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## Journal of Accountancy



Extra Credit  
The newsletter for accounting educators

### Secrets of master accounting teachers

This year's Cook Prize winners share their best teaching advice.

**By Courtney L. Vien**

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At the 2019 American Accounting Association Annual Meeting in San Francisco, [winners of the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize](#) (<https://aaahq.org/Education/Awards/The-J-Michael-and-Mary-Anne-Cook-Prize>) shared their teaching philosophies and best practices in an inspirational session. Here are a few words of wisdom from the recipients:

#### Create 'user personas' for your students

Software designers, marketers, engineers, and other professionals who follow the precepts of design thinking often develop user personas — fictional representations of the people who will be using their products and services — to help them empathize with their customers and anticipate their needs. Jill Mitchell, professor of accounting at Northern Virginia Community College in Annandale, Va., does the same to prepare for her introductory classes. She anticipates that her classes will include students who have already committed to an accounting major, business students who don't yet have a concentration, students who are only there because it's a required course, students who are intimidated by accounting, and career changers.

One technique Mitchell uses to reach the "required" and "intimidated" groups is to give them a clearer picture of what accounting is like before class even starts. She emails her students and asks them to watch videos that share information about accounting as a career, such as the Center for Audit Quality's [Discover Audit](#) (<https://www.discoveraudit.org/college-students/>) videos and the AICPA's [Virtual Field Trips](#) (<https://www.startheregoplaces.com/students/games-tools/virtual-field-trips/>). The videos give students more context around accounting and show them it's not as overwhelming as they may have thought. "My first-day experience has changed," Mitchell said.

#### Appreciate what students might be going through

Don't automatically assume that poor behavior on the part of students — such as falling asleep in class, failing to come to class prepared, or writing overly informal emails — is the result of laziness, Mitchell said. "You never know what a student might be going through," she pointed out. "Sometimes they've been working the night shift."

She recalled one student who worked two part-time jobs but still came to all her office hours with notes in hand. He lacked confidence in his abilities and asked her to come to his graduation "if" he graduated from a four-year institution. (He did, and she was there.)

"Have grace. Commit to be kind," Mitchell said. "If you see something special in a student, tell them."

## **Develop your 'teaching brand'**

"Dare yourself to create your own brand of instruction," Margarita Lenk, Ph.D., associate professor of accounting and computer information systems at Colorado State University in Fort Collins, Colo., told her audience at the session. She would define her "brand," she said, as incorporating "student focus, high expectations, deep caring, modeling best professional practices, and focus on the learning process."

Lenk also encourages her students to give some thought to their own professional brands. She gives them a list of personality traits and work habits (e.g., conscientious, passionate, collaborative, driven, etc.) and has them to choose the ones that best fit them. She then asks students how they will prove that they have these traits, encouraging them to consistently live up to their ideals.

## **Keep improving your courses**

"Continually revise your classes," Lenk said, suggesting a goal of changing each of your classes by 10% to 20% each semester. Your students can also be a great source of feedback about your teaching, she said: "Listen to them about what is and isn't working."

## **Know that strictness and creativity are not mutually exclusive**

Bill McCarthy, Ph.D., professor of accounting and information systems at Michigan State University in East Lansing, Mich., is known for his strictness. Laptops and cellphones are banned in his classes. He makes late students stand outside the door for 15 minutes before allowing them in. His exams are four hours long and consist of only one problem.

Don't be afraid to have high expectations of students, he counseled. Though his challenging syllabuses cause some students to drop his classes early on, those who stay enjoy the challenge. As one student told him, "Your deliverables border on the sadistic. No other professor has made me feel capable of the impossible."

At the same time, McCarthy leavens the difficulty of his classes with playfulness. He encourages active learning, and his classes have been described as having a "circuslike" atmosphere, with students working in groups and dashing around in excitement. McCarthy uses colorful examples to make his points, such as representing the vendor, the business owner, and the customer as Kermit, Elmo, and Cookie Monster. (Many of his students go on to become tech consultants.)

"Your classes are your own tailored vision," he said, citing his friend and colleague and 2017 Cook Prize winner, the late Ed Outslay. "Never mail it in."

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