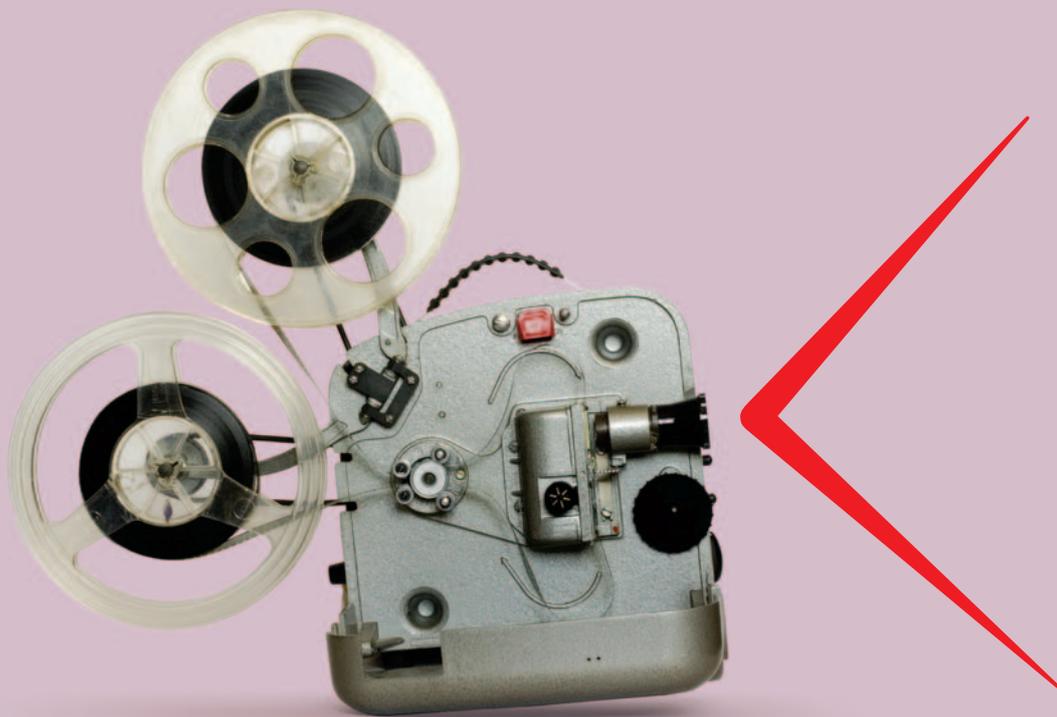


**AN EXCITING FILM DRAMA  
FOR UNIVERSITIES**



# **False Assurance**

*How would you act?*

*‘ We thought everything was in place for a successful future but how wrong we all were.’*



An exciting film drama created to facilitate thought-provoking discussions and develop your students' employability skills and business knowledge. It can also be used to facilitate reflective learning by replicating real-life workplace scenarios.

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#### **USE FALSE ASSURANCE TO:**

- inspire your students to consider a career in accounting, finance and business;
- illustrate how companies and boards operate through real-life scenarios;
- develop students' commercial awareness - understand the business decisions ICAEW Chartered Accountants need to make and the impact of them;
- demonstrate the importance of professional development - a key component of ACA training;
- highlight the importance of ethics and professional scepticism and explore how ICAEW Chartered Accountants should and could deal with ethical dilemmas;
- explain the work of auditors and their role to give impartial advice to boards;
- highlight the need for quality checking and the right way to interrogate information;
- develop employability skills that will be assessed throughout the recruitment processes of large graduate recruiters eg, how to manage upwards, difficult client relationships and team work; and
- provide helpful practice for partner interviews and assessment centres.

#### **WHY CHOOSE FALSE ASSURANCE?**

- Minimal pre-preparation required - this professionally-made film is supported by a suite of training materials to facilitate interactive lectures and seminars including:
    - questions to prompt discussion after each part of the film;
    - who's who - this guide to the film's characters is a useful reference for the audience.
  - Reinforces classroom learning using realistic scenarios that give students the opportunity to apply their knowledge to simulations of real-life situations.
  - Unlimited access to film content and resources throughout the period of the licence.
  - The themes and settings in the film are purposefully generic so it can be used for training in any country.
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***‘ You know as well as I do that we can’t work backwards from the consequences to form a judgment on the accounting.’***



***False Assurance* will give your students an insight into how companies and boards operate. Interactive lectures and seminars can be tailored to draw out many of the issues and dilemmas students will face in the business environment.**

## **BACKGROUND**

While this is ICAEW's first drama production, *False Assurance* is the fifth film written by Duncan Wiggetts who joined ICAEW in 2014 as Director of Professional Conduct. Duncan started writing educational film dramas while working as a partner within PwC's European risk management team in 2005.

Duncan's second film, *Risking It All*, was used in training all around PwC's international network. That film was subtitled or dubbed in over 20 languages and featured in many workshops for senior management and boards of directors of major international companies.

After returning to legal private practice, Duncan went on to make two more films with more of a corporate governance focus: *Counting The Cost* and *A Price Worth Paying?* The latter was featured in an article on the front page of the *Wall Street Journal* in July 2013. This publicity led to screenings at many major US companies as well as in Europe and the rest of the world.

*False Assurance* was filmed on location at Chartered Accountants' Hall in London using cinema-quality film equipment. It was directed by award-winning producer/director Nick White, whose 2011 short film *Incorporated* was longlisted for a BAFTA. The cast is an impressive list of faces from British and international film and television productions. The film was co-produced by Area17 and Positive Mass.

## **WHAT'S FALSE ASSURANCE ABOUT?**

Alex Frayn, the former chief financial officer of a fictitious company called D-Merton, tells the story of two turbulent years in the life of that company. He explains how D-Merton was brought to its knees by the actions of its executive directors, the lack of vigilance and courage by its board of directors and failure by the company's auditors to identify and investigate red flag issues.

Brought to life by a cast of well-known television and film actors, viewers will see how the main characters deal with a series of dilemmas and difficult problems they encounter during the film.

The film splits into four parts - the breaks provide the opportunity for students to debate what they could do in the same situations. *False Assurance* also provides an insight into the consequences that may result from a decision to take the 'easy way out' of a dilemma.

## **FIND OUT MORE**

For further information about the film and to view the trailer please visit [icaew.com/falseassurance](http://icaew.com/falseassurance) or contact Martin Batsford at [martin.batsford@icaew.com](mailto:martin.batsford@icaew.com) or telephone +44 (0)1908 546 292.

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