Using Fiction in Courses: Why Not Admit It?
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Abstract. This is an article about using literary fiction as a teaching aid in accounting courses. Intuitively, many academics suspect that this approach will educate students to real-world situations and consequences in a way that is engaging and fun for both the student and the professor. Professors in the Law have been experimenting for over twenty years. This article explains some of the rationales supporting the use of fiction, describes an informal case study in a tax course, and suggests some of the fiction available for use in accounting courses. It is the authors’ hope that this article will instigate empirical studies that will further support this teaching approach for use in accounting as in law and other disciplines.

*If you want to get at truth, you have to write (or read) fiction.
—Unknown

Computer repairman, Manuel Garcia O’Kelley, describes the supercomputer Mike in Robert A. Heinlein’s The Moon is a Harsh Mistress:

I used to question Mike’s endless reading of fiction, wondering what notions he was getting. But turned out he got a better feeling for human life from stories than he had been able to garner from facts; fiction gave him a gestalt of life, one taken for granted by a human; he lives it. Besides this “humanizing” effect, Mike’s substitute for experience, he got his ideas from “not-true data” as he called fiction.

An academic commentator notes:

The relationship between literature and ideas, for using literature as social evidence or testimony, is not new . . .
Dillard (1982) observed that the fiction writer is a thoughtful interpreter of the world who does not use traditional research or criticism to interpret, but who, instead, produces an object of art which itself must be interpreted. What fiction offers, however, according to Dillard is a way of dealing “with things limited disciplines of thought either ignored completely or destroyed by methodological caution.”

The use of fiction as a teaching aid in accounting courses may be a less-thancomfortable place for at least some accountants, who doubt that fiction can be useful in their real-world endeavors. Academic author Patricia A. Brieschke encountered similar initial resistance from her peers and the educational administration students who were studying administrators in a novel:

[B]iased by the unquestioned assumption that the humanities have no relation to administrative practice, they do not consider literature a legitimate source of study. A High School principal commented, “Novels? What do they think this is—some kind of fairy tale job?”

. . . One student, who I considered an incorrigible bureaucratic type, began the course with “I need concrete, concrete—I don’t understand novels,” and completed the course with “Let’s form a reading club for administrators and keep doing this.”

. . . But even in the absence of such a course, it is still possible to include at least one novel in most courses on organizational theory. Instructors are limited only by their own desires and by the identification and availability of texts.

There are a variety of rationales for the utilization of fiction within the accounting discipline, some of which will be reviewed in this article and supported with our own anecdotal evidence. It may be instructive for those in law and other disciplines to observe the use of literary fiction in accounting courses, as well as our observations on how the accounting discipline might borrow from law and others in this literature movement.

**ACCOUNTING EDUCATION TRENDS**

The use of fiction as an educational tool might aid in meeting many of the objectives and criticisms of recent examinations of accounting education. For example, the American Accounting Association Committee on the Future Structure, Content, and Scope of Accounting Education (the Bedford Committee,
named for its chair, Norton Bedford), in its 1986 report entitled *Issues in Accounting Education*, indicated that public accounting was changing to demand more innovative individuals and therefore, accounting education programs should develop creativity and innovation in students.\(^4\) Similarly, the American Institute of Certified Public Accountants (AICPA) Education Executive Committee stated in its 1988 report, *Education Requirements for Entry Into the Accounting Profession*, that “analytical abilities, communication and interpersonal skills, and . . . cultural awareness” were needed of accounting graduates.\(^5\)

Two other sources calling for change in accounting education echo similar concerns. The 1989 Big Eight accounting firms issued a White Paper, *Perspectives on Education: Capabilities for Success in the Accounting Profession*, calling for developing the ability “to solve diverse and unstructured problems.”\(^6\) The Accounting Education Change Commission (AECC) has called for accounting education to develop “the ability to identify problems and opportunities, search out the desired information, analyze and interpret information, and reach a well reasoned conclusion.” The AECC has also stated flatly, “The overriding objective of accounting programs should be to teach students to learn on their own.”\(^7\)

Experts and educators who have commented on trends in accounting education have discussed the public accounting profession’s movement toward the requirement of 150 semester hours (five years undergraduate) of education for the purpose of expanding the accounting students’ education to include more general education or liberal arts classes.\(^8\) In reality, the various rationales discussed later in this article concerning the advisability of using fiction in accounting and technical courses are rationales for the breadth of education imparted by literature and the various liberal arts.\(^9\)

**RATIONALES FOR THE USE OF FICTION**

The use of fiction in technical courses outside the literature curriculum has been advocated for a variety of reasons. A review of the use of fiction in courses in the fields of accounting, business ethics, economics, administration, psychology, law, science, language training, writing, and ethnic cultures reveals some of these rationales. These studies address education at all levels; numerous articles focus on the use of fiction in elementary and secondary education to teach a variety of nonliterature subjects. Some of the articles present
case studies; further studies would appear warranted to uncover additional support and develop empirical proofs. Some articles focus on the portrayal of the accountant in fiction and films. In addition, at least one academic author has been hard at work publishing didactic accounting novels, which have provoked thoughtful reviews in professional publications. This literature has been synthesized into six rationales supporting the use of fiction in accounting education.

**Substitute for Experience**

Science fiction’s grand master, Robert A. Heinlein, quoted at the beginning of this article, was not, of course, the only one to realize the utility of using fiction as a source of substituted real-world experience and for solving technical problems. D. Larry Crumbley is an accounting professor/fiction author who (with coauthors) has published several accounting novels under the pseudonym I.W. Collett. He explains how fiction substitutes for real-world experience as follows:

> So, the way to teach complicated material, whether it is cost accounting, taxation accounting, or anything else, is to have a lot of examples . . .

> . . . quite often in the case study approach you are not given solutions, so you have to come up with the solution yourself. In general the best way to teach is to have both the facts plus the solution.11

Crumbley has stated that there are four areas in which he believes the use of novels may be helpful to educators: novels may increase student knowledge of subject matter, give the student a more positive view of the accountant (i.e., help dispel any negative stereotypes), improve the student’s ethical sensitivity, and, as a side benefit to the professor, may result in students’ evaluating the professor more positively.12

The use of fiction in technical courses is not necessarily new, although there may be some resistance in the accounting area by professors.13 A management novel has been a big seller: *The Goal* by Elihuy Goldratt and Jeff Cox.14 As early as 1832, Harriet Martineau published *Illustrations of Political Economy* using fiction to teach economics.15 (Some accountants might respond that all economics are fiction.)

The experience in law schools over the past twenty-something years concerning the law and literature movement has been extensive. One writer on that movement states, “Literature study in law faculties is a growth industry . . . [A]
majority of Law Schools now offer Law and Literature courses." Another commentator has written, “The strength of the movement is perhaps revealed most strikingly in the establishment of new journals directed specifically to an interdisciplinary approach of law and humanities, the most recent being the *Yale Journal of Law and the Humanities* and the *Cardozo Studies in Law and Literature.*” As these comments would indicate, a fuller discussion of law and literature is beyond the scope of this article. However, accounting and business professors might learn much from an examination of some of the legal literature, and law professors might be interested in their colleagues’ use of similar teaching techniques.

**Dispelling Negative Stereotypes**

Fiction portraying accountants favorably might be used in accounting courses or other courses to dispel negative stereotypes of the accountant. This rationale, or at least the stereotype, has been the subject of some rather extensive academic research. Suzanne Cory, in her article *Quality and Quantity of Accounting Students and the Stereotypical Accountant: Is There a Relationship?* surveyed literary fiction and some films and television and concluded that the stereotype of the accountant was relatively negative. She states, “While a television series such as ‘L.A. Accounting,’ an accountant’s equivalent of the currently popular ‘L.A. Law,’ might not be feasible, . . . there are other ways to dispel the negative stereotype.” In this way, she only facetiously referred to using fiction. On the other hand, Victoria Beard viewed films from a thirty-year period beginning in the 1960s, and concluded that the stereotype of the accountant has become less negative and even positive. Therefore, she suggests, films may have a corresponding positive effect on student’s choosing to major in accounting. Cory cites two earlier articles on “The Accountant in Literature” (by R. Robert in 1957 and N.A. Stacey in 1958) and gives numerous examples of her own of the negative stereotype of the accountant. One such example involves the novel *Death Wish,* which became a popular film starring Charles Bronson.

In Brian Garfield’s (1972) *Death Wish* a 47 year old Paul Benjamin was employed by a New York Accounting firm . . .

. . . The reader may recall that the film based on this book changed Paul Benjamin’s occupation from accounting to architecture. Barton (1984 p. A1) reported that a secretary to one of the film’s producers said “[The producer] . . .
thinks accountants are dull and dippy. An architect belongs to a more virile profession. Anyway, would you believe [Charles] Bronson playing an accountant?²²

There is, of course, an aspect of preaching to the choir in Crumbley and Beard’s endorsements of using fiction in accounting courses to dispel negative stereotypes, since students in advanced accounting courses have selected accounting despite any potential negative stereotyping.²³ Therefore, it would appear that using novels with favorable portrayals of accountants might be suggested to English professors in the general education/breadth-of-knowledge courses in which all students enroll, and to accounting professors who teach the introductory accounting principles courses in which often a number of nonaccounting students enroll.

Involving Students in Ethical Conflicts and Critical Thinking

Critical thinking has long been a buzzword in education, and particularly recently in accounting education. Several commentators discussing the use of fiction in technical courses point to the utility of fiction in teaching critical thinking, even when the fictional settings and those which the students are asked to evaluate do not match exactly.

In the article “Business Ethics in Fiction,” Ellen Kennedy and Leigh Lawton write that “literature can be a powerful force, involving and moving readers in ways that the current dominant pedagogies—cases and ‘war stories’—cannot match.”²⁴ They cite novelist Robert Penn Warren to support their thesis that fiction aids in the teaching of ethics, a subject certainly requiring critical thinking.

In a recent essay, the Pulitzer-prize winning Robert Penn Warren argues cogently and with passion for the necessity of reading fiction to experience conflict, to vent emotions, and to come to resolution about the nature and meaning of that human condition of conflict. . .

. . . This high level of involvement, vicarious role-taking, suspense, conflict, and resolution leads us to new levels of knowing that are both affective and cognitive and which leads us to a “judgement of values.”²⁵

Similarly, Crumbley has argued that storytelling immerses the reader in critical decision making. “Once we develop our example, we can understand difficult concepts. That is just how we operate throughout life . . . The concepts and
attitudes a novel teaches last long after the facts are gone." In “Using Novels in the Language-Learning Classroom,” Gillian Lazar writes: “A good novel addresses itself to complex situations and adult dilemmas. It engages our students intellectually, emotionally and linguistically.” These authors agree with novelists Crumbley and Warren and commentators Kennedy and Lawton, that the engaging story involves the reader in often long-lasting judgments.

Patricia Brieschke, in her article on the administrator in fiction, describes the fiction writer’s emotional content that he or she seeks to communicate as an experience to the reader on the same visceral level. “The author has a passionate involvement in the material, bringing to the novel what the researcher, who may value scientific detachment, cannot.” Brieschke further explains: “There are at least two ways to integrate literature into the study or preparation of educational administrators. One is to explore issues of leadership, supervision, decision making, organizational change, and conflict management through novels in which these processes are portrayed in a variety of settings, and then to extend this knowledge to educational administration. A growing number of business schools have adopted this approach, developing humanities courses in which management issues are explored through fictional characters, settings, and situations.”

Kennedy and Lawton agree that fictional characters who, although not necessarily experiencing precisely the same dilemmas that the students are asked to evaluate, may still be able to aid the students in ethical decision making or critical thinking: “there are many excellent selections in literature which force the reader to grapple with situations in which various duties [are] presented.”

Hilary Lips, in her article “Using Science Fiction to Teach the Psychology of Sex and Gender,” describes how she uses science fiction by feminist writers to make students aware of their assumptions about gender, family structure, interpersonal relationships, language, and so forth. Lips’ experiences using fiction from certainly different settings supports descriptions by Brieschke and by Kennedy and Lawton, that the students’ situations and those in the novel need not match other than in the critical struggle. From the above authors, it appears there is agreement that fiction can aid critical thinking.

**Assisting Students in Learning Language and Culture**

Still another rationale for using fiction in accounting courses is that fiction may be used to teach language and culture. This use of fiction has been popular in
teaching the English language. A reviewer of Crumbley’s accounting novels has already made the connection, and refers to the use of fiction in teaching English. With the increasing number of international students for whom English is not a first language, the use of fiction could have the double benefit of teaching both English and technical terminology.

Accounting courses often involve a language of their own, technical terms of art. The theme of Crumbley’s novel *The Ultimate Rip-Off* is taxation, which is often said to have a language of its own. It would seem a natural extension of the English-language teaching usage of fiction to use fiction to teach technical terminology.

Another use of fiction, particularly at the elementary and secondary levels, has been to teach students about various ethnic cultures. Since accountants, and some subsets of accountants such as government accountants and taxation accountants, are often said (quite accurately) to have a culture all of their own, using fiction can help teach that culture. Again, there is a double benefit where international students are involved of teaching both American culture and a subset of American culture.

Benjamin DeMott, writing in *The Harvard Business Review*, suggests that fiction helps business men and women understand the culture in which they are immersed. He points to the acceptance of a “chaos theory” in anti-narrative fiction, science, and business consulting as evidence of interdependencies in those disciplines within a common culture. He explains thus:

What matters is that people who think, regardless of their discipline or occupation, participate in a culture that has powerful, overarching, all-embracing tides, and that creative thought, particularly as it surfaces in the literary arts, is an exceptionally valuable guide to the direction of those tides . . . When business announces what happens “over there” in the arts and humanities isn’t relevant, it’s shutting its ears to priceless early warning systems, squandering information utterly unavailable elsewhere.

Adult society as a whole has witnessed the potential influence of fiction, for example, to further good causes: Stephen Spielberg’s motion picture (based on Thomas Kenneally’s novel) *Schindler’s List*, reintroduced the holocaust (particularly to gentile audiences), and Robert Harris’ novel, *Fatherland*, questions historical revisionism in a unique way.
Stimulating Student Interest

Using fiction, specifically to stimulate student interest in a subject matter, is either stated or assumed in many articles. In one academic text, *Science in Cinema: Teaching Science Fact Through Science Fiction Film*, the authors are quite straightforward about this use of fiction. A reviewer states: “I urge teachers to explore additional means by which the media can be used to stimulate student’s interest and thinking power toward understanding science. Students might actually learn to think, rather than vegetate, while engaging in their favorite pastime [watching film].”

Kathy Williams, a reviewer of Crumbley’s books, maintains that “students tend to relate to fictional characters in action-packed adventures. They are so accustomed to television and movies that this video generation needs mental stimulation and verbal pictures to jog their memories rather than gray pages of technical material alone.”

The level of interest that fiction can generate was proven when, before introducing one of the Crumbley novels into a new third course in undergraduate tax accounting, one of the authors of this article gave a short extra-credit assignment. The assignment was to watch the last episode of the popular television show *Cheers* and spot stereotypical treatments, both negative and positive, of one of the recurring characters, Norm Peterson, an accountant who frequented the bar in the situation comedy. Gossip from the academic grapevine was that the students informed other professors that they could earn extra credit in the tax course by watching television. Although the assignment was optional, nearly all students completed it.

Teaching Writing and Other Skills

Although there is some debate among technical writing teachers as to whether using fiction in class produces better technical writing, anecdotal evidence and the above-mentioned use of literature in language-learning would seem to suggest that using literary fiction will increase the literate quality of technical writing. Popular newspaper columnist William Safire, when not writing political commentary, wrote a weekly column “On Language.” He phrased the principle thus: “Remember the acronym Gwigwo: Good Writing In, Good Writing Out.” It would seem this type of maxim is one of the many that underlie the rationale for a traditional liberal arts education, the type of education
that accounting education is being asked to embrace, as discussed above. Secondary and elementary school educators have used, and written about using, fiction to teach writing, language, and other disciplines for a number of years. Introduction of this methodology to higher education should be no great leap.

CASE STUDIES

The Course: Undergraduate Tax III

In a recent academic year, one of the authors of this article used Crumbley’s novel *The Ultimate Rip-Off: A Taxing Tale* in three sections of a new undergraduate tax course at California State University, San Bernardino. The course is the third of a three-course undergraduate sequence in taxation, and an elective. The first two undergraduate tax courses follow the most often-used curriculum. Tax I is basically individual income tax and a required course. Tax II covers entity taxation (C corporations, S corporations, and partnerships). The leading text, *West's Federal Taxation: Comprehensive Volume*, was used for all three courses.

The Tax III course covers a potpourri of subjects not covered in the first two courses. Only Tax I is a prerequisite. Tax III includes federal gift and estate tax, tax administration and practice, income taxation of trusts and estates, tax research, and alternative minimum tax from the *West’s* text. The course also covers California taxation—basically, individual income tax. A supplemental optional text was used for California tax. Crumbley’s novel was used as a second supplemental text.

The Assignment

Early in the quarter, the students were given the assignment to read the novel. A handout explained generally the purpose of the assignment: “The intended and suggested format for discussion will include each student offering a 1–2 minute oral assessment of his or her experience of reading the book. This assessment may include (and need not be restricted to) the student’s thoughts and feelings about the story line, the relevance of material learned for future endeavors, and the helpfulness (or not) of learning through fiction.” The assignment included a take-home multiple-choice test, which comes from the publisher with the novel, to be turned in during the ninth week of the ten-week
quarter. The rationale for the take-home method of examination was that the students would focus more on the story as a whole rather than seeking merely to glean tax facts from it. The students also anonymously completed a 28-item questionnaire seeking responses on a 5-point scale (strongly disagree, disagree, neutral, agree, strongly agree). At the last class meeting, a discussion of the novel was held.

The Tax III course admittedly has a less unified theme than Tax I (individual taxation) and Tax II (entity taxation). There is, however, at least one unifying theme in Tax III: the role of the accountant. This theme is introduced with the chapter from West’s on tax administration and practice. The research chapter also fosters an understanding of the role of the accountant. The theme reoccurs continually throughout the course through examples from actual practice by the instructor (“war stories”).

Crumbley’s The Ultimate Rip-Off fits with and emphasizes the “role of the accountant” theme. The publisher’s promotional literature describes this particular novel as follows:

What is it about? Jeff Burke, a Special Agent of the IRS goes beyond the law to find several taxpayers evading taxes. He survives four attacks on his life as he uncovers a major plot by the IRS commissioner and a rare coin enterprise to rip-off seven hundred fifty-eight million dollars in income tax revenues in order to finance the building of a neutron bomb.

**Student Responses**

**Stimulating Student Interest.** The instructor’s handout emphasized that frank discussion was solicited and comments could only help, but not hurt, grades. Still, comments from the sixty-seven students were overwhelmingly positive, with a single negative exception. In response to the questionnaire, 87 percent stated they enjoyed the book and the other 13 percent were neutral. The single negative comment was from a good student, with good grades, understanding, and involvement in the class, who thought the time spent reading the novel could have been better spent reading additional textual material or tax articles. Students were so enthusiastic that they have expressed such comments to colleagues of the instructor, including another tax instructor. Student feedback led still another instructor to use a different Crumbley novel in an intermediate accounting course.
Many students mentioned that the story held their interest. Several indicated that they did not realize that the Internal Revenue Service (IRS) did criminal investigative work, or that the work could be so interesting. Several asked whether incidents in the book, including wrongdoing both by taxpayers and by the government, actually occurred in real practice. (The instructor’s response was that, from his experience, the novel seemed about 90 percent accurate, at least, and the reading experience was worth about five or six years of experience in practice.)

One student indicated it was the only book that he had read the entire quarter, including the tax texts. Another student was able to use an example from the novel in an interview with a state taxation agency: she had read how special agents might use newspaper stories for leads and indicated the same to the sales tax auditors. Apparently her ability to think on her feet in the interview and offer a creative and practical suggestion was well received.

Substitute for Experience and Dispelling Negative Stereotypes. In questionnaire responses, 87.3 percent of the students indicated that the novel helped their understanding of West’s chapter on tax administration and practice by giving them extended real-life scenarios. Crumbley’s novel is heavy-handedly didactic in parts and would readily reaffirm lessons on how the IRS and practitioners work.

Some students indicated quite favorably that the novel helped them synthesize their knowledge in taxation and accounting. Slightly more than 77 percent of the students responded that the novel helped integrate their knowledge into a bigger picture. Some students indicated it heightened their interest in taxation and some indicated it caused them to consider a possible career with the IRS. The highest mean response of 4.35 (on the 5-point scale) was to the question whether the novel helped understanding of the inner workings of the IRS. The lowest mean response of 2.09 was to the question whether one might consider an IRS career. Several students from the course have gone on to such careers.

One student working for the IRS was particularly disturbed by the actions of the IRS agent in the novel, who skirted the Fourth Amendment in a search and seizure. She at first expressed disbelief, but was more accepting of the possible conduct when real-life examples on a similar scale were brought to her attention. She subsequently loaned her copy of the novel to her IRS colleagues.
Involving Students in Ethical Conflicts and Critical Thinking. The vast majority of students reacted favorably when the novel was used. However, many were disturbed by the ending, in that not all the evildoers were punished and not all the good were rewarded. Although the average age on the campus is older than the traditional college age and a number of the students are employed part-time or even full-time, there was an attitude that the ending was more bothersome than realistic. The students may have been bothered because they have been conditioned by the popular media with “Hollywood-type” happy endings; also, the novel is written in the detective story genre that typically has moral endings where the good are rewarded and the bad punished, although some endings are ambivalent.

The instructor’s original response to the conclusion was that it was much more realistic than a Hollywood ending. On reflection, it was mentioned to the students that the novel was another occasion for considering ethics in the accountant’s practice, whether private practice or government practice, and that it is incumbent on those who play within the rules to hold responsible those who do not. The AICPA’s Statements for Standards on Tax Services had been discussed in covering the West’s chapter on tax practice. In response to the questionnaire, 81.3 percent of the students indicated that the novel made them more aware of ethical issues involving the IRS.

Learning Language and Writing. As indicated by the questionnaire, 81.3 percent of the students felt that the novel had helped them learn tax terminology. However, none thought the novel helped them improve their writing.

Extension and Replication: Graduate Course, International Students

In a subsequent academic year, the author again used Crumbley’s The Ultimate Rip-Off, this time in a section of an MBA graduate tax course, populated over 50 percent by international students. (International students are defined on campus as students from foreign countries coming to campus.)

This particular graduate course presents an interesting challenge. It is one of five accounting courses in the accounting concentration of an MBA program. The students also take seven core MBA courses. At the time of this class, the U.S. tax background of the students was quite diverse. The course was designed as a graduate seminar in tax, but adjustments were necessary...
because of the diverse backgrounds. Some students have one, two, or three undergraduate U.S. tax courses (77.8 percent of the students native to the United States) and others have never had a U.S. tax course (100 percent of the international students).

The same assignment of the novel, take-home multiple-choice test, and class discussion was used with the graduate students as had been used with the undergraduate students. In addition, the twenty graduate students were assigned to write a book report on the novel. Again, the 28-item questionnaire was used with the students responding on a 5-point scale (strongly disagree, disagree, neutral, agree, strongly agree). Questions 29 and 30 were added: the first, asking the student to identify himself or herself as an international student; the second, whether English was the student’s native language.

This assignment, quite similar to the undergraduate assignment, was used for pedagogical purposes for the various rationales previously discussed in this article. In addition, it was thought the novel could be used as a quick way to help particular international students “catch up” in practical knowledge of U.S. tax, and at the same time allow more advanced students to extend their knowledge. International students, it was believed, would also particularly benefit from learning the language of tax from the novel based on informal feedback from prior international students who had read the novel.

Student responses in the selected graduate course mostly confirmed the prior case study. The graduate class was 53 percent international students for whom English was not their first language, 42 percent native U.S. students with English as their first language, and 5 percent native U.S. students with English not their first language.

Although 87 percent of the undergraduates indicated that they enjoyed the book (agreed or strongly agree with the statement on enjoy), only 68.4 percent of the international graduate students so indicated. On the other hand, 88.9 percent, a percentage similar to the undergraduates’, of the U.S.-born students enjoyed the book. Perhaps the struggle with a book not in one’s native tongue caused a dip in enjoyment.

As indicated previously, of the undergraduates, 87.3 percent responded that the novel helped their understanding of tax. Overall, the graduate class reacted similarly at 89.5 percent. There was a significant difference between the international and U.S. students. Only 77.8 percent of the students native to the United States thought the novel helped their understanding; however, 100 percent of the U.S. students who had not had a U.S. tax course previously
reported that the novel helped their understanding. One hundred percent of the international students found that the novel helped (recall that 100 percent of the international students never had a U.S. tax course previously). Similarly, 90 percent of the international students (with no previous U.S. tax courses) found the novel assisted in integrating their knowledge. Of the U.S. students, only 62.5 percent stated that the novel helped them integrate knowledge, whereas 77 percent of the undergraduates had so indicated.

Regarding whether the novel helped understanding of the IRS, the undergraduates had a 4.35 mean response; the native U.S. graduate students exceeded that at 4.55. The international graduate students responded similarly to the undergraduates at 4.27. Concerning whether the novel would spur an interest in an IRS career, the undergraduates had indicated so at a mean of only 2.09. The international and U.S.-native graduate students were only slightly higher at 2.13 and 2.21, respectively. In the class discussion, several of the U.S. students raised the question of whether assigning the novel to international students was appropriate because the IRS was portrayed unfavorably at times and that portrayal might give a negative or inaccurate picture. (The discussion was just before the U.S. and coalition forces struck militarily at Iraq in March 2003.) One international student agreed strongly with the U.S. students’ criticism. On the other hand, 81.3 percent of the undergraduates indicated that the novel made them more aware of ethical issues involving the IRS. Among the native-born graduate students, 77.8 percent reacted similarly. However, only 60 percent of the international students thought that the novel made them more aware of ethical issues involving the IRS.

Again, graduate students native to the United States seemed to mirror the undergraduates when asked whether the novel helped them learn tax terminology. Of the undergraduates, 81.3 percent said that the novel helped, and 77.8 percent of the U.S. graduates agreed. But only 60 percent of the international students stated that the novel helped them learn tax terminology—still a significant percentage, but less than the U.S. students. Anecdotal evidence had created expectations that the international students would benefit heavily in terminology understanding. Various explanations can, of course, be suggested, as for example, difficulty with English as a second language (which may also have decreased enjoyment of the novel, as suggested above).

Finally, few students indicated that they thought that the novel helped improve their writing. Among the undergraduates, the response was 0 percent. However, 20 percent of the international graduate students and 12.5
percent of the U.S. students indicated that the novel helped improve their writing. Significant written assignments were part of the graduate course, but not the undergraduate course. Possibly, it takes time to accept William Safire’s conclusion (and this author’s, and one suspects others’) that writers benefit from reading.

Summary

Student comments indicated support for many of the rationales offered for using fiction in courses. Students did obtain some vicarious real-life experience, as many remarked. Stereotypes were challenged, and students engaged in critical thinking and ethical conflicts. From the professor’s observation and the students’ comments, it can be concluded that the students also acquired more facility with technical terminology and that their interest was piqued.

Of course, there are a number of ways to use a novel in a course. The focus of this instructor was more to give an extended real-life scenario, as described by Crumbley, rather than an extensive literary critique, as discussed in Brieschke’s article.53

FICTION AVAILABLE FOR USE

A surprising number of fiction sources are available for use in an accounting course. Crumbley’s novels have been mentioned.54 Cory’s article cites a number of novels and also some films which might be used.55 Beard also cites a number of films.56 We found a number of novels cited in fiction indexes indicating an accountant was involved (see Appendix). (If one of the authors of this article has success in publishing his creative manuscripts, there will be additional novels available for use.)

The authors found Crumbley’s tax accounting novel, The Ultimate Rip-Off: A Taxing Tale, particularly useful in that it included didactic information and still held the students’ interest. The film Look Who’s Talking might be particularly apropos if the focus is an examination of stereotypes of accountants.57 Similarly, the films Schindler’s List (Ben Kingsley’s character) and Dave (Charles Grodin’s character) might be particularly relevant to examining accountant roles and stereotypes.58 The episode “Old Friends” of NBC’s Law and Order television series, first telecast May 1994, has significant ethical
questions for the accountant, entrepreneur, and attorney in an engaging format. The flow of new materials in this information age is seemingly endless. A search in Yahoo for accountants in fiction novels and films will turn up a number of interesting Web sites. The financial fiction genre is available at www.ex.ac.uk/~RDavies/bankfiction/welcome.html. More business fiction is available at www.kipnotes.com/BusinessFiction1.htm. With films, as with novels, because of the length of the material, use outside of the classroom would appear most appropriate.

CONCLUSION

The use of fiction may meet many of the goals advocated for accounting education. Fiction may help students become more creative and innovative. Fiction may help students understand the technical jargon and culture of accounting. Fiction may also serve as a substitute for experience and assist students in learning how to learn on their own. Finally, the use of fiction may meet the goal of those seeking to educate accountants more broadly.

Both inside and outside accounting education circles, several rationales have been offered for using fiction in technical nonliterary courses: Fiction is a substitute for experience. Fiction helps dispel negative stereotypes. Fiction involves the students in ethical conflicts and critical thinking. Fiction assists students in learning language and culture. Fiction stimulates student interest. Fiction can be used to help teach writing and other skills.

An informal case study involving the use of fiction in three offerings of a third undergraduate tax accounting course by one of the authors of this article was well received by the students. Student comments and instructor observations indicated support for the various rationales for using fiction in technical nonliterary courses. An extension and replication of that study, involving graduate students and international students, confirmed the original study.

A variety of fiction sources, novels and films, available for use in accounting courses have been catalogued by academic writers. It is the sincere hope of the authors of this article that future studies will offer additional support for the use of fiction in courses.
APPENDIX

Sample List of Fiction from Indexes

The following titles were found in the authors’ search of fiction indexes.59

1945–1960
Hartley, L.P., Perfect Woman
Marshall, B., Bank Audit
Marsten, R., Spiked Heel
Nayman, A., Visiting Moon
Remnant, J., Visiting Mood
Smith, A.C., Case of Torches and Speaking Eye
Yaffe, J., Angry Uncle Dan

1960–1969
Ball, F.N., Metatopia
Greenwood, R., Spring at the Limos
Newby, P.H., Barbary Light
Van Atta, W., Hatchet Man

1970–1974
None found

1975–1979
Broat, T.G., Junketeers
Cooper, R., Open Verdict
Davies, L.P., Assignment Abacus
Terrale, R., Sand Dollars

1980–1984
Rendell, R., Lake of Darkness

1985
Garfield, B., Death Wish
Wolitzer, H., In the Palomar Arms

1986
Budden, D., No Accounting for Murder

Annotated Bibliography of Relevant Fiction and Some Other Literature

Technical Details


An IRS special agent in pursuit of tax evaders encounters wrongdoing in the upper echelons of the IRS. The story is sufficiently exciting to hold the reader’s interest while instructing him/her on the roles and responsibilities of the IRS, practitioners, and taxpayers. It is strong on
administrative tax facts, such as due dates of returns, probability of an audit, and so forth.

I.W. Collett (pseudonym for D.L. Crumbley), with J.W. Greenspan, Accosting the Golden Spire (Sun Lakes, AZ: Thomas Horton & Daughters, 1995)  
Basic concepts of accounting, including record keeping, internal control, and the profit motive, are intertwined with international intrigue, sleazy financial consultants, jade merchants, hit men, and con artists.

I.W. Collett (pseudonym for D.L. Crumbley), with L. Murphy, Trap Doors and Trojan Horses (Sun Lakes, AZ: Thomas Horton & Daughters, 1991)  
Lenny Cramer, the "Indiana Jones" of the ledger set, uncovers a plot to steal Coca-Cola’s secret formula and finds his life on the line as he copes with fraud, crime, auditing, and politics to get to the bottom of the mystery. Auditing and computer concepts are employed in solving problems.

A story set in the Far East, designed to teach finance and international finance, with the same plot and characters as the novel Accosting the Golden Spire.

A management novel about the goal of profit that criticizes cost accounting and traditional production and inventory management techniques, among other things. While the story is not compelling, it creates a framework in which students can debate the appropriate uses of the EOQ model, standard costing, and the nature of bottlenecks. Good results have been reported in graduate classes adopting this novel.

E. Lathen, Accounting for Murder (New York: Avon Books, 1964)  
A detective novel set mainly on Wall Street. The detective is a banker; the victim a textbook author accountant who is murdered while trying to investigate corporate skullduggery on behalf of angry shareholders. The novel provides some insight into auditing inventories and expense accounts, and is strong on corporate politics.

A partner of an English accounting firm hears that a fraud has taken place at a bank audited by his firm’s French branch office. He offers the auditors a reward if they uncover the fraud. The novel, set in Paris in the 1930s, has many auditing details, and explains the importance of numerous auditing procedures, including third-party verifications. It is also a humorous look at the life of auditing juniors, and their position in the food chain.


A high-fashion shoe manufacturer in New York is taken over by a conglomerate when the children of the founder prove unable to manage the firm competitively. The conglomerate sends a representative to assist with the merger, but he turns out to have ideas of his own. The cost accountant exposes his plot and saves the day. Plentiful detailed descriptions of the manufacture and costing of high fashion shoes (small batches in a job-costing framework), and why this is different from the production and costing of mass-production shoes.


Nick Mahoun is Head of the Audit Division of Engineering Industries Ltd. A routine audit of the Plastics Division discovers a missing case of flash lamps. When Mahoun follows up, the case is mysteriously replaced. Further investigation uncovers shady business deals. Contains some details of internal auditing, and a quick overview of ratio analysis to identify potential business problems. (Smith is a Chartered Accountant, and wrote England’s first textbook on internal auditing.)


While not a novel, this is a highly readable and engrossing examination of Milken and Boesky’s insider trading deals. An excellent review of the regulatory framework supporting the stock exchanges and corporate financial reporting.


David Grierson is a bank inspector whose job involves the review and audit of bank operations and compliance with procedures. While
examining lending transactions at the Lemsfield branch, he discovers a number of loans to the local Member of Parliament (MP) that are in excess of the bank’s guidelines, and are supported by documentation. When the MP’s wife is murdered shortly thereafter, Grierson becomes involved in a web of intrigue. Some auditing details in a quick read. (Stuart has written many other novels featuring this bank inspector.)

**Stereotypes**

D. Dodge, *Death and Taxes* (New York: Macmillan, 1941)

Jim Whitney finds that his partner in a small CPA firm has been murdered just as he was about to file a huge tax refund claim on behalf of the daughter of a former client who had been assessed massive taxes and penalties on profits from a bootlegging operation. As the deadline for filing approaches, Whitney works on his own and with the police to find his partner’s killer and to prove to the IRS that the client had been taxed on profits attributable to a fellow bootlegger. Good description of basic responsibilities in tax practice. Whitney is not your stereotypical CPA!

**Ethics**

D. Dodge, *It Ain’t Hay* (New York: Dell, 1946)

Jim Whitney is approached by a potential client who is looking for a CPA to draft a second set of books and to file a fraudulent tax return. He wants to report the profits of a drug smuggling operation, suitably disguised, so that the IRS cannot do to him what they did to Capone. “Whit” declines, and is beaten up. He works with the police to trap the ne’er-do-well. There is not much technical detail in this novel, Dodge’s fourth featuring Whitney; however, this quick read delivers a definite lesson about professional ethics.


The novel centers on the life and work of a young associate tax attorney caught between his law firm and the FBI. Pressed on the one side by a government investigation, he struggles to maintain his professional obligations to his clients and to his firm, while seeking to escape his firm’s illegal activities and its unsavory clients. The novel is good on procedural
aspects and strong on professional ethics. Perhaps as a result, it has been criticized by attorneys for having the hero perform too many accounting tasks (e.g., tax return preparation). (Sidney Pollack’s film The Firm [Paramount, 1993] is based on the novel. The film differs from the book in several important respects typical of Hollywood: more action, less paperwork; and the hero does not give up his law practice.)

P.H. Newby, Barbary Light (London: Faber and Faber, 1962)

An accountant specializes in corporate liquidations. He is experiencing a midlife crisis. While having an affair, he takes advantage of a client. Including some description of accounting practice, the novel raises moral issues about the liquidation business and shows a clear violation of professional ethics. (The Institute of Chartered Accountants disbars him after holding formal hearings into his conduct.)

**General Practice**

D. Francis, Risk (New York: Ballantine Books, 1977)

Roland Britten, accountant and champion steeplechase jockey, becomes involved in a web of mystery when he is kidnapped. This novel is thin on technical accounting details, but provides a nice overview of some of the practical and ethical issues posed in the operation of a small private practice.


The opening lines are: “Ben Barron cleared the crud off his bulletin board and put up the Washington letter. There are no Academy Awards or Pulitzer Prizes for tax accountants. This was the closest equivalent. The professionals call it a ‘No Change.’” Ben has a number of clients in the entertainment industry, and is often engaged to assist them in their tax audits, usually involving overstated expenses and understated income. One audit becomes problematic when the IRS agent discovers the opposite, overstated income. The client wants Ben to bribe the agent. The first third of the novel provides interesting descriptions of tax practices in the entertainment industry, including tax shelters in the Cayman Islands. The following two-thirds (after Ben pays the bribe) resemble professional accounting to the same extent that a John Grisham novel resembles the practice of law. Naturally, the accountant beats the Mafia at their own game.

Ken Mitchell is an internal auditor working for Chemco, a large conglomerate. One of his colleagues dies in suspicious circumstances, and Ken is ordered to follow up. The novel contains good descriptions of the working conditions of a traveling internal auditor but not much technical detail. Interesting ethical issues are raised.

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3. Id., at 378, 388.
9. See John Agresto, President, St. John’s College, “All Things to All People or If Universities Act Like the U.S. Congress, How Can They Ever Succeed?” Speech presented at the American Accounting Association Western Region Annual Meeting, San Diego, CA, April 30, 1993.
12. Id., at 23.
13. Id.
18. The Index to Legal Periodicals now contains a heading “Law and Literature.” The listings are numerous, and include a number of articles critiquing specific pieces of literature and using a variety of sophisticated techniques of literary analysis. The interest of these authors was in the explanation and theory of the law and literature movement, and hence some illustrative and possibly helpful articles follow: Dunlop, supra note 16 (a well-done overview synthesizing the state of law and literature as of summer 1991 for an informative introduction for the neophyte); Carolyn Heilbrun and Judith Resnick, “Convergences: Law, Literature, and Feminism,” 99 Yale Law Journal 1913 (June 1990) (law and literature from a feminist perspective with a criticism of . . . just about everything); Melissa Harrison, “A Time of ‘Passionate Learning’: Using Feminism, Law, and Literature to Create a Learning Community,” 60 Tennessee Law Review 393 (Winter 1993) (a feminist critique that seems less shrill); Linda R. Hirshman, “Brontë, Bloom, and Bork: An Essay on the Moral Education of Judges,” 137 University of Pennsylvania Law Review 137 (1988) (feminist agenda again, although somewhat interesting); Philip N. Meyer, “Law Students Go to the Movies,” 24 Connecticut Law Review 892 (1992) (The author states, at 894: “Law and Popular Story Telling probably was the only Law and Literature course to use movies as the primary texts and required course materials. . . The premise of the course was simple: attorneys, particularly trial attorneys, are fact-based story tellers operating in a popular and predominately oral culture . . . Law schools, however, do not offer courses that teach the power of imagistic story telling as a discrete lawyering skill.” It would appear many of these same ideas could apply particularly to accountants working to explain complex matters to clients.); Penelope Pether, “Trouble with Iphigenia: Feminist Critiques of Feminist Crime Fiction and the Case Against Sara Paretsky,” 9 Australian Journal of Law and Society 3 (1993) (The title says it: feminism again, but a defense of well known detective fiction writer Paretsky, creator of V. I. Warshawski, played by Kathleen Turner in the movie: Pether seems to moderate the dispute.); Ward, supra note 17 (a shorter overview of the law and literature movement citing many of the same rationales for using literature in law courses as are set forth in this article for using fiction in accounting courses); Richard H. Weisberg, “Three Lessons from Law and Literature,” 27 Loyola of Los Angeles Law Review 284 (November 1993) (a short and interesting piece by one of the leading proponents and theorists of the law and literature movement; he has written much more). The authors were only vaguely aware of the use of novels in law courses when one of the authors embarked on his experiment of using a novel in a tax accounting course, and writing this article. His J.D., the first law degree, predated the widespread implementation of law and literature courses in the law school curriculum. That author decided to experiment with using a novel, thinking like an accountant, for the pragmatic reasons set forth in this article and not necessarily to borrow from the academic lawyers. (There is, however, much overlap in the accounting and law areas, particularly in tax, where the American Bar Association and the AICPA have had to issue a statement seeking to explain the respective provinces of attorneys and accountants.) Thus this article was constructed from an account-
Dorocak & Purvis • Using Fiction in Courses

ing and business school perspective and looked to the law and literature movement afterward because of the massive amount of writing and hoped-for theoretical support. Science fiction writer Robert A. Heinlein stated about his classic novel, _Stranger in a Strange Land_ (New York: G.P. Putnam’s Sons, 1961), “Stranger is a fairy tale; if it amuses the reader, he has received what he paid for.” ( _Grumbles from the Grave_, Virginia Heinlein, ed. [New York: Ballantine Books, 1986], 277). To paraphrase Heinlein regarding using fiction in accounting courses, “We just thought if it might amuse the student, he might receive what he paid for.”

There is, of course, a difference between the curricula for undergraduate accounting students and law students. First, accounting students today are undergraduates and law student are graduate students; the 150-semester-hour accounting education requirement sponsored by the AICPA will change this difference some. Second, attorneys work extensively with words; see, for example, Dunlop, infra note 16, at 82, where she states “Lawyers spend much of their time learning to read carefully and precisely, looking to the actual words used in considering the nuances of meaning of those words.” Third, this author’s experience of the business professors’ written discussions of teaching approaches appears not as argumentative as the attorneys’ discussions.

Regarding the number of argumentative political discussions into which the academic lawyers have seemed to delve regarding the selection of texts, see, for example, Heilbrun and Resnick, supra. These authors would respond quoting Michael Cimino as closely as possible from his acceptance speech for the Best Picture Oscar for the _Deer Hunter_. Cimino, under attack from those who did not agree with the political views they discerned in his movie, said something to the effect, “We are not writing political tracts, we’re creating art.”

Regarding the assistance of art in creative thinking, see, for example, infra notes 24–31 and accompanying text; Dunlop, supra note 16; and John Nivala, “Zen and the Art of Becoming (and Being) a Lawyer,” _15 University of Puget Sound Law Review_ 387 (Winter 1992), at 402–3. The last article states, “Perhaps in our need to legitimize law as an intellectual discipline, we forgot that the law is also an activity, a doing, ‘more like painting than archeology . . . more a process of creation than pure discovery.’” The quotation within the quotation is from Dennis M. Patterson, “Law Pragmatism: Law as Practice & Narrative,” _76 Virginia Law Review_ 937 (1990), at 983. Much the same can be said of accounting.

22. Id., at 7, 11.
23. Id., at 18.
26. Williams, supra note 11 at 22.
27. Gillian Lazar, “Using Novels in the Language Learning Classroom,” _44 ELT Journal_ 204 (July 1990), at 204.
29. Id., at 377.
32. See, e.g., Lazar, supra note 27, and sources cited therein, particularly “References” at 213–14.
33. Williams, supra note 11 at 21.
34. See also Paul L. Caron, “Mamas Don’t Let Your Babies Grow Up to Be Tax Lawyers,” 92 Tax Notes 379 (1994), at 381n17: “Obviously, we teach something, but basically we teach a vocabulary, and get people out there so they can learn it on their own” (citing “Interview with James A. Eustice,” ABA Section, Taxation Newsletter 38 [1992], at 42). Also see Caron at 381n16), regarding the use of videos in tax law and other law courses.
37. Id., at 134.
41. Williams, supra note 11 at 22.
47. The handout accompanying this assignment, as well as the questionnaire completed by the students following the reading, are available from the authors.
48. See Brieschke, supra note 2 at 388 and elsewhere, regarding the problem of the students’ focusing on the novel as a whole.
49. Promotional flyer available from Thomas Horton & Daughters, 26662 South Newtown Drive, Sun Lakes, Arizona 85248.
53. See Williams, *supra* note 11 at 22–23; and Brieschke, *supra* note 2. See also the extensive debate about using literary criticism in law and literature courses in law schools: how much, who should teach, etc., *supra* note 18.