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## Can You Teach What you Practice?

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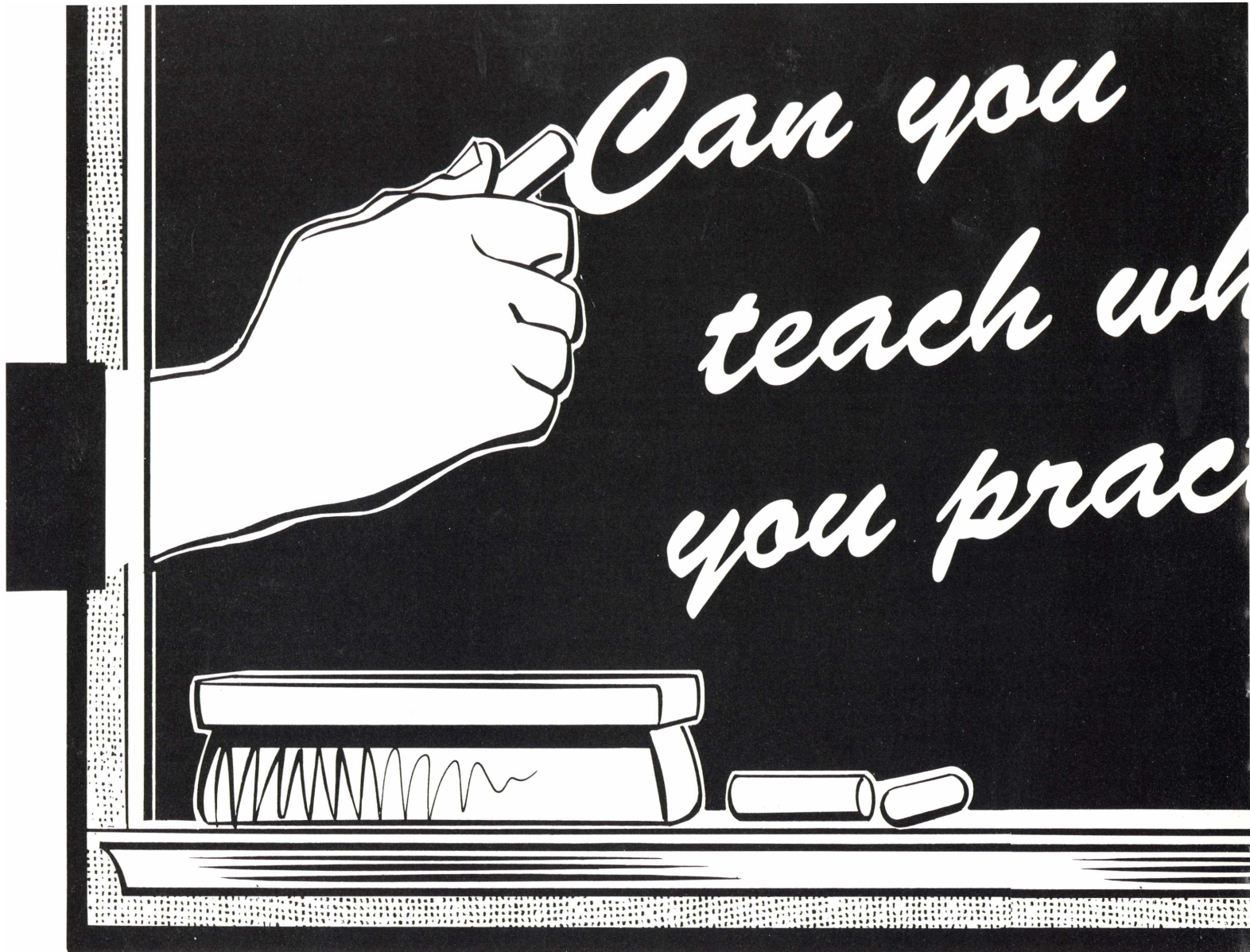
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*By Gary B. Frank and Steven A. Fisher*

**Y**ou probably do not read the "help wanted" section of the classified ads. Even so, there are opportunities for part-time teaching of accounting. Since your firm continually needs to familiarize its professional staff with new material, the possibility exists to serve as an in-house instructor in areas where you have specific expertise. Also, proprietary or university-sponsored community and technical education programs offer teaching opportunities. Finally, colleges and universities often


rely on practitioners to staff a portion of their undergraduate accounting courses.

Although the rewards of these instructional opportunities vary, any one of them can help you to grow as an accounting professional. Training and development programs within your firm can allow you to demonstrate your abilities within your organization. Community and professional education courses provide opportunities for public service and can generate good public relations for your firm. However, your broadest impact

and potentially your greatest rewards may be found in teaching undergraduate college students.

### **Teaching Undergraduate Students**

Undergraduate college degree programs are the port of entry into the accounting profession. Your actions as a college instructor are historically significant for the individuals you teach. Part-time instructors are most likely to teach the beginning sequence of accounting courses that are required for all business majors.



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Consequently, you can be a major influence on your students' decision to continue in accounting and their degree of preparedness for advanced study. Academic studies show that student response to an introductory accounting course is a major factor in choosing accounting as a career. The impression you make as a college instructor contributes to the growth of the accounting profession.

Colleges want part-time instructors who have a Master's degree and certification or extensive, relevant, practical

experience. Assuming you can meet these criteria, the practical experience you bring to the classroom can substantially enrich the education of accounting students. Many students enrolled in these courses are considering accounting as a career. To match this career orientation, a strong accounting program covers technical issues and also provides an understanding of the workings of the profession. Inherently, practicing accountants have strength in both of these areas, but they also must be able to relate to students to be effective teachers.

You may be motivated to teach, and confident of your ability to contribute to accounting education, but eagerness and technical expertise will carry you only so far. An additional precondition for success in the classroom is adaptability to the academic environment. This environment is substantially different from corporate life and requires the practitioner to adjust both style and delivery.

### **Pitfalls to Avoid**

As a practicing accountant, you know the rules of the game played in industry. You recognize that you have to adhere to certain norms, and you expect others to follow the same rules. Academia may follow a different set of rules than those to which you are accustomed. You need an introduction to these rules prior

to joining the team. As you gain experience, you will learn the intricacies of the game and become a master player. Initially though, you should know how to avoid the penalties. The following perils are identified to keep you from making too many mistakes.

**Student Motivation** — You cannot assume that all students are highly motivated. For instance, student interest in a beginning accounting course differs between accounting and non-accounting majors. As a part-time instructor teaching the required introductory courses, you must make these courses meaningful for both groups. Your approach must maintain a high level of student interest while concurrently communicating the fundamentals of accounting for advanced study.

**"War Stories"** — A good war story maintains student interest and enhances motivation while, at the same time, conveying knowledge. As an example, depreciation can be a dry and mundane topic, but you can excite students by relating the topic to an operating business. Students love "war stories," and practitioners have many to relate. Your problem will be to maintain a balance between accounting theory and practice. It is a fatal flaw to spend excessive time on anecdotes if they lead to insufficient coverage of necessary course material.

**Standardization** — The basic content of each course is prescribed. Students must be

exposed to this required material to be prepared for subsequent courses. Certainly, academic freedom allows you to focus on the issues of most interest to you, but you must recognize that you do not have complete latitude. The time spent on any subject will be constrained by the departmental syllabus.

**Time Management** — Planning is necessary for successful time management. Your course must be prepared prior to entering the classroom. You do not want to “shoot from the hip” because this leads to a disorganized presentation and poor coverage of required material. The necessary planning involves significant amounts of time; the rule-of-thumb followed by academics is two hours of preparation for each class hour. You may achieve some time economies because of practical experience, but course preparation is still time consuming.

**Communication** — Effective communication is the essence of teaching. Communication is a two-way exchange of ideas, knowledge, and insights. This interaction between student and instructor is one of the most exciting aspects of teaching, but it is fragile and difficult to maintain. As a specific example, accounting “jargon” should only be used after it has been clearly defined. While complex accounting terminology contributes to understanding when used in a professional context, the same vocabulary may intimidate students if they have not mastered it. Careful introduction of accounting terminology is necessary to build a common basis upon which you and the class can relate.

**Expectations** — Standards need to relate reasonably to student abilities. You work with experienced individuals and expect a certain level of performance, but you cannot have equal expectations of students. Your expectations should be high, yet attainable by students. Unattainable standards demoralize students and have an adverse effect on learning; students simply withdraw effort. Yet low standards do not provide sufficient motivation for learning to occur. Full-time teachers can aid you in setting initial standards, which you may modify once you gain experience.

**Evaluation** — Making sure that students know

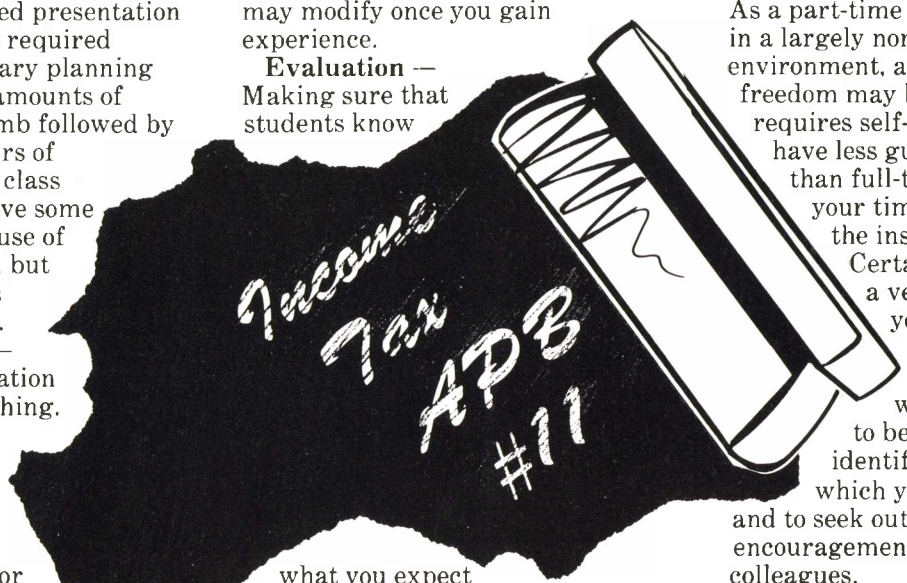
what you expect is a necessary precondition for evaluating students’ performance. Assigning grades can be the most frustrating part of teaching for both student and instructor. If expectations are clear and are based upon objective criteria, evaluation is easier for you and is better accepted by students. As a specific illustration, students in introductory courses usually have problems with identifying the most important material and the level of mastery they must achieve. Consequently, you should provide guidance by specifying what is

most significant; even so, you must avoid “teaching to the test.”

**Student Relations** — Students resent favoritism. One of the greatest rewards you give a student is your attention. You may be tempted to direct questions to students who seem most open and responsive, but this may polarize the class and inhibit the learning process as other students are deprived of the benefits of interaction. You have to encourage all students to equally participate in class discussions.

**Coping with Independence** — As a part-time instructor, you work in a largely non-supervised environment, and while this freedom may be appealing, it requires self-discipline. You will have less guidance and support than full-time instructors since your time commitment at the institution is limited. Certainly, the college has a vested interest that you succeed as a teacher. However, much of the burden will be placed on you to be introspective, to identify those areas in which you need assistance, and to seek out support and encouragement from your teaching colleagues.

**Conflicting Commitments** — As a practicing accountant, you understand the value of proper budgeting of time. To succeed as a part-time instructor, you must strike a balance between the time you give your employer, your family, and your teaching assignment. Primary employers are supportive of staff who engage in community activities that reflect well on the firm. Teaching is generally not viewed by employers as “moonlighting” but rather as a public service. Success also depends upon your family’s



recognizing that your teaching activities are a service to society and to the profession.

### **Rewards from Teaching**

Once you know the rules of the teaching game and are able to avoid the pitfalls, you can score a number of points. Some points are monetary, but financial gain should be a secondary consideration for most part-time instructors.

Typically, universities do not compensate part-time instructors proportionately to full-time faculty, nor do they provide significant fringe benefits. Consequently, part-time teaching probably cannot be justified on an economic basis.

The non-monetary rewards provide the greatest enrichment since they contribute to your development as a professional and as an individual. Teaching provides broad opportunities for you to win rewards, but the way you tally the points will be influenced by your personal values.

### **Maintaining Professional Skills**

— To be an effective teacher, you have to keep abreast of current developments in accounting. Similarly, your practice requires continual education to understand the rapidly changing environment and technologies of accounting. Therefore, teaching provides the opportunity and the means for directed education that carries over to your practice.

### **Presence and Self-Confidence**

— Teaching helps you develop a forceful and clear presentation style. It requires you to continually introduce new and complex ideas in a manner that is understandable to neophytes in the accounting field. Any improved confidence and “command presence” acquired in the classroom will carry over to and be reflected in your job performance.

### **Building a Network — Teaching**

helps you develop a broad range of contacts. Your students are potential recruits for your primary employer. You also will make additional contacts with professionals from other firms and with possible clients. And your involvement with academics may generate opportunities to teach on a full-time basis.

**Opens Career Opportunities —** Practitioners often “test the waters” for a career change by teaching part time. Such career transitions are facilitated by a rational weighing of the pros and cons of the job. Part-time teaching provides a low-risk opportunity for assessing the attractiveness of teaching as a second career.

**Renewing Your Batteries —** Teaching can be exciting and lead to a natural high when you see a student “light up” with the understanding of a complex issue. It is exhilarating to expose students to knowledge that is new to them. You again experience the excitement you originally felt when you chose accounting as a career.

**Contributing to Society —** As a teacher, you have the satisfaction of knowing that you have made a contribution to the growth and development of others. Teaching is an extended form of mentoring. By sharing knowledge, you help students advance professionally, socially, and economically.

**Contributing to the Profession —** Initial impressions are truly lasting. Whether students choose to become accountants is strongly influenced by their first exposure to the field. Your classroom performance has a major effect on whether students perceive accounting to be a desirable career. As a positive role model, you may attract high-quality students to the profession.



### **Self-Actualization —**

Teaching provides a means for achieving more of your potential. You reach the highest levels of fulfillment when you master new challenges and have a personal impact on outcomes. Teaching requires that you give of yourself and direct the career development of aspiring accountants. By furthering this development in others, you reach your fullest potential.

### **Assessment**

Practicing accountants have ample opportunities to teach if they so desire. Teaching is challenging and rewarding and can be an avenue for self-expression. However, you must recognize that the rules of teaching substantially differ from those of other games. Your professional skills provide the necessary foundation for you to be a member of the team and to make a valuable contribution to education. However, prior consideration of both the pitfalls and the rewards of teaching is necessary for you to be a star. ■

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