

Position and Issues Statements of the Accounting Education Change Commission

Issues Statement Number 5 Evaluating and Rewarding Effective Teaching

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This Statement is issued by the Accounting Education Change Commission (AECC). The AECC was appointed in 1989 by the American Accounting Association and supported by the Sponsors' Education Task Force, representing the largest public accounting firms in the United States. Its objective is to be a catalyst for improving the academic preparation of accountants so that entrants to the accounting profession possess the skills, knowledge, and attitudes required for success in accounting career paths. The Commission encourages reproduction and distribution of its statements.

The Commission's first Position Statement, on the objectives of education for accountants, emphasized the importance of teaching. The Statement cited the need for training in instructional methods, recognizing and rewarding contributions to teaching and curriculum design, and measurement and evaluation systems that encourage continuous improvement of instructional methods and **materials**.¹ Without progress in these prerequisites to effective teaching, the objectives of that Statement cannot be realized. Moreover, progress is needed in mechanisms for sharing ideas and techniques and in the culture and organizational climate that establishes and maintains the scholarly status of teaching within the professoriate.

All interested parties (e.g., university boards of trustees, regents, legislatures, governors, parents of students, and other sponsors of education) should help establish a priority on teaching and otherwise improve its effectiveness, but faculty and administrative leaders bear the greatest responsibility.

CHARACTERISTICS OF EFFECTIVE TEACHING

The characteristics of effective teaching must be identified if their presence is to be measured and improvements envisioned. Understanding the characteristic of effective teaching is essential for faculty (so they know what is expected) and administrators (so they can assess performance). Five characteristics of effective teaching are listed below.

- **Curriculum Design and Course Development.** To effectively design curricula and develop courses the teacher must: set appropriate objectives; develop a useful framework for the conduct of courses and programs; conceptualize, organize, and properly sequence the subject matter; integrate courses with other related courses, disciplines, and current research; and be innovative and adaptive to change.
- **Use of Well Conceived Course Materials.** Effective course materials enhance presentation skills, fulfill course objectives, are consistent with current developments and new technology in the field, create a base upon which continued learning can be built, challenge students to think, and give them the tools to solve problems.
- **Presentation Skills.** Effective presentation skills stimulate students' interests and their active participation in the learning process, respond to classroom developments as they occur, convey mastery of the subject matter, achieve clarity of exposition, instill professionalism, and engage students with different learning styles.
- **Well Chosen Pedagogical Methods and Assessment Devices.** Effective pedagogical methods (e.g., experiments, cases, small group activities) vary with circumstances (e.g., size of class, nature of the subject, ability or skill being developed). Assessment devices (e.g., examinations, projects, papers, presentations) should be geared both to course objectives and to the progress of the course and should have a pedagogical component (e.g., fixing in the student's mind what is most important, learning by thinking through a problem, identifying weaknesses to be corrected, reinforcing acquired skills).
- **Guidance and Advising.** An effective teacher guides and advises students as appropriate to the level of study and research (e.g., a freshman's exploration of potential careers, a senior's job placement, or a doctoral student's work on a dissertation).

THE ADMINISTRATIVE TASK

Administrators should ensure that the reward structure stimulates effective teaching. They should also give attention to the other administrative issues that can affect the quality of teaching. These include:

- The school's or department's infrastructure for learning. This infrastructure includes, for example, classrooms, EDP and projection equipment, library facilities, and study space.
- Deployment of discretionary resources (e.g., availability of secretarial assistance, printing and duplicating, travel funds for teaching conferences).
- Appropriate class sizes and teaching loads, given the educational mission and resources of the school.

Administrators should consider how each of the factors above is influencing the quality of teaching at their institutions and whether improvements can be made. Finally, administrators should be satisfied with the quality of the procedures in place in their institutions to evaluate teaching and continuously improve it.

REWARDING EFFECTIVE TEACHING

Faculty and administrators have a joint responsibility to develop incentive systems that produce the best educational outcomes for students. No one reward system or set of reward criteria can serve all institutions, but all should create adequate incentive for effective teaching. The incentive systems should reward effective teaching in deed as well as in word. Effective teaching should be a primary consideration in the tenure, promotion, and merit evaluation process. Effectiveness and innovation are not free, and it would be a mistake to assume that in the long term simply faculty pride and

altruism are sufficient to accomplish continual change and improvement in the instructional function.

STRATEGIES FOR EVALUATING AND IMPROVING TEACHING

There is a close relationship between evaluating and improving teaching. Information about performance provides feedback on where improvements might be made. Assessments of performance need not have a purely administrative function of determining salaries and promotions; they can be devoted to improving teaching. The techniques below illustrate the range of what is available. Regardless of the technique chosen, assessments of teaching should be systematic and consistent.

- **Self-assessment.** Every teacher should regularly assess his or her work in order to improve. Self-assessment requires an evaluation of what was effective, what was not, why some things were relatively more effective, and what changes are desirable. Self-assessments can include documentation of purposes and techniques provided to colleagues as part of formal evaluations and are a natural basis for informal discussions of teaching techniques.
- **Observations by Colleagues.** Faculty should be primarily responsible for evaluating the teaching performance of colleagues. The evaluation process should be systematic and should strive for objectivity. A structured approach lends consistency to observations, which can make subsequent observations less stressful. All observations by colleagues should have as a major purpose to make recommendations for improvement, even if the occasion for the observation is administrative. Experience should be considered in assigning faculty observers.
- **Student Evaluations.** Student evaluations provide direct evidence of student attitudes toward the classroom experience. Students can report reactions to course workload; to the course materials; to the teacher's classroom enthusiasm, demeanor and control; and to their personal interaction with the teacher. They can also estimate their own academic growth in the course.
- **Alumni Input.** Graduates can report on the thoroughness of their preparation, the usefulness of specific educational experiences in their lives and careers, and recollections of effective courses and teachers. Aggregate data on alumni outcomes (e.g., employment data) can be combined with information on curriculum design and teaching effectiveness to evaluate how both an accounting program and teaching approaches might be improved.
- **Instructional Consultants.** Consultants can analyze teaching techniques and styles and provide recommendations for improvement. Sometimes it is useful to work with a consultant and a faculty colleague, with the colleague focusing on course content and the consultant on teaching techniques.
- **Teaching Portfolios.** A teaching portfolio is a factual description or collection of a professor's teaching achievements (i.e., an extended teaching resume). The teaching portfolio is to a professor's teaching what lists of publications, grants, and academic honors are to research. A portfolio might include documentation of one's teaching experience and philosophy, syllabi, evidence of student learning, student and faculty evaluations, videotapes, and documentation of work on curriculum design and course development. A teaching portfolio may be critical to providing the teaching vita with the portability and external review enjoyed for so long by the publishing vita.

CONCLUSION

Every party with a stake in improving accounting education has a stake in improving accounting professors' teaching, but faculty and administrators can do the most to bring it about. They can work to ensure that teaching is appropriately rewarded and supported, that campus conditions are conducive to effective teaching, that effective teaching strategies are shared with others, that sound mechanisms for feedback on teaching effectiveness are in place and functioning, and that methods of evaluating teaching are refined and viewed as credible by those who play key roles in the evaluation and reward process.

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Other Statement issued by the Accounting Education Change Commission:

Issues Statement No. 1: *AECC Urges Priority for Teaching in Higher Education* (August 1990).

Position Statement No. One: *Objectives of Education for Accountants* (September 1990).

Issues Statement No. 2: *AECC Urges Decoupling of Academic Studies and Professional Accounting Examination Preparation* (July 1991).

Position Statement No. Two: *The First Course in Accounting* (June 1992).

Issues Statement No. 3: *The Importance of Two-Year Colleges for Accounting Education* (August 1992).

Issues Statement No. 4: *Improving the Early Employment Experience of Accountants* (April 1993).

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¹Position Statement No. One: *Objectives of Education for Accountants* (September, 1990).