“Say Something About Somebody’s Hat”—10 Practical Teaching and Classroom Management Tips to Consider

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Many years ago, we were incoming doctoral students and were preparing to teach for the first time. A senior professor shared some thoughts with us about how to manage a classroom and build rapport with students. One of his teaching tips was, “Say something about somebody’s hat.” At first, this advice sounded strange. After all, we were supposed to ensure that the students grasped a large amount of technical financial accounting material. However, he explained that an easy way to build rapport with the class, and ultimately to enhance student engagement, was to connect with individual students regarding the sports teams on their hats. If a student were wearing a Green Bay Packers hat in class, the connection could be positive (“I love the Packers, too. How are you feeling about this year?”) or more of a friendly jibe (“I’m from Chicago, and we’re almost getting tired of beating the Packers. Are you guys getting better this year?”). These types of connections may seem superficial, but his point was that they break the ice and can lead to more substantive connections with the class.

Over our combined approximately 50 years in the classroom, we have used tips from a variety of mentors, and we have figured out what works for us and what does not work. The purpose of this essay is to provide younger faculty, doctoral students, and practitioners serving in part-time teaching roles with 10 practical tips to consider. The tips are summarized in the Appendix and are designed to be relatively easy to remember and implement. We each use key elements of these 10 tips, and sometimes we employ them in a different manner. Further, we have developed somewhat different teaching styles, with one of us more structured and the other more organic.1 One of us specializes in teaching forensic accounting, fraud, and governance, while the other has focused more on auditing and financial accounting.

We organize our thoughts into three areas, which address many aspects of the elements of teaching effectiveness developed by Wygal and Stout (2015) and include some other issues. First, consistent with the advice we received years ago, we begin with connection and people issues, which we believe to be critical to student engagement and learning. Second, we highlight a number of organization and substance issues. Finally, we address efforts to expand the classroom to include research, current events, and professional and life management insights. Ultimately, we believe that successful teaching relies on treating people right; covering material in an organized, engaging, and rigorous manner; and broadening the classroom experience.2

Background

We developed these 10 tips by reflecting on our own personal experiences in the classroom. In other words, we sat down with a blank page, reflected on what has worked for us (10 tips), and then developed sub-sections of the 10 tips. Our purpose was to develop our ideas intentionally without looking at the literature so as to capture what we found to be effective for us.

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1 Faculty members will likely find that they adapt their personal style to the nature of the course. For instance, more technical material may lend itself to a more structured approach.

2 After this article was prepared, COVID-19 caused a major shift to online teaching. We believe that these 10 tips are quite applicable to the online teaching environment as well, with some adjustments for the different setting.

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After developing our own views of the issues and the 10 practical tips, we then circled back to selected recent accounting education literature on teaching effectiveness. Three foundational articles immediately stood out to us, Wygal and Stout (2015) and Wygal et al. (2017). These two articles are based on survey responses from award-winning accounting teachers and narratives from Cook Prize winners, respectively. A primary contribution of these articles is to develop a set of factors that reflect effective teaching in accounting. The six factors are (Wygal and Stout 2015, 173; also used in Wygal et al. 2017):

1. “Class session learning environment
2. Student focus
3. Preparation and organization
4. Importance of the practice environment
5. Passion and commitment to teaching (as a profession)
6. The design of the course learning environment.”

Further, Allen (2019, 3) summarizes the Wygal and Stout (2015) six elements as “fostering a friendly, comfortable, respectful classroom environment; being student focused; being well prepared and organized; preparing students for the accounting practice environment; being passionate, enthusiastic, and dedicated; and creating a clear yet challenging course environment.”

As readers will see below, these six elements of teaching effectiveness almost perfectly overlay many of the 10 practical tips we discuss. Thus, the primary contribution of our essay is to illustrate, in practical terms, how we have worked over the past 50 classroom-years to try to achieve the notion of teaching effectiveness that has been so wonderfully articulated by Wygal and Stout (2015) and Wygal et al. (2017). Our organizing framework is a bit different, but we address aspects of each of the six elements of teaching effectiveness, as well as some other issues. A key area of focus for us is building connections with students, consistent with research from Gallup and Purdue University (2014) that links workplace engagement to having professors who care about students as people. We discuss our various teaching tips largely in the context of teaching upper-level undergraduate courses and graduate courses in forensic accounting, fraud, governance, auditing, and financial accounting.

Connection and People Issues

1. Learn the students’ names and let the students get to know you as a person, not as a robot in front of the class.

The starting point to developing almost any human relationship is learning the other person’s name. Dale Carnegie famously observed, “Remember that a person’s name is to that person, the sweetest and most important sound in any language.” It is hard to develop great rapport if you never get past, “Hey you.” In our view, learning the students’ names is Teaching 101, even when you have 100+ students in a semester.

There are many techniques for learning names, but what we do is take pictures and really practice the names. If we have a long class with a break, we quiz ourselves on all of the names to the point where we can recite every student’s name, with accurate pronunciation. This process takes some time, but we believe that the investment is well worth it.

Issues in Accounting Education has published the narratives from Cook Prize winners, and these provide excellent insights into teaching effectiveness. Also, we encourage readers to consult Stout (2016) for overall reflective insights about academia, as well as several self-reflective pieces from a wide range of authors in the August 2018 Issues in Accounting Education. Both coauthors of the present article have won teaching awards / recognitions and consistently have high teaching evaluations.

Further, many other authors have written about teaching effectiveness and efforts to improve teaching (e.g., see Allen 2019; Brightman 2006; Callahan et al. 2016; Cunningham 1999; Dunn et al. 2016; Hanno 1999; Schnader et al. 2016; Wilson 1999), often including personal insights or research findings. We encourage readers to consult these and other accounting and non-accounting teaching-focused articles to learn more about what has worked for other professors.

We recognize that there may be some situations, such as lecture classes of 300 students, where it is impractical to learn everyone’s name. The Wall Street Journal (Belkin 2019) recently featured an article about large, public universities moving away from large lectures toward smaller sections that use adaptive learning software. One of the arguments in favor of this push toward smaller classes is that it is easier for faculty members to identify which students are struggling with material.
Beyond taking pictures (either individual “mug shots,” or sections of the class along with an initial seating chart), we rely on two other techniques. First, we only focus on first names to start. The last names will come as you grade and return exams, and what matters for conversations is first names. Second, we try to link students’ names to people we already know or to visual images. If someone in class is named Alan and you have a good friend named Alan, then picture your friend Alan and link that image to the student. If a student is named Frances, perhaps picture the student wearing a pope hat, like Pope Francis. If you have a big guy in class named Kerry, then associate him with the word “carry” because he is so strong and can carry a lot. Tricks like these can make learning 40-50 names in one class section much easier.

To get the students to focus on you as a person, not as an accounting professor robot, we encourage you to share something about yourself with the class. In the first day class introductions, focus on your hobbies, family, etc., as well as what you would like to be called (“Dr. X,” “Professor X,” or your first name). Knowing how to address you can make students more comfortable approaching you. As you go through the semester, begin class with a brief ice breaker story or observation of some type. These openers can be business-related (e.g., a story in the local newspaper) or personal. For example, last year we attended a neighborhood trivia night at our pool. During the event they awarded several door prizes, and a friend at our table won a bag of dessert-like treats. By that time, the sun had gone down, and it wasn’t easy to read the writing on the bag. Our friend shared the treats with others at the table, and about 10 seconds later, there was unanimous agreement that the treats were awful, accompanied by sounds of gagging and coughing. We had eaten dog treats! This example was an ice breaker for the next week’s class: “Your professor is smart enough to teach accounting, but stupid enough to eat dog treats.”

Another time, one of the authors hit a “shot of his life” on Super Bowl Sunday. It was a 40–45-yard throw with a football into a basketball goal—made on the second attempt and caught on film. He started the next class with a “5 second Super Bowl day highlight that you didn’t see on TV.” The class went crazy. A few years later, he spoke at a company where one of the students in that class worked, and they reconnected. The student said, “I still remember that shot.” In fact, the student had shared the YouTube video with the presentation attendees.

One of the authors sometimes conducts “silly” live polls at the beginning of class, using an online platform. For example, polls address personality issues, Grammy award predictions, favorite musicians, etc. The answers are displayed on the screen (sometimes in a word cloud) and can provide a nice ice breaker where the faculty member shares her favorite movies, music, etc. during the discussion of the results. This author also has the Spring semester students complete a March Madness bracket and try to predict the Final 4 teams in the NCAA basketball tournament. The updates during the tournament provide the daily ice breaker.

Another event that can humanize a professor is when s/he has made an error in class. While this situation can seem like a disaster to the professor, especially in the early years of teaching, we encourage professors to simply acknowledge the error. A sign of integrity is to admit when you have messed up. To lighten the moment, sometimes we will joke to the student who caught the error, “I will sometimes mess up to see if you catch it.” This author also has the Spring semester students complete a March Madness bracket and try to predict the Final 4 teams in the NCAA basketball tournament. The updates during the tournament provide the daily ice breaker.

Finally, we often find it helpful to simply ask the class if “they are still excited to be a part of it all” or if they feel, like we do, that “there is no place we’d rather be today.” This question is especially connection-building when the students are going through mid-term exams or building up to final exams. It might seem a bit corny but acknowledging that the students are tired or stressed can show that you appreciate what they are facing.

Our point here is that connections with the students really matter. Two excellent ways to connect are to learn names and to let the students get to know you as a person.

2. Get to class early and chat informally.

Another useful technique we have used over the years to complement point #1 is getting to class early and simply walking around the room to talk with students. In fact, we sometimes get to class while the previous class is still in session.

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7 There also are many apps available for smart phones that will help with learning names and taking attendance. Further, one colleague has graduate students submit a 2 minute video about themselves and their career aspirations.

8 It also is great to have the students meet others in the class and learn their names. Learning each other’s names can enhance communication, accountability, and group work. Some faculty may have students pair off to learn about each other and then introduce each other to the class.
and we talk to our students outside the classroom. We have found that these informal conversations are where many connections are made. Importantly, these conversations can help to get more and more students off of their phones and interacting face-to-face with other humans.

What do you talk about? It can be football, movies, music, their classes, the recruiting process, or simply how things are going for them overall. If you are not comfortable getting into personal issues, consider focusing on advising-related discussions. We have found that students love to know what classes they should take next, what certifications they should pursue, when registration is coming up, what firms are coming to campus, how to get an internship, best resume tips, etc. Overall, the topics you cover are up to you; the key is that the conversation is taking place.

Once the conversations are taking place, then the key is to remember things about the students, so you can ask follow-up questions later: What happened to your Miami Dolphins on Sunday? How was the concert last weekend? Did you feel good about your advanced accounting exam? How did the interview with PwC go? With these questions, future rounds of conversation are easy, and you have signaled to the students that you care about them. They matter, and they will become more comfortable conversing with others.

3. Treat students like intelligent professionals.

There are many different teaching styles out there, but one that we have never advocated is “the professor is a god, and the students are idiots” model. In other words, we mean an environment where the professor is the absolute expert on everything; s/he can never be questioned or be wrong. Further, the students are lowly recipients of information, and their ignorance should be highlighted when they provide an incorrect answer. We believe that such an environment has a chilling effect on relationships and learning.

In practical terms, what do you do when a student questions your assertion, or asks a question that you cannot answer? We encourage faculty to appreciate two things. First, you may have students who know things that you do not know. If so, that is wonderful, because classroom learning can be enhanced. While this learning happens more often at the graduate level than the undergraduate level, we have seen this learning across a wide range of courses, especially when students have some work experience. Leverage the expertise in the room, learn from it, and don’t be threatened by it. Encourage the students to think about their work experience and how it relates to the class material. You may find that they have some fascinating stories about fraud, incentive pay, budgeting, inventory shrinkage, accounting systems, etc. In fact, many students have interesting insights about internal controls at places where they have worked, especially controls over cash and inventory. Students also tend to have interesting insights about incentive compensation and performance measurement systems they have seen at work. Professors have advanced degrees, but the students likely have seen many things that we have not seen. That is a good thing that can enhance learning.

Second, if you are asked a question in class you cannot answer, simply indicate that it is a great question and, unless someone else in the room has the answer, you will look into it for the next class. Do not accept a burden of having to know the answer to all accounting and business questions. In fact, we have told our classes that all we know about tax is from TurboTax. We accept zero burden for having any specialized tax knowledge.

What do you do when a student provides an incorrect answer? We try to shape that answer into something closer to the truth, or we point out that the student has raised a common misconception about the topic, an issue that we wanted to highlight. Thus, we appreciate the student’s answer to the question, even if it is not correct. What we never do is say, “Wrong. Anyone else?” or “Stupid answer. Did you read the book?” In other words, never humiliate students in front of the class. If you have persistent issues with a student’s incorrect responses, then deal with that privately outside of class.

4. When in doubt, resolve issues in the students’ favor.

This next point should not be misinterpreted as “low standards” (see the rigor discussion in point #8 below), but when in doubt, we suggest resolving issues in the students’ favor. With respect to grading, our courses typically are on 1,000-point scales, where 900 = A, 800 = B, etc. What if a student has 894 points or 793 points? Do you issue the B or C, respectively? Our advice is to resolve the close calls in the student’s favor. Thus, we routinely go down to 890 for the A and 790 for the B. Due to the rigor discussed in point #8, we don’t have high class GPAs relative to other faculty, but we do avoid the stress and arguments of close calls going against the student.
Another source of stress with students is life events, especially illnesses or family emergencies. What if a student emails you two hours before an exam and indicates that his/her best friend was in a severe car accident last night and is in the ICU? Some faculty have zero tolerance (i.e., “get yourself in here and take the exam, or you get a zero”), while others only accommodate the student if medical documentation is provided. We suggest accepting the explanation, arranging for a make-up exam for the student, and moving on. Likewise, if a student misses an assignment deadline by 5 minutes, is it really worth issuing an F and keeping the student in school for another semester, creating a multi-thousand-dollar penalty? Or do you resolve close calls in the student’s favor?

Our view is that faculty have the discretion to exercise some empathy and look at the bigger picture when deciding close calls with students. Giving the student the benefit of the doubt can eliminate a lot of conflict and stress, and it can serve as a model to the students of how to treat other people in business and in life. We have enjoyed flexible, humane treatment from our employers, and we pass this treatment along to our students.

Organization and Substance Issues

5. View the syllabus as a contract, and provide timely, meaningful feedback.

Nothing drives students crazier than professors not following the syllabus and not providing them with timely, meaningful feedback. First, the syllabus is your contract with the class: what you will do and when you will do it. Our advice here is quite simple. Do what you said you will do, period. Moving targets, changing dates, having do-overs, saying never mind, etc. create a lot of student confusion and anxiety. The syllabus is there to create stability and to let everyone know the “rules of the game” upfront, so it is critical to stand by the plan. Work hard to ensure that each day’s material is covered so that you can stick to the schedule for the next day and keep the exams, papers, etc. on the dates in the syllabus. Except for having to move things due to a snow day or other emergency, we have never altered a syllabus in any meaningful way during a semester.

Second, regarding student feedback, we strongly believe in (a) letting students know where they stand at all times and (b) providing meaningful feedback on every assignment. To let the students know where they stand, develop a simple and transparent grading scheme and follow it. As noted above, we typically use 1,000-point scales. If an item needs to be curved, we do that at the time that test or assignment is returned so that everyone knows their interim grade. We have heard stories about students who complete a course and know that they have a certain percentage in the course, but they have no idea if the course grade will be an A or a D until the final grades are issued in a cloud of curves and hocus-pocus. This situation makes the students crazy, and it creates a lot of unnecessary angst.

Further, we believe that it is simply unprofessional to collect term papers or projects and never provide any feedback on them, other than a numerical score. This approach frustrates students, and they feel like the assignment was simply busy work. Such a practice deprives the students of any ability to learn from their mistakes or improve. And the solution to this issue is not to just give everyone 100 percent on the paper or project. That does not reflect the reality of the range of quality that students exhibit on any assignment. Overall, don’t assign it if you are not going to grade it in a meaningful way.

6. Provide a clear roadmap for a lively meeting, not a PowerPoint reading session.

We view class sessions not as performances or lectures, but as meetings. One critical element of a meeting is having an agenda, one that provides a roadmap and that you actually follow. We begin each class session by writing the day’s outline on the board (or document camera). This outline is usually 4–5 points that we will cover during that class meeting. As each point is covered, we cross the item off of the list. This simple exercise provides the students with a clear picture of where we are headed.

A second key element of a meeting is that it involves participation by all parties, not one party standing up front and reading PowerPoint slides. Numerous discussions with students and other faculty indicate to us that students truly detest
sitting and listening to a professor read PowerPoint slides. Listening to PowerPoint reading is mind-numbing, but some professors still do it because it gives them total control over the pace and setting.

Rather than the “death by PowerPoint” model, we advocate creating an active classroom, where there is discussion, debate, demonstration of how to do things, etc. If you have five points on the outline for the day, begin each one by asking if someone in the class can explain the basic idea of the item. If you lead with an explanation first, then follow it up with questions. Have students solve problems in class or have them discuss ethical dilemmas in class. Ask them what they think about an issue or a case. If you want to teach the students about Ponzi schemes, for example, don’t show them 10 slides about such schemes. Instead, go to class with a bag of pennies and actually run a Ponzi scheme: promise them a doubling of their money; have an early round of 2 investors, a second round of 6 investors, a third round of 14 investors; make some “gifts” to charity along the way to make yourself look like a good person; and then watch the scheme collapse as you don’t have enough students in the room to fund round 4 or 5.

Whatever it is, get the students doing something other than listening to you read PowerPoint. This active style of teaching can seem a little scary at first. How do you know what the students will say or do? You won’t know this, and that is fine. In fact, within reasonable limits, it can be a lot of fun not to know exactly what will happen in class. In our classes, we often find that the discussions go into areas that we never expected. That is great; we learned something, and so did the class. What if you run out of time or finish early? That could happen, but you will learn to adjust and stay on the schedule in the syllabus.

There are a few administrative considerations when moving to lively meetings. First, to promote an active class, consider making part of the course grade depend on class participation. Second, be prepared to deal with some students who have anxiety about speaking in class, and offer them your insights and support. Third, if you have detailed class notes, perhaps in a Word file, only release those to the students after the class, not before. Finally, we find that writing on the board or document camera is an excellent way to convey information, as the professor’s pace can more closely match the students’ writing or typing pace.

7. Use stories and pictures to illustrate key points.

Another mentor often told us that stories are the key to public speaking. Unlike facts or findings, stories make issues come alive, and they give the listener a context in which to consider the issues. We encourage faculty to think about their personal and professional experiences and to develop their stories into classroom deliverables.

Below we provide some examples from our experiences, but we believe that the best stories are your own:

1. One of the authors covers executive compensation and incentive issues in a master’s class. To illustrate the power of incentives in shaping behavior, the professor shares the story of our two sons and the “$1,000 bet.” On a family vacation we visited the hotel gym, where the “trash talk” between our then 17-year-old and 13-year-old sons escalated—who was stronger, who could lift what, etc. To get his little brother to shut up, our older son said, “If you can bench press the 50-pound dumbbells within six weeks, I’ll give you $1,000.” Our younger son shut up, and he began spirited weightlifting workouts. Within about four weeks he could press the 50s. At that time, our older son “clarified” the bet, saying, “I meant press them for 10 reps in one set.” Our younger son agreed to the clarification. At the end of six weeks, the family gathered in the basement for the lifting of the weights, with the parents uneasy about the outcome and a host of related ethical issues. It turns out that our younger son did sets of 9, 9, and 9 reps, followed by a final set of 8 reps a few hours later. While the bet was lost, our younger son now is a competitive powerlifter, and he owes it in part to the incentives created by his older brother.

2. In a fraud class, one of the authors covers the ESM fraud case, which involved the actions of an audit partner who had to choose between (a) admitting he had missed a client’s fraud or (b) looking the other way while the client tried to reverse the fraud. He took option (b), the fraud grew to a huge level, and he went to prison. Essentially, his choice was between looking stupid or trying to get away with something. The professor asks

11 For an excellent discussion of death by PowerPoint, see the presentation at: https://www.youtube.com/watch?v=uKI_MwmWv6OQ.
12 Graded participation can be based on in-class deliverables like problems or short answer responses that are submitted during class time by individuals or groups of students (not all participation needs to be oral). One coauthor often has contests during class and awards points to groups based on the best solutions.
the class, “Which is easier to forgive, stupid or dishonest?” The class response is typically that “stupid” is easier to forgive. The professor then asks, “Has everyone in the room done something stupid?” The answer is “yes.” To illustrate the point, he shares a story of trying to shoot squirrels in his attic, using a neighbor’s pellet gun. It did not end well. The squirrels were completely unharmed, the underside of the roof may have been shot, and the professor fell through the attic door opening and landed in the hallway. He also determined that squirrels in an attic move quickly. A pest control firm eventually solved the problem. From a professional perspective, the professor shares how he once had reported a finding in a paper backwards, through a few rounds of review at a journal. When a reviewer’s question led to the discovery of the error, the professor acknowledged his stupidity in the response memo, and the manuscript was accepted. Stupid can be forgiven, but dishonesty, which is intentional, is tough to get over.

3. In a master’s class, one topic is the association between good corporate governance on paper (i.e., independent and expert boards and audit committees) and good accounting outcomes (i.e., less fraud and restatements, reduced earnings management). In this discussion, students must understand the difference between association and causation. We talk about the difference, including the role of controlled, randomized experiments in establishing causation. However, a simple example tends to make the point clear. Simply ask the class, “When you go to the gym, what type of shirts are the largest, most ripped guys in the gym wearing?” The answer is “tank tops.” Giant muscular guys tend to wear tank tops in the gym. Then ask the class if they would buy your new bodybuilding program, which simply involves selling them several tank tops. After all, if hugeness and tank tops go together, won’t wearing a tank top cause hugeness? Of course not, we have association, not causation – in fact, we really appear to have reverse causation, as being huge seems to cause tank top wearing! This simple example makes sense to the students.

4. One of the authors was on an engagement many years ago where management and others could only get a bonus if the company improperly accounted for “free” rent (i.e., a company has a four-year lease with no payments in the first year and wants to record $0 rent expense in the first year). Further, management asserted that the improper accounting treatment was “immaterial.” Of course, the economic substance is that nothing is free, and the three years of lease payments need to be expensed over four years, including the first year. Also, this issue is qualitatively material, as it means the difference between meeting or missing a bonus target. In this situation, once the accounting employees saw that they would receive their bonuses only by violating GAAP (even though “immaterial”), they got into an argument with management. This story highlights some of the pressures that managers and accountants may face, as well as the importance of focusing on economic substance and qualitative materiality.

5. An issue that comes up in auditing and fraud-related courses is threats made by client management against the auditors. One of the authors had such an experience many years ago and describes the circumstances, which involved, among other things, a client manager having a gun on the premises and indicating to the auditor that s/he knew people who could make a body disappear. This apparent threat and some related circumstances led three junior auditors to approach the audit team leaders with their concerns about the client. The audit leaders quickly acted on this information and resigned from the engagement. This story has been extremely effective in demonstrating the seriousness of client threats, the importance of speaking up, and the advantages of working for a firm that listens to its people, no matter how junior they are.

6. Finally, we often discuss ways to assess character or integrity when dealing with others, often with a focus on the little things. One example that students appreciate is the faculty hiring process at our university. Several months after we started work at the university, the department chair revealed to us that one person had “veto power” over faculty hiring. He asked us to guess who it was. It turns out that it was his administrative assistant, someone with no background in accounting or academic research. He explained that his assistant was best positioned to assess how faculty candidates treat people, especially people who they believe may not be “important.” If the assistant was not comfortable with the person, then he would not hire the person.

These are some examples of the types of stories and illustrations that we use, and we encourage readers to develop their own stories. We have found that stories create lasting images for the students and truly help them to retain key concepts. Perhaps the only downside we have heard about the use of stories came from our older son, who works in public accounting...
with one of our former students. Our son became frustrated that every time he tried to tell his new colleague a story about himself or our family, she had already heard the story in class.

Beyond stories, we believe that many accounting concepts lend themselves quite well to pictures. We use the term “pictures” loosely. Most pictures are a series of pie circles, boxes, Venn diagrams, and arrows, with the occasional stick figure accounting person. For example, one coauthor often uses a series of pictures to illustrate purchase transactions, goodwill, and goodwill impairment. Using embedded pie circles to explain the relationship between the purchased entities, she highlights the before and after view of a goodwill transaction, complete with a stick figure accountant who is “appraising” the assets. When continuing the example to discuss goodwill impairment, the show Shark Tank provides a nice example of alternative business valuation approaches, as the sharks and the company owner often negotiate over business values. This example helps students better relate to the notion of the fair value of the reporting unit. Similar pictures are used to explain earnings per share (how cutting the profit pie matters) and the relationship among Accounts Receivable, Bad Debt Expense, and the Allowance for Doubtful Accounts (i.e., the holding pie until individual “dead beat” pieces are removed).

In a more holistic example, one author has found it helpful to begin a Master’s-level fraud and governance course with “Big Picture #1” which presents an organizational chart of top management, the board and its committees, shareholders, other external users of the financial statements, accounting information flowing out from top management, and other parties (auditors, SEC, PCAOB, analysts, courts, etc.). He draws this picture from scratch on the board, discussing each element as it is added. Then he discusses management’s incentive to lie in the financial reports and the various steps we take to reduce lying. Finally, he fits each of the course meetings into the picture—fraud, boards, audit committees, compensation committees, etc. The students leave the first class with a picture of the corporation and the entire course. Later, he presents “Big Picture #2,” which is Figure 1 from Carcello et al. (2011) showing the relation between board and audit committee characteristics and various accounting and auditing outcomes. Smaller scale pictures continue throughout the course to provide ongoing visuals.13

8. Test the students (rigorously) on the important issues covered in class.

Our philosophy of testing is to rigorously test the students on the important issues addressed in class. In other words, we want to make sure that the students fully understand the key points in the course. When we talk to students after an exam, we want to hear them say, “That was tough, but none of the topics surprised me. I didn’t feel like I had reported to the wrong classroom.”

This approach is in contrast to a different philosophy of testing, which seems to envision the exams more as trivia contests, often covering minor points or things in footnotes. In our view, the trivia testing approach misses the point, as it does not focus on deep understanding of the key issues, but rather memory of minor issues. Students in such a setting may emerge from the tests saying, “Where did those questions come from? Did we ever discuss any of that in class? Was I in the right classroom?”

In our view, the topics on the test should not surprise the students, and the challenge should be in understanding the topics at a deep level and being able to apply them to situations. We often tell our students to answer the questions, to be specific, and not to just write about the general area mentioned in the question. For example, an exam question might ask students to explain what research tells us about companies’ experience trying to link enterprise risk management (ERM) programs with strategic planning efforts. A good answer would describe the typically weak linkage and highlight some obstacles to establishing this linkage. A poor answer would involve a five-sentence definition of ERM, followed by a three-sentence description of strategic planning. The content might be accurate, but it in no way answers the question.

A few other thoughts on exams include the following. First, explain the nature of your exams and your exam philosophy up front. Give the students a sense of what to expect.14 Second, make the exams fun. We often include a comic on the first or last page and use names from TV shows or movies in the questions. One author has used names from a certain

13 We also encourage interested readers to consider points #6 and #7 when delivering presentations to professional groups. Reducing or eliminating PowerPoint, while enhancing the use of stories and pictures, can make professional presentations much more engaging for the attendees.

14 Professors can either point to material the students should review (class notes and in-class problems) or provide some specific examples of past exam questions so students can anticipate the level of difficulty.
category and then had the students try to guess the category (e.g., singers of songs in Oscar-winning films, songs by bands that have a color in the name, etc.). Finally, go over the exam in class and walk through the answer to each question. This step is where additional learning can take place.

Expanding the Classroom

9. Get some dimension of your research and current events into the classroom.

There is ongoing criticism of the weak linkages between accounting academia and practice, as discussed in the Pathways Commission report (2012) and by others (e.g., Sterling 1973; Kaplan 2011). It is not clear that much academic accounting research reaches practitioners or has much impact on practice. Further, we believe that part of the reason for the ongoing shortage of accounting faculty is that so few people have any idea what accounting professors do. Professors may face questions like, “What is your real job outside of the university?” “What are you doing with your summer off?” “You say that you do research in accounting. Is that like looking up FASB statements or tax cases?” We even have been told, “It is a shame that you both have to work to be able to afford a house.” The misconceptions abound.

One way to enhance practitioners’ understanding of research and to begin to get students interested in academic careers is to look for ways to get some of your research (or others’ research) in front of your students, or at least briefly mentioned in class as appropriate. This step is most feasible when faculty are teaching and researching in the same general area, which we strongly encourage if at all possible, but you can talk about research outside of your area as well.

How can you integrate teaching and research? At one end of the spectrum is brief mentions of research in class, along the lines of, “This manuscript is what I am working on, and here’s how it might be helpful to you.” If you are covering accounting for goodwill and you have done research on how financial statement users appear to respond to goodwill information, you have a natural opening to share the punch line of your work. This approach should be easy for many faculty members to implement.

The other end of the spectrum is building an entire course largely around research. One of the authors has used this approach at the undergraduate level (fraud and forensic accounting) and master’s level (governance and fraudulent financial reporting). The undergraduate class reads professionally focused research reports and articles, while the master’s class reads academic articles that are selected to be on target and not too complex in their methods. Student reaction to these courses has been extremely positive, and many graduates ask, “What are you working on now?” when they reconnect with the professor.

In addition to bringing research into the classroom, we believe that it is valuable to introduce students to academic careers in accounting and to encourage further discussion with you if they may have an interest. We advocate covering broad parameters, including (a) different faculty roles (tenure-track, lecturer, and adjunct), (b) different faculty activities (teaching, research, and service), (c) different types of universities (research, balanced, and teaching), (d) salary ranges, and (e) the nature of doctoral programs. Most students indicate that no one has ever discussed these issues with them, and they tend to see academic careers as much more appealing once they understand the landscape. We have been encouraged to see master’s graduates go on to doctoral programs after gaining work experience.

We also encourage faculty to link classroom material to current events. For example, in a fraud class, one author has told the story of the Jim Hunton academic fraud case (see Stone (2015) and Retraction Watch coverage at https://retractionwatch.com/category/by-author/james-hunton/) to promote discussion of the fraud triangle and fraud diamond. The class also learns about the Atlanta Public Schools case, where numerous administrators and teachers altered

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15 In some courses, students are not permitted to keep the exams. We believe that you should still go over the exams in class, requiring students to put away everything (including phones/computers) to ensure that copies of exams are not made.
16 Some faculty members may have noteworthy service or outside consulting roles to bring into the classroom (e.g., interactions with regulators, expert witness work, client service challenges, etc.).
17 The undergraduate students primarily read reports from the Association of Certified Fraud Examiners and COSO, as well as practitioner journal articles. The Master’s students primarily read articles from Contemporary Accounting Research, Auditing: A Journal of Practice & Theory, and Accounting Horizons.
18 We also encourage faculty members to look for ways to write articles for accounting education journals based on their teaching or service roles. These can include cases or analyses of teaching or service efforts.
19 Useful resources include Beyer et al. (2010), Hermanson (2008), Boyle et al. (2013), and Stout (2016).
students’ answer sheets to increase standardized test scores. The Atlanta Public Schools case is a wonderful case to cover because it has many of the features of a large-scale accounting fraud case (powerful leader, extreme pressure to meet targets, etc.) without any technical accounting details to confuse matters. Almost daily, The Wall Street Journal or the local newspaper will contain stories in some way related to accounting, business, fraud, auditing, ethics, corporate governance, etc. In fact, The Wall Street Journal sends out weekly email updates to educators with relevant stories and discussion questions for class.20 Often it takes only a couple of minutes in class to mention a story and have a brief discussion to tie material into the larger picture of current events.

10. Give the students professional and life management insights.

We believe that there is great value in providing students with more than just technical accounting material. Specifically, we try to develop some insights related to professional development and even life management, focusing on what is most applicable given the level of the course. For example, one significant challenge for many accounting students, due to accountants’ general introversion, is speaking in public. This problem is a professional development challenge for many of our students, and their ability to overcome this challenge can have a huge impact on their career progression. One way to help students to meet this challenge is to openly discuss it in class and to acknowledge, as Jerry Seinfeld says in a comedy special, that public speaking is the #1 fear of U.S. adults—and death is #2! Most people have a fear of public speaking, yet public speaking is a key part of a high-level accounting or business career. You then can share a bit about your own journey with public speaking and let the students know that the seemingly confident, spotlight-loving professor in front of them used to have, or may still have, the same fears about public speaking that they do. The key to getting over the fear is repeated exposure and practice, practice, practice. It is hard to reduce your 10K time if you never run, and it is difficult to become an effective, confident speaker if you never speak.

In terms of life management insights, the reality in accounting is that we are sending many of our graduates into a demanding work environment, often with long hours, travel, and stress. We believe that it is important to help to equip the students to understand these challenges up front and then to deal with these challenges as they occur. One author advises the students to always try to keep a hobby going, even during busy season. This hobby could be working out at the gym at 6 am or 11 pm, but the workouts provide an important, non-work outlet. Longer term, we advise students to continue to think about what they want from life and to be realistic about the effects of work on family life and other commitments. We have been so blunt as to say, “If your spouse works and you have three kids, a Big 4 job with 60 percent travel is almost certain to be a personal disaster.” Another way to think about this situation is to first decide on or recognize the parameters of your personal life. Then, figure out a career that makes sense given your personal life. We share with students that our dual-career family status means that we do little business travel, and near zero speaking or consulting outside of our local market. Constant travel is simply incompatible with the parameters of our family life.

Regarding stress, or even ethical challenges that may come up, we advise students to have someone they can talk to – a friend, relative, or professor – to serve as a sounding board. We have found that building relationships with students (see points #1 through #4) can make students comfortable approaching you when they are struggling with personal issues as well.21 We have had wide-ranging discussions with students and graduates, and we have referred students to campus resources in some cases.

Conclusion

Teaching has been one of the great joys of our lives, not just our careers. Yes, grading can be terrible, but the opportunity to interact with and help to influence wave after wave of young people is something that most professions do not offer. This work is an incredible career, one that offers great intellectual and personal freedom, as well as the ability to connect with many people.

Our purpose in writing this essay is to offer some practical tips about what has worked for us in the classroom. Many of the items discussed provide practical suggestions related to Wygal and Stout’s (2015) six elements of teaching effectiveness.

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20 The Wall Street Journal and other publications also have student subscriptions available to encourage students to begin to engage with business media on their own.

21 Of course, faculty have to be conscious of the amount of time they spend with students, given the multiple demands on faculty time.
While we believe that the items we discuss have worked well for us, we also believe that each professor needs to develop a teaching style that is true to his or her personality. Some of these tips may work for you, and others may not fit as well. We simply offer them for your consideration, and we hope that readers will seek to continue to enhance the classroom experience for their students, especially their connections with students. In the final analysis, what may matter the most in higher education is not the specific technical knowledge that is passed along to our students, but rather the broader impact we can have on our students by getting to know them and treating them well.
References


### Appendix

**Summary of 10 Practical Teaching and Classroom Management Tips**

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<th>Connection and People Issues</th>
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<tr>
<td>1. Learn the students’ names and let the students get to know you as a person, not as a robot in front of the class</td>
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<td>2. Get to class early and chat informally</td>
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<td>3. Treat students like intelligent professionals</td>
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<td>4. When in doubt, resolve issues in the students’ favor</td>
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<th>Organization and Substance Issues</th>
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<td>5. View the syllabus as a contract, and provide timely, meaningful feedback</td>
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<td>6. Provide a clear roadmap for a lively meeting, not a PowerPoint reading session</td>
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<td>7. Use stories and pictures to illustrate key points</td>
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<td>8. Test the students (rigorously) on the important issues covered in class</td>
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