

Hey! What's New? 2026-21

Experiential Learning: A Game Changer for Accountants

In an article in the *Journal of Accountancy*, Kelly Richmond Pope writes that, “while accounting programs have long included ethics in the curriculum, many traditional methods (think lecture slides and printed case studies) fall short when it comes to real-world application.”

Professionals know that ethical challenges rarely come labeled, she says. “They surface subtly, in emails, in pressured conversations, in small, accumulating choices. Teaching ethics in a way that mimics these realities prepares people to recognize wrongdoing and respond with clarity and confidence.”

Pope believes that experiential learning is particularly suitable to hone judgment calls and people skills. “It simulates ethical and interpersonal dilemmas and allows learners to interact with characters, documents, and unfolding scenarios, replicating the ambiguity and complexity of real-life decisions.” She adds that At its core, experiential learning is learning by doing. “In the context of accounting, that might involve investigating simulated fraud, flagging suspicious behavior, or deciding how to respond to a whistleblower report.”

What makes experiential learning so powerful is how it mirrors reality. Rather than presenting all the facts at once (as a textbook might), “learners receive bits of information over time, just like in a real investigation or audit. They must evaluate the credibility of sources, question assumptions, and make decisions with incomplete information.”

This process, she says, “encourages learners to slow down, question what they think they know, and decide what matters most with imperfect information.” And it applies to several types of learners:

- **For students**, experiential ethics learning provides early exposure to the kinds of real-world dilemmas they’ll face in the workplace. It builds confidence and starts shaping professional identity.
- **For professionals**, these tools offer a fresh way to revisit ethical standards, challenge outdated thinking, and reconnect with the purpose behind the principles.
- **For educators and trainers**, game-based experiences can serve as anchor points for discussion, reflection, and applied learning across courses and programs.

Although much of the existing research has focused on students, Pope writes, the implications extend naturally to professional settings. “Learning that mimics real-life scenarios and prompts active decision-making doesn’t lose value after graduation; it becomes even more relevant. These studies collectively underscore what many educators and corporate trainers have seen firsthand: When learners are engaged emotionally, intellectually, and socially, they walk away with more than just content knowledge — they walk away transformed.”

The most effective tools focus on:

- **Narrative:** Realistic stories that challenge assumptions and evoke empathy.
- **Interactivity:** Opportunities for learners to make choices, see consequences, and revise decisions.
- **Reflection:** Built-in pauses for discussion, journaling, or group dialogue.

- **Flexibility:** Accessible design that works for learners of different ages, backgrounds, and tech comfort levels.

For organizations offering continuing professional education (CPE), Pope suggests that “experiential modules can revitalize training sessions that might otherwise feel repetitive. For accounting programs, they can help close the gap between classroom theory and on-the-job reality.”

She explains that “true crime cases are the basis for the two dozen or so e-learning games developed by Red Flag Mania, a Chicago company I co-founded that provides immersive learning content for tax, fraud, audit, ethics, cybersecurity and accounting information systems.”

For example, “the ethics investigation, called the Ethics Dash, focuses on who stole the money in the fictional Montague Fellowship Church and the internal control weaknesses within the organization.”

The series has the learner review PDFs of fictional investigative files, invoices, expense reports and letters that the Red Flag Mania team created. “For example, the church’s monthly payroll and the employee directory can be compared side by side to verify wages were paid to valid employees. As a member of the church’s internal audit committee, the learner also views videotaped testimonials of some of the game’s main characters.”

Pope says that “the ability to analyze complicated scenarios and make ethical decisions isn’t something you check off your curriculum or your CPE requirements. It’s something you practice, refine, and apply. Experiential learning offers a path to do just that. By placing learners in the driver’s seat of real-world dilemmas, it turns education from a short-term requirement into a revelation that will stick with people longer.”

Read all about it at [Experiential learning: A game changer for accountants](#).