Fostering Creativity in Audit through Co-Created Role-Play

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Abstract

Graduate auditors now require new skills and capabilities centered around creativity and innovation, and the ability to think and see things in novel and unfamiliar ways. Developing these skills requires a shift in audit education where traditional barriers to student creativity are removed. A powerful way of providing students with the opportunity to develop creativity skills is through the implementation of an authentic role-play. Although role-play has been used previously in audit education, it is often applied in a structured, formal way that often adopts a case approach and limits student creativity. In contrast, this study integrates students as co-creators of their learning making use of innovative role-play design. This paper aims to address the neglected role of creativity in audit education by exploring how the implementation of a unique co-created role-play learning strategy impacts student perceptions of creativity skill development. This role-play allows students to interact with a performance artist and encourages students to bring their own interests, lived experiences, and audit context into the development of a storyboard and role-play performance. A survey of 313 students who completed the role-play learning strategy shows that students perceived enhanced creativity and human skills and reported high levels of engagement, motivation, and enthusiasm. Findings also indicate that some students experienced difficulties with the ambiguity and relatively unstructured nature of the learning strategy. Overall, the findings of this study suggest that co-created role-plays enhance creativity skill development and provide students with a relevant and enriching educational experience.

Keywords
Audit, Role-Play, Accounting Education, Creativity, Co-Creation
1. Introduction

Advancing technologies such as data analytics and artificial intelligence are set to dramatically alter the nature of the audit process and the role and tasks of the auditor (IAASB, 2016; Raphael, 2017). The impact of this automated technology will significantly reduce the time spent on manual tasks and provide the opportunity for auditors to shift their focus to areas that add greater value for their clients. The change in the role of the auditor will demand new graduate skills and capabilities centered around creativity and innovation, and will require auditors to be able to think in novel, integrated and adaptive ways (Davies, Fidler, & Gorbis, 2011). To ensure graduates are equipped with the human skills required to navigate the future complex business environment, audit education needs to move beyond the core competencies of audit and financial reporting knowledge and place greater emphasis on the development of skills such as creativity. The aim of this paper is to address the neglected role of creativity in audit education by exploring how the implementation of a unique co-created role-play learning strategy impacts student perceptions of creativity skill development.

A powerful way to ignite student creativity in audit education is through the implementation of role-play activities. The use of role-play exposes accounting students to performance communication, creativity, ambiguous decision-making, and authentic assessment design. Although role-play has been adopted to some extent in accounting and auditing education (Aldhizer, 2015; Taplin, Singh, Kerr, & Lee, 2018), it has yet to be employed as a task that allows for a significant degree of creativity and flexibility in its design. This research takes a novel approach by removing the traditional structural barriers to creativity development and integrating co-creation into the role-play process. The co-created role-play learning strategy allows students to bring their own interests, lived experiences, and audit context into the role-play through the development of hypothetical scenarios. This unique, interactive role-play learning strategy encourages students to use their imagination, promotes engagement with ambiguous decision-making, and provides an environment for creativity to flourish.

A survey of 313 students who completed the role-play learning strategy showed overall positive feedback with students perceiving creativity development and enhanced human skills as the most significant benefits. Students reported high levels of engagement, motivation, and enthusiasm with the role-play. Findings further indicate that some students experienced difficulties with the ambiguity involved in the co-creation process and the relatively unstructured nature of the activity. This research contributes to audit education and role-play literature with overall findings suggesting that co-created role-play can assist with student creativity development and provide students with a more relevant and enriching educational experience.

The paper is organised as follows. The next section provides a literature review of the changing nature of auditing and the importance of creativity as a skill required of the future auditor. Role-play activities used in audit education are then discussed. Section three discusses how co-creation can be integrated into the role-play process to foster creativity development. The implementation of the role-play learning strategy and survey methodology is outlined in section four. This is followed by a presentation and discussion of the survey findings and educator reflections in section five, with concluding thoughts provided in section six.

2. Literature Review
Technological advancements are revolutionising the way that businesses operate (Tapscott & Tapscott, 2018). To meet the changing needs of business and to remain relevant, the nature of the audit process is set to undergo transformational change which will fundamentally alter the role of the auditor (Appelbaum, Kogan, & Vasarhelyi, 2017; IAASB, 2016; Raphael, 2017). Developments in automation and increasing application of data analytics and artificial intelligence are changing how audits are conducted and the types of tasks that auditors perform (CPA Canada & AICPA, 2019; Moffitt & Vasarhelyi, 2013; Sun & Vasarhelyi, 2017). The automation of many routine audit tasks allows auditors to conduct significantly more data analysis in less time (Raphael, 2017), providing auditors with the opportunity to add value by adopting a more holistic approach. Greater reliance on technology will see auditors’ tasks becoming less specific; with a broader range of tasks, auditors will require a design mindset to adapt their thinking across a range of varied tasks (Davies et al., 2011).

With advancing technology, and clients increasingly seeking in auditors qualities such as insight, holistic thinking, and forward-looking perspectives (Forbes & KPMG, 2017), the future auditor will need the ability to think creatively and critically. To identify and create opportunities in diverse environments, auditors will need to use imagination and innovation. Novel and adaptive thinking will be needed in order to develop solutions to issues that are no longer rote or rule-based (Davies et al., 2011). Developing deeper levels of creative thinking and ensuring audit graduates are agile and innovative thinkers who are better prepared to meet the challenges of auditing within complex and diverse business environments requires transformative change in the way audit students are educated. Audit education requires a shift in focus from one of equipping graduates solely with discipline-specific accounting and audit knowledge to a greater emphasis on developing human skills such as creativity.

Creativity development in audit education requires the dismantling of barriers to student creativity commonly found within the conventional auditing education landscape. Traditional learning strategies and assessments that promote linear thinking and processes, conformity, rigid categories, and rote learning impede creative development. Nurturing creativity in audit education can only be achieved through providing educational experiences that allow students the freedom to express their ideas and use their imagination. Such experiences require an educational environment that encourages students to take risks, to fail, and to build tolerance for ambiguity. A powerful way of exposing students to the complexity required to build the creative skills needed to solve unique problems facing organisations is through authentic assessment design such as the role-play activity.

2.1 Role-Play in the Audit Context

Role-play activities provide students with the opportunity to apply their knowledge to practical and unstructured problem-solving situations (Aldhizer, 2013). The inherent ambiguity in role-play encourages students to be creative and innovative and to employ high levels of critical thinking skills. Role-play activities also lead to high levels of student motivation and engagement as students integrate their own interests and experiences increasing the relevance of the activity. Role-play activities further enhance empathy (Mintz, 2006), improve communication skills and understanding of discipline content (Mcilvried, Prucka, Herbst, Barger, & Robin, 2008; Taplin et al., 2018) and facilitate deeper involvement generating greater interest in the scenario (Hafford-Letchfield, 2010). The benefits of role-play also extend to student observers, with observational learning exercises such as role-plays further enhancing the learning derived from conducting the
role-plays (Aldhizer, 2013). The use of role-play activities in audit education is beneficial for student learning, particularly for those students with English as a second language (Taplin et al., 2018).

Role-play activities have been incorporated to some degree in both accounting and audit education. For these activities, students are provided with case information and are required to use role-play in an attempt to solve the accounting or audit issues (see Aldhizer, 2015; Johnstone & Muzatko, 2002; Mintz, 2006; Taplin et al., 2018). For example, Aldhizer (2015) provided students with a detailed role-play scenario involving an audit partner hiring crisis. For this role-play, students work outside of class time to complete a role-play planning document and negotiated agreement templates. Taplin et al. (2018) also provided students with prepared role-play scenarios; with these scenarios focusing on financial accounting and auditing concepts and ethical issues. These scenarios were then performed during class with students acting as both the auditor and audit client.

Whilst providing students with prepared role-play scenarios is beneficial to student learning (Taplin et al., 2018), this method of role-play retains a more formalised assessment structure and thus imposes barriers to creativity development. Whilst it is important to provide structure to the role-play to ensure learning objectives are met, this structure should represent the very beginning of the role-play process, with the next stage being “…not so much a logical task of constructing and assembling, of engineering something into existence, as it is a process of dreaming it up” (Heinrich, 2018: 26). Allowing students to self-construct knowledge encourages greater creative freedom which assists not only in fostering creativity skill development, but also results in students taking greater responsibility for their own learning. Further, this process allows students to form an emotional connection to the task leading to a more meaningful learning experience. An effective and engaging way of incorporating enhanced creative freedom into role-playing activities is through student co-creation of learning.

2.2 Role-Play and Student Co-Creation of Learning

Co-creation of learning involves students and educators working together collaboratively to create components of curricula (Bovill, Cook-Sather, Felten, Millard, & Moore-Cherry, 2016). Co-creating learning aims to achieve knowledge and learning in a shared and mutual environment (Conklin & Hart, 2009). Thus, student co-creation of learning involves the renegotiation of traditional positions and power relations (Matthews, Dwyer, Hine, & Turner, 2018; Taylor & Bovill, 2018) with students being provided with a greater extent of autonomy, independence and choice (Healey, Flint, & Harrington, 2016). The process of co-creating learning, therefore, engenders a synergistic approach with diverse perspectives and participatory learning that may not occur individually (Taylor & Bovill, 2018; Wilson, 2018: 129). Enhanced synergy and student engagement lead to a range of benefits such as improved student engagement and a stronger sense of identity (Cook-Sather, 2014). Students also experience enhanced levels of motivation and confidence leading to improved performance, a deeper understanding of the learning process and curriculum design, and increased levels of individual and collective responsibility for learning (Bovill, 2014).

When co-creation is integrated into assessment, the assessment becomes not only a way of measuring learning but also a means of engaging students in the learning process (Deeley & Bovill, 2017; Doyle, Buckley, & Whelan, 2018). Co-created assessment provides students with the opportunity to demonstrate creativity and innovation through bringing in their own interests and experience within the development of the assessment task. The co-creation process develops
student autonomy and self-monitoring as students are required to continuously self-question the certainty of their student-generated content and validate their created assessment (Draper, 2009). Engagement with student-generated content can enhance student understanding (Doyle et al., 2018), support higher-order student learning (Fellenz, 2004), and improve student performance (Hardy et al., 2014).

Co-creation can be incorporated into role-play activities by allowing students to develop their own role-play storyline and scenarios. Such an approach provides students with a greater level of autonomy and a wider range of opportunities to integrate their own interests and lived experiences into the process, thereby allowing students to develop a stronger emotional connection to the task. When creative opportunities through student co-creation are combined with authentic assessment through role-play, the reduced structure of the task exposes students to the complexity and ambiguity of audit issues. Co-created role-play provides students with the freedom to use their imagination in developing their hypothetical scenarios, thereby encouraging and fostering greater creativity development. Integrating co-creation into role-play activities thus allows for a more imaginative form of expression.

This research contributes to the audit education and role-play literature by introducing an interactive role-play learning strategy that changes the way audit education is framed. The role-play learning strategy aims to encourage and foster student creativity in audit education by firstly removing the barriers to creativity skill development, and secondly through the incorporation of co-creation into the role-play process. Firstly, the role-play learning strategy removes the structural constraints found in the more traditional, structured role-play activities. Whilst it is acknowledged that a certain level of structure is required in any audit assessment task, it is important to acknowledge that “creativity is not borne of conformity” (Aylesworth & Cleary, 2019: 2). Rather than providing students with prepared role-play scenarios, this learning strategy provides students with the opportunity to create their own relevant and unique role-play storylines and scenarios. This reduced level of structure in the role-play learning strategy allows for greater ambiguity and complexity in the task; this, combined with greater freedom over the development of the role-play storyline, stimulates the imagination as students work together to create their own hypothetical scenarios.

Secondly, the role-play learning strategy integrates co-created learning into the process. The role-play requires students to create their own hypothetical scenarios; including hypothetical audit firm and client, and hypothetical audit issues and solutions to those issues. Incorporating co-created learning into the role-play allows for a more iterative process where students generate audit issues and possible solutions, and incur moments of failure through the realisation that a developed solution does not address the audit issue created. In this way, the role-play provides the opportunity for students to learn from failure and restart the process with the generation of further ideas. The fluidity and iterative nature of the process provide for a more dynamic interplay between group members and allows students to see how choices and decisions made when developing their hypothetical scenarios and audit issues affect not just the development of solutions to those issues but also impact the environment around them. This process requires students to adapt, recreating themselves and their scenarios, when faced with either roadblocks or with new possibilities. This element of the role-play assists in increasing student awareness of the complexity intrinsic in audit scenarios and the indeterminacy of the audit environment, thus emphasising the need for adaptability. The interactive, open-ended nature of the role-play further attempts to instil in
students a sense of possibility; stimulating the imagination, promoting enjoyment in ambiguity, and providing the environment for creativity to flourish.

3. Implementation of the Role-Play Learning Strategy

The audit role-play learning strategy was first implemented in an undergraduate Auditing and Assurance unit at a metropolitan campus of a large Australian university in 2018. The learning strategy was then subsequently implemented in Auditing and Assurance units at both the undergraduate and postgraduate levels across two further campuses of this university in 2019. In 2019, this represented approximately 650 undergraduate and postgraduate students undertaking the role-play learning strategy. Students undertake the Auditing and Assurance unit after successfully completing financial accounting pre-requisite units, generally in the final year of the student’s degree.

The role-play learning strategy comprises two parts; a storyboard submission part-way through the semester and a role-play performance conducted in the penultimate week of the semester. The role-play is a group assessment task with groups comprising four to five students. The task requires each student group to create their original storyline with a hypothetical audit firm and audit client, develop issues that their audit firm would encounter in auditing the client, and consider how the audit firm and client would respond to those issues. Integrated into the storyboard and role-play are auditing concepts studied throughout the semester; including ethical issues, auditor independence, risk assessment, audit strategy, control testing, substantive testing, and audit opinions. For each of the auditing concepts, students are required to consider not only the auditor’s perspective but also the audit client’s perspective, and thus involves incorporating into the role-play any discussions and disagreements between the auditor and client staff. Following storyboard submission, students are provided with feedback on their hypothetical scenarios which can be used by students to refine, or develop new, scenarios. This feedback loop aims to encourage students to take responsibility for their own learning and provides an opportunity to improve students role-play storylines in preparation for role-play performances. The role-play performances run for approximately 15 minutes, during class time, with each student within a group being required to actively participate in the performance.

The main objective and learning outcomes of the role-play learning strategy is to provide students with the opportunity to enhance their creativity skills by incorporating co-created learning and removing the structural barriers to creativity that are typically found in traditional audit assessment tasks. The role-play further provides students with the opportunity to enhance communication skills, problem-solving and critical thinking skills, and empathy. Finally, the role-play learning strategy improves student engagement by allowing students to become co-creators of the role-play assessment task.

Before commencing the role-play learning strategy, the nature and requirements of the task including the audit concepts to be covered are explained clearly to students. This introduction is vital as students may find the co-creation and ambiguous aspects of the role play, unfamiliar. Thus, allowing time in class for adequate preparation and support is crucial for alleviating student uncertainty. In the first week of the semester, 30 minutes of class time is allocated to allow students to form groups and begin initial work on the role-play learning strategy. Preparatory work involves considering fundamental aspects of the role-play including the creation of the hypothetical audit firm and the allocation of group members to positions within the audit firm, the creation of the hypothetical audit client and the allocation of group members to positions within the client firm,
the development of the client company and industry context. During this process, educators spend time at each table talking to students about their ideas.

Students are then allocated class time in subsequent weeks throughout the semester to continue working on their role-play, allowing them to incorporate new audit concepts as each topic is covered. In these subsequent classes, educators again spend time sitting with students at each group’s table to assist with queries and encourage a creative exploration of ideas. Through both written and verbal instructions, emphasis is placed on creativity development. As long as the required audit concepts are integrated into the role-play, students are free to develop their role-play in any way that they choose and are continuously encouraged to be as creative as possible. Problem-solving and critical thinking are also emphasised by encouraging students to work together as a group in determining how to deal with the issues they create in their role-plays. This involves consideration of both the auditor’s and management’s perspectives in determining how each would respond to the issues identified. Further, empathy is emphasised as students are reminded to consider client management’s motivations as they integrate into their role-play issues faced by both the auditor and the client.

To enhance understanding of the audit process and to further encourage creativity, students are invited to attend an optional guest speaker event. Guest speakers at this event include two practicing auditors from a large accounting firm and an international visual performance artist. The event commences with the auditors discussing their role at work, their job requirements, and day-to-day operational activities. This discussion provides students with an enhanced understanding of the role of the auditor and the audit process within an authentic context. It also enables an opportunity for students to ask questions of the auditors. After the discussion with the auditors, the visual performance artist facilitates an interactive workshop designed to assist students with their role-play performances. Drawing on their experience in visual and performance art, the artist firstly gives a presentation on performance, body movement, acting, language, and non-verbal communication. The artist then creates an interactive environment by incorporating various experiential activities that span the use of space, body performance, relaxation techniques, breathing and voice projection. These activities take auditing students out of their comfort zone in preparation for the role-play performance and assist in developing student confidence for presenting and performing.
Finally, in the penultimate week of the semester, furniture in the classrooms is rearranged to allow for the required physical space and the use of costumes and props for the role-plays to be performed. In this week, the entire class time is allocated for role-play performances.

4. Research Methods

The aim of this paper is to explore how the implementation of a co-created role-play learning strategy impacts student perceptions of creativity skill development in audit education. To achieve this aim, a survey of auditing students was conducted to investigate perceptions of whether the role-play learning strategy assisted in developing creativity along with other human skills.

4.1 Participants

This study employed convenience sampling to recruit auditing student participants. The resulting sample comprised 313 volunteer participants ($M_{age} = 22.16, SD_{age} = 5.61$) with an age range of 18 to 50 years. The majority of participants identified as female (64.5% female, 33.5% male, 0.6% non-binary; 1.3% prefer not to say), and 92% of participants were undertaking this unit for the first time. The majority of participants were international students (68.1% international; 31.9% domestic) with 67.4% of participants having English as a second language. To be eligible to participate in the study, participants must have been at least 18 years of age and have access to an internet-enabled device. There were no exclusion criteria.

4.2 Survey Instrument

An online survey was developed to measure student perceptions of, and experience with, the role-play learning strategy. The survey comprises both scale questions and open-ended questions. Of the 40 scale questions, 39 were measured on a seven-point scale with responses ranging from 1 = “not at all” through to 7 = “extensively”. For each of these questions, participants were presented with a statement and requested to indicate the extent to which participation in the role-play enhanced or developed skills or enabled experiences. Example statements include “enabled you the opportunity to be creative in your studies”, “enhanced your understanding of other people’s points of view”, and “developed your listening skills”. The final scale question utilised a seven-point scale (1 = “no value”; 7 = “high value”) to measure perceptions of how valuable the role-
play was as a learning and assessment method. To allow for the collection of rich data and to more fully understand students’ perspectives, four open-ended questions were included which explored the overall experience with the role-play, learnings that could be applied to other areas of study, suggested improvements for the role-play, and impact on career perspectives.

4.3 Survey Implementation Procedure

Potential participants were invited to participate in the survey, and if interested, were provided with an explanatory statement and link to the survey website. Participants were informed of the low-risk nature of the research. Participants were informed that the survey was anonymous and entirely voluntary and that they could withdraw at any time. The survey was then completed online and took approximately 20 minutes to complete. The research was approved by the Human Research Ethics Committee.

5. Results and Discussion

Analysis of quantitative data from likert scale questions was conducted using SPSS Statistics 26. Qualitative data obtained from open-ended questions were analysed using NVivo and relevant themes were identified. Descriptive statistics from scale questions are presented in Table 1.

<table>
<thead>
<tr>
<th>Survey Statement</th>
<th>n</th>
<th>Mean</th>
<th>Median</th>
<th>SD</th>
<th>% of students responding w/1</th>
<th>% of students responding w/7</th>
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<tbody>
<tr>
<td>enabled you the opportunity to be creative in your studies?</td>
<td>313</td>
<td>5.66</td>
<td>6.00</td>
<td>1.33</td>
<td>2.2%</td>
<td>29.7%</td>
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<td>enabled you to learn from other group members?</td>
<td>313</td>
<td>5.64</td>
<td>6.00</td>
<td>1.35</td>
<td>2.2%</td>
<td>31.0%</td>
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<td>improved your ability to present to an audience?</td>
<td>313</td>
<td>5.64</td>
<td>6.00</td>
<td>1.29</td>
<td>2.2%</td>
<td>28.1%</td>
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<td>enabled you to see the complexity of auditing?</td>
<td>313</td>
<td>5.63</td>
<td>6.00</td>
<td>1.31</td>
<td>1.9%</td>
<td>27.8%</td>
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<td>encouraged you to participate actively in the learning process?</td>
<td>313</td>
<td>5.58</td>
<td>6.00</td>
<td>1.32</td>
<td>1.9%</td>
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<td>improved your ability to get along with other people?</td>
<td>313</td>
<td>5.57</td>
<td>6.00</td>
<td>1.32</td>
<td>2.2%</td>
<td>27.5%</td>
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<td>made you aware of your own strengths and weaknesses in group work?</td>
<td>313</td>
<td>5.55</td>
<td>6.00</td>
<td>1.32</td>
<td>1.9%</td>
<td>26.8%</td>
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<tr>
<td>provided a real life context to your studies?</td>
<td>313</td>
<td>5.55</td>
<td>6.00</td>
<td>1.38</td>
<td>2.9%</td>
<td>27.2%</td>
</tr>
<tr>
<td>enabled you the opportunity to be innovative in your studies?</td>
<td>313</td>
<td>5.55</td>
<td>6.00</td>
<td>1.30</td>
<td>2.2%</td>
<td>24.9%</td>
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<td>encouraged you to think independently?</td>
<td>313</td>
<td>5.54</td>
<td>6.00</td>
<td>1.31</td>
<td>1.9%</td>
<td>26.8%</td>
</tr>
<tr>
<td>encouraged you to take responsibility for your own learning?</td>
<td>313</td>
<td>5.54</td>
<td>6.00</td>
<td>1.34</td>
<td>2.2%</td>
<td>27.5%</td>
</tr>
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<td>enhanced your engagement in the course?</td>
<td>313</td>
<td>5.54</td>
<td>6.00</td>
<td>1.38</td>
<td>2.9%</td>
<td>26.8%</td>
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<tr>
<td>developed your listening skills?</td>
<td>313</td>
<td>5.51</td>
<td>6.00</td>
<td>1.29</td>
<td>1.9%</td>
<td>23.3%</td>
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<td>helped you to integrate the different aspects of the Audit unit?</td>
<td>313</td>
<td>5.50</td>
<td>6.00</td>
<td>1.34</td>
<td>2.2%</td>
<td>24.9%</td>
</tr>
<tr>
<td>developed your ability to organise information?</td>
<td>313</td>
<td>5.50</td>
<td>6.00</td>
<td>1.31</td>
<td>1.9%</td>
<td>24.9%</td>
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<tr>
<td>Question</td>
<td>N</td>
<td>Mean</td>
<td>SD</td>
<td>SE</td>
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<td>increased your awareness of ethical business practice?</td>
<td>313</td>
<td>5.49</td>
<td>6.00</td>
<td>1.39</td>
<td>5.10 - 5.88</td>
<td></td>
</tr>
<tr>
<td>developed your ability to assist in solving audit problems?</td>
<td>313</td>
<td>5.48</td>
<td>6.00</td>
<td>1.38</td>
<td>5.17 - 5.79</td>
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<td>allowed you to access discipline specific knowledge and skills in Auditing?</td>
<td>313</td>
<td>5.47</td>
<td>6.00</td>
<td>1.37</td>
<td>5.15 - 5.79</td>
<td></td>
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<td>encouraged you to be tolerant of differing points of view?</td>
<td>313</td>
<td>5.45</td>
<td>6.00</td>
<td>1.33</td>
<td>5.11 - 5.78</td>
<td></td>
</tr>
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<td>enhanced your understanding of other people’s points of view?</td>
<td>313</td>
<td>5.45</td>
<td>6.00</td>
<td>1.36</td>
<td>5.11 - 5.79</td>
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<tr>
<td>developed your ability to summarise the available information?</td>
<td>313</td>
<td>5.44</td>
<td>6.00</td>
<td>1.32</td>
<td>5.10 - 5.78</td>
<td></td>
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<tr>
<td>enabled you to make use of any knowledge outside of accounting?</td>
<td>313</td>
<td>5.44</td>
<td>6.00</td>
<td>1.30</td>
<td>5.10 - 5.78</td>
<td></td>
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<tr>
<td>enabled you to gain further insight into possible accounting careers and the accounting profession?</td>
<td>313</td>
<td>5.42</td>
<td>6.00</td>
<td>1.42</td>
<td>5.00 - 5.84</td>
<td></td>
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<tr>
<td>developed your ability to synthesize (combine) the essential elements of a given situation?</td>
<td>313</td>
<td>5.42</td>
<td>6.00</td>
<td>1.35</td>
<td>5.00 - 5.84</td>
<td></td>
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<td>developed your visual communication skills?</td>
<td>313</td>
<td>5.41</td>
<td>6.00</td>
<td>1.34</td>
<td>5.00 - 5.84</td>
<td></td>
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<td>helped to develop your ability to think critically about issues?</td>
<td>313</td>
<td>5.41</td>
<td>6.00</td>
<td>1.38</td>
<td>5.00 - 5.84</td>
<td></td>
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<td>improved your interpersonal skills (defined as the ability to interact smoothly with other people)?</td>
<td>313</td>
<td>5.39</td>
<td>6.00</td>
<td>1.39</td>
<td>5.00 - 5.84</td>
<td></td>
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<tr>
<td>enabled you to make use of any experience outside of accounting?</td>
<td>313</td>
<td>5.36</td>
<td>6.00</td>
<td>1.37</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>improved your analytical skills (defined as the ability to think in a logical and enquiring manner)?</td>
<td>313</td>
<td>5.36</td>
<td>6.00</td>
<td>1.44</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>assisted you in working with ambiguity of decisions?</td>
<td>313</td>
<td>5.33</td>
<td>5.00</td>
<td>1.36</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>developed your written communication skills?</td>
<td>313</td>
<td>5.31</td>
<td>6.00</td>
<td>1.44</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>developed your questioning skills?</td>
<td>313</td>
<td>5.28</td>
<td>5.00</td>
<td>1.43</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>increased your self-esteem?</td>
<td>313</td>
<td>5.26</td>
<td>5.00</td>
<td>1.53</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>developed your conflict-resolution skills?</td>
<td>313</td>
<td>5.26</td>
<td>5.00</td>
<td>1.43</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>resulted in you revising your prior views?</td>
<td>313</td>
<td>5.26</td>
<td>6.00</td>
<td>1.47</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>encouraged you to debate issues critically?</td>
<td>313</td>
<td>5.26</td>
<td>6.00</td>
<td>1.47</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>How valuable did you find the Student Led Role-Play Assessment as a learning and assessment method in your Auditing unit?</td>
<td>313</td>
<td>5.26</td>
<td>6.00</td>
<td>1.53</td>
<td>5.00 - 5.84</td>
<td></td>
</tr>
<tr>
<td>developed your awareness of current events and local issues impacting business?</td>
<td>313</td>
<td>5.15</td>
<td>5.00</td>
<td>1.51</td>
<td>4.80 - 5.46</td>
<td></td>
</tr>
<tr>
<td>developed your skills of persuasion?</td>
<td>313</td>
<td>5.08</td>
<td>5.00</td>
<td>1.48</td>
<td>4.78 - 5.38</td>
<td></td>
</tr>
<tr>
<td>made you aware of your personal biases?</td>
<td>313</td>
<td>5.02</td>
<td>5.00</td>
<td>1.56</td>
<td>4.72 - 5.32</td>
<td></td>
</tr>
</tbody>
</table>
Results from the scale questions indicate students maintained overall positive perceptions of their experience with the role-play learning strategy. Mean scores across all questions were greater than 5.0 out of 7.0. Of the 40 questions, 33 recorded a median score of 6.0, with the remaining questions recording a median score of 5.0. Across all questions, only a small percentage of students responded with a score of 1 and a higher proportion with scores of 7. These findings are consistent with the comments provided by students in their responses to the open-ended questions. Integrating responses to both scale and open-ended questions reveals a number of themes. These themes include creativity and other human skills; understanding of the audit process; authenticity of the learning strategy; and engagement with the learning strategy. Each of these themes, along with associated educator reflections, is discussed below.

5.1 Creativity
Creativity was identified as the key human skill enhanced by the role-play learning strategy through responses to both scale and open-ended questions. Responses to scale questions indicate that the role-play provided students with the opportunity to be creative \((M = 5.66, SD = 1.33)\) and innovative \((M = 5.55, SD = 1.30)\). This result is consistent with the aim of the role-play learning strategy being the development of student creativity. The role-play removes the barriers to creativity often found in traditional forms of accounting and audit assessment by providing students with the opportunity to be as creative as possible in the way that they both develop and perform their scenarios as illustrated by the following quote.

\[
I \text{ learned how to work more creatively and think a bit more outside the box in terms of presentation. While it’s not likely that I’ll do another role play as an assessment, I think that I’ve learned about creative application, and thinking more holistically when going into any task. (Student 8)}
\]

The role-play encourages students to use their imagination and requires them to develop their original ideas; often for the first time in their accounting degree. Students noted the long-term benefits of developing creativity skills and acknowledged how these skills would be useful in other contexts. Some students found thinking “outside the box” to be difficult but commented that the role-play served as a catalyst in developing these skills.

\[
The \text{ process of putting a script together is something that I haven’t done in any other units of my course. This was a useful skill to gain as it forced us to be creative and think outside of the box, which is rare for accounting units. I will carry this skill on to other areas of study. (Student 10)}
\]

The role-play requires students to step outside of their comfort zone and work in unfamiliar territory. For some students this can be difficult, with comments during class suggesting that some students had chosen accounting because of its structured nature. These students, in particular, found the ambiguity in the role-play to be challenging. In the majority of cases, however, the role-play helped students to become more tolerant of ambiguity and also heightened student awareness of the importance of creativity skills.

5.2 Human Skills
The broad range of human skills acquired through undertaking the role-play learning strategy was noticeable in the qualitative comments. Several students commented that skills learned from the role-play could be applied to other areas of study.
I have the opportunity to apply or learn a series of skillsets which are transferable. For example, teamwork skills, time management skills, leadership skills, critical and creative thinking, communication skills, public speaking etc. (Student 61)

Specific human skills identified included interpersonal and teamwork skills, communication and presentation skills, and critical thinking skills. For interpersonal and teamwork skills, responses to scale questions suggest students perceive improved interpersonal skills ($M = 5.39$, $SD = 1.39$), improved ability to learn from other group members ($M = 5.64$, $SD = 1.35$), enhanced tolerance of differing views ($M = 5.45$, $SD = 1.33$), enhanced understanding of others’ points of view ($M = 5.45$, $SD = 1.36$), improved awareness of own strengths and weaknesses in group work ($M = 5.55$, $SD = 1.32$), improved conflict resolution skills ($M = 5.26$, $SD = 1.43$), and improved ability to get along with other people ($M = 5.57$, $SD = 1.32$). Qualitative comments such as that below align with these results.

I've learnt how to communicate my ideas effectively to my group members, knowing how to communicate in a polite way, able to listen to others’ opinions and reflect on my personal thoughts and behaviour. (Student 231)

The above quote highlights the different dimensions of communication, such as effective communication of ideas along with empathic listening and self-reflection. The requirement to develop a character during the role-play encourages students to be aware of these different elements of communication when working in groups. The role-play also allows students to see the importance of working together as a group. Through developing their characters and performing the role-play, students become more aware of the interdependence of the ‘cast’ or group members; where each student plays a vital role and participation by all members is needed to develop a coherent narrative.

Regarding communication and presentation skills, students reported enhanced listening skills ($M = 5.51$, $SD = 1.29$) and improved ability to speak to an audience ($M = 5.64$, $SD = 1.29$), and responses to open-ended questions were consistent with this.

I think I learned to listen to other people’s opinions and think critically about my own opinions. (Student 79)

The enhancement of presentation skills led to improved confidence in communication and public speaking skills. Compared to the more traditional forms of presentation required by students in accounting and auditing classes, the role-play learning strategy provides students with the freedom to develop their own characters and storylines and perform this in any way that they choose. This creativity and the relatively informal nature of the role-play development and performance served as an opportunity for students to develop their confidence in a more relaxed environment.

While completing the task, I became more confident voicing my opinions and ideas as my group members were really great listeners and we all encouraged each other to contribute. (Student 64)

Throughout the semester, regular opportunities were provided in class for students to work as a group on their storyboard and role-play performance. Providing this opportunity in class was important as many students spoke of being anxious about the requirement to perform the role-play in front of the class.
I think that confidence in myself and my studies was the greatest improvement. I was petrified leading up to the role play but as we practiced before class it was actually just quite funny. While doing the role play I felt confident in myself. I think this is very applicable with a subject like auditing as in the real world it is very much based on group work. (Student 43)

The above quote indicates that performing the role-play improved this student’s confidence in their own skills and abilities. The role-play process thus provides students with a boost to their self-confidence, which is highly valuable for student graduates soon entering the job market. Even students that acknowledged their own shyness took up the challenge of performing their role-plays and ‘going on stage’. For some of these students, the act of performance helped them to convey their own ideas as indicated by the following quote.

By completing such activity, I can now overcome shyness to some extent, and also grasp the point of expressing my own opinion in appropriate and smooth way. (Student 125)

Students further perceive improvement in critical thinking and problem-solving skills. Responses to scale questions suggest that the role-play learning strategy improves analytical skills \((M = 5.36, \text{SD} = 1.44)\), and helps to develop students’ ability to think critically about issues \((M = 5.41, \text{SD} = 1.38)\) and synthesise information \((M = 5.42, \text{SD} = 1.35)\). This is consistent with the role-play learning strategy requiring students to not only develop their own hypothetical audit issues for their role-play, but also to formulate solutions to those issues as shown in the following quote.

Teamwork skills, problem-solving and critical thinking skills (especially when it came to the storyline and how we were supposed to solve the audit issue), interpersonal skills in general. (Student 56)

The storyboard and role-play required students to create their original auditing issues and to develop solutions to those issues by applying the theoretical audit concepts discussed in class. The latter requirement meant that, in order to complete the storyboard and role-play, students needed to develop a thorough understanding of the auditing concepts and how to apply those concepts to solve a range of audit issues.

5.3 Understanding of the Audit Process

The role-play learning strategy allows students to integrate various aspects of the audit process into the development of the role-play scenarios and storyline. Analysis of responses to scale questions indicated the role-play enabled students to see the complexity of auditing \((M = 5.63, \text{SD} = 1.31)\) and helped students to integrate the different aspects of the audit process \((M = 5.50, \text{SD} = 1.34)\). These results, combined with qualitative comments, suggest that the role-play is effective in improving students’ understanding of individual aspects of the audit, the role of the auditor, and the audit process as a whole as illustrated by the quote below.

...it allowed me to gain more insight into the role of an auditor [...]. Before taking the unit, I had no idea what an auditor does and after the role play (in conjunction with lectures), my knowledge regarding their duties and roles have increased immensely. (Student 111)
The role-play was explicitly cited as one of the factors, in conjunction with the auditor guest
speaker event, that helped students gain a deeper understanding of the stages of an audit and the
role of the auditor. The role-play heightened student awareness to the audit process, as illustrated
by the following quote.

*It opened my eyes up to the variety of stages of an audit and how time consuming it
can be.* (Student 16)

In addition, the role-play served to enhance student understanding of how the different stages of
the audit process are related. Students commented that the role-play encouraged them to consider
in greater detail the interconnectedness of various audit aspects by improving their understanding
of the audit process in an enjoyable way.

*It was an incredibly fun and interesting experience, that allowed me to combine
everything that I had learned during the semester, and see how everything was related
and how it would play out in a real world scenario.* (Student 8)

The storyboard and role-play allowed students the choice of which audit aspects to include in their
storyline, and how many aspects to include. Some students chose to cover the full audit process,
and in doing so developed a holistic and deep understanding of the audit process through having
to consider the multiple complexities that real-world scenarios offer. Through such consideration,
many students emphasised exploring the moral and ethical issues associated with conducting
audits, as reflected in the following quote.

*I learnt not all people will behave in the same way in the workplace and that is why
business processes and accounts need to be checked because not everyone has the
same moral principles.* (Student 306)

In this regard, fraud was a topic of great interest for students, and many of the storyboard examples
and role-play performances included examples of financial statement fraud or misappropriation of
assets. In some cases, however, students focused too heavily on particular aspects, such as fraud
detection, and neglected other aspects of the audit process. For this reason, students were provided
with detailed feedback on their storyboard submissions and students were able to incorporate this
feedback back into the development of their scenarios. This process provided students with an
opportunity to improve and refine their scenarios prior to their role-play performances.

The role-play learning strategy was also well received by students that had previously attempted,
unsuccessfully, the auditing unit prior to the introduction of the role-play activity. These students
noted that the role-play provided an incentive for students to actively seek additional knowledge
and engage in their own learning, as illustrated by the following quote.

*I thoroughly enjoyed creating and participating in this role-play assessment. This
experience has helped me to understand the theoretical knowledge extensively. I had
failed to understand some of the concepts earlier. However, this assessment
encouraged me to research on the topics further and apply the concepts to real life
scenarios. I highly encourage this method of teaching. This is my second attempt at
this unit and I would like to mention that this method of teaching has helped boost my
confidence and love for this subject. Thank you :)* (Student 63)
The above quote highlights the effectiveness of the role-play as a learning strategy and the benefits in terms of knowledge development and intrinsic motivation to learn.

5.4 Authentic Learning

The role-play learning strategy represents an authentic assessment designed to cultivate student-centered learning and creativity. Findings from both the scale and open-ended questions provide evidence for the authentic nature of the role-play. Responses to scale questions indicate that the role-play improved student awareness of ethical business practice \((M = 5.49, SD = 1.39)\) and provided real-life context \((M = 5.55, SD = 1.38)\). This is supported by responses to open-ended questions where the theme of authenticity was clear.

*It provided me with a better way of seeing how real life communications/meetings occur in firms.* (Student 87)

Most students had limited prior work experience, and few had insight into how business meetings are conducted. To provide examples of real-life context, video resources showing snapshots of the daily life of auditors were made available to students. Students could use these videos as a source of inspiration in developing their storyboard and role-play scenarios that depicted business meetings between auditors and audit client staff. This relation to authentic audit situations also proved to be valuable for students who had an interest in pursuing an audit career.

*It was really great for my career perspectives because I'm looking to go into audit. Doing the activity helped me to experience what it could be like if I actually started a job in audit and see whether I would be interested and engaged in it. It also gave me a more insight into the profession that I could bring into interviews or into my internship at the end of the year.* (Student 276)

As illustrated by the above quote, the role-play provides a preview of what it would be like to work as auditor. Further, it provided students with potential topics of discussion that could be taken into job interviews. The role-play also provided incentive for some students to pursue a career in auditing, and in some cases motivated students to pursue acting further, as suggested by the following quotes.

*It helped give me insight into the types of roles that may be found within the audit sector. I was able to understand the types of tasks an auditor may be expected to perform, when they would perform certain tasks, the procedures they went through, the people they interacted with, etc. It has put an auditing career in a positive light and I would consider it as a potential career pathway.* (Student 204)

*I am considering to take the acting lesson in my master degree as one of the major.* (Student 157)

By developing in students a deeper understanding of the variety of tasks and procedures performed by auditors, the role-play opened up the possibility of career options in the audit profession; options that students may not have envisaged previously.

5.5 Engagement
A further theme to emerge from qualitative comments related to student engagement and motivation. The role-play learning strategy provided students with a level of motivation higher than that experienced for more traditional forms of assessment as illustrated in the following quote.

*The role play was a different way to assess our learning that was quite fun overall. It seemed daunting at first, mainly because we’re accounting students who definitely couldn’t draw and have rarely been asked to be creative in our work. But, in the end I think it was a really fun assignment and I was more motivated to complete it compared to an essay or report.* (Student 9)

The storyboard and role-play represented an opportunity to complete unique and ‘refreshing’ forms of assessment, ones that are very different from the traditional forms of assessment typically employed in accounting and audit classes.

*I loved it. It was one of the most enjoyable things I’ve ever done at uni and I’d highly recommend continuing to do it instead of standard tests or mid semester tests. A content-heavy unit like auditing seems boring to some students but integrating this into the unit has made it much more enjoyable.* (Student 42)

*It was a beneficial assessment which allowed us to reflect upon the many topics we learned to present a role play which demonstrated Audit issues. It was quite fun to do and refreshing compared to the typical assignments like reports which are always done for Accounting units.* (Student 207)

Despite some students noting that they experienced some initial discomfort with the storyboard and role-play requirements, this discomfort was soon replaced by a sense of enthusiasm and greater motivation to develop and perform their role-plays.

*It was stressful but eventually it was all fun. A strong learning tool which improves team-work and communication skills and helps you make new friends.* (Student 127)

The above quote illustrates the emotional roller-coaster triggered by the role-play. While students may find the role-play stressful initially due to the lack of structure and unfamiliarity of the task, students also find it to be transformative. To some extent, working in groups helped to alleviate some of the initial anxiety experienced by students. The informal nature and openness of the role-play also provided an environment that encouraged cooperation and mutual understanding amongst group members.

*Initially I had no idea about this work and even was afraid of it. However, I found it quite interesting when I started doing it. It requires cooperations between group members. Each member’s views are important. I would say it’s really fun and a good way to learn.* (Student 117)

High levels of engagement stem from students’ enthusiasm for the role-play learning strategy with students noting how enjoyable the process of developing and performing the role-play was. This was illustrated with many brief but enthusiastic statements such as “Excellent! So much fun!” The enjoyment of the role-play was evident in student comments with many students linking their enthusiasm to the creative element of the role-play and the ability to have fun with an assessment task.

*I loved that it offered us to be creative with it!* (Student 66)
As suggested by the above quote, providing students with learning experiences that require creativity results in students feeling engaged and inspired, and thus leads to improved student engagement. Students also commented on the interrelatedness of creativity, enjoyment, and group dynamic, as reflected in the following quote.

...creativity and the opportunity to have more 'flexibility' regarding our assessment has made me more enthusiastic about this particular assessment. I was looking forward to our group meet ups and speaking my mind etc. (Student 111)

Students reflected that group meet-ups came to be highly enjoyable brainstorming sessions. In these sessions, students looked forward to expressing their ideas and encouraging each other to think creatively. As illustrated by the following comment, the more creative the students were, the more enjoyable the process was.

I’d probably stress to future students to be more creative and to really enjoy it, as our group made it enjoyable as possible and I believe that’s how we made such a good story. (Student 42)

Highly engaging role-play performances and unique, original storyboard ideas represent the outcome of positive group dynamics where students encouraged and inspired each other to continuously think creatively.

5.6 Suggestions for Improvement

Overall, students found the role-play learning strategy to be valuable as a learning and assessment method ($M = 5.26$, $SD = 1.53$) and the qualitative comments reflect this. Students indicated that the skills learned through the role-play, particularly the development of creativity skills, can be applied to other units.

Students also provided suggestions for improvements to the role-play. These suggestions were centered primarily around the need for more guidance when developing role-play scenarios, particularly in earlier weeks when forming initial ideas.

Maybe providing a few more guidelines earlier on as to what we can expect, or paths that we can possibly go down, so that we’re aware of the direction we should be taking with the role play. (Student 8)

The lack of experience with this type of assessment meant some students struggled with the ambiguity associated with the role-play and expressed a desire for more structure and direction as expressed in the following quotes.

More specific instructions, we found the instructions very broad. (Student 135)

Maybe some more direction so there is less vagueness. (Student 144)

While most students highlighted their enjoyment of the breadth of creativity offered by the role-play, the ambiguity and limited structure of the task was problematic for some students. A small number of students were critical of the creativity involved in designing their storyboard submissions.

As commerce students we have no design expertise and hence the storyboard requirement is honestly unfair. (Student 55)
Despite some students indicating a perception of unfair treatment, no specific design format or approach was specified in the storyboard instructions and students were free to design their storyboards in any way that they chose. Although some students applied their drawing skills in storyboard construction, many students relied upon software programs to assist in the overall design of the storyboard.

A minority of students further commented that they would have preferred a more traditional form of assessment and a greater focus on preparation for the final exam as reflected in the comments below.

_If you insist on a group assignment do an essay style not a role play._ (Student 78)

_The role-playing part of it is fine but couldn’t we have filmed ourselves and submitted it rather than using class time to act it out? Could have used the time for revision or a practice test._ (Student 55)

This latter quote indicates a desire to replace the live role-play performances with video recordings. A small number of students considered that performing the role-plays during class was time that could have been better spent revising course content. This view is consistent with a desire for more structured forms of content review, where some students could not see the revisionary nature of the role play activities.

Finally, further suggestions for improvement noted by students relate to the physical environment such as a size or layout of classrooms and the need for microphones to be used by students during the role-play performances.

### 5.7 Domestic and International Student Comparisons

Responses from domestic and international students are also compared and analysed. As the likert scale used results in ordinal data being collected, the most appropriate statistical test to examine for group differences is the Mann-Whitney test of significant difference. Table 2 presents the mean scores for domestic and international students, together with the results of the Mann-Whitney test and associated effect size.

**Table 2 Comparison of Domestic and International Student Responses**

<table>
<thead>
<tr>
<th>Survey Statement</th>
<th>(N)</th>
<th>(M_{Dom})</th>
<th>(M_{Int})</th>
<th>(z)</th>
<th>Sig.((p))</th>
<th>(r)</th>
</tr>
</thead>
<tbody>
<tr>
<td>enabled you the opportunity to be creative in your studies?</td>
<td>313</td>
<td>5.49</td>
<td>5.75</td>
<td>1.140</td>
<td>0.254</td>
<td>0.06</td>
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<td>provided a real life context to your studies?</td>
<td>313</td>
<td>5.40</td>
<td>5.62</td>
<td>0.546</td>
<td>0.585</td>
<td>0.03</td>
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<td>encouraged you to participate actively in the learning process?</td>
<td>313</td>
<td>5.35</td>
<td>5.68</td>
<td>1.967</td>
<td>0.049*</td>
<td>0.11</td>
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<td>improved your ability to present to an audience?</td>
<td>313</td>
<td>5.34</td>
<td>5.78</td>
<td>2.569</td>
<td>0.010*</td>
<td>0.15</td>
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<td>enabled you to learn from other group members?</td>
<td>313</td>
<td>5.30</td>
<td>5.80</td>
<td>2.526</td>
<td>0.012*</td>
<td>0.14</td>
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<td>enabled you the opportunity to be innovative in your studies?</td>
<td>313</td>
<td>5.30</td>
<td>5.66</td>
<td>2.189</td>
<td>0.029*</td>
<td>0.12</td>
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<td>helped you to integrate the different aspects of the Audit unit?</td>
<td>313</td>
<td>5.23</td>
<td>5.63</td>
<td>1.670</td>
<td>0.095</td>
<td>0.09</td>
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<td>enabled you to see the complexity of auditing?</td>
<td>313</td>
<td>5.21</td>
<td>5.83</td>
<td>3.574</td>
<td>0.000*</td>
<td>0.20</td>
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<td>developed your listening skills?</td>
<td>313</td>
<td>5.19</td>
<td>5.66</td>
<td>2.477</td>
<td>0.013*</td>
<td>0.14</td>
</tr>
<tr>
<td>Question</td>
<td>Sample Size</td>
<td>Mean 1</td>
<td>Mean 2</td>
<td>T Value</td>
<td>P Value</td>
<td>a</td>
</tr>
<tr>
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<td>----</td>
</tr>
<tr>
<td>encouraged you to take responsibility for your own learning?</td>
<td>313</td>
<td>5.19</td>
<td>5.71</td>
<td>2.695</td>
<td>0.007*</td>
<td>0.15</td>
</tr>
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<td>developed your ability to organise information?</td>
<td>313</td>
<td>5.18</td>
<td>5.65</td>
<td>2.400</td>
<td>0.016*</td>
<td>0.14</td>
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<td>enabled you to make use of any knowledge outside of accounting?</td>
<td>313</td>
<td>5.16</td>
<td>5.58</td>
<td>2.560</td>
<td>0.010*</td>
<td>0.14</td>
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<td>encouraged you to think independently?</td>
<td>313</td>
<td>5.13</td>
<td>5.74</td>
<td>2.839</td>
<td>0.005*</td>
<td>0.16</td>
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<td>encouraged you to be tolerant of differing points of view?</td>
<td>313</td>
<td>5.08</td>
<td>5.63</td>
<td>3.176</td>
<td>0.001*</td>
<td>0.18</td>
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<td>improved your ability to get along with other people?</td>
<td>313</td>
<td>5.08</td>
<td>5.79</td>
<td>4.089</td>
<td>0.000b</td>
<td>0.23</td>
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<td>developed your ability to assist in solving audit problems?</td>
<td>313</td>
<td>5.07</td>
<td>5.67</td>
<td>2.928</td>
<td>0.003*</td>
<td>0.17</td>
</tr>
<tr>
<td>allowed you to access discipline specific knowledge and skills in Auditing?</td>
<td>313</td>
<td>5.06</td>
<td>5.67</td>
<td>3.085</td>
<td>0.002*</td>
<td>0.17</td>
</tr>
<tr>
<td>made you aware of your own strengths and weaknesses in group work?</td>
<td>313</td>
<td>5.06</td>
<td>5.77</td>
<td>4.253</td>
<td>0.000b</td>
<td>0.24</td>
</tr>
<tr>
<td>increased your awareness of ethical business practice?</td>
<td>313</td>
<td>5.05</td>
<td>5.70</td>
<td>3.257</td>
<td>0.001*</td>
<td>0.18</td>
</tr>
<tr>
<td>developed your ability to summarise the available information?</td>
<td>313</td>
<td>5.04</td>
<td>5.62</td>
<td>3.087</td>
<td>0.002*</td>
<td>0.17</td>
</tr>
<tr>
<td>enabled you to make use of any experience outside of accounting?</td>
<td>313</td>
<td>5.02</td>
<td>5.53</td>
<td>2.900</td>
<td>0.004*</td>
<td>0.16</td>
</tr>
<tr>
<td>improved your interpersonal skills (defined as the ability to interact smoothly with other people)?</td>
<td>313</td>
<td>5.01</td>
<td>5.57</td>
<td>2.770</td>
<td>0.006*</td>
<td>0.16</td>
</tr>
<tr>
<td>enhanced your engagement in the course?</td>
<td>313</td>
<td>4.99</td>
<td>5.80</td>
<td>4.387</td>
<td>0.000b</td>
<td>0.25</td>
</tr>
<tr>
<td>enhanced your understanding of other people’s points of view?</td>
<td>313</td>
<td>4.98</td>
<td>5.67</td>
<td>3.600</td>
<td>0.000b</td>
<td>0.20</td>
</tr>
<tr>
<td>developed your visual communication skills?</td>
<td>313</td>
<td>4.96</td>
<td>5.62</td>
<td>3.662</td>
<td>0.000b</td>
<td>0.21</td>
</tr>
<tr>
<td>assisted you in working with ambiguity of decisions?</td>
<td>313</td>
<td>4.96</td>
<td>5.50</td>
<td>2.956</td>
<td>0.003*</td>
<td>0.17</td>
</tr>
<tr>
<td>developed your questioning skills?</td>
<td>313</td>
<td>4.88</td>
<td>5.46</td>
<td>2.655</td>
<td>0.008b</td>
<td>0.15</td>
</tr>
<tr>
<td>developed your ability to synthesize (combine) the essential elements of a given situation?</td>
<td>313</td>
<td>4.87</td>
<td>5.69</td>
<td>4.510</td>
<td>0.000b</td>
<td>0.25</td>
</tr>
<tr>
<td>helped to develop your ability to think critically about issues?</td>
<td>313</td>
<td>4.86</td>
<td>5.66</td>
<td>4.489</td>
<td>0.000b</td>
<td>0.25</td>
</tr>
<tr>
<td>enabled you to gain further insight into possible accounting careers and the accounting profession?</td>
<td>313</td>
<td>4.83</td>
<td>5.69</td>
<td>4.353</td>
<td>0.000b</td>
<td>0.25</td>
</tr>
<tr>
<td>developed your conflict-resolution skills?</td>
<td>313</td>
<td>4.78</td>
<td>5.48</td>
<td>3.454</td>
<td>0.001*</td>
<td>0.20</td>
</tr>
<tr>
<td>developed your written communication skills?</td>
<td>313</td>
<td>4.76</td>
<td>5.56</td>
<td>3.931</td>
<td>0.000b</td>
<td>0.22</td>
</tr>
<tr>
<td>How valuable did you find the Student Led Role-Play Assessment as a learning and assessment method in your Auditing unit?</td>
<td>313</td>
<td>4.76</td>
<td>5.49</td>
<td>3.663</td>
<td>0.000b</td>
<td>0.21</td>
</tr>
<tr>
<td>improved your analytical skills (defined as the ability to think in a logical and enquiring manner)?</td>
<td>313</td>
<td>4.75</td>
<td>5.64</td>
<td>4.733</td>
<td>0.000b</td>
<td>0.27</td>
</tr>
<tr>
<td>increased your self-esteem?</td>
<td>313</td>
<td>4.69</td>
<td>5.52</td>
<td>4.020</td>
<td>0.000b</td>
<td>0.23</td>
</tr>
<tr>
<td>encouraged you to debate issues critically?</td>
<td>313</td>
<td>4.65</td>
<td>5.55</td>
<td>4.471</td>
<td>0.000b</td>
<td>0.25</td>
</tr>
<tr>
<td>resulted in you revising your prior views?</td>
<td>313</td>
<td>4.54</td>
<td>5.60</td>
<td>5.434</td>
<td>0.000b</td>
<td>0.31</td>
</tr>
<tr>
<td>developed your awareness of current events and local issues impacting business?</td>
<td>313</td>
<td>4.41</td>
<td>5.50</td>
<td>5.381</td>
<td>0.000b</td>
<td>0.30</td>
</tr>
<tr>
<td>developed your skills of persuasion?</td>
<td>313</td>
<td>4.40</td>
<td>5.40</td>
<td>4.818</td>
<td>0.000b</td>
<td>0.27</td>
</tr>
<tr>
<td>made you aware of your personal biases?</td>
<td>313</td>
<td>4.33</td>
<td>5.34</td>
<td>4.642</td>
<td>0.000b</td>
<td>0.26</td>
</tr>
<tr>
<td>(*Significant at p &lt; 0.05)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Comparisons between domestic and international student responses identified a statistically significant difference for 37 out of the 40 scale questions (Table 2). For all 37 questions, international students recorded significantly higher scores compared to domestic students. Of the 37 statistically significant results, comparisons for 19 questions were significant at $p < 0.05$, with the remaining 18 questions being significant at $p < 0.001$. To determine the magnitude of the observed effect, the effect sizes are calculated. For the comparisons resulting in statistically significant differences, the effect sizes range from small ($r = 0.11$) through to medium ($r = 0.31$). These results indicate that international students perceive the role-play learning strategy more favourably compared to domestic students in terms of enhancing a range of skills such as presentation, communication, and group work. The comparisons found to be highly significant, and with the largest effect sizes, include perceptions of the role-play resulting in revision of prior views ($p < 0.001$, $r = 0.31$), developing awareness of current views and local issues impacting business ($p < 0.001$, $r = 0.30$), developing skills of persuasion ($p < 0.001$, $r = 0.27$), and improving analytical skills ($p < 0.001$, $r = 0.27$). For the remaining three out of 40 questions, domestic student scores did not differ significantly from international student scores. These questions include perceptions of the opportunity to be creative ($p = 0.254$), perceptions of providing real-life context ($p = 0.585$), and perceptions of helping to integrate the different aspects of auditing ($p = 0.095$). For these questions, high scores were recorded by both domestic and international students; with domestic students recording the highest scores for perceptions of the opportunity to be creative and providing real-life context.

Overall, these findings indicate that both domestic and international students perceive the role-play learning strategy to be valuable in terms of providing the opportunity to be creative, providing real-life context, and allowing for integration of audit aspects. However, the role-play was considered by international students to be more valuable, compared to domestic students, across a range of other aspects such as enhancing presentation, communication, and group work skills. This latter finding is consistent with research by Taplin et al. (2018), where students with English as an additional language found role-play to be more useful, compared to other students, in preparing them for ethical dilemmas. The home countries of the international students in this current study are broad, primarily ranging from south-east Asian countries including China, Singapore, Malaysia, and Indonesia. There is little extant research on why international students find role-play to be more valuable in terms of enhancing a range of human skills, and as such further research relating to this aspect would be beneficial.

5.8 Educator Reflections

Student creativity, engagement, and enthusiasm were amongst the key themes to emerge from educator reflections. Educators confirmed student creativity throughout the development and performance of the role-play. Student creativity was evident with the storyboards and role-play performances encompassing a wide range of audit concepts, issues, industries, and auditor-client interactions. For example, hypothetical scenarios involved audits of clients operating in a broad range of industries such as fashion, IT, manufacturing, farming, sporting bodies, and the film industry. The range of issues incorporated into the role-plays included various disagreements between the auditor and client, fraud, bribery, going concern, and legal disputes amongst others. Educator reflections in this respect align with student survey findings; that is, students found the
role-play to provide a unique opportunity to develop and demonstrate creativity. This is consistent with the aim of the role-play learning strategy being creativity development and was possible due to the nature of the task, where traditional barriers to creativity were removed and students were encouraged to bring in their own interests and lived experiences.

Educators noted that improvement in student engagement in class during the development and performance of the role-play far exceeded expectations. Students worked effectively and enthusiastically within their groups and seemed to thoroughly enjoy the experience of creating scenarios that were aligned with their interests and lived experiences. On many occasions, students were so engrossed in creating their scenarios that they continued to work when the class had finished. High levels of student motivation also led to several groups going above and beyond the role-play requirements by incorporating their own, props, costumes, and videos as part of their role-play performance. The use of these props along with comedic role-play dialogue created humorous engagement and students genuinely enjoyed the acting out of their scenarios (see Figure 1 below).

Figure 2 Role-play performance

High levels of engagement were reflected in student comments of enhanced motivation to complete the role-play. Such student enthusiasm and engagement meant that educators found the task to be an enjoyable and gratifying experience. Educators noted the positive, vibrant atmosphere in class both as students worked on developing their scenarios throughout the semester and during the role-play performances. Educators reflected on the enjoyment they experienced as students developed their creativity skills and the satisfaction experienced as student confidence grew throughout the role-play process. The role-play learning strategy essentially allowed educators to
travel with students on their creative journey and provided the opportunity for educators and students to have fun together along the way.

Educators commented that the vast majority of groups worked well together. The creative nature of the role-play learning strategy allowed students to develop their characters and scenarios based on their own interests and experiences. Thus, students within each group were required to work together in developing a storyline that encompassed the interests of all group members. This process assisted students in developing their awareness of other students’ points of view and the cooperation required to construct the role-play storyline and performance. Educators further noted that problem-solving and critical thinking was evident in how the students responded to the unique issues created in their scenarios and also in their auditor and audit client interactions. These reflections are consistent with student survey feedback with the enhancement to teamwork skills and critical thinking skills featuring highly in student comments.

Regarding students’ understanding of the audit process, educators reflected that students exhibited an improved understanding of both the role of the auditor and the audit process after completing the role-play. This is consistent with the role-play learning process in which students need to first understand the audit concepts before being able to apply those concepts to hypothetical audit scenarios. In this respect, a few students expressed concerns that they did not understand the audit process before commencing with the writing of their storyboard and role-play scripts. Even though the audit process is comprehensively reviewed during class, it may be worthwhile in future semesters to provide further resources such as visual representations of the audit process to clarify this aspect.

Educator reflections reinforce the notion of improved student confidence after performing the role-play. Some students exhibited and spoke of a lack of confidence before their role-play performances. This is unsurprising given the vast majority of students indicated that this was the first time they had completed a role-play activity. Only a small number of students had done a role-play prior to commencing their accounting degree. To remedy this, educators used various strategies such as relaxation techniques to create a friendly and supportive environment and positive atmosphere prior to the role-play performances. After the performances, students spoke of improved confidence in their own abilities after having completed the entire role-play process. Encouraging creativity and providing students with a level of freedom in a more informal manner assisted in creating an environment where students felt more confident in developing their skills.

Educators also critically discussed their own ability and legitimacy to teach skills such as creativity through the role-play; acknowledging that they are accounting and auditing educators rather than professional actors. So rather than take the approach that they were teaching creativity, educators acknowledged that they were instead removing the barriers to creativity development. By means of the learning strategy, educators provided a framework which allowed the opportunity for students to develop their own creative confidence through the role-play. Also assisting with creativity development was the guest visual artist workshop. Students found this workshop to be especially valuable in terms of preparing for the role-play performances.

Concerns expressed by educators relate to physical teaching space and the uncertainty with the learning strategy experienced by some students. In regard to physical teaching space, educators expressed concern over the size and layout of some of the classrooms. Although educators often have limited control over allocated classrooms, it would be worthwhile exploring other ways that
space within classrooms can be utilised when students perform their role-plays to ensure such space is being used to its full potential.

The main concern expressed by educators, and which aligns with student feedback, is the uncertainty that some students experienced due to the unstructured nature of the role-play process. While most students adapted quickly to the form of the role-play and embraced the opportunity for creativity, in the early weeks some students were unsure of how to proceed with both the storyboard and role-play performance given the ambiguity involved with the task. This uncertainty is perhaps to be expected given that throughout their accounting degree, students have been exposed primarily, and perhaps in some cases exclusively, to traditional structured forms of assessment that lack ambiguity.

In an attempt to alleviate initial student uncertainty, educators worked with each student group in class to encourage students to consider their interests and lived experiences in developing their scenarios. Educators attempted to provide space for creativity to flourish and used encouragement to develop students’ creative confidence. In most cases, this was successful in reducing the initial anxiety displayed by students and replacing it with a sense of enthusiasm. However, a small number of students did not adapt to the unstructured nature and ambiguity and instead became frustrated with the process and desired a return to more traditional forms of assessment. In this regard, there is a need to develop further strategies and/or resources that may assist in improving student tolerance for ambiguity. This may include developing video resources for students that assist with role-play preparation and visual representations that guide storyboard construction. The aspect of initial student uncertainty also highlights the importance of ensuring that educators across all classes are aware of how to most effectively guide students through the role-play process to ensure the best possible outcome for all students.

6. Conclusion

Technological innovation is moving at a rapid pace and changes in the global business environment will see increased demand for auditors who are creative and innovative thinkers able to meet the needs of their clients and to better serve the public interest. To ensure that our future audit professionals are equipped with the skills required to maintain relevance in a changing world, audit education requires a significant shift in focus from one of discipline-specific knowledge to a greater emphasis on the development of human skills such as creativity.

A powerful way of encouraging and fostering creativity in audit education is by removing the constraints to creativity development found in traditional forms of auditing assessment and through the integration of co-creation into an authentic role-play assessment task. The co-created role-play learning strategy described in this paper is driven by the personal interests of the students. Thus, the role-play provides students with a unique opportunity for creativity development, in addition to creating meaning for students through a task that is relevant to their lived experiences.

Findings of the student survey confirm that students perceive the role-play learning strategy to be valuable in developing creativity skills. Analysis of both quantitative and qualitative data also highlights a range of other perceived benefits for students. These benefits include enhanced critical thinking and teamwork skills; improved understanding of the audit process; awareness of the role-play being an authentic form of assessment; and high levels of enthusiasm and engagement with the role-play. Analysis of group differences found that whilst both domestic and international students perceive the role-play provides the opportunity to develop creativity skills, international
students perceive the role-play to offer enhanced value in developing presentation, communication, and teamwork skills. Educator reflections align with these findings, with educators noting creativity development and enhanced human skills, improved understanding of concepts, and a high level of engagement and enthusiasm. The role-play learning strategy thus represents a highly engaging learning strategy that assists students in developing the creativity skills required to prepare them for their roles as future audit professionals in a globally connected world.

As this study examines student perceptions of the role-play at one University, the primary limitation of this study relates to the generalisability of results. This paper presents initial survey findings only; further analysis will involve investigation for group differences with follow-up student interviews and/or focus groups. Future research could explore in more detail the development of student creativity and tolerance for ambiguity. Further research could also investigate why international students perceive the role-play learning strategy to be more valuable than domestic students across a range of presentation, teamwork, and communication skills.
7. References


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