



Use of Instagram to promote ethics in a financial accounting course

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Abstract

This paper presents an innovative experience to promote student engagement and creativity in the learning of an accounting subject using Instagram. In four groups of Financial Accounting, a first-year introductory course, students have been asked to watch three movies on ethics and accounting. Then they have completed some questionnaires and prepared a short video with free format on the importance of ethics in accounting. A voting competition has been undertaken to select one video from each group which has been uploaded on Instagram. Finally, a final voting competition has been run on those four videos. We identify the characteristics of the most voted video in order to improve the activity next year.

Keywords: *accounting, ethics, social media, autonomous learning, videos*

Resumen

Este artículo presenta una experiencia innovadora para promover la participación activa y la creatividad de los estudiantes en el aprendizaje de una asignatura de contabilidad utilizando Instagram. En cuatro grupos de Contabilidad financiera, un curso introductorio de primer curso, se les ha pedido a los estudiantes que vean tres películas sobre ética y contabilidad. Tras completar algunos cuestionarios sobre las películas y su relación con la ética y la profesión contable, los estudiantes prepararon un video corto de formato libre sobre la importancia de la ética en la contabilidad. Se llevó a cabo una competición por votación para seleccionar un video de cada grupo que se subió a Instagram. Finalmente, se realizó una competición final entre esos cuatro videos por votación. Identificamos las características del video más votado para mejorar la actividad el próximo año.

Palabras clave: *contabilidad, ética, redes sociales, trabajo autónomo, videos*

1. Introduction

Traditionally, teaching and learning methods employed in higher-education institutions comprise lectures, textbooks, seminars, etc., In addition, long ago, university were known to be elitist, that is, classes contained

highly selected students. Fortunately, higher education has spread out, resulting in a much more diverse student community, both in number and characteristics (Evans, 2014). However, most of the students go to university to gain the qualification required to get a job. They do what it is considered as “enough” to pass the exams, being more passive than active in the classroom, sometimes not engaged and somehow unmotivated. In this sense, assessment methods have shown that most students taught by traditional impersonal approaches do not learn or assimilate the academic content up to the adequate and expected level (Safapour et al., 2019). On the other hand, non-traditional teaching and learning resources awaken students’ curiosity, engagement and creativity, maybe because its differential design to be seen as more natural and adapted to the current times. A clear example of non-traditional method is the use of new technologies such as social media, which brings new and exciting favorable space to both students and educators in higher education (Seaman and Tinti-Kane, 2013). In this sense, proper professional development of the students must consider both technical or specific skills of each area of knowledge and those called soft skills that improve the learning process and the use of tools achieved during the classes in specific past, present and future events. The demand of workforce by companies is increasingly specific in terms of desirable skills or competences, both technical and those related to critical thinking, problem solving and communication abilities (Partnership for 21st Century Learning, 2015; Miller and Dumford, 2016).

At this point, social media, media tools (films), and new technologies in general, are needed to pay attention to a complete development of a competent professional. Nowadays, it becomes crucial as a consequence of the pandemic situation that has boosted the intensive use of technology (Chamarro, 2020; Gil-Fernández et al., 2021) in an effort to embrace and tackle actual problems and anticipate those that could appear in the future (Partnership for 21st Century Learning, 2015). Notwithstanding the multiple existing conceptual definitions of social media, it might be interpreted to be computer-mediated tools and collective online communication channels (Salikin and Tahir, 2017). Hence, social media refer to a wide range of dynamic, social, adaptative and interactive applications to create, share and discuss endless variety of information or contents such as videos, audios or images (Manca and Ranieri, 2016). From the higher education perspective, social media represent a form of pedagogical re-engineering that allow educators to transform university practices to a more social, open and cooperation-oriented ways of learning and teaching. It does not mean to jeopardize traditional classes but to let teaching and learning develop in a more interactive environment (Cooke, 2017).

Table 1. The presence of social media in the Spanish context.

Social Media	Overall Preference	Satisfaction level	% of users	Preferred by millenials	% of human resources experts	Services of influencers hired by the digital sector
Facebook	92%	7.30	73%	77%	45%	24%
Whatsapp	91%	8.30	64%*	85%	-	7%
Instagram	88%	7.90	62%	69%	12%	70%
Youtube	84%	8.10	-	73%	2%	22%
Twitter	83%	7.30	49%	53%	14%	22%
TikTok	73%	7.90	13%	22%	-	2%
LinkedIn	63%	7.20	30%	28%	75%	9%

Source: authors’ own from Statista and eMarketer.

The impact of social media on the society is such that the usage of this technology in higher education and for professional purposes is imperative. Likewise global data, the presence of social media in the Spanish context has significantly gained ground. According to Statista (2021), with more than 30,5 million users, the Spanish market penetration rate reaches 86% in 2021. The 60% of users are graduates or postgraduates;

students represent 11% while employees the 63%; on average, every user is active on 5 different social media. Yet, more than 90% of firms employ social media, being larger companies (higher than 249 employees) the most representative and the Small and Medium-sized enterprises (SMEs) behind (but close to) the former with the 77,4%. Table 1 show the social media breakdown. We observe how Facebook, Whatsapp and Instagram are the three most preferred social media and have the highest % of users. The podium with respect to satisfaction level slightly varies, with Whatsapp ahead, followed by Youtube, Instagram and TikTok. For its part, millennials go more for Whatsapp, Facebook, Youtube and Instagram. From the professional perspective, LinkedIn is the most used among human resources experts, followed by Facebook, Twitter and Instagram. However, Instagram is by far the social media used by the digital sector that hires the services of influencers.

Among others, Safapour et al. (2019) identified and classified the benefits of social media. From the technical or professional viewpoint, they enhance engagement in learning process because they allow to share knowledge, constitute a pile of easy-access available resources, and make long-life learning possible. They also allow both national and international interactions with specialists. In addition, personal skills such as communication are improved. From the angle of personal attitudes, social media build up curiosity and motivation, thus increasing satisfaction with the learning process. Finally, but also pervasive, students may manage the time they dedicate to learn, controlling the learning pace at their convenience. All these advantages are possible because they are based on two powerful theories which represent our theoretical framework (Rasiah, 2014). The educational theory of constructivism conceives people to be individual beings with different experiences on their backs, so the learning process definitely implies an active formation drawn in mental construction of knowledge. As well, the social learning theory focuses on the notion that “learning by doing” is not the only path to acquire or dominate information, but also “observation” of others plays a major role in modelling behaviors and understandings of a matter.

Unlike online models that might induce passive patterns with no students’ participation and ineffective learning (Abreu, 2020), complementing tradition learning with non-traditional learning methods based on social media has potential for both educational agents. Higher education students really appreciate the use of digital tools. The positive aforementioned impressions of students remain no matter the period of time and facilitates learning engagement. Despite this, Cooke (2017) finds that almost half of the surveyed students do not consider social media as a motivational driver to achieve higher education goals. Nevertheless, faculty members perceptions are still significantly contrasting (Manca and Ranieri, 2016). With a surveyed sample of 7,969 US faculty members (67% full-time; 25% teach online; 51% women; 25% teaching for 20 years or more) spanning 2011 and 2012, Seaman and Tinti-Kane (2013) reported that faculty do believe so (60%) and 75% of educators said that social media improved student-faculty communication. By disciplines, Social Science spots in the third place after Professional and Applied Science, and Humanities and Arts. LinkedIn is the preferred social networks for professional purposes; for education prospects, Blogs and Wikis prevail ahead of the rest. This positive pattern of social media in higher education is also supported by Ratneswary and Rasiah (2013) for team-based strategy in the classroom. However, as explained before, some authors warn about shortcomings in social media use in the classroom. Seaman and Tinti-Kane (2013) noticed that a majority (56%) of faculty members agreed that there is a strong component of distraction. In addition, digital communication increased the levels of stress in 48% of the cases, and the results also revealed two major barriers: lack of integrity (72%) and privacy concerns (63%), which is in line with Hashim et al., (2018). Rogers-Estable (2014) also informed about extrinsic factors such as time, training and support overpass (as a barrier) the benefits stemming from intrinsic components such as confidence, motivation and conviction.

In spite of the above, one must be cautious when interpreting the results of the type of learning experiences. There is still a need of institutional policies for making social media and new technology friendly and useful, without extra workload for higher education members. The objective is not adding technologies to teaching and learning procedures but to make serious advances, coexisting with traditional teaching and learning methodologies (Barrón, 2020)

Based on the constructivism and social learning theories, the aim of this study is to examine the outcome after implementing social media tool in the field of accounting at the University of Valencia, using both movies and Instagram as technological tools for autonomous work by higher education students in the learning process. Specifically, we apply the innovation on 231 students enrolled in several groups of different languages (55, 80 and 96 students in the English, Spanish and Valencian group, respectively) of Financial Accounting subject in the first semester of the first course of the Degree in Business Administration and Management at the University of València. The sample is structured as 51 groups with 4,5 members on average. After watching accounting films, a team-based strategy is employed, that is, every group of students was required to record a short-video such as an Instagram Reel (maximum 60 seconds) that approached some aspects from the concepts learnt in classes, explain accounting issues or represent or dub a scene of one of the films, among other possibilities. However, regardless of the idea and the way/tool to represent it, accounting and ethical issues should be considered. Once they submitted their proposal, they were required to evaluate the rest of the short-videos made by their classmates, and the most voted videos were uploaded to an Instagram account, which may be shared, commented, etc.

Four main motivations encouraged us to carry out this work. Firstly, the accounting profession, and thus the accounting subjects, are generally perceived as boring, stereotyped and standard-oriented job (Arquero and Fernández-Polvillo, 2019), so digital techniques are more than likely to motivate proactive behaviors and promote student engagement to approach them to the actual accounting field. Secondly, the Faculty of Economics of the University of Valencia has launched an Ethics Project called “Training professionals with ethics” whose purpose is to educate students in ethics and its importance in society (businesses in particular). This interest in ethics is a response to the powerful and shameless past scandals in the global realm that should never have happened but somehow, however, they were permitted by financial entities, institutions, regulators, and supervisors. Thirdly, the existing literature in Economics and Business used film-based teaching tools in terms of ethics and corporate governance, but not regarding the relationship between the content of film, accounting issues and the potential impact on students’ knowledge acquisition. And finally, in fourth place, we use Instagram to be one of the most used and preferred social media in terms of satisfaction level and hired professional service by the digital sector. If we wish to contribute to student ethical judgement in their learning process, we need to use more visual, dynamic, interactive and cooperative strategies. In this regard, the use of films on accounting matters and ethical issues and sharing content created by students in social media should lead to an intrinsic motivation to engage in the learning process.

The remainder of this paper is structured as follows. After this introduction, section two states the objectives of the research. Section three deals with the explanation of the teaching experience and section four presents the main results. Finally, some relevant concluding remarks are presented in the conclusions.

2. Objectives of research

Thus, based in the previous introduction, the main goal of our work is to provide a methodology in which the students can develop ethical sensitivity and skills in preparing creative and instructive audiovisual

content. Our research experience is based on the use of new tools such as social media, i.e., Instagram, and their format of content (reels, i.e., short videos).

We posit the following specific objectives for the research:

- O1. Designing a learning experience based on the use of social media and audiovisual content that reinforces the autonomous work of the students and their team-work skills.
- O2. Contribute to the development of ethical sensitivity through the analysis of real cases and the strength of the synthesis skill.
- O3. Characterising the videos and the groups:
 - O3.1. Analysing the characteristics of the content developed by the students in terms of videos' format.
 - O3.2. Assessing if any group profile is more prone to obtain a higher score of their video.

3. Innovation development

This activity was implemented in the subject Financial Accounting, a basic training subject delivered in the first semester of the first course of the Degree in Business Administration and Management at the University of Valencia. As an introductory course of accounting, this course has as an objective to prepare, interpret and properly analyse the financial statements of the company, allowing them to understand their impact in different areas of the company. This will allow students to record the economic-financial information in the different accounting statements, showing the true and fair view of the company's assets, financial situation and results according to the existing legal regulations, facilitating the users' decision-making process.

The assessment of the subject will be carried out with a written exam that represents 80% of the final grade and the continuous evaluation, which accounts for 20% of the final grade. In any case, the student must pass the exam in order to pass the course. The detailed activity accounts for 10% of the total 20% of the student's continuous assessment. To achieve this grade, students are required to watch three films, answer a set of four questionnaires that are posted in the virtual classroom and finally create a video related to ethics in accounting. The objective is to improve the student's commitment and participation in the subject and to promote various transversal competencies, including the ability to work in a team, the ability to adapt to new situations (innovation and creativity), the ability to identify the ethical dimension in business decisions or its absence, and the ability to make decisions applying ethical rules of conduct.

Although accounting has traditionally focused on providing its users with financial information, since 2014, companies are obliged to publish non-financial information following the European Union Directive 2014/95/-U of the European Parliament and of the Council of 22 October 2014 and its adaptation to the Spanish Standard Accounting Law in 2017 and 2018 through Royal Decree 18/2017 and Law 11/2018). In this context, during the first weeks of the course, students are introduced to the accounting regulatory framework and both financial and non-financial accounting reporting requirements. Ethics is presented as a transversal axis in the content of the course, given its importance in the professional environment.

This project was carried out during the 2021-2022 academic year, and in four groups with a total number of 231 participating students.

The development of the activity is carried out in 6 phases as shown in Figure 1 below.

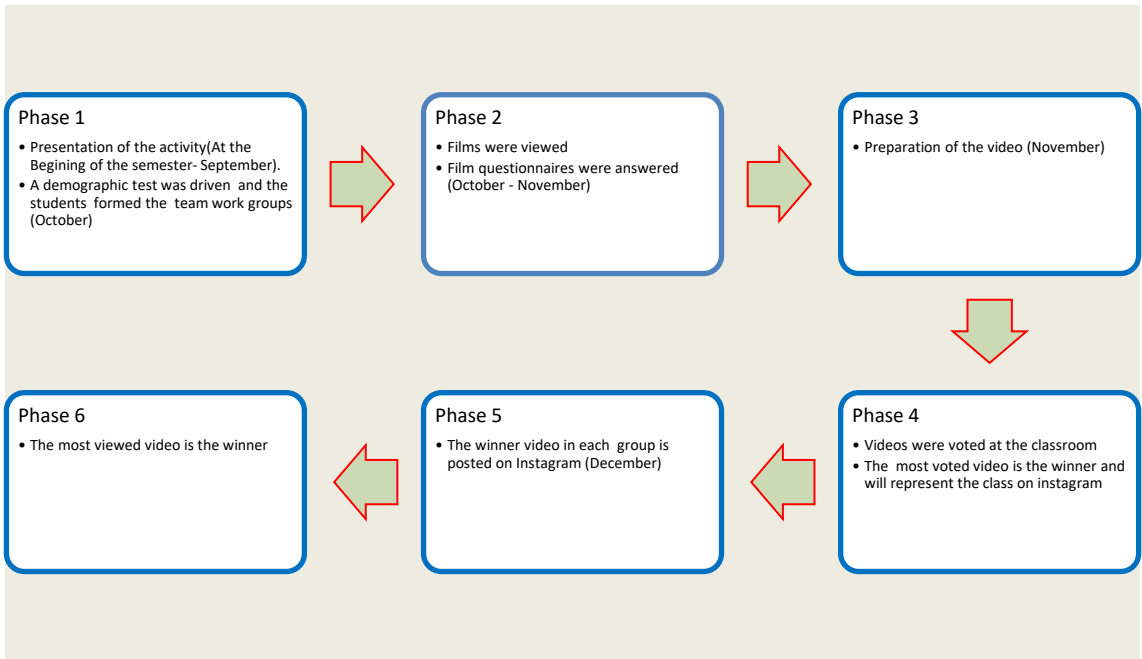


Fig. 1 Phases of the activity development

In the first phase, which took place at the beginning of the course, the activity to be developed, its content and development and deadlines are explained. The objective was to make students aware of the ethical dimension in the professional environment, selecting 3 films that present ethical dilemmas faced by different professionals in the economic and financial field. These three films were related to the financial collapse of Wall Street in 2008: *The Wizard of Lies*, *The Big Short* and *Margin Call*.

In this first phase and during the month of October, students must answer the first of the questionnaires, the socio-demographic data test, in which they are asked 6 questions that allow us to know their age, gender, parents' studies, university entrance qualification, average use of digital technologies and the student's occupation.

In phase two, between the months of October and November, the students watched the three films mentioned above and answered the questionnaire for each of them. Each of these three questionnaires consists of 8 questions, including questions on which summary of the film presents better the situation according to their personal opinion (three summaries were presented: highlighting the cinematographic, accounting and ethical perspective), questions of ethical nature (ethical behavior and responsibility of the different film characters) and questions on certain financial concepts. In October, teams were formed to prepare the video.

In the third phase, the students made a short video in teams of a maximum of 5 people, with a duration between 30 and 60 seconds, with a vertical format (reel) and whose theme is centered on accounting and ethics. The video must be original with free design, although faculty suggested some options- for instance, recreating a movie, inventing a scene, dubbing one of the scenes, simulating using LEGO or similar, etc.

The purpose of the video is to encourage teamwork, develop creativity, the ability to relate the ethical component in accounting and professional practice or identify its absence, and the repercussions on the financial and non-financial information of the company.

In the fourth phase, the first week of November, the videos made by the different teams were viewed in each group class and voted on, considering their creativity and communication skills.

In the second week of December, phase 5, the most voted video in each of the groups participating in the project was published on Instagram, once the creators of the videos had signed a consent form in which they transfer the rights to the University of Valencia. In phase 6, the winning video from each group competes on Instagram to be the short film with the greatest impact on this social network.

Finally, the aim of the activity is that students acquire knowledge and specific skills related with the accounting profession, recognize connections between the professional field and ethics and encourage creativity with alternative learning experiences. To achieve the total mark, they have to be enrolled in the two main activities of the learning experience (i.e., watch three movies and upload the videos).

4. Results

4.1. Sample and variables

The teaching experience has been developed in four groups of the first course of the subject Financial Accounting. The sample is composed of the 51 groups of students, that range from 2 to 7 members (average 4.5, standard deviation 1) with the following descriptive statistics. The video mark is the dependent variable considered and is calculated as the average mark of the votes of all students who were in the classroom during the video viewing session. The procedure was as follows, the students watched a video and voted (between 0 and 10) on an online questionnaire available in the virtual classroom, these steps were repeated for all the videos.

Table 2. Descriptive statistics

Variable	Obs	Mean	Std, Dev,	Min	Max
video mark	51.00	6.57	1.16	5.00	10.00
length	51.00	45.31	11.47	29.00	62.00
women	51.00	0.50	0.43	0.00	1.00
Exam mark	51.00	4.54	1.24	2.20	7.30
Continuous assesment	51.00	1.67	0.28	0.27	1.92
Parents' studies (primary)	51.00	0.03	0.08	0.00	0.40
Parents' studies (secondary)	51.00	0.19	0.17	0.00	0.60
Parents' studies (bachelor)	51.00	0.25	0.22	0.00	1.00
Parents' studies (universitary)	51.00	0.45	0.26	0.00	1.00
fallacy Margin Call	51.00	0.59	0.37	0.00	1.00
fallacy Big Short	51.00	0.68	0.32	0.00	1.00
fallacy Wizard of Lies	51.00	0.51	0.38	0.00	1.00

The variables description is as follows; the *video mark* is the average score given by their peers, the *length* is the duration in seconds of the video, the variable *women* refers to the percentage of women in member in the group, the *exam mark* and *continuous assessment* are the two marks that are taken into account in the final mark of the subject, *parents' studies* variables are variables that refer to the percentage of members of the group whose parents have this level of studies and, finally, the *fallacies* variables indicate the percentage of students that have answered correctly the ethical question in the corresponding movie questionnaire (i.e., “fallacy”).

4.2. Ethical sensitivity

The content of the films, related to financial crisis, its causes and its consequences, and the case of Madoff's fraud, drives the students to think about ethical implications of the decision process. In particular, decisions involved in accounting and financial field.

The lecturers have prepared a special session for discussing the films' content.

The vast majority of students were concerned about ethical issues and how the misapplication of rules and oversight processes allowed companies and individuals to commit frauds with, sometimes, more consequences for the victims than for the fraudsters. Students have used the learned aspects about ethics and accounting while they watched the films to extrapolate them to other scenarios. They have implemented the acquired knowledge to their videos, explaining or creating alternative situations that concern society.

The students seem to have higher ethical sensitivity when personal consequences are clearly identifiable. Thus, the students consider the ethical abstract as more explanatory in a higher proportion when the film relates more to personal vicissitudes than business consequences. Therefore, the ethical option is chosen by 22.29% of the students for Margin Call, 35.22% for The Big Short and 48.80% for The Wizard of Lies. Being the latter the most personal film that verse about specific human issues, followed by The Big Short, that approach different perspectives with personal interpretations.

Moreover, the ethical question confirms this conclusion since the film with an easier treatment of ethical issues (Margin Call) shows higher proportion of correct answers (66.87%), whereas The Big Short and The Wizard of Lies display similar results (53.33% and 50.53%, respectively). The previous results suggest that students have some difficulties to understand some ethical aspects, but they are quite interested in them and make an effort to include this perspective in their videos. This way, once they develop ethical sensitivity through watching films, they are more willing to apply this knowledge in their projects.

4.3. Describing the video formats

We also consider an additional categorical variable that refers to the format of the videos and that presents the following six categories; (i) students acting in a movie scene of the movies watched, (ii) dubbing of a movie scene, (iii) dynamic slides with ethical content, (iv) digital animation video, (v) invented scene and (vi) dubbing of a scene not related to the watched movies.

Table 3. Description of the different video formats

Video format	(i)			(ii)			(iii)		
	Obs	Mean	St. Dev	Obs	Mean	St. Dev	Obs	Mean	St. Dev
Video mark	5	6.18	1.69	10	5.41	0.74	4	6.69	1.02
Length	5	51.40	11.87	10	51.90	10.04	4	48.00	12.96
Women	5	0.35	0.49	10	0.37	0.41	4	0.89	0.13
Exam mark	5	4.80	1.83	10	3.99	0.99	4	5.10	1.17
Continuous assesment	5	1.61	0.23	10	1.48	0.43	4	1.84	0.10
Parents' studies (primary)	5	0.00	0.00	10	0.04	0.13	4	0.00	0.00
Parents' studies (secondary)	5	0.34	0.13	10	0.37	0.14	4	0.28	0.15
Parents' studies (bachelor)	5	0.27	0.19	10	0.23	0.18	4	0.15	0.30
Parents' studies (universitary)	5	0.35	0.31	10	0.32	0.23	4	0.53	0.25
Fallacy Margin Call	5	0.68	0.46	10	0.56	0.42	4	0.34	0.39
Fallacy Big Short	5	0.50	0.47	10	0.62	0.40	4	0.84	0.20
Fallacy Wizard of Lies	5	0.44	0.42	10	0.35	0.32	4	0.76	0.35
Video format	(iv)			(v)			(vi)		
	Obs	Mean	St. Dev	Obs	Mean	St. Dev	Obs	Mean	St. Dev
Video mark	11	6.71	0.51	16	6.99	1.15	5	7.52	0.94
Length	11	42.64	13.60	16	41.75	8.84	5	41.20	11.95
Women	11	0.53	0.43	16	0.48	0.44	5	0.64	0.50
Exam mark	11	4.88	1.27	16	4.50	1.25	5	4.33	1.09
Continuous assesment	11	1.75	0.17	16	1.68	0.24	5	1.74	0.24
Parents' studies (primary)	11	0.03	0.06	16	0.04	0.09	5	0.04	0.09
Parents' studies (secondary)	11	0.12	0.14	16	0.08	0.10	5	0.09	0.12
Parents' studies (bachelor)	11	0.24	0.18	16	0.31	0.27	5	0.16	0.17
Parents' studies (universitary)	11	0.52	0.24	16	0.42	0.25	5	0.71	0.17
Fallacy Margin Call	11	0.84	0.20	16	0.51	0.36	5	0.49	0.27
Fallacy Big Short	11	0.76	0.24	16	0.66	0.30	5	0.79	0.25
Fallacy Wizard of Lies	11	0.58	0.42	16	0.51	0.42	5	0.55	0.28

As can be seen in Table 3, most groups (16) did an invented scene, whereas the least followed format was dynamic slides with ethical content (only 4 groups) or dubbing a scene not related to the film and students acting in a movie scene of the movies watched (only 5 groups).

4.4. Profile of groups for the most voted videos

The students uploaded their videos to the virtual platform. They were watched during the class and voted by peer students. In this section we asses if the most voted videos correspond to an specific profile of group or depend on other non academic nor socio-demographic variables.

We perform three diferent regressions, one for each movie that the students whatched as part of the continuous assessment system. In particular, one of the considered variables is the percentage of right answer of the group members to the fallacy question on the corresponding film questionnaire.

The results of the multiple regression analyses performed evidence that some of the variables considered are significantly related to the mark given by the other students to the video. Particularly, the number of members in the group is significant and positively related to the mark. Thus, big groups obtain a higher mark as compared to small groups. This can be explained by the increase in the human capital for preparing the videos or by the social effect, because the number of members increase the social grid.

As regards to the socio-demographic variables, the percentage of women is negatively related for one of the models with a 90% of confidence level and the parents' studies are positively related in all the models for the case of the university level.

Focusing on the variables related to the learning experience, the continuous assessment mark is significant positively related to the mark obtained in the video, this way, the students that follow the continuous assessment and are enrolled in the vast majority of activities and perform well prepare a video which gets more votes. Finally, only for the case of the movie *The Big Short*, the fallacy question is significant. This result suggests that those groups with a higher ethical sensitivity, measured as the correct answer of the fallacy question, get a higher number of votes for their video.

Table 4. Results of the multiple regression analysis

	The Big Short			Margin Call			The Wizard of Lies		
	coef.	T	p-value	coef.	t	p-value	coef.	t	p-value
length (seg)	0.12	0.83	0.41	0.02	1.21	0.23	0.02	1.23	0.23
members	0.44	2.77	0.01**	0.36	2.16	0.04**	0.37	2.29	0.03**
women	-0.66	-1.71	0.09*	-0.42	-1.06	0.29	-0.45	-1.11	0.27
Continuous assessment mark	1.85	3.63	0.00***	2.26	3.94	0.00***	2.07	3.74	0.00***
Parents' studies (second)	-0.57	-0.59	0.56	-0.49	-0.49	0.62	-0.36	-0.38	0.71
Parents' studies (university)	1.47	2.27	0.03**	1.42	2.01	0.05*	1.42	2.03	0.05*
Fallacy question	1.06	1.87	0.07**	-0.12	-0.26	0.80	0.40	0.95	0.35
R2	97.45%			97.21%			97.26%		
p-value	0.00			0.00			0.00		

*, **, *** represent the significance of the results at 10%, 5% and 1%, respectively.

Given the results, in future courses, we will enhance the voting system by including the objective assessment of the video of the teacher (with a quantitative mark) calculating an average to smooth out the social motivation effect in the voting process, that may cast some shadows on the learning achievement reflected in the video.

In summary, big groups, parents with university studies and more members answering correctly the fallacy question of the film *The Big Short* are more prone to obtain a higher number of votes for their video from their peers.

5. Conclusions

This paper presents an innovative experience to promote creativity in the learning of an accounting subject using Instagram. Our Faculty of Economics has launched a project on ethics, so in four groups of Financial Accounting, students have been asked to watch three movies on ethics and accounting. Then they have been asked to complete some questionnaires and prepare a free short video on the importance of ethics in accounting. A voting competition has been undertaken to select one video from each group which has been uploaded on Instagram, and also a final voting competition has been run on those four videos.

Apart from presenting this learning experience, which has been enjoyable and has definitely promoted creativity skills among the students, we have identified the variables that explain a higher number of votes for the videos, i.e. mostly the level of engagement with the course measured through the continuous assessment mark and the size of the team which has prepared the video.

Given the extra motivation that winning a competition gives the students, one idea to enhance this activity next year might be to include the mark given by the teacher to the quality of the video in order to smooth out the social effect of the voting procedure.

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