

Storytelling in the Accounting Classroom

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Abstract

Is storytelling an effective teaching tool, and should accounting professors consider its use in their classrooms? Storytelling has been used by many of the greatest teachers throughout history. Plato, Jesus and Gandhi, used stories, parables and personal histories to educate students (Zabel, 1991). In fact, storytelling has been referred to as the foundation of the teaching profession (Abrahamson, 1998). In recent years, the use of storytelling has received attention from academic researchers and has been studied in several academic disciplines. It has been suggested that the use of storytelling in higher education settings increases student performance and recollection (Bryant & Harris, 2011). However, few professors have considered the potential for the use of storytelling in the accounting classroom. This archival research seeks to describe the value of storytelling as a pedagogical tool across academic disciplines, review the literature regarding the use of storytelling in other academic disciplines in higher education, synthesize the findings of existing research and describe the uses, benefits and difficulties with using storytelling in various accountancy classes across the curriculum.

Keywords: storytelling, accounting education, active learning, experiential learning

Introduction

Most professors are familiar with hearing student comments about instructors who tell “war stories.” At times, students describe these experiences in positive terms. At other times, the comments are less complimentary, even to the point of describing the experiences as a waste of time. However, much research supports the use of storytelling as an effective means of creating experiential learning, which is closely tied to building critical thinking-a skill which accountants desperately need. Could storytelling be an effective pedagogical method in the accounting classroom? To date, there is little research available on its specific use in accounting.

Storytelling has been used by many of the greatest teachers throughout history. Plato, Jesus and Gandhi, for example, used combinations of stories, parables and personal histories to educate students” (Zabel, 1991). In fact, storytelling has been referred to as the “foundation of the teaching profession” (Abrahamson, 1998, p. 440). In recent years the use of storytelling has received attention from academic researchers and has been studied in several academic disciplines. It has been suggested that the use of storytelling in higher education settings increases student performance and recollection (Bryant & Harris, 2011). However, few instructors have considered the potential for the use of storytelling in the accounting classroom.

This paper suggests that storytelling may be a valuable pedagogical tool to create experiential learning in the accounting classroom even for instructors having little practical experience to draw upon. This paper addresses the

theoretical and pragmatic value of storytelling as a pedagogical tool and then applies it directly within the accountancy curriculum. Several specific purposes for the paper exist:

1. To review the literature regarding the theoretical value of storytelling as a pedagogical tool across academic disciplines in higher education. To this end, an annotated bibliography highlighting relevant research will be presented.
2. To synthesize the findings of existing research and describe the possible uses, benefits and difficulties with using storytelling in various accountancy classes across the curriculum.

Literature Review

Storytelling as a Pedagogical Tool

Many college professors seem to discount the value of storytelling in the classroom lecture because they believe it distracts from the true content of the course (Abrahamson, 1998). These professors see storytelling as “embellishment, not substance” (Wills, 1992, p.40). However, an increasing number of college professors view storytelling as a “powerful and perhaps indispensable tool” in teaching (Wills, 1992, p.33). Why is storytelling a valuable tool in the college classroom, and can storytelling also be a useful tool in the accounting classroom?

Much research has pointed to the enrichment of classroom learning when teachers engage students in their learning with active learning techniques. According to Bonwell and Eison (1991), active learning “involves students in doing things and thinking about the things they are doing” (p.2). Fink (2003) further expands Bonwell and Eison’s definition of active learning by defining the “doing things” as “experiences” and the “thinking about things” as “reflection” (p. 104). He claims that these experiences can be attained by either actual “doing” or by “observing” (Fink, 2003, p. 104). Examples of “doing” might be done directly through experiential learning such as internships, service learning, fieldwork, and research projects or indirectly through case studies (Fink, 2003; McKeachie, 2002). Examples of “observing” might also be done directly such as watching a painter paint or indirectly by “getting stories about the topic under study” (Fink, 2003, p. 110). Since every accounting course cannot have a “doing” experience such as an internship experience or field trip, an “observing” activity such as storytelling may be an easy way of bringing the accounting career experience to the classroom. Fink (2003) further explains that although there are disadvantages to the indirect observation through storytelling, there is the advantage of “significantly broadening the range of phenomena to which students have access” (p. 110).

Other researchers such as Simmons (2006) agree with Fink about the importance of experiential learning and that storytelling is a pedagogical means of accomplishing it. Through stories, students can engage with dilemmas personally. Simmons (2006) uses stories through decision case studies as “an effective way to bring real-world stories of people and their dilemmas into a classroom” (p. 132). This use of dialogue reduces classroom passivity, so students engage more enthusiastically in their learning. Ramsden (1992) suggests that “a good lecture requires teachers to . . . engage the student's interest; stimulate their thinking and their desire to find out more about the subject; and use memorable illustrations” (p. 156).

Why is Storytelling so effective?

Before there was writing, there was storytelling. Abrahamson (1998) states that “storytelling was the only tool available by which individuals within their communities could preserve and share their heritage . . . Civilizations survived because of storytelling” (p. 440). In fact, Abrahamson (1998) believes storytelling can be viewed as the “foundation of the teaching profession” (p. 440). Egan (1989, p. 456) states “If one could code the knowledge to be passed on and embed it in a story form, then it could be made more faithfully memorable than by any other means” (p. 456). Even though storytelling was the only tool first available to preserve history, one cannot deny that it was effective. Cultures today still believe things about their past based on the stories that have been told from generation to generation. So why is storytelling effective as a means of communication?

Storytelling works as a means of experiential learning that engages students by reducing depersonalization, increasing motivation, enhancing cognition, and stirring emotion. Storytelling reduces depersonalization, creating a classroom that is comfortable and conducive to learning. It increases student motivation in learning because it

increases their interest in the content. It enhances cognitive development because it causes students to think as the plot unfolds. It stirs emotion in students that has been proven to help students retain information more easily and longer. The following paragraphs provide support for these assertions.

Depersonalization

Depersonalization occurs when a person becomes disconnected or detached. In this disconnected state, it is difficult for students to make meaning of new material because they do not connect it to anything that is meaningful to them. This state of mind is what we often associate with passive learning. Reducing depersonalization benefits the student in two ways. First, if the professor is able to connect to the students, the classroom will be a safer more inviting place to learn. Second, if students can connect to the content, it will become more meaningful and useful to them. They will be more likely to apply it. Storytelling is found in all institutions within society throughout history as a means of reducing depersonalization (Abrahamson, 1998).

Abrahamson (1998) explains how storytelling can reduce depersonalization between the teacher and student in the process of learning and understanding in the following way:

Individuals gain a better understanding of one another through the use of concrete examples rather than through vague abstractions and generalizations which have no relationship to life's experiences ... This facilitates commonality and the shared resonance of experiences. The listener is able to relate in a meaningful way to the teller's point of context ... that result in a more profound and lasting understanding than would have been possible with a generalization. The teller and the listener come together on a cognitive and emotional level that allows the listener to relate to the teller from his or her own personal framework and thus grasp the teller's perception of the content at the same time. This represents a remarkable, and yet very common, interpersonal experience. (p. 442)

Simmons (2006) looks to Dewey's (1938) work and further shows the ability of storytelling to reduce depersonalization. Simmons (2006) believes that learning is a social process. Simmons (2006) eloquently lays out the case for the storytelling technique with experiential learning as follows:

As I have read the writings of John Dewey and others, and have reflected about experiential learning, both from my perspective as a student and as a teacher, I'm more convinced than ever that this type of learning is founded upon trust. It is a type of learning that has been with us since infancy, and when one considers what one knows that really matters in life, much of it has been learned experientially, both through one's formal education and outside of it. And in spite of the difficulties and occasional tensions that are associated with experiential learning, there are those moments with our students when "the land brings us together" and "the same music plays" in us all-and they make it all worthwhile. (p. 138)

If professors are able to integrate humor into their storytelling, they may be able to reduce depersonalization even further. Clouse and Spurgeon (1995) found that humor helped to create an environment that enhanced employee performance. Edwards and Gibboney (1992) reported that "People who laugh are... seen as warmer, more confident, and more accepting" (p. 8-9). A study by Harris (1989) concluded that "class interchanges characterized by frequent laughter produce a "safe classroom" in which students feel able to try new things" (as cited in Romal, p. 2008, p. 85). In fact, the very act of storytelling can create a "playful experience," and according to Simmons (2006) these experiences can "foster a deeper sense of cooperation, collaboration, and common purpose among the students and teachers" (p. 136).

Professors may use storytelling to find places of common interests and connections with students, and when professors connect on a personal level with their students, students are then more open to learning. Storytelling allows students to "build connections with personal experience" causing the student to open up to the course content (Abrahamson, 1998, section History of storytelling in higher education, para. 2). Clark (2006) views the personal

aspect of storytelling as a valuable pedagogical tool that any educator could use. She believes stories help students link content to their own life experience causing them to then “see the larger social and cultural structures that shape their lives and their meaning-making” (Clark, 2006, p. 31). Kolb (1986) observed that experiential learning helps to “...seal the bond between the learner and the learned...” by helping abstract concepts become meaningful to the learner (as cited in Simmons, 2006, p. 132).

Perhaps minority or economically disadvantaged student groups have the most to gain by reducing depersonalization through storytelling due to the connections built between professors and students. It is a way to connect to minority race students as well as economically disadvantaged students who otherwise may not feel very connected to the learning environment. The human common experiences and emotions expressed in stories can create this sense of community necessary to open their minds up to the content at hand (Abrahamson, 1998). “During the Medieval period, stories were related by troubadours ... as a means of bringing together the lives of people, thus creating a sense of community and shared understanding” (Abrahamson, 1998, p. 440). Storytelling is found in religions, families, and in the workplace, and it is powerful in uniting the bonds between them.

Motivation

Increased interest created by storytelling has a definite impact on the adult learner (Caminotti & Gray, 2012). Caminotti and Gray (2012) use the catch phrase “Once upon a time” to remind readers of the power of a story (p. 430). The phrase alone “excites the imagination and sparks the innocent curiosity of all ages,” and the “words that follow that famous catch phrase . . . engage the spirit and have the potential to create longevity of thought, compassion, and even learning” (Caminotti & Gray, 2012, p. 430). Student interest is crucial to adult learning and stories are an effective tool in creating this interest (Caminotti & Gray, 2012).

Another researcher also found storytelling helpful in increasing motivation to learn new content. Miley (2009) used the storytelling project to engage non-accounting concentration students in her introductory accounting course. For example, she used military stories for defense force students and applied them to the accounting content she taught. As a result, she engaged them in the learning by linking their area of familiarity and interest to the accounting content. Miley’s research (2009) showed that the storytelling changed students’ attitudes and increased their motivation to study introductory accounting. She states that “there has always been a place in teaching for a good story . . . It can change the pace in a class, adding a fresh dimension to engage students” (Miley, 2009, section: Conclusion, para. 1). Gobeil and Philips (2001) had similar results and found increased motivation and cognition for low-knowledge students if an accounting case was in the form of a narrative rather than expository style. Bryant and Harris (2011) also concluded that “the introduction of storytelling that links student interest and financial theory has led to an improvement in student performance” (p. 7). They attributed the active learning technique of storytelling to “a significant proportion of students hav[ing] an increased recollection of the material covered . . . [due to an] “increased interest in the lecture” (Bryant & Harris, 2011, p. 7).

Storytelling was also used by Cameron (2012) to increase motivation to learn in his law class for accounting students. Cameron maintains that “effective teaching entails the creation of a learning environment which motivates students to engage in deep, as opposed to surface, approaches to learning” (p. 57). Cameron (2012) used a corporate villain storytelling exercise in class each week to teach his law class to accounting students. In his evaluations, Cameron (2012) stated that “students repeatedly used the word ‘interesting’ . . . [and] ‘motivating’” to describe his corporate villain activity (p. 62). One student commented that the “technique keeps me interested in the course,” another commented that it “made a seemingly boring subject surprisingly interesting and relevant,” and yet another commented that the storytelling “put the learning material into perspective” (Cameron, 2012, p. 62). Cameron (2012) maintained that the activity “stimulated curiosity in learning more about the law” (p. 62). They conducted further research, so they could discuss the criminals with their professional peers. The students were eager and yearned to learn more. This is a professor’s dream!

Cognition

Storytelling is increasingly effective in higher education to help develop critical thinking skills. These skills are developed as students engage with the story to process factual content with less generalizations and more specifics, think about outcomes and begin to understand the consequences, including ethical ones (Abrahamson, 1998).

Abrahamson (1998, section: History of storytelling, para. 7) believes that the common student today cannot meaningfully link their curriculums into a “functioning unit of knowledge and expertise.” Without the story, content is often delivered to students in a piecemeal fashion. This method creates “isolated learning that rarely is connected together for the student through the curriculum” (Abrahamson, 1998, section: History of storytelling, para. 7). This type of learning is comparable to purchasing an automobile “one part at a time and then taking the collected parts home to be put together by the owner for the purpose of creating a functioning automobile” (Abrahamson, 1998, section: History of storytelling, para. 7). However, the storytelling technique allows professors to convey information in a way that students use to make meaning from a plethora of facts. According to Cortese (2005), “the story acts, in fact, as a container with the capacity to collect the specific procedural nature of the learning experience itself as well as taking into account the vast and highly diversified combination of elements that have contributed to learning itself” (p. 90). The storytelling “container” appeals to a variety of learning types by allowing students to cognitively connect with the story through creating images, sounds and emotions, a connection linked to long-term memory retention (Abrahamson, 1998).

John (1997) states that “human beings are naturally predisposed to hear, remember, and to tell stories... (t)he more information we are provided with about a situation, the more places we can attach it to memory... Thus, a story is useful because it comes with many indices . . . These indices may be locations, attitudes, quandaries, decisions, conclusions, or whatever” (p. 390). He demonstrates how this technique is more effective as follows:

The advantage of the story over a fact-based lecture is clear: a traditional lecture moves from one point to another in a linear “steamroller” fashion, whereas stories by their very nature connect to listeners’ knowledge and ideas and “hang together” internally because of linkages between the characters in the story, the plot of the story, and the setting. (John, 1997, p. 390)

John (1997, p. 390) points to literature that shows “a growing body of work in the cognitive sciences has focused on the intimate relationship between memory, comprehension, and stories and states that lists of words and facts are more easily remembered and even read more quickly if they are woven in a story rather than spoken in statements.

Interestingly, storytelling has the ability to engage learners without them actually realizing it. Erickson and Rossi (1976) believe that stories can evoke a “hypnotic trance” that can create a form of unconscious learning. Abrahamson (1998) describes this hypnotic trance stating that “Often, when we are either telling or listening to a story, our habitual mental sets, common everyday frames of reference, and belief systems are more or less interrupted and suspended for a moment or two” (Abrahamson, 1998, section Implementation of Hypnotic Trance, para. 1). Erickson and Rossi (1976) believed that this suspension opens up the listener’s mind to the reception of information that, outside of the cognitive and emotional context of a story, might have been rejected. Robert D. Friedberg (1994) states that “storytelling is a developmentally sensitive tool” (p. 209) which can aid in eliciting thoughts, helping to identify misconceptions, and creating ordered meaning. If an educator wants his student to remember content, conveying it through a story can create a “state of receptivity” to the material (Abrahamson, 1998, section Implementation of Hypnotic Trance, para. 3).

The most meaningful cognitive learning will take place when the storytelling is followed by a period of reflection by the student. According to Fink (2003, p. 110), reflection about the “doing” or “observing” will take what they learned and give it meaning. Kolb and Lewis (1986) also maintain the importance of reflection. They state that experiential learning encourages “reflection on the meaning of abstract concepts in the light of shared personal experiences” and helps such concepts to become relevant to the learner (as cited in Simmons, 2006, p. 133).

Emotion

Events in our past that stirred our emotions are the ones we remember the longest. Lucien Levi-Bruhl stated that memory in oral cultures is extremely accurate and emotional, thus the permeation of events with emotion makes them more memorable (as cited in Abrahamson, 1998, section: Introduction, para. 3). When information is “integrated with inspiration, satisfaction, and fascination” and is “an awakening and moving experience,” the education will have “meaning to the learner and will have true, lasting effects on that person’s life and the society in which he or she interacts” (Abrahamson, 1998, section: Cognitive processing in storytelling, para. 5). Using humor to stir emotion can be helpful as professors strive for ways to teach millennials who search for constant stimulation. Romal (2008) concluded in his study that “humor is likely to enhance effectiveness in the accounting classroom and . . . the value of humor in these settings is greater today than it was in 1988 or before” (p. 96 & 97).

Uses/Benefits/Difficulties with Using Storytelling in Various Accountancy Classes Across the Curriculum

Uses

Storytelling has proven to be useful in many academic disciplines in higher education, including history, philosophy, literary theory, and the social sciences as well as public education (Abrahamson, 1998). However, storytelling need not be limited to these disciplines. Wells (1986) states that “stories and storying are relevant in all areas of the curriculum” (p. 194). Ramsey (2000) agrees that “storytelling can be used to teach any topic to any group of individuals” (p. 497). John (1997) views storytelling as “one possible means of innovating the college science education . . . as a way of teaching the core material of college science courses” (p. 389). Ramsey (2000) uses storytelling extensively in teaching perioperative nursing practice. Ramsey (2000) states that “reliving typical or ordinary incidents reinforces basic principles” (p. 497). Though professors who teach empirical concepts may seem to shy away from this method and see it more useful for the disciplines mentioned above than their own, this is not necessarily the case.

In research conducted by Freeman (2018), the predominant method of instruction for accounting professors still appears to be the lecture. This type of instruction has proven to be less effective than more active learning techniques. Storytelling is an easy first step away from the lecture and toward a more engaging classroom activity. Storytelling can make even empirical content come alive for accounting students.

What specific ways are available to use storytelling in the accounting classroom? In the accounting classroom storytelling can be the first example students see of experiential learning, even with inexperienced instructors. Professors have several options available to them.

When first beginning to use this technique, professors could try to enhance lectures with mini stories. For example, when discussing the periodicity principle in introductory accounting, the author uses a story about an athlete who has to compile his stats every year in order to have a benchmark to compare each year and improve upon. The example goes further in whether it would be ethical to move runs batted in (RBI’s) from one season to another. The students often look perplexed trying to figure out how they could do that and that it would be absurd. At that point the author makes the point that it is absurd, and it is exactly what managers try to do when they move revenues expenses from year to year to manage earnings instead of recording them where they go. Mini stories like this weave throughout the course content wherever possible in order to help students relate the material to things they know and that interest them.

Professors may also relate certain content to students by using personal stories based on their own experiences in the profession or their former careers. This type of story accomplishes two things for the student. The professor is sharing a first-hand experience with students, which is a type of indirect experiential learning activity. The professor may also seem more approachable and knowledgeable about the content, creating a higher level of trust for the student and more openness to the learning.

The professor can also ask for students to share their work experiences. For example, when I discuss internal control environments in my Principles of Accounting class, I ask students to tell me what internal controls are in place at their different places of business. As students share their stories, they learn from one-another, and the

content comes alive. The classroom becomes a more open environment to the sharing of ideas. Many are surprised to learn that things they do such as breaking down boxes before taking them outside are actually a part of the internal control system to keep people from stealing inventory and not just for recycling purposes.

Professors may invite guest speakers with first-hand experience to bring the experiential learning and personalization to the content they teach. For instance, I have brought in tax accountants, auditors, controllers, and FBI accountants to share their experiences with students. Their stories create interest for the students and make the related tax, auditing, and accounting content relatable and real to them.

Non-fiction stories add historical and current context of real-world examples that create interest and motivate students to learn. In my graduate accounting course, students read the book Unaccountable: How the Accounting Profession Forfeited a Public Trust by Mike Brewster to learn more about the history of the accounting profession. The book uses many interviews with partners of the Big 4 accounting firms and former chairman of the SEC. The history and oral accounts give the history character and hearing the opinions of how and why the profession has changed over time is much more interesting than a bulleted list of former Accounting governing boards in a textbook. Just last week in class, one of my students mentioned how one of the scandals discussed in the book had peaked his interest and caused him to research the issue further (and by the way there was no credit assigned for that just the value of learning based on peaked curiosity!). My graduate students also read Understanding the Corporate Annual Report Nuts, Bolts, and a Few Loose Screws by Fraser and Ormiston, which uses a story format of a mother advising her daughter about how to choose stocks for her retirement plan to help readers understand how to analyze an annual report. Students often mention these activities as instrumental to them in gaining a deeper understanding of the material. The story format made it interesting.

Professors can also use case studies both fiction and non-fiction that allow students to see the internal thoughts of characters and watch them play out. My co-author often uses these cases in his auditing courses to evoke emotion and bring the profession to life. Stories in these case studies are an excellent way to teach auditing based on real-life experiences.

Wilson (2015) explains the usefulness of storytelling in class as follows:

I teach Introduction to Financial Accounting, which is usually the first accounting course anyone takes. It's really bad to go to a class and start lecturing from bullet points about abstract concepts. I want it to be fresh and real. When you start talking about real-life companies, it becomes more interesting. It's storytelling. So I decided two years ago to create a blog called Accounting in the Headlines (accountingintheheadlines.com), where twice a week I write a short article. It's one to three paragraphs where I take some news item that's in the popular media and recast it in accounting terms. . . . When I read stories, I'm looking for news about companies that are recognizable, because students learn best if they start with what's familiar . . . I can then try to explain that new concept in layman's terms without getting really detailed. If you were to throw a company's annual report at students and say, "Here, let's just figure it out," it's overwhelming; it makes no sense . . . Accounting is like a foreign language to students the first time through, but stories about real companies let them see that accounting isn't just for accountants. This material affects everyone. A lot of my students aren't even business majors. Fashion majors and sports administration majors, for example, have to take financial accounting. They get to see that accounting issues in a company might impact them. Stories really show the applicability of accounting and why we need to understand it. (p. 132)

Professors may also use short stories. Crumbley and Smith (2000) offer the following list of examples for short stories in the various accounting classrooms:

- Basic Accounting: Accounting the Golden Spire, A Question of Preference, Unquestioned Loyalty
- Tax: The Ultimate Rip-Off: A Taxing Tale and Death and Taxes.

- Basic Auditing: Trap Doors and Trojan Horses, The Auditor: An Instructional Novella
- Cost and Managerial Accounting: Costly Reflections in a Midas Mirror, The Goal
- Information Systems: Computer Encryptions in Whispering Caves
- Governmental Accounting: The Rose Engagement, Nonprofit Sleuths: Follow the Money
- Internal Auditing: The Big “R” Internal Auditing Action Adventure

Videos are yet another method. Recently in my graduate accounting course, I showed the [The Crash of 1929](#), a video about the stock market crash. The video is a historical narrative with interviews and live footage of the 1920’s and first-hand accounts of people who lived in that time. Many students had heard about the Depression in history classes, but they had never seen the images or heard the stories of people who lived it. Students were more aware of the scandal that occurred, and they saw the creation of the SEC in a whole new light. They now truly understood the necessity of this governing body.

Storytelling can be very effective for teaching ethics to accounting students. Hajjah (2002) sees the storytelling technique as a powerful means of teaching morals. She states that through a story, “one can either believe or suspend belief, and follow the tale . . . A moral can be taught, a culture passed, without asking the listeners to accept or reject a creed” (p. 27). John (1997) suggests that “Stories . . . afford the opportunity to interweave issues such as scientific practice and ethics into the curriculum naturally” (p. 392). Wills (1992) states identifies the power of teaching ethics with stories in the following:

We must use [the story] to engage our students, morally and existentially, in quests for ways to think critically, to worry about getting facts straight, to distinguish valid and invalid generalizations, to focus on moral principles and actual consequences. All of this can be in addition to the more natural lessons of the study of lives and other stories; leadership, the power of selfless courage, the transmutation of private misery and horror into public zeal for justice, the triumph of substantial achievement, human solidarity, and a good name over death itself. The telling of stories thus understood is a calling worthy of anyone’s life. (p. 46)

Benefits

The benefits of using experiential learning in the classroom are many. As established above, when students interact with information, they are more likely to remember it and make meaning with it. Storytelling is a low-risk and easy method of enhancing the lecture and bringing excitement to the accounting classroom. Gobeil and Phillips (2001) study of introductory financial accounting students found that students with lower course grades initially could more easily apply accounting facts when they were presented in a story instead of a fact by fact basis. Miley (2009) found that storytelling helped students who were less than enthusiastic about taking an introductory accounting course to engage in the course and take responsibility for their learning. Crumbley and Smith (2000) use short stories in the classroom as a means to overcome boredom and create interest in the accounting content. Short stories can convey otherwise boring information through mystery, intrigue, or adventure and can reach a millennial student group who seeks entertainment (Crumbley & Smith, 2000). When students become interested, they engage, and when they engage, they are more likely to think critically, process, and learn.

Difficulties

Often, college professors do not use stories due to ambivalence with the method or an uncomfortableness with trying to relate a story. Also, it can take time to find stories to use. Although storytelling may not come naturally to many professors, it can begin by simply thinking about the instances in their own careers where they have encountered the issues in the content they are presenting. As described in the literature review above, storytelling proves as a worthwhile tool in the accounting classroom, and if the professor is not comfortable with sharing his or her own stories, there are many current news articles and case studies in the daily news that can be brought to class to personalize the material. Many accounting textbooks offer examples of these stories in their beginning of chapter vignettes. Professors can pull articles discussed there and expand on them for their students by further developing the characters. Storytelling can be as easy as talking about your past experiences, and according to Ramsey (2000), “with a little refinement, storytelling can be used effectively for teaching” (p. 497).

Conclusion

Archival research suggests that students need to be engaged more in classroom activities. When professors engage students through storytelling, they create a safe learning environment by creating reduced depersonalization through shared experiences. Storytelling increases motivation as it creates interest in the topic. When motivation increases, the student actively engages in the content and begins to process it, which helps to develop critical thinking skills as they listen to the facts, predict outcomes, and visualize consequences. Stirred emotion in stories help students to retain the facts woven throughout the story. In an age where mass entertainment and social media bombard our students, a story in the classroom can both relate to the student need to be entertained as well as transmit the content on an emotional and personalized level, causing the student to cognitively process the content conveyed. Storytelling can be used as an experiential learning technique and can create within the student an ownership of the content. Storytelling is one method of engaging students in the material at hand, and based on the research reviewed in this article, professors should definitely consider using this technique in the accounting classroom. More empirical studies should be considered with specific examples of storytelling and the usefulness thereof in the accounting classroom.

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