Collaborative setting
The students worked in groups. The social medium allowed them to see multiple examples of real-world internal control weaknesses and they were able to comment on, like and share each other's posts on the Facebook group.

Support challenges
All the technical support queries were handled by the lecturers. Overall, there were not too many issues, barring the 24-hour-a-day nature of the activity. The students could access all the necessary tools on their mobile phones or in the computer labs at the Faculty.

Student experience
Student feedback on the learning experience
The undergraduate Auditing students gave positive feedback in respect of having improved their understanding of and seeing the real-life application of internal controls and realising their professional and ethical responsibilities and social media risks. They were also appreciative of the fact that experiential teaching approaches were used rather than traditional teaching and learning approaches.

Assessment impact
The assignment assisted the students in understanding auditing better in relation to where it fits in and how to place theory into context. It also assisted them in visualising the controls that are around them, contextualising and conceptualising the auditing concepts.

The students furthermore became aware of the impact of their online posts on people, the sponsors, the University etc. Engaging in discussions during the #audit_sexy minute and business acumen posts raised issues that they had not considered in the past.

There was a definite increase in class interaction.

General
Challenges
The assignment was accepted by the students but it was not initially considered as a learning opportunity and therefore not taken seriously by all the students.

The assignment needs to be adapted to stay innovative in the following years.

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A big constraint was a lack of resources. It was time-consuming to create the needed hype regarding #audit_sexy and to maintain a fun atmosphere in class and on the Facebook group, and the lecturers had to interact continually to sustain interest. The sponsors also had a certain level of expectation from the assignment.

Running the assignment on Facebook required a level of technical skill in the finer intricacies of Facebook. The large student numbers entailed 24-hour-a-day monitoring of the Facebook page for non-course related student posting, posts that could be misinterpreted etc.

Pioneering in social media on a large scale exposed the Institution, participating companies, sponsors and lecturers to risks that needed to be considered and addressed. Obtaining approval for the assignment with a large-scale social media impact and with potential risk exposures was a time-consuming process and placed limitations on the assignment.

Other concluding thoughts
The lecturers and students would like to thank PriceWaterhouseCoopers for its sponsorship and participation in the assignment, making it more engaging and relevant to the students' careers.

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