

Intentional Integration of Faith in Accounting Matters

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ABSTRACT: Faith integration is an important strategy in business courses, both as a calling and as a matter of survival. This article develops a study that assesses the efficacy of integrating faith into an accounting course to improve future ethical actions. The results provide empirical support that students were positively impacted by intentional faith integration using Micah 6:8 to understand how the Bible may be used to inform one confronted with an accounting ethical dilemma.

KEYWORDS: intentional integration, faith integration, accounting pedagogy, integration methods, ethics, morals, Bible, accounting curriculum, vocation

INTRODUCTION

Clayton Christensen, Harvard business professor and author of *The Innovative University: Changing the DNA of Higher Education from the Inside Out*, predicts that 50 percent of colleges will be bankrupt in 10-15 years (as cited in Warner, 2017). Over the past five years, 120 colleges have closed their doors already and more than 100 are expected to close in the near future (Horn, 2018). Why are so many schools going under? Christensen and Eyring (2011) cite “disruptive innovation,” which is a theory about new entrants to the market that are able to provide improved education services to a broader consumer base. Given the rapidly evolving online education market, rising tuition at brick-and-mortar colleges, and the national rise of debt awareness after the market crash in 2008, Christensen’s theory seems to be taking hold (Horn, 2018).

Of the universities at risk of closing, small mid-tier private schools (those that are heavily dependent on tuition revenue, have modest endowments, and give large

discounts) are at greatest risk (Eide, 2018). Many small private universities are Christian-based and are defined by Moody’s as those with operating revenue below \$100 million (Woodhouse, 2015). Small universities’ dependency on tuition revenue puts them between a rock and a hard spot with unstable and often decreased enrollment, thus creating a need to combat disruptive innovation (Horn, 2018).

With the national shift in citizens identifying as non-believers (as opposed to American Christian or evangelical), there is a rich opportunity for Christian colleges to be more precise in communicating and integrating faith (Hammond, 2019). According to Dulaney et al. (2015), faith integration is the most distinguishing feature between secular and religious universities, and Christian universities must clearly demonstrate this by bringing faith into the classroom. This combined with millennials’ thirst to lead integrated lives allowing them to bring their faith with them to work (Miller & Ewest, 2013) provides rich opportunity for Christian colleges to be more precise in communicating and teaching faith as it relates to various disciplines. Many Christian uni-

versities are responding to the pressure by developing strategic initiatives, which for most includes an initiative to more visibly integrate faith in the curriculum across all disciplines.

The Barna Group reported in 2011 “that 84 percent of Christians ages 18-29 do not know how the Bible applies to their profession” (as cited in McMahon, Locke & Roller, 2015, p. 110). Integration of faith is often a challenge for many disciplines, such as accounting where hard skills account for the majority of the curriculum. Nevertheless, ethics in accounting is an obvious area where ethics and faith should join together. While ethics in accounting tends to get pushed aside in favor of teaching hard accounting skills (Kaul, Hardin, & Beaujean, 2017), faith integration in accounting and other hard-skill (STEM) courses (where faith is often ignored) is a way small Christian colleges can differentiate themselves, attract more students, and ensure their curriculum aligns well with the school’s mission.

In this article, the biblical passage of Micah 6:8, English Standard Version (“He has told you, O man, what is good; and what does the Lord require of you but to do justice, to love kindness, and to walk humbly with your God?”) was utilized to teach faith-based ethics in accounting at a small Pacific Northwest Christian university. The purpose of the project was to help students assimilate Scripture to real-world moral dilemmas in financial accounting. This study adds to the low number of empirical studies that examine the intentional integration of faith into an ethics-based financial accounting project.

Utilizing the “Expanding Your Critical Thinking” ethical scenarios from the textbook *Financial Accounting: Tools for Business Decision Making* 8th edition (Kimmel, Weygandt, & Kieso, 2016) and the “Building Your Perspectives” ethical scenarios from the 7th edition (Kimmel, Weygandt, & Kieso, 2013) of the same text, this study utilizes descriptive statistics to assess students’ perceptions of a faith-integration project in an introductory financial accounting course. Our results show that integrating faith in the accounting curriculum significantly increases students’ perception of their ability to utilize their Christian faith in a setting involving ethical issues. This study contributes to the literature as it clears a path for future research on faith-based studies in accounting as well as other hard-skill courses. We believe that the framework of the project described herein will provide a faith-integration project that many different types of business courses will be able to utilize.

The remainder of this paper proceeds as follows: A literature review focusing on business ethics teaching strategies in general, accounting ethics teaching strategies, and pedagogical literature on faith integration, followed by the

hypothesis development. Next, a description of the methodology of the study is presented, which is followed by the study’s results. The paper concludes with discussion around the findings, suggestions for future work, and the limitations that exist in the study.

LITERATURE REVIEW

The majority of studies on ethical decision-making in business has used a framework developed in the 1980s (Rest, 1986) as a theoretical lens to explain and predict individuals’ ethics-based behaviors in business (O’Fallon & Butterfield, 2005). The framework includes four basic components or steps: “(1) moral awareness—being able to interpret the situation as being moral; (2) moral judgment—deciding which course of action is morally right; (3) moral intent—prioritizing moral values over other values; and, (4) moral behavior—executing and implementing the moral intention” (O’Fallon & Butterfield, 2005, p. 376). Although business ethics is still not a part of the majority of business school programs (Forsha, 2017), an important approach in increasing business ethics instruction is to integrate it into the various business disciplines utilizing case-based instruction (Waples, Antes, Murphy, Connelly, & Mumford, 2009). A similar study by Antes et al. (2009) also showed that students comprehended ethical situations better when taught within an ethical domain. Christian universities have a definite advantage in utilizing the Bible to provide the ethical domain and, therefore, the bridge between reasoning and action.

According to the American Accounting Association Committee on the Future Structure, Content, and Scope of Accounting Education (1986), one of the purposes of an accounting education is teaching an introduction to ethical standards. The Pathways Commission further developed this notion by stating that ethics must be integrated into the curriculum so that it is not seen as peripheral to the accounting body of knowledge but as an essential part of the accounting curriculum (Behn et al., 2012). Furthermore, the gold standard for accounting curriculum accreditation requires that all accredited accounting programs include curriculum that improves students’ ability to address ethical problems within the discipline (AACSB International, 2018, p. 35). More specifically, the National Association of State Boards of Accountancy (NASBA) proposed a draft, which was clarified by the “Rules 5-1 and 5-2 Exposure Draft” (2007), suggesting states require three credit hours of accounting ethics and three credit hours of business ethics (Shawver, 2006).

In addition to the regulatory support for the importance of ethics in accounting, specific goals have been established in the literature to aid in the teaching of ethics in accounting: 1) connect accounting education with moral issues, 2) highlight ethical problems in accounting, 3) develop moral responsibility 4) build the ethical skills required to deal with ethical conflicts 5) learn to deal with the ethical dilemmas of the accounting profession, 6) provide a foundation for improved ethical behavior, and 7) highlight the importance of the historical aspects of accounting ethics (Loeb, 1988).

While many institutions and accounting professors are reluctant to include this critical ethical element of accounting education (Bean & Bernardi, 2007), Christian colleges and universities are particularly seated in a prime position to introduce the ethical standards through the integration of faith into the accounting classroom (Sauerwein, 2013). Although the Christian intent is to honor God in all activities, notions that accounting is a solely technical activity create barriers for students and faculty to see the benefit of faith and the accounting profession (White, 1999). Research on faith integration in the accounting discipline, like many other areas of business, mainly rely on the method classified by Chewning (2001) and Roller (2013). Chewning (2001) proposed twelve different methods of faith integration and Roller (2013) expanded these methods into 21 different approaches classified into natural, intentional, and strategic integration. Natural integration occurs without deliberate intention while intentional integration is proactively planned. Strategic integration goes beyond intentional where the planning occurs throughout the integration process (Roller, 2013).

In accounting research, these suggested methods have been applied in various accounting-specific contexts, including more refined frameworks specific to the accounting discipline (e.g., Harrison, Geter, Kaminski & LaShaw, 2018; MacDonald & Steeves, 2013; Sauerwein, 2013). Some studies have presented devotions that could help students identify common elements between the Bible and core accounting principles (Bower, 2001) while others have developed exercises that could be applied to a wide variety of financial-based disciplines (Lemler, 2011). Others have integrated faith into service learning projects where students were assigned projects to execute and reflect on tax (Fowler, Neill, & Stovall, 2006; Gabriel, 2010) and audit (Poucher, 2013) practices. In addition to these conceptual studies, a small number of studies have empirically evaluated the benefits of faith integration in the accounting discipline.

The elements of religious affiliation, religious educational background, type of institution, and faith maturity

have been shown to influence students' ethical sensitivity in both U.S. (Stichter, 2015) and Malaysian (Saat, Porter & Woodbine, 2009) accounting students. Another study showed that empirical support for integration of faith was positively related to student confidence and the learning experience (LaShaw, Lambert & Sloan, 2016). This study builds upon these conceptual and empirical studies to support the call for more creative, faith-based teaching methods in our literature (Saunders, 2015).

HYPOTHESIS DEVELOPMENT

It is critical that accounting educators prepare students to address issues, such as ethics, that they are likely to encounter in their careers (Williams & Elson, 2010). A unique advantage that Christian universities have over other non-Christian universities is the ability to leverage their students' faith to improve their ability to become more professional accountants when entering the workforce (Sauerwein, 2013). Therefore, this study seeks to use the seminal ethical development framework established by Rest (1986) to empirically evaluate whether integrating faith into an accounting discipline can increase students' moral awareness (H1), moral judgement (H2), moral intent (H3) and moral behaviors (H4). It is generally posited that students who participate in a project that integrates Christian faith into the ethical scenario will better evaluate the situation and apply their faith in the accounting setting.

The first dimension or step in developing improved ethical decision-making is identifying the moral nature of an issue (O'Fallon & Butterfield, 2005; Rest, 1986). The positive relationship between religion and ability to detect an ethical problem has been empirically shown in both accounting (Stichter, 2015) and non-accounting literature (e.g., Singhapakdi, Marta, Rallapalli & Rao, 2000; Wagner & Sanders, 2001). Building upon these studies, we posit that those students who are required to utilize the teachings of the Bible will more likely see the ethical dilemma in the provided business scenario. This leads to the first hypothesis:

H1: Faith integration in an accounting project will increase students' ability to see ethical dilemmas in business situations.

The next three hypotheses relate to students' ability to apply their faith to a practical accounting domain normally disconnected from religion. These hypotheses utilize the remaining three dimensions or steps proposed by Rest (1986) but adapt them to the specific intent of evaluating whether the project can strengthen the link between religion and ethical accounting behavior. Thus, the next

dimension hypothesized is based on making a moral judgement (O'Fallon & Butterfield, 2005; Rest, 1986). This dimension is adapted to making a moral judgement based on biblical principles. The linkage between the Bible and accounting-specific ethics has been conceptually presented (Bower, 2001). We further extend this reasoning by theorizing that students who participate in a project that integrates Christian principles will be more likely to understand how the Bible can inform the ethical decision-making process. Thus,

H2: Faith integration in an accounting project will increase students' ability to see how the Bible can inform ethical decision making in business.

The third dimension or step is moral intent, which prioritizes moral values over other values (O'Fallon & Butterfield, 2005; Rest, 1986). This concept has been studied as moral intention and previously shown to have a positive association between religion and intention to act morally (Singhapakdi et al., 2000). We adapt this concept into our study as one's willingness to apply Christianity in their profession. We believe that students who experience a project that not only allows but encourages Christian discourse in the context of accounting will be more willing to apply Christian principles to their professional life. Therefore,

H3: Faith integration in an accounting project will increase students' willingness to utilize and apply faith in business settings.

Lastly, the dimension or step of engaging in moral action is described as executing and implementing moral action (O'Fallon & Butterfield, 2005; Rest, 1986). This is probably the most difficult dimension to adapt due to the inability to measure future actions in our study. Therefore, the grand behavioral theory of social cognitive theory (Bandura, 1977) is applied to be a proxy of future behavior. This generally states that individuals' confidence to achieve an attainment will strongly influence their future choices and persistence in the face of challenges. The theory has been rigorously applied to a wide variety of domains of human functioning showing that a person who is confident in their ability to do something will be more likely to obtain the outcomes rather than those who are less confident. We apply this theory to our last hypothesis by stating that students who partake in a faith-based accounting project will be more confident in their ability to apply Christian principles in a business setting. Thus,

H4: Faith integration in an accounting project will increase students' confidence to utilize and apply the Bible in business settings.

METHODOLOGY

To test the above hypotheses, the presented study was developed. Using the suggested approaches by Chewing (2001) and Roller (2013), the intentional integration approach was deemed most appropriate for the study. Furthermore, a case study approach was implemented due to support for its efficacy in effective ethics instruction in a recent meta-analysis (Antes et al., 2009). To implement this method, the focus of the Micah project was to have students respond to ethical situations using the Micah 6:8 passage. The goal was to have students start to develop their own ethical code based on Biblical principles. Since this study is reliant on students' perceptions of the integration of faith and learning, we used survey research methodology. This approach allowed us to collect qualitative and quantitative data that conveyed students' perceptions. Below we describe our survey instrument used in the study.

Description of the Project

The Micah Project required students to critically think about how one might rely on their faith to provide guidance when facing an ethical dilemma. Using Micah 6:8 ("He has told you, O man, what is good; and what does the Lord require of you but to do justice, to love kindness, and to walk humbly with your God?"), students were required to address how justice, love, and humility might be applied to a case involving a set of moral issues. The students were required to present their case in front of the class and write an individual paper (See Appendix A). The moral issues were taken from the "Expanding Your Critical Thinking" ethical scenarios from the textbook *Financial Accounting: Tools for Business Decision Making* 8th edition (Kimmel, Weygandt, & Kieso, 2016) and the "Building Your Perspectives" ethical scenarios from the 7th edition (Kimmel, Weygandt, & Kieso, 2013) of the same text. Each case has a unique set of questions and tied to specific topics being taught in each chapter. Students were asked to consider the questions in light of Micah 6:8 to foster and enhance faith integration into ethical decision-making for the specific case. The control group of students were not specifically required to apply Micah 6:8.

Students were exposed to a wide range of ethical dilemma topics. The topics included issues relating to one or more of the following: earnings management, the environment, corruption, pressure from superiors in the workplace, deadline pressures, social responsibility, profit maximization, accountability, manipulation of accounting for long-lived assets, and contingencies. Each ethical scenario required students to consider the stakeholders (inside and

outside of the corporation), provide ethical considerations for different approaches, and provide a recommendation on how to deal with the issues in light of Micah 6:8. Students in the control group were not specifically assigned the application of Micah 6:8. No biblical reference was required of the students in the control group.

Presentations were given by three to four students at a time for a total of five to eight minutes. Cases were not assigned. Rather students had the option of selecting their case from ten possible cases, assuming they were present during the in-class sign-up period. In order to engage other students in the presentation, an additional requirement was for students to ask at least one thoughtful question of another group. Students were also responsible for writing an individual one- to three-page paper covering the issue and their reflection on the ethical issue utilizing the biblical lens of Micah 6:8 (See Appendix A). This enabled students to benefit greatly from a group discussion on the ethical dilemmas while still allowing individual group members degree of thought on the issues.

The timing of the Micah project was different for the two professors conducting the study. One professor had presentations on every Friday of the course, allowing the topic of the ethical dilemma to parallel the technical accounting topic covered during the week. The second professor had students present the dilemmas at the end of the course, serving as an overview of the topics covered in the entire class. Both methods were found to be positive and did not result in any statistical difference as to the students' appreciation and learning with the project.

At the conclusion of the project, a survey was conducted during class at the end of each of the semesters (See Appendix B).

Populations and Sampling

Data for this study was collected from accounting students attending a small Christian university in the Pacific Northwest. Over three semesters, 171 students were asked to participate and 169 completed our survey. Of the 169 participants, 116 were included in the experimental condition and 53 others were in the control condition. Respondents in our sample were 75 percent freshman/sophomore, 25 percent junior/senior standing, and 47 percent female. The course in which we drew our sample is an introductory course to financial accounting required for all business majors and minors. The introductory course was chosen to obtain a general business student population. It introduces students to Generally Accepted Accounting Principles (GAAP) and real-life ethical scenarios accounting professionals have confronted in financial reporting.

Instrument

The Micah Project Survey (Appendix B) was developed by the researchers of this study. The instrument consists of three demographic questions and four questions related to the study, designed for measuring a student's perceptions of ethical issues in business, faith integration, and value gained from the project (Appendix B). The instrument used a seven-point Likert-type scale ranging from 1 to 7, where 1 represents "strongly disagree" and 7 represents, "strongly agree." To ensure content validity, an expert in faith-learning integration reviewed the survey instrument. The survey was subsequently reviewed for errors, such as confusing, double-barreled, and leading questions. The questionnaire was created with the intent to capture the four hypotheses earlier presented.

RESULTS

In this study, we controlled for student gender, student age, and course instructor, none of which showed significant effects on our results. To test our hypotheses, we conducted a matched pairs experimental design in which the experimental group of participants was exposed to our stimulus (intentional integration of Scripture to the ethical decision-making process), while the control group was not. To eliminate the intentional reference to the Bible for the control group, the name of the project was changed from the "Micah Project" to the "BYP Project" (Building Your Perspective Project). Also, project directions were edited to exclude faith. Otherwise, both groups were presented the same content and ethical dilemma cases throughout the course. While students in the control group were not explicitly asked to consider and integrate Micah 6:8, the opportunity for them to integrate Scripture in some fashion on their own was still possible. Students were given the same survey at the end of the semester with minor changes to nomenclature.

We tested the hypotheses of our study using independent samples t-tests, comparing the survey results from the control group with those of the experimental group. H1 stated that the intentional integration of faith into an accounting project would increase students' ability to see ethical issues in business. This hypothesis was not supported as there was not a significant difference for the ethics scores between the control group ($M= 5.96, SD= 1.08$) and the experimental group ($M= 5.81, SD= 1.06$). H2 stated that faith integration in an accounting project would increase students' ability to see how the Bible can inform ethical decision making in business. This hypothesis was supported

Table 1: t-test results comparing experimental and control groups on Micah Project variables

Hypothesis	Condition	N	Descriptive Statistics		t-test	
			Mean	SD	t-value	Sig (2-tailed)
H1	<i>Control</i>	53	5.96	1.08	0.78	NS
	<i>Experiment</i>	116	5.81	1.06		
H2	<i>Control</i>	53	2.58	1.53	-9.21	p < .001
	<i>Experiment</i>	116	4.91	1.52		
H3	<i>Control</i>	53	4.02	1.62	-7.04	p < .001
	<i>Experiment</i>	116	5.76	1.45		
H4	<i>Control</i>	53	3.32	1.75	-7.09	p < .001
	<i>Experiment</i>	116	5.30	1.53		

as there was a significant difference for the faith integration scores between the control group (M= 2.58, SD= 1.53) and the experimental group (M= 4.91, SD= 1.52, $p < .001$). H3 stated that faith integration in an accounting project would increase students' willingness to utilize and apply faith in business settings. This hypothesis was supported as there was a significant difference for the faith integration scores between the control group (M= 4.01, SD= 1.62) and the experimental group (M= 5.76, SD= 1.45, $p < .001$). H4 stated that faith integration in an accounting project would increase students' confidence to utilize and apply the Bible in business settings. This hypothesis was supported as there was a significant difference for the faith integration scores between the control group (M= 3.32, SD= 1.75) and the experimental group (M= 5.30, SD= 1.53, $p < .001$). Table 1 shows the summary of the results of the analysis.

DISCUSSION

The results of the study show support for our proposed method to increase students' ability to evaluate and apply faith-based principles to a real-world accounting situation. Using ethical decision-making literature's seminal framework (Rest, 1986) as a theoretical foundation, this study developed and provided empirical support that integrating faith into an accounting discipline can increase students' moral judgement, moral intent, and moral behaviors. These positive results also provide a proven exercise that other Christian university faculty who offer core accounting courses can build upon to integrate faith into their curriculum.

In the study, three out of the four hypotheses were supported. The first hypothesis of testing whether integrating faith into an accounting course would increase students' ability to see ethical dilemmas in business was not supported. Although this may seem problematic to the presented

theory, previous research has provided empirical support for general religiousness being related to higher levels of moral awareness (Singhapakdi et al., 2000; Stichter, 2015; Wagner & Sanders, 2001). Although we provided an opportunity in our project to build a stronger connection with their religion, both sets of students (control and experiment) were students at a Christian university whom would presumably have the same level of religiousness and thus, consistent with prior research, would have a similar level of moral awareness.

The remaining three hypotheses, however, were supported. These three hypotheses were developed to specifically determine whether faith integration into an accounting project would increase students' ability to draw a connection between biblical principles and ethical dilemmas (H2), increase students' willingness to apply their faith in the business setting (H3), and build students' confidence in utilizing biblical principles in the business setting (H4). These results provide empirical support for the developed exercise to bridge the gap between religion and accounting ethical problems, which not only build the type of ethical employees the business workforce so greatly needs but also provides a project to align Christian university strategy with industry demands. Future studies can draw upon the developed exercise and experiment to test its efficacy in another demographic or problem domain.

The study has limitations. A convenience sample was taken from one small Christian university in the northwest. A larger sample size drawn from multiple universities would reduce the chance of sampling error. Nevertheless, we believe the sample has a fair chance of representing similar populations at other small Christian institutions. Additionally, the survey instrument used in this study has not been validated. So, accuracy and reliability are an issue. Lastly, as prior researchers have pointed out, self-reported data is tenuous because people may report what they believe the researcher expects, report what reflects positively on their own abilities

(Cook & Campbell, 1979), or fail to accurately recall past behavior (Schacter, 1999). Despite these limitations, this study helps fill the void of empirical studies on the integration of faith and learning and takes the literature a step in the right direction. Future studies are warranted.

CONCLUSION

Empirical studies on the integration of faith in business courses are scarce and even scarcer in hard skills-based classes like accounting. In addition, studying whether the integration of faith and learning is working in the classroom has never been more warranted given Christian university's volatile financial environments and need to ensure their Christian mission is being carried out. This study assesses a specific faith-based project intentionally integrated into an introductory financial accounting course using seminal ethical framework established by Rest (1986) to see whether the project increased students' moral awareness (H1), moral judgment (H2), moral intent (H3), and moral behaviors (H4). The study used real-world accounting ethical dilemmas and required students to integrate Micah 6:8 to understand how the Bible may be utilized when confronted with an ethical dilemma in the workplace. The results were positive overall and support the claim that intentional integration of faith matters.

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APPENDIX A: MICAH PROJECT ASSIGNMENT

BU 230 Financial Accounting

The Micah Project—An exercise in Faith Integration

DUE: Per Sign-ups in Class Fall 2013 and Spring 2014

Objectives:

1. To utilize small groups
2. To develop presentation and writing skills
3. To assess accounting issues that arise in business
4. To integrate Christian faith into workplace situations

Introduction:

With its focus on vocation, to some it may seem odd to teach any business courses at a Christian liberal arts college. According to Bower & Boehlke (2002), “The seven original liberal arts had a vocational focus” (p. 15). This has evolved into what is thought of today as a general education, although there continues to be evolving modification of what makes up that general education. In the United States colleges went through difficult times in the late 1700s and early 1800s. However, the colleges that survived better were the colleges with a specific church or denominational base. It was also during this time period that specializations were added in areas such as medicine, law, music, dentistry, and business. What has emerged through these times is the knowledge that a well-educated person has both the strong generalized or liberal arts education and the specialization into one area. At Christian colleges, it is believed this education should also be built on a Christian foundation.

The world of accounting falls into an area of specialization. While never a part of the liberal arts curriculum, the world of business and accounting “are as old as the history of mankind The oldest known written documents are inventory records recorded on clay tablets” (Bower & Boehlke, 2002, p. 19).

Accounting also appropriately fits into the Christian college offerings. While it was not until 1494 that double entry accounting was promulgated by Pacioli, there is evidence that this method was used for at least 200 years prior to Pacioli’s writings. While Pacioli only gives reference to “the method of Venice,” there is a theory that Saint Thomas Aquinas or one of his disciples formulated the double entry system still in use today. The writings of Pacioli also referenced God and Scripture. It was considered generally accepted accounting principles when either “Sweet Jesus” or the “cross of Christ” was written at the top of every page (Bower, 2002). Therefore, in spite of accounting being considered secularized, it seems appropriate that accounting taught at Christian liberal arts college can and should have some form of integration of faith.

While there may be many ways to intentionally integrate faith into the accounting classroom, one possible method is through an application of biblical principles. Students will be required to expand on a selected case from the textbook. Students will be responsible to address all questions in the case and in addition will apply Micah 6:8 from the Bible:

“And what does the Lord require of you but to do justice, to love kindness, and to walk humbly with your God?” (New American Standard Version). Students will look at the individual case and address how justice, love, and humility can be applied in the case.

The student will be individually responsible for writing up the case (1-3 pages) and as a group of 3-4 students prepare a 5-8-minute presentation to the class. Students will be responsible for one case during the semester. Presentations will occur on Fridays throughout the semester (see attached schedule). Each presentation and paper will be worth 45 points (30 individual writing points and 15 group presentation points). The additional 5 points will be earned by each student, individually, when they ask a thoughtful question of the presenting group. It is the expectation that the whole class will have read the case as presented in the text and be ready to ask a question. Do not wait until the last presentation to ask your question. Time limits will not allow all students to ask questions at one presentation. Normally, only 3-4 questions will be allowed for each presentation.

The 45 points will be distributed as 30 points for the paper and 15 points for the group presentation.

For the writing portion:

Students will achieve 10 points on the writing portion by briefly describing the case and addressing all questions in the case, including the application of Micah 6:8. In addition, we will be following the writing guide developed by the University of Iowa Department of Accounting Writing Program found at <http://tippie.uiowa.edu/accounting/writing/index.cfm>.

The additional writing points will be distributed following the guide as follows:

1. Mechanical 5 points
2. Correct English 5 points
3. Clarity 5 points
4. Style 5 points

For details on components of these items, please review the University of Iowa website at <http://tippie.uiowa.edu/accounting/writing/index.cfm>.

The grading of the 15 points of group presentations is adapted from the following website:

<http://www.d.umn.edu/~lshannon/oral%20presentation%20rubric.htm>

Criterion	Exceptional	Very Good	Acceptable	Unacceptable
Content	Speaker provides an accurate and complete explanation of key concepts and theories, addressing all questions of the case. Listeners are able to develop an understanding of the material. (3 pt.)	For the most part, explanations of concepts and theories and questions are accurate and complete. Listeners gain some knowledge of the topic. (2 pt.)	Explanations of concepts and/or theories and questions are inaccurate or incomplete. Little attempt is made to tie theory to practice. Listeners gain little from the presentation (1 pt.)	No reference is made to literature or theory. Questions are not addressed. Listeners gain no new insights. (0 pt.)
Organization	Speaker presents information in logical, interesting sequence which audience can follow. Questions well reinforced with examples from the literature. (3 pt.)	Speaker presents information in logical sequence which audience can follow. Could use more examples to support ideas. (2 pt.)	Audience has difficulty following presentation because it jumps around. Few supportive examples. (1 pt.)	Audience cannot understand presentation because there is no consistent flow of information. (0 pt.)
Graphics I Visual Aids	Speaker's graphics explain and reinforce screen text and presentation. (2 pt.)	Speaker's graphics relate to text and presentation. (1 pt.)	Speaker occasionally uses graphics that rarely support text and presentation. (0 pt.)	Speaker uses superfluous graphics or no graphics. (0 pt.)
Speaking Skills	Poised, articulate, proper volume, steady rate, good posture and eye contact, enthusiasm, confidence. All terms pronounced properly. (3 pt.)	Clear articulation but not as polished. Either inconsistent volume or rate. Some mispronounced words. (2 pt.)	Some mumbling, little eye contact, uneven rate, little or no expression. (1 pt.)	Inaudible or too loud, no eye contact, rate too slow/fast, disinterested/monotone (0 pt.)
Documentation	All sources of facts and examples fully documented and mentioned in the talk. (2 pt.)	Most sources of facts and examples documented and mentioned in the talk. (1 pt.)	Some sources of facts and examples documented and mentioned in the talk. (0 pt.)	No sources of facts and examples documented and mentioned in the talk. (0 pt.)
Length of Presentation	At least 5 and no more than 10 minutes with substantially all material covered and little extraneous material. (2 pt.)	Less than 4 or more than 11 minutes with most of topic appropriately covered. (1 pt.)	Less than 3 or more than 11 minutes; incomplete coverage. (0 pt.)	Less than 2 minutes. (0 pt.)
Total Points				

