

Statement of Teaching Philosophy

In my fifteen years of teaching accounting to traditional and non-traditional, undergraduate and graduate, day and night students, I have realized one thing very deeply and that is, I love being in the classroom! I enjoy my role as an instructor because it enables me to see immediately the outcome of my efforts.

In the early years of my professional life, I worked in public accounting for four years and in industry for less than a year before I entered graduate school. The seeds of my desire to go into academics were sowed nineteen years ago when during my MBA program I worked as a graduate assistant, tutoring as many as twenty undergraduate accounting students at one time. I received excellent response from the students and their professors who frequently applauded my ability to relate well to the students and help them understand accounting concepts in simple terms. I entered academics because of my love for the discipline of accounting and the opportunities that it offered in terms of teaching and scholarship; but I stayed in academics because over time I realized how much I also enjoyed being in the classroom.

One of the advantages of being a party in education is the satisfaction that you get from making a contribution to a community such as our university and to the society in general. It is also like being on a stage, where you instantly see the outcome of your day's work. It gives me a lot of happiness when I see the expressions on the students' faces that immediately tell me that they learned something new today! I like the fact that as someone in higher education, I have the opportunity to make a positive influence on a young person's life...perhaps second only to that offered by their own parents.

I teach both undergraduate and graduate courses in accounting, and make sure that I use the appropriate style and technique in conveying the information to each type of audience.

First of all, I explain to all my students that accounting is not Math! That takes away the fear of accounting from their young minds. I convince them to view accounting as a study of business that also involves adding, subtracting, multiplying and dividing a few numbers from time to time.

When I teach Principles of Accounting, around eighty percent of the students in the class are non-accounting majors including some non-business majors. Also, most of them are freshmen that are living their college experience for the first time. My biggest challenge here is to keep their attention focused on a subject that they find hard to relate to. I have to use a combination of textbook information, business world examples, a little sense of humor and examples from our day-to-day lives to make the subject matter interesting and useful to them. For example, when we discuss bank reconciliation statement, I talk about why it is important for individuals to keep track of their check payments and deposits in the bank on a regular basis and compare that information with the bank statement every month, or perhaps every week if they know how to

use online bank statements. Then we talk about why it is important for businesses to reconcile their book balance with their bank balance as a matter of internal control. Throughout the semester, I try to keep the class alive with constant interaction between the students and myself. I am extremely proud to say that often times at the end of the semester, some non-accounting students walk up to me and admit that they are actually considering switching their major to accounting. Of course, I do not keep a record of how many students have entered the accounting major after receiving a combined dose of teaching and preaching from me. However, I recall several students saying to me from time to time, “we got our money’s worth in this class!”

When I teach Intermediate Accounting courses, almost everybody in the class is an Accounting or Finance major, although occasionally I meet management or some other majors in this class who want to take the course because they want to take a course with me. For example, just last year, I had a student in my Intermediate Accounting I and II courses (ACC201 and ACC202) who was a management major and was simply taking those classes because he liked my teaching style in the Principles of Accounting class that he took with me a year before. I consider this as an honor to me because Intermediate Accounting courses are widely acknowledged as the harder courses in accounting, across all universities. If somebody is willing to take these courses with me, for credit, without being required to do so, I consider that a sign of appreciation of my work.

In the Intermediate Accounting courses, I constantly emphasize to students that they have to know more than the basic principles of accounting. I consider each one of them to be a potential accountant who will shape the future of business analysis and reporting, not to mention ethics in financial reporting. On the first day of my Intermediate Accounting I course (ACC201), I often get comments from some students who say, “we have heard that you are the hardest instructor of accounting in this building”. However, around the middle of the semester, the same students admit to me saying, “all the extra effort and time that we are putting in this class are being well spent!”

In my graduate courses, I use a different approach in my instruction. I teach Managerial Accounting (ACC600) and Financial Statement Analysis (ACC601) to students who come with some prior working background, whether related or unrelated to business. These classes meet at non-conventional times such as Saturday morning or late in the evening on weekdays. So I like to go to extra lengths to make the subject very interesting to them while also giving them value for their money. For example, in my Managerial Accounting course, I sometimes take the students on “virtual tours” of the manufacturing facilities of different companies that are available on those companies’ Web sites. An example of such a plant tour may be found by visiting http://www.hersheys.com/discover/tour_video.asp. In my Financial Statement Analysis (graduate) class, which was taught in the *blended* format, I provided students the links to the financial statements of different companies available on the Internet and encouraged them to apply what they learned in the class discussions to the study of real-life businesses.

Research is important because it adds to the existing body of knowledge and also leads to one’s professional growth and development. Research enables one to keep current in one’s academic field. My research currently deals with issues in the areas of financial reporting, that include

corporate governance, internal control over financial reporting, and the roles and responsibilities of audit committees and independent auditors of public companies. The topic of financial reporting has received renewed attention due to an ever-growing list of financial scandals and instances of fraudulent reporting of financial statement numbers. There is a lot of interest in how companies currently are reporting their numbers and what can be done to improve the current state of financial reporting. Since I teach Intermediate Accounting I and II, both of which form the core of financial accounting, I find it more interesting and important to tie the findings of my readings and research into my teaching activity in the classroom.

To summarize my goals in teaching, I WANT TO ADD VALUE TO MY STUDENTS!

- I want every business student with whom I come into contact to be the best in his or her profession.
- I consider a business degree as consisting of eight things: Boldness, Understanding, Sincerity, Integrity, New attitude, Enthusiasm, Strength, and Style. I want to encourage all students, and especially the business students with whom I spend most of my time when I am on Adelphi campus, to cultivate and develop these eight attributes with which to face the new world when they leave our school after completing their degrees.
- I want my accounting students to be highly proficient in their field and also exhibit the highest standards of ethical behavior.
- I want my students to realize that the classroom is as relevant as the “real world” that they are about to enter and to be able to use effectively the accounting skills that they learn in my class in their respective occupations.
- Finally, I want my students to enjoy the learning process, to look forward to each class meeting and to leave the classroom at the end of the semester with a feeling of satisfaction from having learned something new and useful.

In the pursuit of the above goals, I have done and continue to do the following.

- First, I believe in excellence in teaching. I give a lot of importance to how well I am prepared for my classes and how well I deliver my material to my students. At the same time, I believe that education is a joint effort between a teacher and his/her students. Hence, I encourage my students to take an active part in learning through class discussion.
- Wherever applicable, I emphasize the "why" part of every accounting topic in addition to the "how" part of it because I believe that this approach enables the students to understand the material well and retain it longer.
- I try to use various techniques in delivering the course material to my students and these include use of the Internet, multimedia, etc. depending upon their appropriateness and the availability of resources. An important resource that I use in my classroom is the financial information that is freely available from the Web sites of different companies.
- I make extensive use of the current technology in delivering quality instruction to my students. This involves posting the course materials on the **moodle** platform, keeping constant communication with my students via email and discussion board, as may be applicable, and using the online testing and gradebook features of **moodle**. My students

have frequently applauded the use of the online gradebook that enables them to know their up-to-date grades throughout the semester. Both Adelphi and my past employer have appreciated my use of the instructional technology by awarding me two instructional grants to infuse technology in my courses, as may be seen in the accompanying papers.

- I continuously evaluate my teaching methods and try to bring improvements in them based on my experience with every class of students. I always seek input from my students as to how I can make the subject matter more interesting in the future. However, at any point, I DO NOT compromise the quality of education delivered by me just to please the students.
- I often try to help students in planning their careers by providing them information on various paths they can take in the field of accounting. I try to keep myself up-to-date on the professional examinations and encourage my students to obtain at least one professional certification in accounting.
- As shown by the documentation provided in this file, I have greatly succeeded in my role as an instructor. My course evaluations have *generally* ranged between 1.0 and 1.6 on a scale of 1 to 4, where a lower score indicates higher student satisfaction with my performance (note: there are a few outliers). I am proud to acknowledge that each semester I manage to add a few new friends in the form of my students. Many of my students begin their accounting major by taking the first accounting course (ACC101) with me and then follow me from course to course as they go through their course sequence in accounting. Often times, I have to request my students to choose another instructor for the next course in the sequence because I sincerely believe that students should be exposed to different instructors' styles.