

The Major Is Right

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ABSTRACT

Discover that The Major is Right with this fast-paced, high-energy, game show-style presentation to encourage students to major in accounting and join the accounting profession. Based on the beloved game The Price is Right™, audience members participate in bidding competitions, games, and showcases. Everyone can win if The Major is Right!

Keywords: gamification, accounting pipeline, active learning

I. INTRODUCTION

This educational resource addresses the accounting pipeline by increasing students' knowledge of the profession and opportunities available for students majoring in accounting in a fun and interactive format. Based on the beloved game The Price is Right™, audience members participate in bidding accounting-themed competitions, games, and showcases. They also view “commercials” promoting the profession. The Major is Right is suitable for students at varying educational levels, including college freshmen, community college students, and high school students. The goal is to encourage students to explore accounting as a potential career path.

II. ACCOUNTING PIPELINE

Talent shortages in the accounting profession have been a concern for over a decade. In 2012, the Pathways Commission examined accounting education and made recommendations to attract students at all education levels and practitioners into the profession. Building on this work, the National Pipeline Advisory Group (NPAG) continued this examination in 2024. It identified multiple causes for the CPA pipeline shortage, including student options other than a bachelor's degree, generational career priorities (such as career stability), and low minority representation in the profession. In response, NPAG called for strategies to “make the academic experience more engaging” and “attract and retain candidates of all backgrounds”. The Chair of the National Pipeline Advisory Group, Lexy Kessler, stated, “While a career in accounting has much to offer, the profession is at a crossroads, and many agree it's time for changes that will make the field more attractive” (NPAG 2024).

Pipeline Resources

The accounting profession is actively addressing the pipeline issue and offers numerous resources for students and educators to learn more about the accounting profession. For example, the Future Accountants Sponsoring Organization (FASO) was

established in 2023 to address challenges faced by the profession. The American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) are among the sponsoring organizations. FASO created the Future Accountants Resource Site (futureaccountants.org) to provide access to resources to increase the accounting pipeline. Resources for students and educators include articles, guides, lists, podcasts, webinars, presentations, videos, simulations, and courses. Moreover, firms offer job simulations for students to experience what it is like to work in public accounting.

Gamification and Benefits

The National Pipeline Advisory Group states that “students may not realize the variety of careers available to accounting graduates” and recommends incorporating gamification to increase engagement in the college classroom (NPAG 2024). Gamification has been used effectively in accounting education classroom settings for over sixty years. For example, educators use word puzzles and games, such as word searches, to introduce and reinforce course concepts. Business simulation games are used in classrooms to emphasize the importance of accounting in business decisions (Bruns, Jr. 1965). Monopoly is often used to help students learn accounting transactions, debits, and credits (Kuang and Pandey 2021) and accounting for foreign currency transactions (van der Laan Smith 2013). Barnes and Enget (2022) created an escape room case for students to learn auditing topics. The Major is Right does not teach or reinforce accounting concepts, but rather engages students in a game show-style presentation designed to spark an interest in the accounting profession.

III. THE GAME

Method

The Major is Right is an engaging, 50-minute interactive game show-style presentation based on the television game show, *The Price is Right*[™]. It is designed to inspire college freshmen, community college students, and high school students to consider a career in accounting. Through interactive games and introductory information about the profession, *The Major is Right* highlights the diverse and extensive opportunities that come with choosing accounting as a major.

During the presentation, there are six rounds of games with two games in each round. The first game in each round focuses on accounting careers. The second game in each round focuses on majoring in accounting. There are also commercials and final showcases, similar to the television show (Table 1). While contestants on *The Price is Right*[™] guess the value of fabulous prizes, *The Major is Right* contestants learn about amazing opportunities that a major in accounting can offer through interactive games.

Before the presentation begins, each audience member is given a name tag and a group number. There are four audience members in each group. When a group is called at the beginning of each round, the students are asked to “Come on Down!” and be “the next contestant on *The Major is Right*.”

TABLE 1. Sample Presentation Schedule

<u>Round</u>	<u>Career Topic</u>	<u>Major Topic</u>	<u>Game</u>
1	Financial Accounting	Classes	Cliffhanger
2	Managerial Accounting	Scholarships	One Away
3	Tax Accounting	Engagement	Hi Lo
Commercials	Accounting Careers	Engagement	Commercials
4	Forensic Accounting	Networking	Clock Game
5	External Auditing	Internships	Bonus Game
6	Governmental Accounting	Earnings Potential	Secret X
Showcases	Accounting Careers	Accounting Major	Showcases

Games are adapted from the television show, The Price is Right™.

In the first game of each round, the announcer introduces an accounting career path while contestants on “Contestants Row” compete in a bidding-style game. For example, the announcer discusses the jobs of external auditors and how they take counts during inventory observations. The contestants are asked to guess the number of items (such as pieces of candy) in a jar. The contestant nearest to the correct amount without going over wins the jar of items and moves to the next game in the round. Careers for other games include financial accounting, managerial accounting, tax accounting, forensic accounting, and governmental accounting (Table 2).

In the second game of the round, the winning contestant from Contestants Row joins the host for a chance to win a prize by playing a game focusing on majoring in accounting. These games introduce key features and benefits of being an accounting major. For example, one game focuses on scholarships available to accounting majors. Topics for other rounds include semester class loads, student engagement, networking opportunities, internships, and earnings potential (Table 3). These games are based on six different The Price is Right™ games, such as Cliff Hangers and One Away.

TABLE 2. Accounting Careers

<u>Career</u>	<u>Responsibilities</u>
Financial Accountants	<ul style="list-style-type: none"> Record transactions Prepare financial statements
Managerial Accountants	<ul style="list-style-type: none"> Analyze business decisions Create budgets
Tax Accountants	<ul style="list-style-type: none"> Complete tax returns Develop tax planning strategies

Forensic Accountants	<ul style="list-style-type: none"> Investigate criminal activity such as fraud and embezzlement
External Auditors	<ul style="list-style-type: none"> Inspect accounting records Express opinions on financial statements
Governmental Accountants	<ul style="list-style-type: none"> Create budgets Prepare financial statements
<ul style="list-style-type: none"> Display one type of accountant and their responsibilities on the screen during the first game of each round. The responsibilities are not intended to be a comprehensive list, but a brief introduction for students who are not familiar with the accounting profession. 	

TABLE 3. Accounting Major Features

<u>Topic</u>	<u>Suggested Game</u>	<u>Features</u>
Classes	Cliff Hangers	<ul style="list-style-type: none"> Number of credit hours to be considered a full-time student Number of weekly study hours for a full-time student Number of sleep hours per week for adults
Scholarships	One Away	<ul style="list-style-type: none"> Amount of scholarships awarded to accounting students at your institution last year
Engagement	Hi Lo	<ul style="list-style-type: none"> Miles traveled to student conferences (such as Beta Alpha Psi meetings) by accounting majors from your institution
Networking	Clock Game	<ul style="list-style-type: none"> Number of CPAs in your state Number of accounting firms in your state
Internships	Bonus Game	<ul style="list-style-type: none"> Semester (most in the spring semester) Student classification (sophomore – graduate) When to interview Internship salaries
Earnings Potential	Secret X	<ul style="list-style-type: none"> Average starting salary of a CPA Average salary of a partner in a public accounting firm
The Price is Right™ games are adapted for The Major is Right.		

By the end of the six rounds, students have a better understanding of how becoming an accounting major can lead to a rewarding and dynamic career. Just like any television game show, there are commercials in The Major is Right. The two video commercials after Round 3 focus on the accounting profession and student engagement.

At the end of the six rounds, a new group of students competes in the showcases. Each of the two showcases contains a short video to recap and reflect on the topics discussed during the presentation. The first showcase encourages students to major in accounting (Table 4). The second showcase asks students to picture themselves as accountants (Table 4). After the showcases, the presenters provide a recap of the accounting information presented to the audience members.

TABLE 4. Showcases

Showcase 1: Accounting Major	
All aboard! This showcase details the stops along the accounting student journey.	
Departure	<ul style="list-style-type: none"> • Study hard • Attend class • Meet classmates
The View	<ul style="list-style-type: none"> • Enjoy college events • Get involved • Join organizations
Trolley Service	<ul style="list-style-type: none"> • Volunteer • Become a leader
On Track	<ul style="list-style-type: none"> • Learn accounting concepts • Discover career opportunities
Whistle Stop	<ul style="list-style-type: none"> • Intern in industry, at a not-for-profit, or an accounting firm
Arrival	<ul style="list-style-type: none"> • Graduate! • Next stop: an amazing career
Showcase 2: Accounting Careers	
This showcase details the opportunities available for accounting professionals.	
Achieve	<ul style="list-style-type: none"> • College degrees • Professional designations
Make a Difference	<ul style="list-style-type: none"> • Reporting • Consulting • Volunteering
Advance	<ul style="list-style-type: none"> • Opportunities in financial accounting, tax, auditing, and more!
Enjoy	<ul style="list-style-type: none"> • Friends and family • Vacations
The Key to Success	<ul style="list-style-type: none"> • Accounting
Showcase videos are available upon request.	

IV. IMPLEMENTATION GUIDANCE

The Major is Right is adaptable to audiences, large or small. It can be for an audience size of 20 to 200 students, making it ideal for small or large classes. As described herein, up to 28 students can participate as contestants.

- **Game Show Software:** Purchase The Price is Right™ game-at-home software or create the games using presentation slides.
- **Game Modification:** Change the topics or games to meet your needs. The Price is Right™ has over 100 games for you to emulate. Table 1 includes a starting point; make it your own. Use both financial and nonfinancial numbers in your version. For example, use item counts for the bidding games instead of the price of the items.
- **Game Show Script:** Mirror the game show as closely as possible! Create a script using online fan websites as a reference. Watch The Price is Right™. It has been on the air for over 50 years! Some past episodes are available on YouTube. Table 5 includes a sample script for the introduction and round 1.
- **Commercials:** Create 30 second videos with testimonies from alumni, students, accounting professionals, and local accounting firms. The authors' videos are available upon request.
- **Showcases:** Create your own or utilize the authors' videos (available upon request).
- **Game Administration:** Have four individuals run the game: a host, an announcer, an assistant, and a technology controller.
- **Additional Resources:** Offer small prizes for each game and showcase to encourage students to actively participate. Table 6 includes suggested prizes and other resources, such as nametags, needed to create an engaging event.
- **Preparation Time:** Script creation takes approximately three hours. In addition, it may take the technology controller and presenters a few practice rounds to feel comfortable operating the controls and conducting the game.
- **Presentation Time:** It will take 50 minutes to complete the presentation, but only if you keep it moving with minimal delays. (Conduct fewer rounds if less time is available.)
- **Presentation Atmosphere:** Create a lively, upbeat environment. Be enthusiastic! Utilize game show music before and after the presentation. Encourage audience members to participate and help the contestants during the game.

TABLE 5. Sample Script for the Beginning of the Presentation and One Round

Assistant:	(distribute name cards and markers)
Controller:	(play theme music until everyone is seated) (display on screen: Accounting...The Major is Right!)
Announcer:	From (insert your location)! Fabulous careers await these students, if they know The Major is Right! Accounting is a rewarding major with fantastic opportunities! Group # (insert group number), COME ON DOWN! You are the first four contestants on The Major is Right!
Assistant:	(Line up contestants; give name cards to Controller)
Controller:	(stop music; insert names into presentation slide)
Announcer:	Here's your host, (insert name)!
Host:	Hey, everybody! Thanks for tuning in! How are you doing? Welcome to the show! Say hello to my friends, (insert assistants' names, announcer's name, and controller's name). You guys tuned in to a very exciting show. We are going to tell you about amazing opportunities for Accounting Majors! Let's get this show started with the first career option for accounting major.
Controller:	(show information)
Announcer:	External financial auditing is when the company's finances are reviewed by accountants who work for a third party. External auditors determine if a client company's financial statements comply with the Generally Accepted Accounting Principles standards. The item up for bid is this jar of candy!
Assistant:	(show jar of candy)
Announcer:	Auditors take inventory counts for companies like the candy makers. That's a lot of candy to count!
Host:	The one of you four who bids nearest to the number of candy pieces in this jar without going over will play a game. (Insert contestant's names one at a time), what do you bid?
Host:	(contingent) 1. You have all overbid. (insert lowest bid) is the lowest bid. Erase the/these bids, please. Go lower than (insert lowest bid), (insert contestant name)." 2. (bell ringing) One of you is exactly right. The contestant who bid exactly right will receive a bonus.
Host:	The number of candy pieces is [insert number]. (insert contestant's name), that's you! Come on over here!
Assistant:	(lead winning contestant to the front. Lead contestants not winning to seats.)
Host:	(Contestant name), we have a wonderful prize for you to win!
Announcer:	It's a \$10 gift card!
Host:	We're playing the Bonus Game and discussing internship opportunities for accounting majors. (Announcer's name), what do you think about internships?
Announcer:	An internship is a great way to get to know what it is like to work in accounting and to work for a specific company. It is also a great way for a company to get to know you.
Host:	I'm going to give you four statements about internships. You need to tell if the statement is true or false. Now here's the catch, if you answer the question

correctly that says 'Bonus' in the blue area/square, you will win the gift card. Are you ready?

Question 1: Most accounting internships are during the spring semester. True! Many accounting internships are during the public accounting busy season, but internships are available throughout the year.

Question 2: Even students in their sophomore year can get accounting internships. True! Firms are offering internships to sophomore-level students and above.

Question 3: Students normally interview 6 weeks before the internship begins. False! Plan your courses and interviews for accounting internships two semesters before they begin.

Question 4: Students should expect to be paid minimum wage for accounting internships. False! Many firms pay well above minimum wage.

(contingent)
You have answered (1/2/3) out of 4 questions correctly. Now, let's see where the bonus is. Remember, if the prize has the bonus on it, you win the gift card! Light up the board, please!"

You answered all four questions correctly! That means you win the gift card automatically!
A correct answer is in the bonus area! You win!
It's the bonus prize! You got it!
I'm sorry, but you didn't get the gift card. The game is over.

Assistant: (give prizes won to contestant; show contestant off stage)

The Price is Right™ quotes and catchphrases (Fandom n.d.) were used to create this script.

TABLE 6. Additional Resources

<u>Section</u>	<u>Items</u>
Game Opening	Yellow cardstock for nametags with group identification (four nametags in each group)
Accounting Career Games	Six counting prizes, e.g., jars of candy 18 consolation prizes, e.g., a candy bar
Accounting Major Games	Six small-denomination gift cards
Showcases	Two counting prizes and two small-denomination gift cards

V. PARTICIPANTS AND EVIDENCE OF EFFICACY

The Major is Right has been presented to college freshmen, high school students, and community college students. The number of students for each presentation ranged from 20 to 160 students.

Approximately 315 students have attended a presentation of The Major is Right, including 275 college freshmen. The college freshmen were surveyed at the end of the presentations. (IRB exemption was required and approved.) The survey results showed that 97% of students found the presentation informative and 96% agreed that it was fun.

Of the students taking the survey, only 11% of the students had declared accounting as their major before the presentation. Immediately after the presentation, 48% stated they were interested in an accounting career and 44% could see themselves as an accountant. Feedback included "It was interesting and engaging!" and "This is the most fun I've had all semester."

The Major is Right has also been presented at an educators' conference for college instructors and at two professional development meetings for high school teachers. At these meetings, the participants participated in selected games and were then shown how to implement The Major is Right in their classes. Feedback from the educators' conference was positive as several indicated it was their favorite part of the conference.

The Major is Right was created by the members and advisors of the Theta Lambda Chapter of Beta Alpha Psi. The students won the Best Practices competition (Impacting Your Profession category) for The Major is Right at the Beta Alpha Psi annual meeting in 2025.

VI. CONCLUSION

Increasing the number of accounting students and graduates continues to be a priority of the accounting profession. Multiple resources have been developed and distributed to attract and develop future accountants, including articles, guides, lists, podcasts, webinars, presentations, videos, simulations, and courses. The Major is Right is a gamification approach to address the accounting pipeline problem. Through gamification, The Major is Right helps students understand the diverse opportunities available in accounting while building excitement about the profession.

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