The Role of Continuous Improvement and Mentoring in the Pursuit of Teaching Effectiveness: Perspectives from Award-Winning Accounting Educators

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Abstract

One of the major themes of the Accounting Education Change Commission (AECC) is the importance of teaching in a faculty member’s set of core responsibilities. In Issues Statement No. 5 (1993) the AECC called upon accounting educators to develop mechanisms for the sharing of ideas and strategies to improve teaching. This paper responds to that call and reports on specific strategies for enhancing teaching effectiveness as obtained from a survey of 100-plus award-winning U.S. accounting educators. Specific recommendations from our teaching exemplars call for accounting educators to embrace a continuous-improvement philosophy and to “reinvent” themselves as effective teachers. Also underscored from our teaching exemplars is the value of seeking out mentors, identifying and using support services, and maintaining an ongoing commitment to the goal of improving one’s effectiveness as a teacher. These recommendations are discussed with reference to practical concerns expressed in the literature, including possible trade-offs due to the perceived relative importance of teaching, research, and service in the performance evaluation model for accounting faculty. We also discuss our survey findings within the context of developing learning communities of teacher-scholars in accounting. Results reported in this paper should be useful to faculty interested in ongoing professional development, to graduate students in accounting (who are close to entering the profession), and to senior faculty who embrace the dual goals of community-building and mentoring of junior faculty.

Introduction

The purpose of this paper is to explore a rich vein of source data provided from a sample of award-winning accounting educators. We report survey results from 105 U.S. accounting educators who have been formally recognized for their teaching excellence. While survey respondents provided views on several teaching-related areas, this paper draws upon their career insights and recommendations to be pursued by faculty interested in enhancing their own development as teachers.

The importance of teaching as a faculty member role was a major theme of the Accounting Education Change Commission (AECC). In Issues Statement No. 5 (1993), the AECC identified critical tasks associated with the teaching-learning process and noted (p.1) that “progress is needed in [developing] mechanisms for sharing ideas and techniques....” Issues Statement No. 5 also includes a call (p. 3) for educators to direct their efforts toward identifying “strategies for evaluating and improving teaching.” The statement concludes (p. 4) by asserting: “Every party with a stake in improving accounting education has a stake in improving accounting professors’ teaching....”
The goal of teaching development may be important for both personal and institutional reasons. At the personal level, many individuals in our profession are simply self-motivated and want to improve their teaching effectiveness. For these individuals, such motivation is both strong and intrinsic. Our own experience, over many years, is that some faculty view development and growth as a teacher as a source of pride. For still others, there may be a sense of obligation or professional responsibility that motivates the faculty member to improve his/her effectiveness as a teacher. In one sense, this view of the profession can be seen as an extension of the AECC calls for action noted above.

In addition, teaching has become an important aspect of accreditation requirements for many schools. Thus, at the institutional level faculty development (both in terms of teaching and in terms of research capability) can be important, particularly for those programs that embrace a teaching-oriented mission and for those seeking accreditation by AACSB—International. Fundamentally, such development is related to the goal of improving the overall educational process. In this regard, the AACSB standards (2010, 3) state: “accreditation focuses on the quality of education. Standards set challenging but realistic thresholds… (and) challenge educators to pursue continuous improvement…”

An examination of processes devoted to faculty development is, in fact, of paramount importance to the AACSB accreditation decision. In this regard the AACSB (2010, 4) states that: “…the accreditation review focuses on a member’s clear determination of its mission, development of its faculty members…. [T]he processes used to … develop faculty…improve instruction, and enhance intellectual activity… play an important role in accreditation.”

Further, AACSB Standard #4 (2010, 26) requires that “the school specifies action items that represent high-priority continuous-improvement efforts” and that (p. 3) “faculty and administrators share responsibility for ensuring instructional quality through continuous improvement and innovation.” AACSB Standard #10, Faculty Qualifications, indicates (p. 43) that “faculty qualifications are a function of (1) original academic preparation, and (2) subsequent, on-going development activities that maintain currency in the field of teaching and scholarship…”

Finally, AACSB Standard #11 (2010, p. 51) requires that “the school has well-documented and communicated processes in place to manage and support faculty members…these include… providing orientation, guidance, and mentoring…” Once again, the emphasis is on underlying processes that together are intended to motivate continuous improvement and overall high quality of the business program.

For all of the above reasons, identifying experience-tested strategies for faculty development in the area of teaching (including mentoring activities) should be viewed as legitimate intellectual pursuits and research endeavors, particularly for AACSB accreditation purposes. The present research adds to the literature in accounting education by responding to the call set forth in AECC Statement #5. More specifically, we provide useful recommendations for those faculty members (and soon-to-be faculty members) who embrace the goal of continuous improvement as a teacher and for those senior faculty members who are charged with the responsibility of mentoring their junior counterparts.

Literature Review

In conjunction with our study we reviewed the accounting education literature to determine what, if any, resources are available to those faculty interested in teacher development (i.e., in improving teaching effectiveness). It is interesting to note that while there are many articles related to faculty-related issues, the literature base in accounting education is surprisingly silent on issues related to development of teaching expertise or otherwise responding to the call set forth in AECC Statement #5. Further, we found no papers that identified experience-based strategies for the

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1 The term “member” is used to refer generally to the organizational unit under consideration for accreditation by the AACSB. This could be, for example, a school of business or a college of business.

2 Of course, there are numerous resources available from the non-accounting literature, including the citations from general education. Our point, however, is that our study on teaching strategies is the first of its type to respond.
development of improved teaching. Our study enables a group of exemplary accounting educators to share, in their own words, ideas and strategies for improving teaching effectiveness. Ultimately, then, the goal of our paper is to get accounting faculty to think seriously and deeply about the teaching process and about strategies for improving teaching effectiveness. Our award-winning educators/survey respondents identified two major strategies in this regard: the importance of embracing the notion of continuous improvement (as educators), and the availability and use of support services, including mentoring. Our findings suggest the potential benefit of leaning communities centered on teaching to extend the specific results in an ongoing fashion.

The benefit of learning from outstanding teachers has been recognized previously in the literature outside of accounting. For example, Hativa, Barak, and Simhi (2001) note (p.699) that a good way to gain knowledge about teaching effectiveness is “to learn from outstanding teachers about how they think about teaching….” Similar views are expressed in the education literature by Angelo (1996). Bain (2004) used interviews and field observations to identify what the “best teachers” (mainly in the liberal arts and none in accounting) pursue as best practices. In finance, Gentry and Pratt (2003) develop a profile based on a personality testing instrument to suggest the characteristics of exemplary finance teachers. The views and recommendations of teaching exemplars should be beneficial to readers who want to further develop their teaching skills. For one thing, there is an intuitive appeal to gathering data from teaching award winners because the award itself is a form of validation that their recommended strategy is derived experientially. It is presumed that our award-winning respondents bring to the study many years of teaching experience, thus adding to the probable validity of their insights. As will explained more fully below, respondents to our survey point to the need for ongoing commitment to teacher development and identify important sources of support in so doing. While a strong argument can be made that such enhancement strategies should be of value to faculty in general, they may be of particular interest to junior faculty (including graduate students) as these individuals commence their academic careers.

The rest of this paper is organized as follows. In the next section we describe the research method (i.e., the data-collection instrument we used and the survey-administration process). This is followed by a presentation of findings, with emphasis on recommendations for continuous improvement/reinvention, and the importance of mentoring and other support services available to the accounting faculty member. We then provide a discussion of practical considerations of our findings, to include a consideration of ongoing time constraints in the context of possible perceived relationships across the faculty roles of teaching, research, and service. The paper concludes with a short summary.

Method

Survey Instrument
Quite often, survey research requires responses to forced-choice items. In this fashion, the researcher identifies preconceived parameters of characteristics deemed to be important. The respondent then is limited to identifying agreement or disagreement with the researcher’s preconceived model. For model-testing purposes this is, of course, an appropriate and tenable approach.

By contrast, questions on our survey instrument (other than those seeking demographic information from the respondent) were open-ended in nature. Specifically, we asked award-winning accounting faculty to provide, in their own words, four perspectives: factors and behaviors associated with teaching effectiveness, factors and behaviors associated with ineffective teaching, perceptions on whether and how the teaching role has changed over the years, and recommendations (to other faculty) for improving teaching effectiveness. Responses to this last question are reported in the present paper. Thus, a distinctive feature of our survey instrument is that respondents were not asked to respond based on a preconceived set of alternatives (e.g., recommended behaviors and/or practices). Instead, they

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3 Results pertaining to factors and behaviors associated with ineffective teaching are provided in Stout and Wygal (2010).

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were asked to respond in their own words regarding the efficacy of one or another teaching-developmental strategy. As explained below, this required the authors to develop a mechanism to content-analyze the survey responses they received.

**Pretesting**

For pre-testing purposes, the survey instrument was sent for comment to a group of researchers known for their contributions to and their expertise in business education research. Comments were sought on question clarity and appropriateness, survey length, and related issues. This pre-testing and resulting feedback led to refinements in the instrument prior to sending the survey to potential respondents.

**Survey Administration**

Survey recipients included only those accounting faculty who had been formally recognized for their teaching excellence. The researchers identified such potential respondents in two separate ways. Initially we mailed a set of three hard copies of the survey instrument and an accompanying cover letter to accounting program leaders in the United States with a request that the surveys be given to up to three department faculty members “who had been recognized formally for their teaching excellence.” To facilitate the process, we included a self-addressed, postage-paid return envelope with each copy of the survey instrument and cover letter. The cover letter recognized the individual for his/her accomplishments as a teacher and invited the individual to complete and to return to us the accompanying survey instrument. Anonymity of responses was assured; respondents were explicitly told that no individual respondent would be identified in any papers resulting from the study.

A separate source of award-winning educators was identified using website information. Access to college and university web pages of four-year U.S. institutions, on a state-by-state basis, enabled identification of any accounting faculty member at that institution who had received one or more teaching awards. Each such individual was sent an email congratulating him/her for being so recognized and asking that individual to participate, anonymously, in our study. Each email included two file attachments: a cover letter (explaining the purpose of our study) and the related research instrument. The cover letter was identical to the hard copy sent to accounting program leaders and guaranteed that no individual respondent would be identified in any papers associated with the study.

**Results**

**Respondent Profile**

Collection of survey data was accomplished in the latter half of 2009 and the early part of 2010. A total of 105 responses were received. Almost all (94%) came from faculty at programs having AACSB-International business accreditation. Of these respondents, 60% were in programs that had earned dual accreditation status, meaning that their accounting unit was separately accredited as well. Regarding faculty rank, almost 50% of respondents were full professors, 29% associate professors, 12% assistant professors, 8% instructors, and 1% lecturers. Males comprised about two-thirds of the respondents. The vast majority (93%) of respondents had doctorates; 76% held a CPA license. The average teaching experience per respondent was 21.4 years (with a standard deviation of 9.3 years).

Our respondent group was indeed a set of accomplished individuals having garnered teaching awards on both an internal and an external basis. The total number of awards reported by our 105 respondents was 398. The mean number of awards was 3.79, while the range of awards was 1 to 17. Internal awards include Departmental (54 or

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4 By “formally recognized” we mean had received one or more teaching awards, either internal (e.g., department level or college level) or external (e.g., AICPA Educator Award, state CPA society educator award).

5 Obviously, such information was not available on all such websites. An attempt was made, however, to examine the departmental website for all four-year institutions in the U.S.
13.6%), College/Business School (198 or ~50%), and University (104 or 26%). External awards were State/Regional (32 or 8%) and National (10 or 2.6%).

Strategies for Improving Teaching Effectiveness
As noted above, this paper reports the results of survey respondents to the following question: “What recommendations can you offer to those accounting faculty interested in improving their teaching effectiveness?” Many of our respondents provided a single response to this question while others identified multiple recommendations. In either case, the responses were typically expansive and reflected a diversity of viewpoints. Because we had no preconceived notion as to the types of strategies that would be recommended, we content-analyzed and then coded each response into discernible categories. The largest categories of responses were “reinvention/continuous improvement” and “the use of mentors and support mechanisms.” These are explored in detail below with additional and related insights from respondents considered as well.

Continuous Improvement and Reinvention.
A total of 34 responses suggest the benefit of seeking to improve performance, regardless of the awards won or the perception of skills already developed. Respondent statements contain a rich texture that suggests the importance of related perspectives as we will explore further below. Representative statements are:

- “Continue to ‘seek to learn.’ By seeking to learn you will find you are seeking to serve.”
- “Comfort zones are traps. Always try something new based on discussions/feedback from peers and students.”
- “First of all, be honest with yourself that this (teaching) is what you really want to do. Then, work at it constantly by evaluating yourself and your teaching techniques, talk with others, and keep updating your knowledge and your classroom techniques.”
- “Keep reinventing yourself, your topics, and your delivery methods.”
- “From my perspective, everyone can probably improve.”
- “Develop examples that you can use in class to illustrate points that you think are important. Reflect on your teaching each day to determine what you could have done better, and then write these ideas down so you don’t forget.”
- “Approach teaching like any other element of your CPE and try not to stand pat with methods that have worked in the past. There is likely room for improvement even for the most experienced and better teachers.”
- “It is important to try new things and learn from others about what works and what does not in the classroom or online. Each individual needs to develop a teaching style that works for the individual as well as their students. It requires continuous effort.”
- “Don’t be afraid to try something new. Each semester, I try at least one new teaching strategy or way of presenting certain materials. Most of the time, it works, but if not, I amend again, or go back to the ‘old way.’ You never know unless you try.”
- “Experiment with new approaches and technologies and evaluate the change.”
- “Learn all you can about teaching—through reading, workshops, or conversation. Try out ideas in the classroom. Really think about and learn from the results. Let your teaching evolve into a style that works best for you.”

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6 The fact that less than 14% of total awards were departmental-based provides some evidence regarding the degree of accomplishment of those who responded to our survey.

7 A three-step process was used in this regard. First, one of the two researchers classified all responses into discernible categories (that emerged after examining the first 25% of responses). Second, the other researcher carefully evaluated all of the category placements made by the first researcher. Third, any disagreements in classifications were resolved via discussion between the two. (Disagreements were relatively rare, perhaps around 10% of the total responses.)
These are representative rather than exhaustive of the statements made. For coding purposes, they were considered to be best included in the “continuous improvement” category. It is worth underscoring the point that these insights came from educators who were already highly regarded for their teaching abilities. Nonetheless, with a strong voice, they note the benefit of viewing their own development as a continuing journey, one that they must attend to on an ongoing basis. In addition, there are other elements within this set, including the recognition that reinvention and continuous improvement can be linked to a broader set of support services and to the commitment of time and energy. As shown in the following set of insights, there is a very strong sentiment for reaching out to like-minded faculty members as a source of support.

Mentoring and Support-Service Use.
Thirty-four responses were classified in this category. On balance they extend in a pragmatic fashion the discussion on continuous improvement by recommending that faculty members should routinely identify and employ opportunities to make them more effective teachers. Many respondents identify the value of seeking guidance from fellow faculty members as a helpful resource. Another recurring theme is that the pursuit of excellence requires commitment and hard work. This is underscored in the first statement identified below (as well as others that follow):

- “It takes a lot of work. I once read where Sir Lawrence Olivier once answered the question ‘What is your biggest fear as an actor?’ with the response ‘that people will realize that I am a fake, that I am really not that good.’ I am responding to this questionnaire because you asked me to do so. And while I am proud of the various recognitions I have received in my career, I am not so sure they are deserved. I work hard at teaching, but after all of these years, I am not so sure that I am that good at it. So the advice I would give is that there are plenty of opportunities for improvement. One can improve their teaching by reading, by practice, by conversations with colleagues, by talking with current and former students, and by many other means. While some are blessed with more ability that others, it is true that everyone can improve their teaching skills with dedication and hard work.”
- “I think teaching workshops in conjunction with a mentor can be very effective. This requires a great deal of humility, but it is effective.”
- “Find out what resources your school or university offers to assist you. These resources may include videotaping and feedback, or a teaching mentor to observe your teaching and provide feedback. Search for published/online materials on improving teaching and learning.”
- “Take advantage of resources available at your institution.”
- “Attend workshops about student learning—not just about teaching. There is a wonderful research base on college education that can help you design and deliver effective courses.”
- “Many faculty either don’t want to change or are afraid to change. However, if they reach the point they are willing to try I would suggest they find a faculty mentor they can work with. Visiting a few different lectures and getting honest feedback from students, other than through the student evaluation process, can be very effective. Even though I’m perceived as a very effective teacher, the only ones that usually ask my opinion on teaching effectiveness are the other faculty in the department who are also perceived as effective teachers. The less effective ones seem to have a resistance to change.”
- “Seek advice from people who have taught the course you will be teaching. Most people are willing to provide the syllabus they used and to discuss content choices and techniques they used. Ask effective teachers if you can observe them teaching. Seek advice from effective teachers not only in your university, but also in your profession.”
- “Seek advice from master teachers. Sit in some of their classes if possible.”
- “Talk through ideas with colleagues.”
- “Develop active learning strategies. Go to effective teaching conferences; get involved with the Teaching, Learning, and Curriculum [TLC] Section of the American Accounting Association [AAA] as well as AAA regional meetings.”
- “Figure out who some of the students’ favorite teachers are and sit in on some of their classes.”
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- “Seek out those faculty members that students have labeled the effective teachers and do not be afraid to discuss how they conduct class, possibly even sitting in for an extended period of time (1 class period would not seem to be of great benefit). Talk to students and ask them point blank ‘what is it that he does that makes students consider him a truly great teacher’—I doubt a discussion about grades will ever be the answer. Become comfortable with who you are, be open and honest with students—that is where the respect begins and your chance of becoming an effective teacher should follow.”

- “Work, work, work! Observe others—not just in the classroom, but everywhere. Watch parents interact with children; watch managers interact with employees; watch presidents interact with world leaders; read books (not just about teaching but about anything). Think about what you observe and identify things that are effective and ineffective. I think that helps a lot!”

Again, there are many additional and similar responses that could have been quoted but were not for the sake of brevity. A common theme is that development (i.e., improving one’s teaching effectiveness) requires work and is better pursued when the faculty member develops a sense of community or connection. Note also the recurring use of action terms such as “seek,” “find,” and “observe.” Also emphasized is a view that many support resources may be found externally. Respondents identify the American Accounting Association (AAA) as a source of support external to their college or university setting. It is also noteworthy that respondents identified that valuable support can be as close as the faculty office next door. We will explore this area of developing a sense of shared community in a section below.

Faculty members interested in improving their teaching effectiveness may consider attending the following (non discipline-related) conferences and programs: Lilly Conferences (http://lillyconferences.com/), both regional and national; CASTL (Carnegie Academy for the Scholarship of Teaching & Learning, http://www.creighton.edu/castl/); ISSOTL (International Society of the Scholarship of Teaching and Learning) Conference, http://www.issof.org; The Best Professor Institute (http://www.bestteachersinstitute.org/); the Assessment Institute (http://www.planning.iupui.edu/51.html); and, The Teaching Professor (http://www.teachingprofessor.com/). In addition, faculty can join a group called “Tomorrow’s Professor” (http://ctl.stanford.edu/Tomprof/index.shtml), a desk-top faculty development resource sponsored by the Stanford University Center for Teaching and Learning and developed jointly by the American Association for Higher Education (AAHE), The National Teaching and Learning Forum (NT&LF), and The Stanford Center for Innovations in Learning (SCIU).

Discussion

The present study taps into the insights of award-winning accounting educators to suggest strategies for the pursuit of teaching excellence. Very strong signals are conveyed suggesting that “pursuit” is a more compelling term than “achievement.” That is, even those who have received numerous awards for teaching identify, sometimes with a stark sense of humility, the value of continuous improvement in the classroom. They are not satisfied with how good they are (or were) but instead seek to get even better. In so doing, they suggest the benefits of seeking out support services and of forging mentoring relationships. Readers who have been involved with accreditation needs (as outlined briefly above) will recognize the value of being able to demonstrate such activities for documentation purposes. In our view, the message conveyed by our respondents can be generalized to educators and programs regardless of accreditation demands. Before we address specific proposals for readers to leverage our findings, we identify in the following section practical perspectives to be faced.

Practical Constraints and Challenges

The efficacy of the strategies noted above may be compromised by practical considerations and other constraints. Put differently, it may be possible to agree in theory with the positive aspects of strategies identified above but to call into question the efficacy of those strategies given “real-world” challenges. Thus, we will use this section to consider some of the realities (e.g., time demands) associated with continuous-improvement strategies for improving teaching effectiveness. Additional insights from the survey can help us to stage this discussion. These come from respondents who added comments regarding the benefit of defining what we mean when we speak of “teaching
effectiveness “and also pointed to possible career trade-offs that might be considered. For example, one respondent suggests:

First and foremost, determine what does teaching effectiveness mean for you? If it is getting good student evaluations (only), [then] be friendly to students, be nice, talk sports and entertainment, and crack jokes. If it is to improve student understanding of the subject matter for the longer-run success in the profession, try to balance the rigor that you would like to deliver and ability/willingness of students to believe in you. Listen to students but don’t make their lack of preparation to be your responsibility.

At the heart of this comment is a suggestion that teaching effectiveness may not be related to student evaluations. Instead, better student evaluations may be more closely linked to less effective or less rigorous approaches that are pleasing to students for all the wrong reasons. A similar warning is expressed by another respondent who first notes that “popularity” must not be confused with effectiveness:

If by “effective” you mean what will result in a transformational experience for students, then the following list is applicable:

- Set clear, fairly difficult but achievable expectations that cause students to stretch and insist (that) students meet them.
- Be willing to provide meaningful learning assistance to students, but don’t provide the answers.
- Be very well prepared and well versed in your subject matter.
- Make it really relevant to the “real world” by demonstrating situations involving actual application such as cases.
- Engage students in actually applying their abilities and knowledge in ways that enhance critical and creative thinking skills.
- Be unwavering in your high standards and values.
- Revise your teaching approach continuously based upon what improves student development and learning in your courses.
- **Do not use this approach unless you have tenure** (emphasis added).

These additional insights from our respondents help to frame questions regarding practical considerations in the pursuit of teaching excellence. For many educators, the importance of teaching in their professional roles would be considered a high and unquestioned priority. That is, to the extent that a faculty member is entrusted with teaching responsibilities, then the role of “teacher” should be accorded lofty status. Of course, a more common reality for many educators (and likely intended in the comment above) is that “teaching” constitutes only one professional role along with research and service. It is not a certainty that teaching is considered to be an equal partner in this mix at all colleges or universities, or for any (or all) disciplines.

Carnell (2007) identifies the importance of the contextual variable of the perceived importance of teaching (as compared with research) in the overall faculty role. Carnell asserts that educators in any discipline may not seek to be as effective in their teaching role if the rewards structure is perceived to value research output either more highly or to the exclusion of teaching performance. This point is underscored by the statement above that teaching excellence is best pursued after tenure has been achieved. Carnell’s work serves as a useful transition to a brief additional consideration of the relative roles of teaching, service, and research.

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8This theme is explored at length in Flinn and Crumbley (2009).
9One might note here that in the face of budget cuts and declining resources tension across these three performance dimensions is likely to increase, not subside, in the near future.
Terpstra and Honoree (2009) surveyed over 400 faculty members at four-year colleges to attempt to discern possible performance strategies relating to research, teaching, and service. Perhaps not surprisingly, they found that the faculty member’s pursuit of excellence in any of these areas was correlated directly to the respondent’s perception of how much each area was valued by the institution. Thus, the value of our results may be more pragmatically important to those employed at institutions that clearly signal the importance of teaching to the overall evaluation of faculty performance. Otherwise, readers of this paper will find the recommendations to be of value for more personal reasons. For example, it is possible to view the ongoing revision and improvement of teaching responsibilities each semester to be not unlike the routine followed in drafting and redrafting manuscripts to be submitted for external review and publication. This suggests a view that if such revisions are an accepted part of the research role, then they should be part of the ongoing teaching role as well. This is an element of the literature that has emerged in the last two decades on the scholarship of teaching.

In his noteworthy monograph, Ernest Boyer (1990, p. 16) asserts that there is a need “to move beyond the tired old ‘teaching versus research’ debate and give the familiar and honorable term ‘scholarship’ a broader, more capacious meaning, one that brings legitimacy to the full scope of academic work.” Furthermore, Boyer asserts the benefit of a community of teacher-scholars, where each can learn from the fruits of the other’s scholarship. Importantly, Boyer’s expanded definition includes the “scholarship of teaching.” To Boyer (1990, p. 36) a key component of teaching-related scholarship must be the provision for adequate assessment by the participants, including self-assessment by the teacher and that of peers and students. Bain (2004) reports on a decade-long study of “master teachers” (primarily in the liberal arts) that underscores the value of such ongoing self-assessment and peer review of teaching.

Boyer’s untimely death shortly after his work was published has resulted in additional interpretive studies. For many educators, the “scholarship of teaching” has come to mean that the discipline of teaching is a worthwhile academic pursuit and that research into teaching is valuable. This view supports the nature and purpose of the present paper. In addition (and briefly put), there has been considerable work done to attempt to further define what the scholarship of teaching means. For example, an ongoing debate exists regarding the similarities and differences between the “scholarship of teaching” and “scholarship in teaching.” Nicholls (2004) asserts that such refinements are absolutely essential for any university or organization to properly assess teaching for performance-review purposes. This suggests that the development of teaching effectiveness strategies are being accorded much greater value for many institutions, and yet individual readers of our findings will be well advised to apply their own scholarly skills to assess their operational value to their career and within their institutional setting.

Kreber (2002) has extended the discussion of Boyer’s premise by exploring aspects of how educators can gain better understanding of their teaching abilities through monitoring and assessing their own present and past performance and by disseminating their knowledge for the benefit and review of others. She states (2002, p. 16): “Perhaps the most relevant educational knowledge is created, however, neither through experience nor publications alone but through the struggle with the mediation of theory and practice. What needs to be considered are both existing theoretical constructs as well as insights drawn from experience.”

A Synthesis of Ideas: Shared Community in Teaching

We propose that the findings and related literature we have reported support a view that accounting educators can and do care about developing their teaching abilities and can learn from one another. More to the point, our teaching exemplars are characterized by a desire to get better and they recommend that fellow educators look to colleagues as a major source of inspiration and support. This is a very real reflection of Boyer’s views on teaching scholarship as expressed two decades ago. It can be noted as well that our findings provide a tangible response to the request. In fact, more than a few respondents actually thanked us for taking time to solicit their views. While we have at our disposal only a sampling of business school faculty from which to make this observation, we nevertheless feel that the enthusiasm with which individuals responded to our survey may reflect untapped energies and enthusiasm for community-building across the business disciplines.
call in *AECC Issues Statement No. 5* (1993) as noted above for accounting educators to identify (p.3) “strategies for evaluating and improving teaching.” Furthermore, *Issues Statement No.5* asserts (p.3): “Every teacher should regularly assess his or her work in order to improve. Self-assessment requires an evaluation of what was effective, what was not, why some things were relatively more effective, and what changes are desirable.” Our teaching award-winning respondents amplify this point. That is, they note the value in their careers of reaching out to colleagues for support and feedback in their own continuous improvement pursuits. In turn, they share the results of their individual reflections and assessments with other colleagues.

Because our finding are derived from teaching exemplars in accounting, it is indeed appropriate to suggest to readers that members of an accounting program could/should seek ways to build community around dialog and interaction regarding effective teaching. In a real sense, such a community could portray a quite diverse range of views given that it is common for faculty members to define themselves in terms of specialties such as financial, managerial, audit, systems, and the like. At the same time, it is likely that such participants can also gain a greater appreciation of disciplinary perspectives as they become aware of how courses are being taught in the other areas. It is likely as well that similar gains could be predicted between accounting educators and faculty members in other disciplines.

For example, the dynamics of the financial marketplace, the importance, use and measurement of financial instruments, and the regulatory oversight environment are extremely relevant to accounting, finance, and other business students. As noted above, Boyer’s vision of a community of teacher-scholars where each benefits from the fruits of the other seems to be very much in focus here. Is there not intuitive appeal in having financial and managerial accounting faculty members sharing their approaches, philosophies, and techniques on teaching? Why not then have accounting and finance faculty (for example) reaching out tone another similarly? We are not suggesting that there are no differences of opinion or method (as there surely are even within given disciplines). However, we do propose that where like-minded individuals identify the value of pursuing a journey toward teaching excellence, the development of community across disciplines can benefit all who take it.

There is an evolving theme in the general education literature that identifies possible mechanisms for “learning communities” to develop. Hargreaves and Stone-Johnson (2009) note specific examples of “Professional Learning Communities” (PLC’s) in secondary education settings and identify important overall benefits that can be gained from “evidence-informed” improvement programs. Berman (2000, pp. 24-25) identifies the value of five department-level functions, including: Brown Bag Lunches with Teaching Themes; Teaching Circles (i.e., small groups of faculty committed to developing their teaching together); Peer Mentoring; Master Teachers (whose responsibilities, among other things, would be to share information with colleagues on teaching-related issues); and, Workshops on Teaching-Related and Evaluation-Related Topics). While suggestions for “learning community” development are to be found only in the general education literature, our findings suggest a very strong view that such community-building devices can be quite valuable to accounting educators as well.

We encourage readers to view future efforts for enhanced teaching excellence as part of their ongoing scholarly activities. Individual reflection, deep introspection, and assessment are needed first steps. The benefit of expanding such reflection to include the views of colleagues extends community and can give each faculty member a proactive role in his/her professional development. Given rather pervasive budget cutting at colleges and universities, it is probable that funding for formal external development programs will become less certain. Among the views expressed by our respondents is that each of us can become a very valuable resource in our professional-development efforts. For an individual reader, the monitoring and assessment of methods presently used may suggest the importance of specific areas to address. Such analysis may point to the need for rethinking teaching assumptions, philosophies, or approaches. It could also suggest the need to “seek,” “find,” or “observe” additional sources of support.

This scholarly assessment of teaching may also lead to the recognition that mentoring relationships could either be extended to or sought from others, including those in other disciplines who share a desire to become better teachers. Such ongoing works to examine ways to improve teaching serve as responses to the call conveyed by the AECC in *Issues Statement No.5* (1993). The fruits of such works may indeed provide valuable evidence from practice to share.
with a broader audience. Reports of experiences on the development of viable learning community approaches also can be very helpful to the educator community. Hargreaves and Stone-Johnson (2009) assert that while it is clear to many educators and administrators that learning communities can lead to improvement benefits (p.109), “the evidence of how to get there developmentally from more basic beginnings still has to be, and urgently needs to be, developed.” Thus, moving forward there is the potential to expand the “scholarship of teaching and learning” to encompass as well a scholarly study of the development of learning community approaches in accounting.

Whether or not such efforts yield publishable results, they can surely lead to ongoing sharing and discussions with like-minded colleagues. This is a laudable pursuit, one that can lead not only to gains in teaching excellence but also to an enhanced sense of community. Such community building values a search for and sharing of best practices for those who want to further develop their teaching performance. In sum, our findings from award-winning accounting educators in 2010 echo the themes put forth by Boyer two decades ago (1990,p, 24):

In the end, inspired teaching keeps the flame of scholarship alive. Almost all successful academics give credit to creative teachers—those mentors who defined their work so compellingly that it became, for them, a lifetime challenge. Without the teaching function, the continuity of knowledge will be broken and the store of human knowledge dangerously diminished.

Summary

This paper, in response to AECC Issues Statement #5 (1993), provides reflections of those faculty in accounting who have been recognized for their teaching excellence and who have thought deeply about the teaching process in accounting. These reflections offer practical advice for accounting faculty interested in improving their teaching effectiveness. Our award-winning accounting educators tell us, in essence, that improving teaching effectiveness can be likened to a “journey”—one that begins with serious introspection and one that is characterized by continuous-improvement milestones. Our hope is that this paper encourages readers to reflect earnestly about the teaching process and how that process can be improved, with work and commitment. In short, our sample of teaching exemplars tells us that continuous improvement should be part of each accounting professor’s mindset and that those who embrace such a philosophy should avail themselves of resources (including mentoring relationships) that are available to support this philosophy. Finally, practical constraints suggest to the accounting education community the possible importance of learning communities and a cross-sharing of information related to the developmental process of improving teaching effectiveness.
References


