

Where do I Start?
A Pathway for Personal Growth for Faculty Committed to Creating Inclusive Classrooms

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ABSTRACT

In this commentary, we offer insights on how accounting faculty can create a more inclusive, equitable experience for students. We also discuss roadblocks that may inhibit inclusive practices, our personal experiences, and how through reflection, education, and action faculty can promote inclusive excellence. We draw upon professional experiences in academia and personal knowledge as authors who are faculty members of diverse racial and ethnic backgrounds. Due to the current changing landscape of students coming from varying demographic, racial, and ethnic backgrounds, we aim to provide strategies that can be efficiently implemented by faculty.

Keywords: diversity; equity; inclusion; inclusive classroom;

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I. INTRODUCTION

The United States is continually evolving, with a population that is becoming increasingly diverse. As educators, we must acknowledge and respond to the changing populations of our schools and the fact that the students we are educating will enter an increasingly diverse society after graduation.

In the accounting field, low representation of various racial and ethnic groups (American Institute of Certified Public Accountants, 2019; Hammond T. A., 2002; Hammond T. D., 1997) presents both a challenge and an opportunity for accounting educators to understand, support and promote inclusive environments for our students. Both the academy and accounting firms have made strides towards moving the needle on diversity, equity, and inclusion (DEI). For example, the American Accounting Association (AAA) has issued a race and equity statement and created a Diversity, Equity, and Inclusion Task Force (American Accounting Association). The American Institute of CPAs (AICPA) has established scholarships and initiatives to promote inclusivity, including the Annual Accounting Profession Diversity Symposium, the Real CPA Pipeline Campaign, and the HBCU Toolkit (American Institute of Certified Public Accountants, 2019). There has also been an increase in accounting-related firms that have signed the CEO Action Pledge for Diversity and Inclusion (Tysiac, 2021).

Despite the progress being made, there is still much more work to be done. Blacks and Latinos are still greatly underrepresented among students earning accounting degrees and in staff positions at public accounting firms. Women are graduating at equal numbers as men, but are underrepresented in accounting/finance positions in the firms. The disparity increases

dramatically at the partner level, with over 75% of partners being men and over 90% being white (American Institute of Certified Public Accountants, 2019). A 2021 study by the Institute of Management Accountants found that only half of survey respondents believe the accounting profession is equitable and inclusive for non-whites, women, and LGBTQIA individuals. Unsurprisingly, the responses of professionals from those backgrounds are significantly less positive. Nearly half of non-white, Hispanic, Latino, female, and LGBTQIA respondents said they left a company due to inequitable treatment, and nearly $\frac{1}{3}$ have left because of a lack of inclusion (Jiles, Littan, & Jules, 2021). Academia is even worse, with less than 5% of accounting faculty coming from underrepresented minority groups, despite progress made through organizations like the PhD Project that work to encourage and support minority doctoral students in business fields (Brown-Liburd & Joe, 2020).

In this commentary, we discuss our personal experiences, roadblocks and pitfalls that inhibit inclusive excellence, and propose a pathway for faculty desiring to create more equitable and inclusive classrooms. Every intentional action taken to learn more and advance diversity, equity, and inclusion efforts supports the development of our students, our educational institutions, and society. Creating an inclusive culture in academia is critical to making all students feel welcome and valued, retaining student enrollment, leaving a lasting impression on students, and ultimately providing a learning environment that supports student success. There is no one complete strategy that will work for all faculty, however every instructor can start somewhere and adopt a multi-faceted approach to making their classroom learning experience more inclusive. The ideas and recommendations we share are certainly not all-inclusive, but are intended as a starting point for educators who desire to incorporate inclusive practices in their classrooms.

II. BACKGROUND

I (Author 1) am a female of African American descent with a dynamic educational and professional background. I earned the Certified Public Accountant license and the Certified Fraud Examination designation and entered the academic world with industry knowledge encompassing audit, government, and higher education experience. Based on my personal experience, as a student, industry professional, and as an accounting professor, I have observed minimal discussions, limited examples of diversity represented, and confusion on how to promote an inclusive educational experience in accounting. This observation has motivated me to provide thoughts on how to adopt strategies to integrate inclusive content. Incorporating diverse content creates an inclusive experience in the classroom. I aim to treat all students with a level of understanding and compassion to enhance their interactions with me as their educator. I am profoundly aware that I do not possess all of the answers and that is why I continuously seek education and knowledge on diversity, equity, and inclusion topics, as well as conduct research activities that embrace the DEI diaspora. Even though I am a member of an underrepresented group, I am still required to be intentional with inclusivity. Based upon my personal experiences, I have developed a comradery of intentional activities that include personal reflection, education, and action that I complete before, during, and after the semester to build an inclusive environment for students.

I (Author 2) am a biracial woman, half black and half white. While I fully identify as mixed (and I identified as black when I was younger, before “mixed” was a socially accepted identity), I can be described as “white-assumed” or “white-presenting,” which means that most people think I am white when they first meet me. Given my somewhat precarious position as a person who identifies as mixed or black but looks white, I have always been hyper-aware of race

as an element of identity (both my own and others'), albeit without the direct, personal experiences of racism shared by more obviously black people. The salience of race as a key part of my identity has led me to focus on issues around diversity, equity, and inclusion in both my scholarship and teaching as an accounting professor. Representation in the classroom is key for students from underrepresented backgrounds. Unfortunately, given my physical appearance, my presence at the front of the room is probably not that beneficial for students of color (though it may be for students who identify as women). So I have looked for other ways to improve the experience of students of color (not just black) in my classroom. From using diverse characters in exam problem scenarios to incorporating projects that address social justice issues like mass incarceration, I have tried to actively work towards giving all students, from whatever background, experiences that go beyond the accounting textbook, to represent the increasing diversity of greater society. Beyond the classroom, I have also focused my scholarship on DEI issues in education, hoping to learn about the experiences and outcomes of students from underrepresented backgrounds, and share information that enables faculty to improve those experiences and outcomes.

In the rest of this paper, we will discuss a pathway to personal growth which we believe will aid faculty who are interested in making their classrooms more inclusive for students, but may not be sure how to start. We first outline several roadblocks (i.e., thoughts or misconceptions that may inhibit faculty from taking the next steps) and pitfalls (i.e., actions that may unintentionally work against faculty efforts at inclusion) that faculty may encounter. Then we discuss the three steps along the pathway – Reflection, education, and action.

VI. ROADBLOCKS AND PITFALLS

Some university majors naturally lend themselves to the incorporation of diverse subjects. Literature classes can include works by Black, Latino, and Indigenous writers. History classes should include perspectives from peoples and cultures that have traditionally been dismissed or ignored. Art history classes can include works from more than the “classical” European cannon. Within a business school context, it can be easy for faculty to disconnect from the idea of bringing DEI into the classroom. Accounting, specifically, is a largely quantitative and technical subject. Is there a place for DEI in our classrooms? Or can we fall back on the notion that numbers are colorless and genderless, so it’s not our issue? We would suggest that it is not the nature of our subject matter but the nature of our students that necessitates making our classrooms more inclusive.

All of our students, regardless of their background, will graduate and enter an increasingly diverse workforce. We have a responsibility as educators to give them the tools to be successful, which includes some level of cultural competence and an expectation that they will work with and for people that are different from them. For students from underrepresented or marginalized backgrounds, we have an added responsibility to support their growth and success while in school, to give them the best chance of being successful once they graduate.

Faculty whose schools primarily serve underrepresented populations, such as a Hispanic Serving Institutions (I), Historically Black Colleges and Universities (HBCU), or Tribal Colleges and Universities (TCU), may feel that DEI is already present and does not need to be addressed. However, as mentioned earlier, diversity is broader than a single dimension of identity. An HBCU may serve primarily African-American students, but some of those students will be women, LGBTQ+, Muslim or Jewish, or neurodivergent, and seeking inclusion in more than just

racial terms. Additionally, there are many faculty teaching at these schools whose personal demographics differ from the majority of students¹. Nearly half of HBCU professors are non-black (Morris, 2015), and less than 15% of I professors are Latino (Vargas, Villa-Palomino, & Davis, 2020).

For faculty who accept the need for DEI within an accounting context, another potential roadblock is time. Our syllabi are generally packed with accounting content, without much room for engaging in discussions of current events or the social impacts of different business practices. There are many ways to make our classrooms more inclusive, many of which require minimal or no changes to content or class structure. The Action section of this paper discusses some concrete changes accounting faculty can make in their classes. These can be as simple as changing the names of taxpayers in exam questions to reflect broader ethnic backgrounds and familial relationships and ensuring guest speakers reflect the diversity of the accounting profession. As faculty feel more comfortable with incorporating DEI in their classroom, they can broaden the scope of activities to include projects or discussions that fit within the curriculum, but include elements of DEI (Garcia, 2020).

Some faculty may avoid approaching DEI issues out of fear. Fear that they don't have the requisite knowledge to handle such topics appropriately. Fear of making mistakes. Fear of feeling uncomfortable or making students feel uncomfortable. These are valid concerns, which is why we first encourage faculty to go through the process of self reflection and education, so that they can feel more prepared for changing the classroom environment. The more comfortable

¹ Colleges and universities can be designated as Hispanic-Serving Institutions if they have “an enrollment of undergraduate full-time equivalent students that is at least 25 percent Hispanic students at the end of the award year immediately preceding the date of application.” <https://sites.ed.gov/hispanic-initiative/hispanic-serving-institutions-hsis/>

faculty are with DEI issues in general, the better equipped they will be to make their classroom more inclusive. We also offer that, while certain behaviors (discussed in the following paragraphs) should be avoided, it is ok to make mistakes and to not have all of the answers. Systemic inequity and exclusion are complicated, deeply-rooted problems that we may not fully understand and do not have to solve in our accounting classrooms. The goal is not to fix all the ills of the world, but to give our students an incrementally better experience. Just like our students, we also are living in an increasingly diverse world. Beyond the benefits to our students, our own desire for personal growth can lead us to explore cultures, experiences, and worldviews that are different from our own.

Along the pathway we outline in this paper, faculty will become more aware of pitfalls that may actually make their classroom feel less inclusive. We discuss a few of these pitfalls here, but faculty should expect to learn more as their own cultural awareness increases. Microaggressions are “brief and commonplace daily verbal, behavioral and environmental indignities, whether intentional or unintentional, that communicate hostile, derogatory, or negative racial slights and insults to the target person or group” (Sue, et al., 2007, p. 273). Examples include not learning how to pronounce a student’s name, using online exam proctoring systems that are not calibrated to recognize dark-skinned faces, or using inappropriate pronouns once a student has communicated the appropriate ones. They are one type of behavior that should be carefully avoided, including “positive” microaggressions, such as commenting about how well an Asian-American student speaks English or how inspiring a disabled student is for accomplishing the same tasks as other students. Underrepresented groups experience microaggressions in education and the workplace which can be unintentional, but have negative consequences (Sue & Spanierman, *Microaggressions in Everyday Life*, 2020; Davis, Dickins,

Higgs, & Reid, 2021; Williams, 2020). As educators, we should be open to listening and thinking beyond our perspective to realize that someone may view actions in a different way than intended. When misunderstandings occur, it is incumbent upon us as leaders to take responsibility to listen and modify behaviors that can be viewed as offensive.

Another behavior that should be avoided in DEI-related classroom discussions is spotlighting students, or expecting them to contribute because they belong to the group being discussed. No student should ever be expected to speak on behalf of a group to which they belong, nor should they be made responsible for other students' (or our own) DEI education. Faculty should be mindful of their own actions in this regard, but must also intervene if other students attempt to force a particular student to engage in a discussion. Students from underrepresented groups may relish the opportunity to engage in a discussion they find personally relevant, but they may also feel uncomfortable and may want to stay out of the discussion altogether. As faculty, we should also not make assumptions about students' lived experiences. All black students did not grow up in the inner city, all Middle Eastern students are not Muslim, and all LGBTQ+ students do not have strained familial relationships since coming out. When engaging with students, faculty should consider the assumptions they are making about those students, and how those assumptions may be influencing the interaction.

A third potential pitfall is the misconception that DEI implies or requires lower standards. This relates to the assumptions we make about students from underrepresented backgrounds. While faculty should be willing to meet students where they are, and give them (or help them find) the support they need to be successful, that does not imply that students should be held to lesser expectations or are only capable of meeting low standards. Not holding students

accountable in class leaves them unprepared for future coursework, perpetuates misconceptions about the academic capabilities of certain groups, and is patently unfair to all students.

Microaggressions, spotlighting, and making assumptions about students are all behaviors that should be avoided in interactions with students, both in and out of the classroom. As faculty become more culturally competent and informed, they will learn more about these and other potentially damaging behaviors. In the next section, we will discuss a pathway towards personal growth around diversity, equity, and inclusion.

IV. A PATHWAY FOR PERSONAL GROWTH

Before sharing strategies for faculty, we first discuss the meaning of diversity, equity, and inclusion (DEI). According to Global Diversity Practice, a global diversity and inclusion consulting firm, diversity is “any dimension that can be used to differentiate groups and people from one another” (Global Diversity Practice, 2021). In the classroom context, we define diversity as including differences in race, ethnicity, age, gender, family structure, intellectual, mental, physical abilities, socioeconomic background, educational experiences, sexual orientation, identity, language, and religious affiliation. Equity ensures that all students in the classroom have access to the education provided regardless of environmental barriers that may exist. For example, if a student has limited access to the internet, a professor may consider how to best support this student to ensure they can fully participate in the class. This could mean brainstorming options with the student, connecting the student with the technology department, or providing ways for the student to view lectures asynchronously if the internet is not available during the required class time. When all students feel welcome, comfortable, and confident to share ideas and participate in the educational experience, inclusiveness is present. Diversity,

equity, and inclusion are promoted and achieved through intentional actions; thus, it is imperative to be proactive at continuous improvement. It is crucial to respect diverse individuals and perspectives while integrating inclusion to ensure a culture of respecting diversity. Although diversity, equity, and inclusion are all valuable and are mentioned throughout the article, for this commentary, we will focus on faculty creating an inclusive atmosphere during the classroom learning experience. In the next sections, we will discuss three steps along the pathway for personal growth: Reflection, education, and action.

V. REFLECTION

Before diving in to creating an inclusive classroom, we believe it is important for faculty to step back and reflect on their personal experiences with identity, diversity, and privilege. Once we understand our starting place, we can develop a plan for getting to our destination. Every individual is a complex, multi-dimensional being with any number of identities, some of which may be more salient to them than others. Henri Tajfel and John Turner developed two complementary theories of identity development in the 1970s and 80s (Hornsey). Social identity theory and self-categorization theory both suggest that an individual's social identity is largely based on the groups to which they belong. These may be superficial or temporary groups such as teams on a playground, more enduring but still changeable groups such as hometown or profession, or attributional groups such as race or sexuality. Group membership not only helps individuals define their place in the world, but also leads to comparisons among groups that may lead to intergroup conflict (Tajfel & Turner, 2004). In order to address the intergroup dynamics that inhibit inclusion, faculty should reflect on their own identity, including the many groups to which they belong, and the way those groups may be perceived to be in conflict with others, particularly the students whom they seek to include in the classroom environment.

Pamela Hays (2016) developed the ADDRESSING framework to help individuals understand identity as a multidimensional combination of **A**ge and generational influences, **D**evelopmental or other **D**isability, **R**eligion and spirituality, **E**thnic and racial identity, **S**ocioeconomic status, **S**exual orientation, **I**ndigenous heritage, **N**ational origin, and **G**ender. As individuals consider their identity along these dimensions, they can also consider how salient each element is to their identity, where they fall in the historical or social hierarchy of privilege and oppression, and how different aspects of their identity impact their daily life and longer-term outcomes. This is a highly personal assessment that may be uncomfortable, but we encourage faculty to spend time understanding their personal identity and how it may influence their thoughts and actions in the classroom.

Another element of identity that faculty should examine is the makeup of their social world. What does their inner circle of family and close friends look like? Who do they spend time with? Who provides services to them? Who are their colleagues? The diversity (or lack thereof) of one's social interactions can be assessed along the lines of identity described earlier in the ADDRESSING framework. Seventy-five percent of white Americans report having social networks that are entirely white (Cox, Navarro-Rivera, & Jones, 2016). While 65 percent of black Americans report entirely black social networks, they are likely much more exposed to whites through educational, professional, and media contacts, while whites may have very little exposure to blacks through those same channels. A lack of interpersonal experience with individuals from different backgrounds can blind us to the realities of life for other people, and limit our ability to truly include them in our classrooms. We do not suggest that faculty seek out new contacts solely for the purpose of diversifying their circles unless this is desired, but it is

worth reflecting on what types of experiences and exposures may have shaped our perceptions about other people.

Once faculty have reflected on their personal identity and how it may have affected their progress through life, the next step is to consider their interactions with other people, including conscious and unconscious biases towards particular groups and their experience and general comfort with diversity and inclusion. The Anti-Defamation League (2007) developed a “Personal Self-Assessment of Anti-Bias Behavior” (See Appendix A) which may be a useful tool in starting this process. It includes statements like “I educate myself about the culture and experiences of other racial, religious, ethnic and socioeconomic groups by reading and attending classes, workshops, cultural events, etc.” and “I evaluate my use of language to avoid terms or phrases that may be degrading or hurtful to other groups” that can guide faculty in assessing their own thoughts, intentions, and behaviors. Faculty can also assess their responses to specific occurrences in their lives. After engaging with an individual with a different identity (either in person or through media exposure, reflect on the experience. How comfortable did you feel? Did anything about the experience surprise, frustrate, or anger you? What about the interaction triggered that response? Does the interaction cause you to reevaluate your beliefs about people with that identity? This is ongoing work that can help faculty to continue to grow in their understanding of themselves and their relationship to diversity and inclusion.

Finally, we believe it is important for faculty to decide what their DEI goals are. For some, it may be simply to do no harm, to create a classroom environment that does not perpetuate harm to students from non-majority backgrounds, without working to provide an actively positive and intentionally inclusive environment. In an accounting context, this is probably not too difficult to accomplish. It requires being aware of group dynamics in the

classroom and taking steps as necessary to address any issues that arise, either from their actions or those of their students. For example, if a textbook example in a tax class includes a same-sex married couple filing a joint tax return, and a student makes a negative comment about gay marriage, faculty should address it head on. It will likely feel uncomfortable, but the initial comment has already damaged the classroom environment, and allowing the comment to go unchallenged is harmful to students. Doing no harm also means working with students to meet their disability-related accommodations, however inconvenient they may be, because all students are entitled to the opportunity to thrive. This do no harm approach to inclusion is the bare minimum we should all commit to, and still requires effort on the part of faculty to understand how their actions may, even unintentionally, cause harm to students.

Some faculty may want to go much further than do no harm. They may want to step out into the world of social justice activism, including marching and protesting for the rights of marginalized people. They may get involved in university governance to promote broader change in recruitment and retention of under-represented minority students. They may become active volunteers in their communities. These are all laudable goals, but may be more than many faculty are willing to commit to, and are beyond the scope of this paper.

In between do no harm and social justice activism, is the important goal of improving the classroom experience for all students, but particularly those from under-represented backgrounds. That is the focus of the remainder of this paper.

VI. EDUCATION

Once faculty have spent time examining their own perceptions about and experiences with identity, diversity, and privilege, they should have a better understanding of where they may have gaps in their knowledge about identities different from their own (or even about elements of

their own identity). As a biracial woman, I (Garcia) felt very comfortable around issues of race and ethnicity. I had both been casually exposed to, and actively confronted these issues my entire life, particularly with regard to black and mixed people. I was also attuned to issues around being a woman, particularly in accounting, a field that, though fairly balanced at the lower ranks, becomes increasingly male-dominated at higher professional levels (Wilson-Taylor Associates, 2019). While I was open and accepting of different gender and sexuality-based identities, I was certainly less knowledgeable about the details. I had little understanding about the experiences of Asian-Americans, the so-called “model minority.” And I realized that I had given almost no thought to disability as an element of identity, beyond giving accommodations to students as requested by Student Accessibility Services at my university. Being inclusive should not be limited to the groups to which we personally belong or feel most comfortable.

Understanding our gaps can help direct our personal DEI education. We can educate ourselves through independent exploration as well as through interactive experiences. For independent education, reading books, articles, and commentaries can be a good way of developing basic, background knowledge about the issues faced by people from different groups. Even reading fiction written by authors outside your personal perspective can provide insight into other groups' lived experiences, and help to humanize those typically seen as “other.” Diverse literature and other media can serve as both windows and mirrors (Bishop, 1990; Oltmann, 2017). Mirrors help us see ourselves, and media as a mirror is important for representation, for individuals from underrepresented backgrounds to see themselves as valid and fully realized members of society. Windows give us views of the outside world, and in that role, media can enable “readers to gain insight into the experiences of others” (Oltmann, 2017, p. 414). They can also help us learn how to navigate an increasingly diverse environment. Media

does not just include books and print media, but movies and television shows, newscasts, podcasts, videos, blogs and social media as well. The more voices we are exposed to, the broader our perspective becomes. A simple Google search can provide lists of media related to different elements of identity, but we include a brief list of books and short video clips in Appendix B to help faculty get started or expand on this process of self-education.

In addition to independent learning, faculty self-education should include interactive experiences as well. These experiences could range from participation in campus or community programming to engaging in direct dialogue with individuals different from ourselves. Many communities, including college campuses, are wrangling with issues of DEI, just as faculty are. This means that there are opportunities everywhere to participate in events with DEI themes. Book clubs, movie watch parties, guest speakers, cultural presentations or celebrations, and guided discussions are just a few examples of events that may be occurring in your area that you can get involved in. University-sponsored events may be announced through regular campus communications. Community-based events may be found through religious or civic organizations to which faculty belong, social media outreach (e.g., local Facebook groups), libraries, news media, or other sources. In addition to organized events, faculty may have opportunities to engage in one-on-one or small group conversations with people they already know or that they meet in the process of expanding their circles.

These types of interactive experiences can provide opportunities to engage directly with individuals with identities different from our own. This can be a valuable chance to listen, learn, and grow. When participating in these interactive experiences, we encourage faculty to be open-minded and actively-engaged, while respecting the nature of the event and the voices being

expressed. Engaging with other people can be intimidating, and may take us out of our comfort zones. We provide a few thoughts about how to navigate these types of interactions:

1. **Step up, step back.** Be conscious of how much room you are taking up in a conversation. If you are dominating the conversation, step back and give others the chance to speak. If you are passively listening, challenge yourself to step up and get involved in the discussion. This is basic meeting etiquette, but particularly important in discussions of diversity, equity, and inclusion.
2. **Don't expect someone else to do all the work of educating you.** It is certainly acceptable to ask questions, but be mindful of the labor you are asking someone else to perform. If you can find the answer on your own, do that. Ask questions to understand an individual's personal experiences and perspectives.
3. **Listen. Really listen.** When others are sharing their experiences and perspectives, stop and really hear them. Believe them. Don't ask them to prove the validity of their experiences.
4. **Understand that people speak from their own experience.** No group is monolithic, so do not ask or expect people to speak on behalf of everyone that shares their identity. Also, do not expect to always understand other people's perspectives, but be open to what other people are sharing and at least try to see the world through a different lens.
5. **Expect to feel uncomfortable.** Discomfort is part of growth. Sit with your discomfort. Do not ask someone else to excuse your discomfort or make you feel better.

Through independent and interactive learning experiences, faculty can become more prepared to introduce changes that will improve the inclusivity of their classrooms in genuine, productive ways.

VII. ACTION

We thus far discussed how reflection and education can promote ways to incorporate inclusive practices into the educational experience. The last step on the pathway towards inclusive practice is action. The specific actions noted in developing the teaching philosophy and classroom activities can support inclusive excellence.

Teaching Philosophy

Teaching philosophies include a faculty member's personal reflections about teaching and how students may benefit and learn from their viewpoints. Many faculty job applications and tenure dossiers require a statement of teaching philosophy, which provides insight into how a teacher approaches education. Teaching philosophies also reflect personal beliefs and values about teaching (Laundon, Cathcart, & Greer, 2020), cultural and institutional stakeholder expectations (Schonwetter, Sokal, Friesen, & Taylor, 2002), and reflect why an individual is teaching (Goodyear & Allchin, 1998). Teaching philosophies should also shed light on how teaching practices can assist learners (Beatty, Leigh, & Dean, 2020).

If a core value is creating an inclusive culture and environment for the learner, a teaching philosophy statement should incorporate language that clearly states support for diversity, equity, and inclusion. Stating your beliefs about inclusivity can bring greater awareness and solidify the approach on how you will educate your students. Writing a well-thought-out teaching philosophy that shares how you view, support, and provide an inclusive educational experience sends a clear message about where you stand as an educator. The teaching philosophy can be shared with

potential employers, your current institution, colleagues, and students. If faculty desire that all students have an inclusive experience, it should be planned in the philosophy before course content is created.

As a means of sharing their teaching philosophy with students, faculty can add a DEI statement to their course syllabi. Course syllabi set the tone for the classroom environment, and a prominently placed DEI statement signals the instructor's commitment to inclusive practices (Fuentes, Zelaya, & Madsen, 2021). Appendices C and D provide some examples of DEI statements as well as a gender pronoun statement. Faculty can also incorporate gender-neutral pronouns throughout the syllabus. Finally, if a course will include online interactions, such as discussion boards, faculty should recognize (and remind students) that the online environment is an extension of the classroom which should also be made intentionally inclusive. Appendix E provides an example of a guide to promote respectful actions during online activity and ensure inclusive practices are supported in an online environment.

Course Content

In addition to committing to self-reflection and personal growth, faculty should intentionally add inclusive content into their respective courses. This may be a challenge in largely quantitative accounting classes, but faculty can do some things to recognize that the world includes a wide array of people of different backgrounds. When developing course content, the types of examples provided to students, the selection of guest speakers, and the types of resources shared should be representative of different races, ethnicities, genders, etc. Activities and assessments can use multiple methods to address the needs of students with different learning styles. For example, projects can be assigned to assess critical thinking, analytical, and communication skills which are critical for accountants. Exams can include

different types of problems, including qualitative and quantitative questions, multiple-choice, problems, and essay questions (Hanno, 1999). Another way to create inclusive content is to assess the balance of gender names represented in problems, tests, and/or cases. For example, Author 1 has changed the names of CFOs and CEOs in accounting problems to include more women in leadership roles, and Author 2 has changed names in individual tax problems to show same-sex marriages and women as primary earners in a family. We both also make adjustments to include more ethnic sounding names into accounting problems. Faculty who are involved in textbook selection should consider the diversity displayed in pictures, stories, and assignments as an important factor in choosing a text. These suggestions are small, but significant ways to make a class more inclusive. Faculty desiring to go a step further can also consider including larger scale projects and assignments that more directly address DEI or social justice issues (Garcia, 2020)

Group projects are a common way to engage students, integrate multiple methods of assessment (presentation, peer reviews, reflection, technology), and include variety in the curriculum. They also help prepare students for real world work situations which frequently involve working in teams. In planning group activities, faculty should be cognizant of the dynamics that may arise within specific groups. A female student may find their voice is silenced in a mostly male group. An Asian-American student may be expected to do all the calculations because “they’re really good at math” (this is another example of a “positive” microaggression). An African-American student may be pushed aside because other group members doubt their ability. To avoid situations like this, Author 2 generally allows students to self-select into groups, but also tells students that if they don’t have a group, she will place them into one. Having two options enables some students to choose groups they are comfortable with, while also alleviating

other students' fear of not being able to find a group. When placing students into groups, Author 2 is deliberate about considering potential issues with different combinations of students. It is also important to give students the opportunity to bring any group issues to the instructor's attention so they can be addressed as necessary.

Engaging with Students

Beyond the course content, how faculty engage with students may be the biggest factor in creating an inclusive environment for students to enhance learning. Utilizing strategies that demonstrate personal concern for students such as learning names, attending student activities, walking around the class before the lecture begins, being accessible, and structuring a mechanism for students to provide formal feedback (Hanno, 1999) can help foster an inclusive atmosphere. Other aspects of inclusive engagement with students include providing multiple methods for student contact (e.g., in person, text, email, phone, and virtual conference options), a range of availability (e.g., at least one day with weekend and/or evening availability), and responding to students within a reasonable time frame.

We also encourage faculty to reach out to the disability office at their institution to understand the accommodations process and learn how you can best support students with disabilities. Faculty should make every reasonable effort to meet the accommodation needs of their students.

My journey (Author 1) towards inclusive excellence is continuously evolving. I typically conduct activities before, during, and after each semester that include reflection and education. Before the semester begins, I reflect on the results from completing an evaluation tool (i.e. Harvard University's Implicit Bias test) and make adjustments that I need to address. To engage

in education, I discuss best practices for benchmarking with key individuals from Higher Education Institutions, watch videos, read books, and attend workshops or conferences related to DEI hosted by universities or professional organizations. At times, I will delve into learning about a topic area such as microaggressions which may impact the learning experience for students. Becoming aware of and mitigating microaggressions require an investment of time, money, listening, and taking action (Hart, 2021), but is critical to promote an inclusive experience. During the semester, within the first 3 weeks of class, I distribute an internal anonymous survey to my students to obtain feedback and gather information to enhance their educational experience. In the survey, I ask general questions related to what is going well, recommended improvements, and specific questions about students' experiences, such as whether their learning styles are being met, whether they feel their voices are valued, and whether they have sufficient technology to fully participate in the class, to ensure I'm fostering an inclusive classroom. I find that students are very transparent on the surveys and provide important insight. Also during the semester, I seek out diverse guest speakers (i.e. race, ethnicity, gender, ability), adjust problems to include various types of names (i.e. female, cultural) and different types of businesses. Finally, after the semester, I review the semester teaching evaluations to identify successes and what areas can be improved upon.

The strategies we have shared will help faculty to provide an inclusive environment for all students. We have discussed how the teaching philosophy, course content, and engagement with students can foster more inclusive educational practices. The key is to be open to listening, adapt strategies to infuse energy into the accounting course delivery, and be cognizant of inclusive practices.

VIII. CONCLUSION

In this paper, we have presented a pathway to personal growth for faculty who want to be intentional about making their classrooms more inclusive for students. The ideas we have shared are intended to serve as a starting point, but there is no one size fits all approach that will work for all faculty. We hope this paper will spark meaningful reflection and conversation about inclusiveness in the accounting classroom. We encourage faculty to commit to continuous learning and improvement, integrating the most effective strategies to contribute to a more inclusive campus culture.

While we have shared our thoughts and ideas, we readily admit that being intentionally inclusive is not always easy. As an African-American woman and a biracial woman, we still find ourselves challenged to ensure our course design is inclusive, particularly in ways that are not based on race or gender, so we recognize how difficult it may be for someone who is not a member of an underrepresented group to consider inclusiveness in the selection of course content. Individuals who do belong to a particular underrepresented group may still struggle with inclusion along other dimensions of diversity. We encourage faculty to make an effort for their students' benefit, keeping in mind that no one has all of the right answers, and no one can address every facet of diversity. Every effort made by individual faculty members contributes to the overall culture of inclusiveness of their school. Inclusive excellence is continuous, intentional, and important if our desire is to create a welcoming, supportive educational experience for all students. We hope we have been able to provide useful insights as you start your journey to adopt inclusive practices in accounting education.

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APPENDIX A - PERSONAL SELF- ASSESSMENT OF ANTI-BIAS BEHAVIOR

PERSONAL SELF-ASSESSMENT OF ANTI-BIAS BEHAVIOR



Provided by: ADL's
[Education Division](#),
A WORLD OF
DIFFERENCE®
Institute

Directions: Using the rating scale of NEVER to ALWAYS, assess yourself for each item by placing an "X" on the appropriate place along each continuum. When you have completed the checklist, review your responses to identify areas in need of improvement. Create specific goals to address the areas in which you would like to improve.

1. I educate myself about the culture and experiences of other racial, religious, ethnic and socioeconomic groups by reading and attending classes, workshops, cultural events, etc.



2. I spend time reflecting on my own upbringing and childhood to better understand my own biases and the ways I may have internalized the prejudicial messages I received.



3. I look at my own attitudes and behaviors as an adult to determine the ways they may be contributing to or combating prejudice in society.



4. I evaluate my use of language to avoid terms or phrases that may be degrading or hurtful to other groups.



5. I avoid stereotyping and generalizing other people based on their group identity.



Source: <https://www.adl.org/sites/default/files/documents/assets/pdf/education-outreach/Personal-Self-Assessment-of-Anti-Bias-Behavior.pdf>

Appendix A illustrates a sample excerpt of the Personal Self Assessment of Anti-bias behavior from the Anti Defamation League

Appendix B: Diversity, Equity, and Inclusion Awareness Resources

Name of Topic	Source
List of Diversity Inc. Recommended Books for Leaders	https://www.diversityinc.com/diversityinc-book-recommendations-for-leaders/
Inclusive Practices in the Classroom	https://www.youtube.com/watch?v=00sRVmZa_zg
The Tale of Two Teachers	https://www.youtube.com/watch?v=sgtinODaW78
Principles of Teaching - Respecting Diversity & Promoting Equality	https://www.youtube.com/watch?v=IwPafOwbhcc
Microaggressions in the Classroom	https://www.youtube.com/watch?v=ZahtlxW2CIQ
Eliminating Microaggressions: The Next Level of Inclusion	https://www.youtube.com/watch?v=cPqVit6TJjw
Cultural Competence: What Does It Mean For Educators?	https://www.youtube.com/watch?v=U42MApeXi9w
Cultural Competence	https://www.youtube.com/watch?v=jlaCa8y-LiM
Cultural Humility	https://www.youtube.com/watch?v=Ww_ml21L7Ns

I'm Not Your Inspiration, Thank You Very Much	https://www.youtube.com/watch?v=8K9Gg164Bsw
DREAM: Disability Rights, Education, Activism, and Mentoring	https://www.youtube.com/watch?v=IwZXwLlJZok
The Person You Mean to Be: How Good People Fight Bias by Dolly Chugh	
Academic Ableism by Jay Timothy Dolmage	
So You Want to Talk About Race by Ijeoma Oluo	
I'm Still Here: Black Dignity in a World Made for Whiteness by Austin Channing Brown	
The Privileged Poor by Anthony Abraham Jack	
How to Be an Antiracist by Ibram X. Kendi	
Why Are All the Black Kids Sitting Together in the Cafeteria?: And Other Conversations About Race by Beverly Tatum	
Coaching for Equity: Conversations That Change Practice by Elena Aguilar	

Appendix B illustrates a list of Diversity, Equity, and Inclusion resources.

Appendix C: Sample Diversity, Equity, and Inclusion Syllabus Statements

Example 1

I believe that diverse student backgrounds are celebrated and are strengths. All students, regardless of their diverse background, are entitled to equity in education and an environment free from intentional and unintentional microaggressions. I also acknowledge that since students arrive from different backgrounds and educational institutions, there are potential inequities that are present. I commit to incorporating multiple learning methods of engagement and patience to encourage an inclusive learning environment. My ultimate desire is to appreciate, understand, and respect all individuals regardless of their diverse background inside and outside the classroom and ensure they feel included and welcomed.

Source: Author 1

I believe that diversity of person, background, and experience contributes to a stronger classroom and campus environment, and should be respected and celebrated. I believe that all students are entitled to equity in their education, and am committed to working with students to help them be successful in this course. I believe an inclusive classroom promotes learning for all students, and will endeavor to make all students feel welcome and supported in this course.

Source: Author 2

It is my intent that students from all diverse backgrounds and perspectives be well-served by this course, that students' learning needs be addressed both in and out of class, and that the diversity that the students bring to this class be viewed as a resource, strength, and benefit. It is my intent to present materials and activities that are respectful of diversity: gender identity, sexuality, disability, age, socioeconomic status, ethnicity, race, nationality, religion, and culture. Your suggestions are encouraged and appreciated. Please let me know ways to improve the effectiveness of the course for you personally, or for other students or student groups.

*Source: Brown University, Harriet W. Sheridan Center for Teaching and Learning
Appendix C illustrates three examples of syllabus statements related to diversity, equity, and inclusion.*

Appendix D: Sample Gender Pronoun Syllabi Statement

"All people have the right to be addressed and referred to in accordance with their personal identity. In this class, we will have the chance to indicate the name that we prefer to be called and, if we choose, to identify pronouns with which we would like to be addressed...I will do my best to address and refer to all students accordingly and support classmates in doing so as well."

Source: University of Michigan, Center for Research on Learning and Teaching

Appendix D illustrates a sample excerpt of a gender pronoun syllabi statement

Appendix E: Sample Core Rules of Netiquette

Netiquette, or network etiquette, is concerned with the "proper" way to communicate in an online environment. Consider the following "rules," adapted from Virginia Shea's [The Core Rules of Netiquette](#), whenever you communicate in the virtual world.

Rule 1: Remember the Human

Rule 2: Adhere to the same standards of behavior online that you follow in real life

Rule 3: Know where you are in cyberspace

Rule 4: Respect other people's time and bandwidth

Rule 5: Make yourself look good online

Rule 6: Share expert knowledge

Rule 7: Help keep flame wars under control

Rule 8: Respect other people's privacy

Rule 9: Don't abuse your power

Rule 10: Be forgiving of other people's mistakes

Adapted from [The Core Rules of Netiquette](#) Shea, V. (1994). Core rules of netiquette. *Netiquette* (Online ed., pp. 32-45). San Francisco: Albion Books.

Appendix E illustrates the core rules of netiquette to provide guidance on how to communicate in an online environment