How to build a course to teach accountants to teach

Christine Z. J. Noel Metropolitan State University of Denver

Rick L. Crosser Metropolitan State University of Denver

Christine L. Kuglin Metropolitan State University of Denver

> Lynn A. Lupomech Gering High School, Nebraska

ABSTRACT

Faculty preparation in schools of business continues to offer little or no instruction on how to teach. University instructors, generally teaching the way they were taught, continue to rely on teaching methods with which they are familiar.

To exacerbate the issue, a shortage exists in terminally qualified accounting instructors. More and more professionally qualified, master's degree holders are entering the ranks of accounting educators. However, many have no experience in classroom instruction.

Recently a new accounting graduate program was developed at a formerly undergraduate-only institution. During the design of the program curriculum, it was discovered that no funding would available for graduate assistantships or tuition waivers. Knowing that involvement in teaching and research processes was an important component of a sustainable program, department faculty circumvented the funding issue and created a course, The Teaching of Accounting, to encourage student-faculty interaction and mentoring.

Shortly after the graduate program launch, two students independently approached the program coordinator and requested that they be permitted to take the course. The course had two distinct components: (1) students serving as teaching assistants, shadowing an experienced instructor, and (2) students actively involved in a Teaching of Accounting Seminar with another experienced instructor.

Success of the first course warranted a second offering of the course, with similar results. One of the students from the first offering is currently teaching accounting at a community college, and one of the students from the second offering will be entering an accounting Ph.D. program in the fall of 2013.

Keywords: teaching, accounting, educational change

INTRODUCTION

Schools of business or departments of accounting rarely provide courses on teaching methods or even how to teach. Even at the doctoral program level, where future teaching will generally be a necessity of the job, little occurs concerning teaching (Black 2012).

When faculty members enter classes for the first time, they generally teach as they were taught. Teaching methods are habitual rather than reasoned (Lowman 1995, p. 23). Little planning occurs around specific learning objectives, alternative pedagogies, level of content, or how students actually learn.

With the shortage of terminally qualified accounting instructors creating a critical need, more and more departments and schools are turning to professionally qualified instructors with significant work experiences (Ruff, Thibodeau, and Bedard 2009). However, few have teaching experience. Solutions are clearly needed (Pathways Commission 2012).

With the launch of a new master of professional accountancy program at a formerly undergraduate-only institution, an opportunity presented itself to assist with the problem's solution. The Department of Accounting created a course entitled *The Teaching of Accounting* as part of the elective courses curricular proposal for the new program (Metropolitan State College of Denver Graduate Catalog 2011-12). Initially its purpose was as a substitute for a teaching assistantship. However, its focus shifted through usage. This is a recipe or how-to-do-it article. It presents details of the history of the program and course, why its focus changed, the content of the course, suggested resources, and what the future portends.

A HISTORY

Metropolitan State University of Denver (MSU Denver) was chartered in 1963 as Metropolitan State College, an undergraduate-only, four-year college by the Colorado Legislature. When it officially opened its doors in 1965, the physical facilities consisted of vacated buildings and storefronts in downtown Denver, Colorado. The original body of students was nicknamed Roadrunners because of the propensity to dash across streets and through traffic to get to class meetings. Today, the university has grown to a student population more than 23,000, and houses the state's largest undergraduate accounting program (About MSU Denver 2013). The physical plant is now centered on a campus of more than 130 acres located just west of downtown Denver.

In 2008, the current college president, Dr. Steve Jordan, proposed adding a select group of graduate-level programs to further enhance offerings and better fit the overall student population of the seven-county area of what is considered Metropolitan Denver.

Due to the pending 150-hour rules for CPA licensure in Colorado and a strong belief in a five-year educational program for accounting majors, the Department of Accounting was the first to propose a formal master's program within the university. When the Colorado Legislature passed the bill in 2009 to change MSU Denver's charter enabling it to confer graduate degrees, the Department of Accounting faculty members stepped up and began developing a mission,

vision, and curriculum for the new program entitled Master of Professional Accountancy, or MPAcc (Metropolitan State College of Denver Graduate Catalog 2011-12). Although the department received pressure from some MSU Denver administrators to use existing undergraduate courses as master's courses to mitigate costs, the faculty quickly reached consensus to build a master's program from scratch and to do it right (Crosser 2012). Quality is the driver; the goal is not simply to fill seats. Arguments are still received from administrators that other schools use undergraduate courses for graduate credit, but the department has not budged. The Department of Accounting's only focus is a quality experience for students (MPAcc Program 2013). The faculty knew the program had an opportunity to be something special.

The department's new graduate curriculum soon passed all levels of curricular review across the campus. Key aspects included four required courses: Accounting Theory; Accounting Communications and Research; Seminar in Fraud Awareness; and Accounting Ethics, Professionalism, and Leadership. Elective courses were grouped into potential concentrations for students: Fraud Examination/Forensic Accounting, Taxation, and Accounting (Metropolitan State College of Denver Graduate Catalog 2011-12).

Due to serious fiscal limitations attributed to budget constraints imposed by the Colorado Legislature on MSU Denver during 2009-2010, the administration mandated that the MPAcc Program be self-funding. That is, enrollments drive all aspects for funding the program except for the quality embedded in the course offerings (Crosser 2012). For example, university administrators do not permit university-level scholarship funds to go to graduate students (Graduate Aid 2013). Additionally, the MPAcc Program is not permitted to have teaching assistants nor research assistants funded through the university. Although the Department of Accounting receives some funding from outside sources such as alumni, accounting firms, and other businesses, most of it must go to various operations elements. Very little is currently available for scholarships or assistantships (Foundation Scholarships 2013). Because of these fiscal limitations, the department's faculty created two courses that potentially allow students to work closely with faculty on either teaching or research: ACCM 6900, The Teaching of Accounting, and ACCM 6950, Accounting Research Assistantship. The catalog (Metropolitan State College of Denver Graduate Catalog 2011-12) description of the three-semester-hour teaching course follows:

This course provides a student with teaching assistant experience under close faculty supervision. It includes seminar meetings and additional hours of teaching-related applications each week. During the seminar portion of the course, students discuss active learning environments, how to make presentations, and how to write materials for presentations.

A CHANGE IN COURSE APPLICATION

During the first spring semester (2011) of the MPAcc Program, two students independently approached the MPAcc Coordinator about Summer Session 2011 course offerings. Specifically, the students were curious about the ACCM 6900 teaching course.

Meanwhile, MSU Denver's administration did not provide any budgetary allocations to offer MPAcc courses during the summer. The Department of Accounting preliminarily decided to cannibalize budget lines from the undergraduate accounting summer offerings; however, that budget was at such a minimum that the idea was quickly tabled. When few MPAcc students could agree on what courses they wanted for Summer Session 2011, the result was no scheduled MPAcc course offerings for summer. Nonetheless, the idea for ACCM 6900 was not put to rest.

Since only two students came forward with a curiosity about the ACCM 6900 course, plans began to formulate on how to facilitate it. Benefits to both students and faculty were clear, and future benefits were emerging on the horizon.

While these two graduate students were in the same age range, their backgrounds and personal experiences were very different. One spent a significant amount of her career in government and higher education administrative accounting functions. She recently completed a B.S. in Accounting and passed the Certified Fraud Examiner Examination. She was looking for a career change, and demonstrates a passion for both learning and teaching. Appendix B contains her observations and outcomes related to her experiences. The other graduate student is currently a high school accounting and business systems teacher. She has been teaching for about 27 years and has very strong ideas about the art of teaching. She already earned a M.Ed. prior to entering the MPAcc Program at MSU Denver. She demonstrates a love of learning and achievement. Appendix C contains her observations and outcomes, including reflections on the differences of teaching accounting at the secondary and post-secondary levels.

The initial formulation of the plan for ACCM 6900 called for two distinct and separate components: graduate teaching assistant (GTA) activities and a seminar in teaching. Each was independently designed.

GTA Activities

First, each student was assigned to a full-time tenure-track instructor and a separate Principles of Accounting course. The students served in capacities not too dissimilar to any other graduate teaching assistant at institutions around the country. The instructor is rated as one of the best by peers and students, alike. She is organized, creative, and willing to share ideas. She was paid based on the standard summer wage scale for full-time faculty for facilitating two courses.

The two graduate students were not only serving some of the needs of students enrolled in the two sections of Principles of Accounting I, they were shadowing the instructor and discussing activities of the semester's days and weeks. They held office hours, tutored, proctored

exams, and assisted with grading. They learned about syllabus design, course management systems, and class schedule construction.

Seminar in Teaching

Independent of the teaching assistant activities, another tenured accounting instructor led a seminar in teaching. Approximately once a week during the summer session, the two graduate students met with the instructor to discuss philosophies and processes of teaching.

The seminar had a foundation in the Master Teacher Program of Georgia State University (Brightman and Bhada 2011). The seminar facilitator is a veteran of that program. He also organized and directed a master teacher program on the current campus about 12 years ago. That program was discontinued because of lack of continuing administrator and financial support. The seminar facilitator is considered a preeminent teacher by both peers and students alike. The structure of the seminar follows below.

A SEMINAR IN TEACHING ACCOUNTING

The seminar's goals were to provide tools for becoming an outstanding college or university instructor. An outline for the seminar follows:

- The State of Accounting Education
- Effective Teacher Attributes
- Presentation Objectives
 - Syllabus and Outline
- Organization Clarity
- Subject Motivation
- Presentation Clarity
- Active Learning
- Testing & Grading
 - Essay
 - Multiple Choice
- First Day of Class
- Microteaching Exercise
- Assessments/Evaluations of Teaching

The seminar commenced with a group of select reading assignments about the state of accounting education. The Bedford Report (1986) was immediately followed by the Big 8 White Paper (1989). Then articles about the Accounting Education Change Commission (AECC 1995 and Williams 1993) followed. Lastly was Amy Diller-Haas' article about teaching principles of accounting (2004). The two students were required to write a short reflection/think-paper on

what all of these signify for the future of accounting education. Discussions ensued during the subsequent seminar meeting.

The seminar utilized the second edition of Joseph Lowman's book, *Mastering the Techniques of Teaching*, as the primary resource throughout the remainder of the seminar. The text is well organized in ten chapters which outline these qualities in progression:

- 1. What Constitutes Exemplary Teaching?
- 2. Understanding Classroom Dynamics
- 3. Developing Interpersonal Skills and Teaching Style
- 4. Analyzing and Improving Classroom Performance
- 5. Selecting and Organizing Material for Classroom Presentations
- 6. Enhancing Learning Through Classroom Discussion
- 7. Planning Course Content and Teaching Techniques to Maximize Interest
- 8. Integrating Learning In and Out of the Classroom
- 9. Evaluating Student Performance
- 10. The Art, Craft, and Techniques of Exemplary Teaching

Lowman charts a path to maximize student motivation. He establishes the qualities that have been proven to comprise exemplary teaching and proceeds to demonstrate how they can be developed. He frequently references pedagogical studies which support teaching successes. For example, Bloom's Taxonomy (1956) was introduced, and the students had to create teaching exercises using the original cognitive domains as well as the newly revised domains (Overbaugh and Schultz 2012). The seminar outline was facilitated from Lowman's progression through these topics.

In addition to the Lowman text, each student was given one of the following teaching resource books to read and prepare a report on for the last class meeting. The objective of the report was to highlight critical elements that could be used in future teaching endeavors. The books are:

- Bain, Ken (2004). What the Best College Teachers Do. Harvard University Press (Cambridge, MA)
- Brookfield, Stephen (2011). Critical Thinking. Jossey-Bass (San Francisco, CA).
- Neilson, Linda (2010). Teaching At Its Best 3rd Ed. Jossey-Bass (San Francisco, CA)

Appendix A contains a list of books related to teaching. Any can be useful resources for enhancements to teaching and learning.

REFLECTIONS

After completing the Summer Session 2011 course, ACCM 6900, both students reflect on the experience and how it potentially changed future teaching activities. Appendices B and C

contain the actual reflections of the two students. The following paragraphs summarize the reflections.

The first former student took on a Fall Semester 2011 Principles of Accounting I, ACC 2010, teaching assignment under the auspices of a faculty mentor – tenured professor. The class section was credited to the teaching load of the faculty mentor. The student taught the course as part of her completion of the Summer Session ACCM 6900 teaching course. Each class meeting was debriefed with the mentor and changes were continually made. In her reflections noted within Appendix B, she states that personal attention, continual review, and trust were keys to learning about successful teaching. She applied those elements to her own teaching by holding tutorial sessions and expanded office hours with her students. At the end of the semester, student evaluations supported the mentor's observations of a superb experience. Her student evaluations were among the highest in the Department of Accounting and the School of Business.

After receiving her Master's degree, she was hired within the community college system of our state to teach various accounting courses. Then, via a competitive search conducted by the MSU Accounting Department during June 2013, she was hired as a full-time lecturer and appointed coordinator of the 10 sections of Principles of Accounting I for Academic Year 2013-2014 (Scheduling 2013). Many of her reflections within Appendix B about how to teach are now part of all sections of Principles of Accounting I.

The second former student focused her reflections within Appendix C on the differences in approaches to teaching high school accounting and teaching university-level accounting. She criticizes the university model of following a topical outline for a semester course and making sure there is course coverage of all topics. The high school model is based on learning what is presented and ends when the semester ends – not when all outlined topics have been covered. She advocates for an improved outcome assessment / assurance of learning aspect to Principles of Accounting at the university level.

LIMITATIONS

To date the teaching course, ACCM 6900, has twice been offered to a total of four graduate students. It is anticipated that it will be offered again during future summer sessions. It could not be offered during Summer Session 2013, because the professor facilitating the seminar component of the course was on sabbatical. Also, the professor who serves as the mentor for the actual teaching experience component was on sabbatical during Fall Semester 2013.

Limited numbers of students have completed the course. Generalizing results and outcomes from an empirical point of view is not statistically reliable. However, the primary motivation for this article is to share a recipe for helping improve teaching and to help increase the quantity of faculty in an area where supplies are decreasing.

An important aspect of the course is personal attention at all stages: during the seminar, during the teaching assistant activities, and during the actual experience of teaching. There will never be large numbers of students enrolled. This is not a mass lecture type of course.

CONCLUSIONS

Anecdotally, the course is a success. All students completing the course either during Summer Session 2011 or Summer Session 2012 have graduated with the MPAcc degree, and all are involved in teaching accounting in some capacity. One former student remains a high school accounting teacher. However, she received an offer to move to a different high school with improved compensation, benefits, and teaching responsibilities. Another former student is now a full-time lecturer and course coordinator at MSU Denver. A third student teaches part-time for a community college while working in accounting full-time. The fourth student has entered a Ph.D. program during Fall 2013.

Conclusions presented in this article are consistent with conclusions of Harvey Brightman (2006) in his article about mentoring 27 experienced faculty members during the period 2000 to 2006. Faculty members and students alike benefit from assistance in learning applications of principles of effective teaching and learning. One-on-one mentoring coupled with group activities like workshops and seminars are quite valuable.

REFERENCES

- AECC (1995). The Accounting Education Change Commission: Its History and Impact http://aaahq.org/aecc/history/preface.htm.
- About MSU Denver (2013). http://www.msudenver.edu/about/
- Bedford Report (1986). Future Accounting Education: Preparing for the Expanding Profession http://aaahq.org/aecc/future/cover.htm.
- Big 8 White Paper (1989). Perspectives on Education: Capabilities for Success in the Accounting Profession *April*, 1989 http://aaahq.org/aecc/big8/cover.htm.
- Black, William H. (2012). The Activities of the Pathways Commission and the Historical Context for Changes in Accounting Education. *Issues in Accounting Education* 27, 3 August 2012, 617.
- Bloom, B. S. (1956). *Taxonomy of Educational Objectives*. Allyn and Bacon (Boston, MA).
- Brightman, H. J. (2006). Mentoring Faculty to Improve Teaching and Student Learning. *Issues in Accounting Education* 21, 2 May 2006, 127.
- Brightman, H. J. and Y. K. Bhada (2011). The Master Teacher Program. Georgia State University. http://www.masterteacherprogram.com (28 September 2011).
- Crosser, R. L. (2012). Reflections on Building Quality: A Graduate Program in Professional Accounting. Working paper available from author.
- Diller-Haas, A. (2004). Time to Change Introductory Accounting. *CPA Journal* April 2004 http://www.nysscpa.org/cpajournal/2004/404/essentials/p60.htm
- Foundation Scholarships (2013).
 - https://www.msudenver.edu/media/content/financialaid/documents/Master%20Scholarship%20List%20for%20Posting%20%286-25-13%29.pdf

Graduate Aid (2013). https://www.msudenver.edu/financialaid/graduate/typesofaid/

Lowman, Joseph (1995). *Mastering the Techniques of Teaching*, 2nd Ed. Jossey-Bass (San Francisco, CA).

MPAcc Program (2013). http://www.msudenver.edu/accounting/graduate/

Metropolitan State University of Denver Graduate Catalog (2011-12).

http://catalog.mscd.edu/preview_program.php?catoid=9&poid=1503 (8 August 2011).

MSU Scheduling (2013). http://www.msudenver.edu/cgi-bin/schedules/fall/schdresults.cgi

Overbaugh, R. C. and L. Schultz (2012). Bloom's Taxonomy.

http://ww2.odu.edu/educ/roverbau/Bloom/blooms_taxonomy.htm

Pathways Commission Report (2012). http://commons.aaahq.org/posts/a3470e7ffa

Ruff, M., Jay C. Thibodeau and Jean C. Bedard (2009). A Profession's Response to a Looming Shortage: Closing the Gap in the Supply of Accounting Faculty, *Journal of Accountancy*, March. http://www.journalofaccountancy.com/Issues/2009/Mar/AccountingFaculty.htm.

Williams, D.Z. (1993). Reforming Accounting Education. *Journal of Accountancy*, August. http://www.thefreelibrary.com/_/print/PrintArticle.aspx?id=14183053.

APPENDIX A

Teaching Resource Books

- Angelo, Thomas and K. Patricia Cross (1993). *Classroom Assessment Techniques*. Jossey-Bass (San Francisco, CA)
- Bain, Ken (2004). What the best college teachers do. Harvard University Press (Cambridge, MA)
- Boyer, E. (1990). *Scholarship Reconsidered*. Princeton University Press (New Jersey).
- Brookfield, Stephen (2011). *Critical Thinking*. Jossey-Bass (San Francisco, CA)
- Brookfield, Stephen (1987). *Developing Critical Thinkers*. Jossey-Bass (San Francisco, CA)
- Bruner, J. (1966). *Toward a Theory of Instruction*. Belknap Press of Harvard University Press (Cambridge, MA).
- Bruner, J. (1996). *The Culture of Education*. Harvard University Press (Cambridge, MA)
- Davis, B. (1993). *Tools of Teaching*. Jossey Bass (San Francisco, CA)
- Eble, K. (1988). *The Craft of Teaching*. Jossey Bass (San Francisco, CA)
- Filene, Peter (2005). *The joy of teaching*. University of North Carolina Press (Chapel Hill)
- Heath C. and Heath D. (2007). *Made to Stick*. Random House (New York)
- Lowman, Joseph (1995). *Mastering the techniques of teaching*, 2nd Ed. Jossey-Bass (San Francisco, CA)
- Medina, J. (2009). *Brain Rules*. Pear Press (Seattle, WA)
- Neilson, L. (2010). *Teaching At Its Best* 3rd Ed. Jossey Bass (San Francisco, CA)

- Seldin, P. (2004). The Teaching Portfolio. Anker Publishing Company (Bolton, MA).
- Sutherland, T. and C. C. Bonwell (1996). *Using Active Learning in College Classes: A Range of Options for Faculty*. Jossey-Bass (San Francisco, CA)
- Sviniki, M. and W. McKeachie (2010). *McKeachie's teaching tips, 13th Ed.* Cengage-Wadsworth Publishing (Florence, KY)
- Weimer, Maryellen (2002). Learner-Centered Teaching: Five Key Changes to Practice. Jossey-Bass (San Francisco, CA)
- Young, Art and Toby Fulwiler (1986). Writing across the disciplines. Boynton/Cook (Upper Montclair, NJ)



APPENDIX B

Key Reflections on Teaching Accountants to Teach

Summer - 2011

- Initial introduction into key fundamentals in teaching including Bloom's taxonomy (traditional and digital)
- Personality characteristics of both self and accounting students most Principles students are non-accounting majors and have more emotive personalities than accounting majors
- Discussion over assessment, key attributes of teaching (organizational, knowledge, etc.)
- I held twice-weekly study group sessions to establish initial teaching strategies as a TA. These sessions were critical to my success in my own classroom
- First opportunity to explore Blackboard and grading techniques
- Observed quality instructor teach Principles

Characteristics of the class I taught

The class had all non-accounting majors. The ages ranged from approximately 20-50 years old. The class was an even mixture of male and female students.

35 students originally registered; 2 dropped immediately; 1 dropped mid-way through the semester; 1 additional student disappeared and earned an F for the course. All other students passed with a C or better. They all earned their grades through natural talent or day-in, day-out hard work! Here is an email exchange with one of my students when he received his grade that explains the environment I hoped to create:

Hi Dan,

Did you see your final grade? You did a wonderful job. You hung in there and worked hard. Guess what, you kept your A! You got just enough points to get an A for the course. Congratulations. You should be really proud of yourself. Good luck and keep working hard.

I just saw it I'm so happy I couldn't even put into words how getting that A made me feel. I studied like crazy for the final.

Thank you for everything you did for me. I appreciate it so much.

You were an awesome teacher and I'm a better student today because of you.

Good luck to you as well I hope you finish your schooling too.

Dan

Mentor Relationship

A key attribute to the success of my experience was the relationships I had with the professors I worked with during the actual teaching courses. Both of these professors allowed me autonomy,

yet were always available to assist me. I think this mutual trust was critical for me to learn and grow. Their expertise, experience, and kindness were major factors in my success.

Additional Efforts to Improve Skills

- Participated in Connect (McGraw-Hill) lecturer training sessions
- Participated in MSU Denver Affiliate Training Day
- Participated in MSU Denver Faculty Training Day
- Attended the American Accounting Association 2012 Conference
- Concurrently to teaching ACC 2010, I also took Accounting Theory
- Maintained status on the Training Committee of the Colorado Certified Fraud Examiners Association
- Became a member of the MSU Denver Audit Facebook group
- Assisted in the textbook review process
 - Read the following books and tried to implement some of these strategies:
 - o Brain Rules John Medina (memory, attention, wiring)
 - Teaching At Its Best Linda Neilson (she spoke at the joint Auraria Campus session - I learned a lot about relevancy of materials; instructions and memory; Millennial learning styles and expectations; and group learning)
 - o Developing-Learner Centered Teaching Phyllis Blumberg (assessment, learner ownership, balance of power in the classroom)

Classroom methods utilized

Many of the methods I used for my first teaching assignment came from picking "best-practices" from wonderful instructors I have encountered. As I gained more confidence, I began to implement more of my own ideas.

- I started the first class with note cards to be filled out and returned by students. These cards had pre-printed questions and required a photo. The students could earn 3 points extra credit by bringing these back to class by the next session. By the third session, I had memorized all students' names and faces so they knew I *knew* who they were and something personal about each one.
- I formed teams on Day 1 to develop learning bonds in the classroom. The teams were established by an "interview process." I had each person determine their own best strength out of a selection of 5 skills (technology, speaking, writing, research, and accounting/finance). I then asked each person to go to a place in the room designated to represent each skill 5 groups were formed. I asked the students to assess the different groups and to interview each other based on what they felt they had to offer a work team. I then instructed them to form 7 teams that had at least one person from each skill set on each team. These then formed the basis of the ARP, extra credit and group work for the semester. By self-proclaiming a skill, the students could then fallback on this attribute during the team projects.
- From Day 1, I incorporated additional learning (technology)resources into the curriculum
 - I introduced additional online resources such as Accountingcoach.com, khanacademy.org, Investopedia, Yahoo Finance, Measuring Your Worth (time value of money)

- o I used Excel extensively to reformat learning objectives into spreadsheet formats
- o I demonstrated important formula concepts (payments, PV, FV) in Excel
- I showed students how graphs (almost) exactly to the ones found in their textbooks were created using Excel
- I created my own study packets for the students to practice crucial concepts (interest accruals, amortization schedules, LIFO/FIFO practice, straight-line depreciation practice, etc.
- When demonstrating the Horizontal model, I created interactive Excel spreadsheets so the students could watch the immediate flow of the individual accounting events
- I demonstrated the new aspects of Edgar using the interactive XBRL Filings.
 This illustrated how easily investors could not search for information versus the stagnant PDF financial filings.
- We used 60 Minute video clips of the financial crisis to discuss accounting and ethics issues
- We focused on the elements of the financial statements through Accountingcoach.com
- I sent them to <u>khanacademy.org</u> for supplemental instruction (especially on bonds)
- I established very liberal out-of-classroom help sessions. I did this through telephone conversations, email and onsite help (would make changes to my approach here; I would set up at least weekly Skype study sessions to assist students via the web.)
- I quickly assessed the academic goals of my class. Since they were all non-accounting majors, I evaluated the focus of each lesson to a "management" need versus an "accounting" need. I kept telling them, "If you are in the Manager's chair, you will need to understand this." What this meant was as we approached different accounting concepts; I looked for relevancy to their majors. By focusing on a specific method and learning it well, the students could understand the general application of other methods
- I evaluated the depth needed in some of the more complicated topics such as bond issuances (discounts and premiums) and the time value of money
- When looking at principal versus interest allocations, we used the payment function to see how car payments could change with interest rates and down payments. Whenever I could, I used life relevant examples to draw in their interest. I also focused on the point that in a job interview or promotion opportunity, the students would want to look informed on important financial matters.
- I gave the students an in-class study/ARP team work day at least once every month. They seemed to like this and I got great participation. The ARP projects really benefited from this in-class day.
- I used a professor's idea of writing and information conciseness in the ARP effort for the final paper and presentation. I told them they had to "sell me" on their company's soundness in 2 pages or 6 minutes. They would have points deducted for irrelevant information or going over on time on their presentations. This actually proved to be challenging and fun for them. They really practiced and refined their papers and Power Points to get a good outcome.
- I found it was very important (especially with the younger students) to become moderately engaged in their personal issues. When I acknowledged an issue they had

told me (on another day), they seemed to grow more invested in the course. There were a couple of male students who really stepped up their game when I asked them about a sports event, how they were feeling after being ill, or other such issues. I think at least 80% of the class liked the personal approach. The other 20%, I left alone! It was easy to see who was who.

• I brought treats on test days. I spent about \$6.00 a test and the treats lowered the anxiety in the room.

What would I do differently or additionally?

- Include more technology
 - o Online help sessions using Skype
 - Text message homework reminders (voluntary sign-up)
 - Research more online help tools
 - Use the student's cell phones to create interactive quick text quizzes to mix up the lessons
- Not give my personal cell phone number!
- Have more confidence from Day 1 to make decisions
- Continue to improve my own accounting skills and knowledge
- Take additional teacher training workshops

APPENDIX C

Observed Differences between Teaching High School and College

High school teachers are not as curriculum driven. There are standards we are expected to meet, but we don't move on when students do not understand the material. While working with the college instructor, I didn't understand why we moved on to new material when the test showed the majority of students did not understand. The students leave being introduced to more topics, but not mastering as many. Quantity appears to be more important than quality. Grades were scaled and didn't show what students really earned.

College students know up front what units will be covered and what is expected of them. At the high school level, we are required to give students a syllabus. However, it is not as detailed as that given to college students. More work is required by the college instructor before the course begins. The direction is set by lots of preplanning. The college syllabus lists all dates, topics to be covered, and assignments. The high school syllabus gives students a general overview, but no specific things are listed.

High school teachers build time into daily lessons to work with students one-on-one. Students often begin assignments in class so questions can be answered. College instructors assign work to be completed outside the classroom and students receive very little help on assignments. Students have to email or set up appointments to get individual instruction. Also, it seems that students are encouraged to get help from tutors rather than the instructor. High school teachers give up time at lunch and after school to help students. No appointment is necessary.

High school teachers also need to be a little more flexible. It's not uncommon for our day to be interrupted by assemblies, field trips, pep rallies, fire drills, etc. Sometimes we receive little or no notice.

Many college instructors spend the entire class period lecturing. This does not work at the high school level. Various teaching methods must be used. Class sessions include various activities to keep students engaged. The professor I shadowed was good about using various activities to keep students interested. I haven't found this to be the case in most undergraduate courses.

I wouldn't say this is across the board, but I do feel that many high school teachers connect with their students on a level that college instructors do not. I know what extracurricular events my students are involved in, brothers/sisters, whether they have a job or not, etc. I didn't experience this when I was doing the summer teaching. I would have had a difficult time matching names with students. I worked individually with some and learned about them, but the majority I knew nothing about.

Both levels seem to struggle with technology being a distraction to students. Cell phones appear to be the biggest distraction.

Expertise in your area is more important for college instructors. Having expertise is important at the high school level, but it won't determine whether you are successful. It doesn't matter how much you know if you can't connect with and engage students.

What Did I Learn In Undergraduate/Graduate Education Programs about Motivating/Engaging Students

I learned about various learning styles (4MAT) and how to write up lesson plans to reach all types of learners. There is not one teaching style that will reach all students, so each lesson must include a variety of activities. Students have multiple learning styles.

I don't know if this is still being taught, but I learned the Madeline Hunter approach to writing lesson plans. The anticipatory set is important to hook the students and get them focused on the lesson. When you jump straight into the lesson, many students get left behind. I feel modeling, checking for understanding, and guided practice are also very important.

I learned that it is important to provide activities to ensure the opportunity for all students to be successful. If a student never has success, they will shut down and give up.

Hands on activities help keep students engaged. I use clickers, buzzers, games, etc. to keep students engaged. Teachers are encouraged to use technology to motivate students.

In the undergraduate program we take methods courses to learn techniques to teach specific courses. Also, we student teach with experts in the field. This allows us the opportunity to learn and develop techniques from successful teachers.

We learned cooperative learning strategies to get students involved in learning. All students are given a task, which encourages active participation. Students also learn from their peers and work on oral communication skills.

Active learning is a technique we learned that involves making the students more active participates in their own learning. Instead of the teacher lecturing, the students are talking and listening, reading and writing, and reflecting at the end of the class session.