

My Statement of Teaching Philosophy – Fred Phillips

Students enter university with uncertainty and doubt. These feelings are particularly pronounced in the first accounting course. The chatter they have heard about the profession—from family, friends, movies, and the media—says the same thing: although a career in accounting can be financially secure, the work is boring, abstract, and cold-hearted.* Combine antiquated views with modern scandals, and the formed opinions related to accounting are difficult to overcome.

Helping students discover that these views are misperceptions is my main teaching challenge, and one of my greatest joys. Accounting actually is an exciting field; one that is grounded in practical problems best resolved through thoughtful consideration of many stakeholders. To convey this message, some instructors merely tell students that an accounting career will be fun, hands-on, and outward-looking. But I believe a more subtle approach is required, in which I model how a real accounting professional behaves. By using materials and activities that I have either developed or discovered to be effective in the classroom through continual experimentation and careful research, I seek to demonstrate the hands-on nature and real-world applications of accounting.

At the risk of making a deeply held philosophy seem trite and prosaic, my approach to teaching and learning can be summarized in three points:

1. Show that learning is engaging and fun.
2. Enable learning by developing relevant materials and hands-on activities.
3. Continually experiment with, assess, refine, and share instructional methods and tools.

Although these points help to frame my approach to teaching and learning, the words fail to fully capture how deeply rooted the underlying principles exist within me. Perhaps I can better convey their pervasive influence by explaining how I came to hold these principles.

Showing that Learning is Engaging and Fun: Finding Courage in a Simple Strategy

Two decades ago, as I prepared to teach my first university class, I was reminded of a presentation I had given as an undergraduate student. Although I did not realize it at the time, this undergrad presentation profoundly shaped the university professor I would become. Unlike lead characters in fairy tales and Hollywood scripts that discover an innate talent that only needs to be nurtured by a caring mentor, the presentation I gave did not reveal that glimmer of innate talent. No, instead it elicited harsh criticism from one of my professors whom I respected most. She characterized the presentation as “monotone, tedious, and disengaging.” I must admit those words were the unvarnished truth but, at the time, I brushed them aside and buried them deep in my memory never to revisit them. Or, so I thought. But when preparing for my first class as a university teacher, the words resurfaced and echoed through my mind. In the moments before that first class I despaired, gripped with the fear of repeating my earlier performance. How could I convincingly show students my genuine passion for the subject when, deep

* Dimnik, T., and S. Felton. 2006. Accountant stereotypes in movies distributed in North America in the twentieth century. *Accounting, Organizations, and Society* 31 (2): 129-155.

down, I was a reserved introvert? At that moment, I struck upon a strategy that would guide my first days of teaching and, as I now realize, propel me throughout much of my career.

The strategy was simple: visualize the instructor I wanted to become and act as if I were that instructor. So, in the moments leading up to my first class, I remembered my psychology professor; a teacher who captivated me and a classroom of 400 other first-year undergraduates for hours with little more than vocal gymnastics, expertly varying the volume, pitch, and pace of his remarks. I also thought about my high school math teacher, who made every problem seem like a puzzle he was solving for the first time. He would carefully weigh each piece of information and arrange it alongside others as if he were a police detective on TV. These were the teachers whom I wanted to become, so on my first day, I pretended to be them.

I varied my voice, at one point it reached a pitch that I thought had surely given away my strategy. But, to my surprise, no one laughed at me. To the contrary, the class was curious to discover what had led me to become so excited about the topic. Like my math teacher, I then invited the class to lead me through the process of solving the mystery behind a simple accounting problem. Once again, I had not been found out as an impostor. Spurred on by these positive responses, I experimented more and more in the coming weeks, months, and years. Now, those features that I once had to pretend to possess are the very characteristics that define who I am as an instructor. More importantly, the enthusiasm and joy that is now evident when I teach is part of my true nature. I feel fortunate for having stumbled upon a strategy that gave me the courage to share this excitement with my students.

Hands-on Activities: Learning to Execute the Perfect Roundhouse Kick or the Perfect Journal Entry

I first met Master Ferrer when I was a student in his parent-child martial arts class. Despite his seventh-degree black belt, he is an unimposing man. And, I would soon learn, he is a brilliant teacher. After a few weeks of participating in his classes, I realized his instructional method followed an iterative routine. He would demonstrate a particular move (such as a roundhouse kick) and invite the students to practice it. Next, he would repeat the move, only this time pointing out specific aspects on which the class needed further practice. Finally he would allow the students to return to another round of practice. By becoming a student, I was able to experience the power of his teaching approach. I was struck by how few questions surfaced while watching his initial demonstration. “Looks easy,” I thought, believing that I could replicate the move on my first attempt. But that first practice opportunity revealed weaknesses and raised questions I did not realize I had: at what angle should I position my foot, at what moment should I rotate my hip, where should my hands be placed, what caused me to lean back? Filled with questions such as these, I fully consumed every bit of advice offered during his second demonstration. That initial hands-on trial helped me to appreciate subtleties I overlooked when I merely watched him, an expert, perform each move. Suddenly, I realized this is what students might feel when an expert calculus, chemistry, or accounting professor tackles a problem in class. Eager to put his approach to work in my class, I began to structure my classes like Master Ferrer’s. And now, after many years of trial and refinement, I have to admit that my classes closely resemble his. Most classes involve me briefly presenting an accounting problem that I have created to illustrate a particular point, but it also contains subtleties and nuances that are not immediately apparent. After allowing students a few moments to

work in small groups to solve the problem, I interrupt to share with the class some of the better qualities that I observed in their work, I ask for questions, and then encourage the teams to return to their analyses. These interruptions are a key part of this strategy, for they affirm correct understandings, they create a space for questions to be discovered and explored, and they gently guide teams to a solution that they have generated themselves. I believe it is motivational for students to discover that their own analyses can be as complete as that which I present at the conclusion of each problem or case. For me, this experience has led me to look for new, effective teaching methods where I sometimes least expect them. Although no one person taught me to teach, nearly everyone is contributing to my teaching.

Continually Experiment, Refine, Assess, and Share: A Gift to Future Students and Instructors

I was once told by a senior colleague that the study of accounting education was not “real research.” In his view, the only real accounting research was that which addressed the role of accounting in society and the impact of society on accounting. I do not dispute that these are legitimate areas of scholarly inquiry, but I strongly oppose the narrow view that teaching and learning are activities that belong only in the classroom. I believe rigorous testing and refinement must follow innovation and discovery, particularly in our community of accounting educators, whose inherently conservative and skeptical nature has led them to disregard prior pleas to improve accounting education.[†] I also believe that we cannot deflect the responsibility for testing and refinement to “education researchers” outside the accounting discipline, for they are unlikely to recognize the traditions, character, and challenges within the accounting discipline that make it unique. Just as we owe it to our current students to continually experiment with new materials, methods, and tools, we owe it to our future students and the broader academic community to examine, learn from, and share the results of these experiments.

Concluding Remarks

I am truly fortunate to have found a profession that I love and to have so many opportunities to develop my skills and abilities. As long as I am able, I plan to continue with my three-part approach to teaching:

1. Show that learning is engaging and fun.
2. Enable learning by developing relevant materials and hands-on activities.
3. Continually experiment with, assess, refine, and share instructional methods and tools.

I welcome the continuing opportunity to attract more students and scholars to accounting, so that they can help correct the widespread misconceptions about the field.

[†] Albrecht, W. S., and R. J. Sack. 2000. *Accounting Education: Charting the Course through a Perilous Future*, American Accounting Association Accounting Education Series, Volume No. 16, Sarasota, FL.