

TEACHING ACCOUNTING EFFECTIVELY: AN EXAMINATION OF ACCOUNTING STUDENTS AND FACULTY PERCEPTIONS

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INTRODUCTION

University faculty members typically are evaluated based on their performance in three specific areas: scholarly research, teaching, and service. The order of importance of these responsibilities is determined based on the goals and objectives of individual departments. Scholarly research has traditionally been an overriding concern for most university administrators in hiring and promotion decisions (Reinstein and Hasselback 1997). However, both the academic and professional accounting communities have experienced a renewed emphasis on teaching quality, which began with the establishment of the Accounting Education Change Commission (AECC) in 1989, followed more recently by the establishment of the Pathways Commission.

Issues in Accounting Education published an article (AECC 1993) detailing the provisions of Position Statement No. 1, released by the AECC in September 1990. In the article, the AECC listed characteristics of effective teaching and provided strategies for evaluating and improving teaching. Since the AECC began releasing its issues statements¹ in 1990, accounting researchers have published many articles to help define effective teaching and assess “current practices” in accounting education. However, teaching effectiveness in accounting with respect to the master teaching literature has not received due academic attention. The master teaching literature is composed of a number of books and articles that address teaching effectiveness, both in general and in terms of how it is evaluated by students. In most colleges and universities, this evaluation is the primary measure of teaching quality used for faculty hiring and tenure/promotion decisions.

The concern over effective teaching, specifically the integration of practice-oriented skills and the balance between teaching and research, continues to be relevant, as evidenced by the work of the American Accounting Association’s (AAA) Pathways Commission. The Pathways Commission in mid-2012 issued its recommendations regarding “the future structure and content of accounting education,” which included bringing practitioners more fully into the educational process as well as increasing recognition and support for high quality teaching.

This study aims to examine and compare accounting faculty and student opinions of good teaching skills. Toward this end, we asked students in a large state university in the United States who had recently completed an accounting class, and accounting instructors from several colleges and universities in the southeast region of the U.S. to rank instructional qualities described on the Teacher Behaviors Checklist (TBC). The TBC is a primary personality inventory developed by Buskist et al. (2002) in the master teaching literature. A comparison of accounting faculty and student rankings on identified “master teacher” qualities can help identify differences between student and faculty views on what it takes to be a good accounting teacher. The results of this study, therefore, should contribute to a better understanding of effective

teaching in accounting and should help generate ideas for improving accounting education overall.

The first research question in this study addresses whether and how accounting faculty and students differ in their perceptions of a good teacher. Prior research (e.g., Schaeffer et al. 2003) has shown important differences between faculty and students in terms of their perceptions of effective teaching. The practice of accounting requires a skill set that is different from that required in other disciplines. Consequently, it is an interesting question to examine whether findings of effective teaching in other disciplines extend to the study of accounting. The second research question examines whether and how both groups' perceptions of a good teacher are unique compared with the perceptions of psychology students and a mixed group of faculty for whom the TBC was originally tested. A significant number of studies in psychology have used the TBC to examine student–faculty agreement with respect to positive teaching characteristics. However, this measurement tool has never been used to assess student–faculty agreement in the accounting context.

Our results show a number of unique agreements as well as disagreements between accounting faculty and students regarding their views of good teaching. Specifically, accounting faculty highly value academic rigor and their self-assessments of teaching quality, whereas students do not like having academically challenging classes and prefer professors to be friendly and lenient. However, both groups agree that fair and impartial grading is crucial. In addition, accounting faculty care more about students' grades compared with faculty at large. Meanwhile, accounting students value professors' communication skills more than do psychology students. Few of our findings contradict the popular notions of how students and professors differ in their preferences and perspectives on learning and teaching accounting. Even though such differences seem difficult or even unnecessary to reconcile, we believe that providing empirical data to support the existing phenomena on this vital issue is a worthy endeavor.

In the next section, we review the related literature and develop our research questions. Subsequently, we describe our research method. We then present our results, followed by the conclusion section.

LITERATURE BACKGROUND AND RESEARCH QUESTIONS

AECC and a Dilemma in Teaching Effectiveness

Most teachers have a natural interest in knowing how to teach effectively and receive good evaluations from their students. Consequently, there is enduring interest in the behaviors and personality characteristics that influence the effectiveness of college professors and their courses (e.g., McKeachie 1999). Two prominent committees, the AECC², formed in 1999, and the Pathways Commission, formed in 2008, were each charged with addressing important issues within accounting education, such as teaching effectiveness and the integration of applied accounting concepts

The climate in accounting education during the 1970s was characterized by the increasing divergence of academic and professional accountants' expertise. Academic accountants were deeply immersed in research, whereas professional accountants struggled to keep up with an ever-increasing demand for their specialized knowledge and skills in a constantly evolving market. Throughout this period, accounting students were taught the rules, techniques, and procedures necessary to succeed at entering the profession. However, there was a gap between what academic accountants and professional accountants expected new graduates to know.

Accounting communities needed to come together to meet the growing demand for bright and capable graduates who possessed technical competence and critical thinking skills as well. Given such a new emphasis on teaching, the AECC acceded to a reduction in the emphasis placed on research (Sundem 1999).

While emphasizing that the goal of accounting education is to produce future accounting professionals who possess technical skills and critical thinking ability, the AECC maintained that teaching evaluation and teaching effectiveness should be closely related (AECC Issues Statement No. 5). Teaching evaluation performed by students is required in most colleges and universities in the U.S., and is used widely by department heads for assessing faculty teaching performance (Calderon and Green 1997). Calderon and Green (1997) reported that 95% of accounting administrators rely on teaching evaluations in the assessment of teaching performance. Seldin (1993) found that student evaluation instruments are the most commonly used medium for faculty assessment.

The validity of teaching evaluation from students as a measure for teaching effectiveness has long been a debatable issue (Stratton 1990). Instructors tend to view good or effective teaching differently from how students view it. For example, Hativa (2000) reported that students and professors have almost completely different opinions on how well a class was taught: while students often felt that professors did a lousy job, professors perceived themselves to be good teachers who had sufficient general pedagogical knowledge and who applied it well in practice. Schaeffer et al. (2003) showed that professors attempt to teach their students critical thinking skills, which tends to earn them unfavorable evaluations from many students because “thinking is hard for many students and they simply may not appreciate the value of acquiring these skills or the value of cutting-edge information” (p. 136).

The divergence of students and faculty in their perceptions of what is, or what is not, a good teacher presents a dilemma on the issue of teaching effectiveness. As teaching involves both student and teacher, this dilemma cannot be solved through purely theoretical debates. The “master teaching” literature is a collective attempt to provide a meaningful alternative approach to resolving the dilemma concerning teaching effectiveness. The philosophy of the “master teaching” research is to find solutions for effective teaching in those teachers whom both students and faculty colleagues agree are good teachers or master teachers.

Master Teaching and TBC

While the American Institute of Certified Public Accountants (AICPA) and AAA were working with the AECC to improve the balance between teaching and research within the accounting profession, master teaching literature began to emerge. This period was marked by the publication of a series of books authored by master teachers on the art, craft, and science of teaching, and by master teaching scholars on related issues concerning master teaching (Brewer 1982; Eble 1983, 1984; Brookfield 1990; Hatfield 1995; Lowman 1995; Boice 1996; Roth 1997; Gill 1998; Baiocco and DeWaters 1998; McKeachie 1999). These books summarize the most important lessons learned by master teachers over their lifetime of college and university teaching. The authors of these books share three common themes on what they believe to be the qualities of master teachers: knowledge, personality, and classroom management skills.

To define a “master teacher,” Buskist et al. (2002) extracted 40 qualities (see Table 1) from their review of the aforementioned publications. They divided the sources of the 40 qualities into three categories: (1) master teachers’ own words, (2) analyses of the qualities of award-winning instructors, and (3) examinations of student evaluations of master teachers. The

first category (Masters' Writing) contains 22 qualities; the second category (Analyses of the Credentials of Award-Winning Teachers), 14 qualities, with five overlapping those in the first category; and the third category (Analyses of Student Evaluations), 10 qualities. Of the 40 qualities, only one (passion/enthusiasm) appears on each of the three lists given in Table 1.

Table 1 A SUMMARY OF THE QUALITIES OF MASTER TEACHERS BASED ON A BRIEF REVIEW OF THE LITERATURE		
<i>General Writings</i>	<i>Analysis of Credentials of Award Winning Teachers</i>	<i>Analyses of Student Evaluations</i>
Approachable	Commitment to field	Caring
Creative	Concern for students	Clear
Current in field	Creative	Comprehensive
Establishes rapport	Enthusiastic	Enthusiastic
Flexible	Good classroom teacher	Fair
	High standards for student work	Stimulating
Genuine	Humanistic	Understanding
Good Listener	Intelligent	Warm
Trusting	Knowledgeable	Well organized
Passionate		
High expectations from students	Popular among students	Well prepared
Humorous	Scholarly	
Knowledgeable	Strong communication skills	
Models critical thinking	Strong work ethic	
Promotes cooperation	Write about their fields	
Respectful		
Stresses life-long learning		
Strong speaking skills		
Strong work ethic		
Thoughtful		
Uses active learning methods		
Uses common sense		
Uses interdisciplinary approach		
**From Buskist et al., 2002		

Table 2	
TEACHER BEHAVIORS CHECKLIST	
Item	
1	<i>Accessible</i> (Posts office hours, gives out phone number, and e-mail information)
2	<i>Approachable/Personable</i> (Smiles, greets students, initiates conversations, invites questions, responds respectfully to student comments)
3	<i>Authoritative</i> (Establishes clear course rules, maintains classroom order, speaks in a loud, strong voice)
4	<i>Confident</i> (Speaks clearly, makes eye contact, and answers questions correctly)
5	<i>Creative and Interesting</i> (Experiments with teaching methods; uses technological devices to support and enhance lectures; uses interesting, relevant, and personal examples; not monotone)
6	<i>Effective Communicator</i> (Speaks clearly/loudly, uses precise English; gives clear, compelling examples)
7	<i>Encourages and Cares for Students</i> (Provides praise for good student work, helps students who need it, offers bonus points and extra credit, and knows student names)
8	<i>Enthusiastic about Teaching and about Topic</i> (Smiles during class, prepares interesting class activities, uses gestures and expressions of emotion to emphasize important points, and arrives on time for class)
9	<i>Establishes Daily and Academic Term Goals</i> (Prepares/follows the syllabus and has goals for each class)
10	<i>Flexible/Open-Minded</i> (Changes calendar of course events when necessary, will meet at hours outside of office hours, pays attention to students when they state their opinions, accepts criticism from others, and allows students to do make up work when appropriate)
11	<i>Good Listener</i> (Doesn't interrupt students while they are talking, maintains eye contact, and asks questions about points students are making)
12	<i>Happy/Positive Attitude/Humorous</i> (Tells jokes and funny stories, laughs with students)
13	<i>Humble</i> (Admits mistakes, never brags, and doesn't take credit for others' successes)
14	<i>Knowledgeable About Subject Matter</i> (Easily answers students' questions, does not read straight from the book or notes; uses clear and understandable examples)
15	<i>Prepared</i> (Brings necessary materials to class, is never late for class, provides outlines of class discussion)
16	<i>Presents Current Information</i> (Relates topic to current, real life situations; uses recent videos, magazines, and newspaper articles to demonstrate points; talks about current topics; uses new or recent texts)
17	<i>Professional</i> (Dresses nicely [neat and clean shoes, slacks, blouses, dresses, shirts, ties] and no profanity)
18	<i>Promotes Class Discussion</i> (Asks controversial or challenging questions during class, gives points for class participation, involves students in group activities during class)
19	<i>Promotes Critical Thinking/Intellectually Stimulating</i> (Asks thoughtful questions during class, uses essay questions on tests and quizzes, assigns homework, and holds group discussions/activities)
20	<i>Provides Constructive Feedback</i> (Writes comments on returned work, answers students' questions, and gives advice on how to improve)
21	<i>Punctuality/Manages Class Time</i> (Arrives to class on time/early, dismisses class on time, presents Relevant materials in class, leaves time for questions, keeps appointments, returns work in a timely way)
22	<i>Rapport</i> (Makes class laugh through jokes and funny stories, initiates and maintains class discussions, knows student names, interacts with students before and after class)
23	<i>Realistic Expectations of Students/Fair Testing and Grading</i> (Covers material to be tested during class, writes relevant test questions, does not overload students with reading, teaches at an appropriate level for the majority of students in the course, curves grades when appropriate)
24	<i>Respectful</i> (Does not humiliate or embarrass students in class, is polite to students [says thank you and please, etc.], does not interrupt students while they are talking, does not talk down to students)
25	<i>Sensitive and Persistent</i> (Makes sure students understand material before moving to new material, holds extra study sessions, repeats information when necessary, asks questions to check student understanding)
26	<i>Strives to Be a Better Teacher</i> (Requests feedback on his/her teaching ability from students, continues learning [attends workshops, etc. on teaching], and uses new teaching methods)
27	<i>Technologically Competent</i> (Knows how to use a computer, knows how to use e-mail with students, knows how to use overheads during class, has a Web page for classes)
28	<i>Understanding</i> (Accepts legitimate excuses for missing class or coursework, is available before/after class to answer questions, does not lose temper at students, takes extra time to discuss difficult concepts)
**From Buskist, 2002	

Buskist et al. (2002) argued that possessing only one or a few of the 40 qualities is unlikely to qualify one as a master teacher. A master teacher who possesses all of these 40

qualities is equally unlikely to find. Rather, master teachers, while sharing personal qualities and inclinations relevant to teaching, are likely to have extremely diverse teaching styles just as they have diverse personalities. Thus, a critical combination of the qualities listed in Table 1 may enable master teachers to be master teachers, that is, to accomplish what average teachers cannot. Although it is impossible to prescribe a master-teacher combination of the qualities, knowing these qualities should at least help one in an effort to become a good teacher.

To aid learning from these findings, Buskist et al. (2002) developed a set of 28 characteristics derived from the list of the 40 qualities (see Table 2) followed by a set of behavioral anchors describing each characteristic. This instrument, known as the TBC, is based on surveys of how undergraduate students understand the behaviors reflecting the 40 qualities. (The survey results suggest that overlapping behaviors represent different qualities, reducing the 40 qualities to 28 behaviors). Factor analysis conducted by Keeley et al. (2006) suggested that the TBC could be divided into two subscales: one identified as “caring and supportive” and the other as “professional competency and communication skills.”³ Keeley et al. (2006) also found that the TBC is consistent with the standard university teaching evaluation, which suggests that the TBC is a useful tool for improving teaching evaluation. A number of studies (e.g., Schaeffer et al. 2003; Buskist 2002; Mowrer et al. 2004; Vulcano 2007) have tested and confirmed the validity of the TBC with different groups of faculty (community college faculty, Division Two’s two- and year-year award-winning professors), different groups of students (community college, regional university, and Canadian), and students with different gender and GPA.

RESEARCH QUESTIONS

The present study uses the TBC as a measurement to examine how accounting faculty and students view what it takes to be a good teacher. Administering the TBC to four different accounting classes in a large state university, Hart (2009) reported that accounting students tended to weigh qualities that denoted professional competence and communication skills more heavily compared with psychology students who weighted the two factors as being nearly equal in importance.

To determine what combination of qualities on the TBC provided good indicators of teaching expertise, Buskist et al. (2002) asked 916 undergraduate psychology students and 118 university faculty members to rank their “Top 10” from the TBC. The results showed that students and faculty agreed on six of the top ten qualities/behaviors (but in different orders) and disagreed on the remaining four items markedly. The particular content of the disagreements is worth noting: faculty included on their Top-10 list “promote critical thinking” (no. 3; no. 23.5 for students), “prepared” (no. 4; no. 20 for students), “master communicator” (no. 6; no. 15 for students), and “presents current information” (no. 9.5; no. 23.5 for students). Students included on their Top-10 list “understanding” (no. 3; no. 21 for faculty) and “happy/positive/humorous” (no. 7; no. 27 for faculty).

The different ordering of the shared six Top-10 items is also revealing. For example, students ranked “realistic expectations/fair” as no. 1, whereas faculty ranked this as no. 9.5; faculty ranked “enthusiastic about teaching” no. 2, whereas students ranked this no. 10. These results show a stark difference between faculty and students in perceptions and preferences on what a good teacher should be: professors cared about teaching students most, whereas students cared about getting good grades (or avoiding bad grades) most. Apart from this difference, students and faculty agreed on those items that seemingly can help teaching/learning interaction

with little or no implication of giving up academic rigor (faculty's concern)/imposing rigorous academic standards (students' concern): "knowledgeable about topic," "approachable/personable," "respectful," and "creative/interesting." Several studies following Buskist et al. (2002) (e.g., Shaeffer et al. 2003; Kerr and Smith 2003) found similar results.

Unlike the focus on faculty–student agreements in Buskist et al. (2002) and other similar studies using the TBC, faculty–student disagreements could provide as many, if not more, opportunities to evaluate potential convergence in faculty/student perceptions of effective teaching. Such disagreements are indicative of the profound dilemma concerning teaching effectiveness, and thus, examining them along with faculty/student agreements can help researchers identify opportunities for actual improvement of college teaching. For accounting education, knowing whether and how faculty and students evaluate teaching differently is important. Such information is also useful for potential employers who, facing an increasingly challenging environment in accounting practice, want to be involved in accounting education. For these reasons, we pose the following research question:

***RQ1:** Do perceptions of accounting faculty and students as regards a good teacher differ?*

Important differences between psychology and accounting students' preferences for specific teaching characteristics have been identified. Psychology students place a higher value on the "caring and supportive" component identified by the TBC (Keeley et al. 2006), whereas accounting students emphasize the "professional competency and communication skills" aspect of master teaching (Hart 2009). As accounting students displayed a different emphasis when ranking the items on the TBC compared with psychology students (Hart 2009), accounting faculty and students, in general, may have a unique perception of master teaching.

Prior studies utilizing the TBC to identify master teaching characteristics (Buskist, 2002; Schaeffer et al. 2003) have made no attempt to associate students within any particular discipline with professors who taught them. Matching students with the professors who teach them, or could potentially teach them, on the same academic subject improves the validity and relevancy of a statistical comparison, as well as enhances the practical value of the study. In attempting to provide the first such comparison, we pose the following research question:

***RQ2:** Do accounting faculty and students as a group (pair) show uniquely different perceptions of a good teacher?*

RESEARCH METHOD

The TBC was administered to a convenience sample of 310 accounting students enrolled in introductory financial, introductory managerial, and advanced accounting classes at a large state university. The accounting classes included in the sample were taught by seven different instructors, with considerable overlap in student enrollment among Introductory Financial Accounting and Introductory Managerial Accounting students. Each student was instructed to fill out the instrument only once. In other words, if a student had seen the instrument in a different class, the student was asked not to fill out the instrument a second time. Students volunteered to take part in the current research; however, a number of the respondents received minimal extra class credit for their participation.

In addition to providing demographic information, students were provided with the following instructions before completing the TBC.

Following is a list of twenty-eight teacher qualities and the behaviors that define them. Please select the ten qualities/behaviors that you believe are most important to master teaching at the college and university level. There is no need to rank your answers in any particular order. Thus, you will cast ten votes for what you consider to be the top ten essential characteristics of an excellent teacher. Select the top ten qualities/behaviors by placing a check mark in the little box to the immediate left of the descriptions given for these qualities/behaviors. Please choose exactly ten items.

An identical version of the TBC was administered to faculty members attending the mid-year meeting of the AAA, via e-mail for those not attending the meeting, and by personal delivery for faculty employed at the university where this research was conducted. Six of the student surveys and two of the faculty surveys were incomplete, yielding a usable student sample of 304 observations and a usable faculty sample of 65 observations.

The TBC was administered in its original form with all 28 items included. Participants were asked to read the instrument in its entirety and then choose exactly ten of the items that they deemed to be the most important in defining excellent teaching, without ranking them. All participants were instructed not to rate any specific teacher but to choose characteristics based on their ideal instructor. In addition, participants were asked to provide demographic information, such as gender, major, college rank, and university affiliation. Participants were assured that their responses would remain anonymous and that no information linking their responses to their identity would be collected.

Results

The student sample consisted of 162 males and 142 females, whereas the faculty sample, 42 males and 23 females. Faculty members included in the sample represented more than 30 colleges and universities in the southeast region of the U.S. The average teaching experience for this group was 18.49 years. Students responding to the survey were made up of 2 freshmen, 35 sophomores, 80 juniors, 130 seniors, and 57 graduate students.

Table 3 shows the Top-10 rankings on the TBC by accounting faculty and students from our samples. The two groups' Top-10 lists have six overlapping items of agreement: (a) approachable, (b) creative/interesting, (c) encourages/cares for students, (d) knowledgeable about subject matter, (e) realistic expectations of students /fair testing and grading, and (f) respectful. Three of them—"knowledgeable about subject matter" (no. 1), "realistic expectations of students/fair testing and grading" (no. 3), and "respectful" (no. 9)—were ranked identically by students and faculty.

Table 3
PERCENTAGE OF ENDORSEMENTS FOR TOP TEN ITEMS BY GROUP

<u>Descriptor</u>	<u>Item #</u>	<u>n</u>	<u>Faculty</u>	<u>Rank</u>	<u>N</u>	<u>Student</u>	<u>Rank</u>
Knowledgeable About Subject Matter	14	58	89.2%	1	226	74.3%	1
Encourages and Cares for Students	7	48	73.8%	2	150	49.3%	6
Realistic Expectations of Students / Fair Testing and Grading	23	41	63.1%	3	201	66.1%	3
Strives to be a Better Teacher	26	38	58.5%	4	81	26.6%	-
Promotes Critical Thinking/ Intellectually Stimulating	19	38	58.5%	5	65	21.4%	-
Prepared	15	36	55.4%	6	97	31.9%	-
Creative and Interesting	5	33	50.8%	7	138	45.4%	10
Approachable / Personable	2	32	49.2%	8	216	71.1%	2
Respectful	24	32	49.2%	9	139	45.7%	9
Presents Current Information	16	26	40.0%	10	86	28.3%	-
Effective Communicator	6	14	21.5%	-	165	54.3%	4
Understanding	28	14	21.5%	-	163	53.6%	5
Rapport	22	12	18.5%	-	148	48.7%	7
Happy / Positive Attitude / Humorous	12	11	16.9%	-	141	46.4%	8

Table 4
OVERALL AGREEMENT AMONG FACULTY-STUDENT RANKINGS OF TEACHING CHARACTERISTICS

<i>Various Groups</i>	Pairwise Comparisons of Overall Agreement	
	Spearman's Rho	P-Value
Accounting Students & Accounting Faculty	0.400	.035
Accounting Students & Psychology Students	0.829	< .001
Accounting Students & General Faculty	0.391	.040
Accounting Faculty & Psychology Students	0.351	.067
Accounting Faculty & General Faculty	0.784	< .001
Psychology Students & General Faculty	0.368	.054
<i>Accounting Student Groups</i>	Pairwise Comparisons of Overall Agreement	
	Spearman's Rho	P-Value
Sophomores & Juniors	0.869	< .001
Sophomores & Seniors	0.830	< .001
Sophomores & Graduate Students	0.799	< .001
Juniors & Seniors	0.915	< .001
Juniors & Graduate Students	0.839	< .001
Graduate Students & Seniors	0.909	< .001

Interesting disagreements among student-faculty responses were identified as well. Faculty included “strives to be a better teacher” (no. 4; no. 17 for students), “promotes critical reasoning” (no. 5; no. 20 for students), “prepared” (no. 6; no. 15 for students), and “presents current information” (no. 10; no. 16 for students) among critical teaching qualities. Meanwhile, students listed “effective communicator” (no. 4; no. 19.5 for faculty), “understanding” (no. 5; no.

19.5 for faculty), “rapport” (no. 7; no. 22.5 for faculty), and “happy/positive/humorous” (no. 8; no. 25 for faculty) as essential teacher characteristics.

Overall agreement between accounting faculty and accounting student responses was assessed using Spearman’s rank–order correlation coefficient.⁴ Each of the 28 variables was included in a ranking based on frequency for both student and faculty responses. A significant Spearman’s rho is indicative of overall agreement between the rankings of both groups. Table 4 shows that our test resulted in a Spearman’s rho of 0.400 ($p=0.035$), which is significant at the alpha = 0.05 level. Thus, the rankings of accounting faculty are not significantly different from those of accounting students.

These results suggest that accounting faculty and students shared the value for these 28 qualities as a whole, which supports the notion of “master teaching” in the master teaching literature. In other words, this study confirms the applicability and practical value of the TBC in accounting education. These results, although significant, also indicate less-than-perfect agreement between accounting faculty and students regarding the most important teaching characteristics. For example, accounting faculty members value the academic quality of teaching (promoting critical thinking and presenting current information) and their effort in providing good teaching (striving to be a better teacher and being prepared for class) more than students value them. Meanwhile, accounting students want professors to tell them precisely what they need to know (being an “effective communicator”) and to have a friendly demeanor (understanding, having rapport with students, and being happy/positive/humorous).

To assess how these responses from accounting faculty and students differ from findings of previous studies (research question 2), the rankings of accounting faculty and students obtained in this study are compared with those reported in Buskist et al. (2002). Table 5 presents all comparative data of the two studies. All students and faculty sampled in the two studies chose the following five in their respective Top-10 lists: “knowledgeable about subject matter,” “approachable/personable,” “creative/interesting,” “realistic expectations/fair testing and grading,” and “respectful.” Accounting faculty and students agreed that “encourages/cares for students” should be a Top-10 quality, a sentiment not shared by the psychology faculty and students in Buskist et al. (2002). Accounting faculty are substantially more concerned about their students’ grades than the faculty in Buskist et al. (2002). This may be explained by the relative difficulty in achieving desired grades in accounting classes, or perhaps accounting students are easily/more concerned about their grades.⁵ An unusual finding on accounting student rankings is that accounting students ranked “effective communicator” high (no. 4), which is not shared by their psychology peers (no. 15). This difference can be explained by the relatively “technical” nature of accounting topics taught in the classroom. Accounting students want professors to tell them precisely what they need to know to do well on tests.

Table 5
COMPARISON OF FACULTY & STUDENT RATINGS OF THE 28 TBC QUALITIES/BEHAVIORS
AND THE RANKINGS REPORTED BY BUSKIST ET AL (2002)

<u>QUALITY / BEHAVIOR</u> <u>CATEGORY</u>	<u>Current Study</u>				<u>Buskist et al (2002)</u>	
	<u>%</u>	<u>Faculty Rank</u>	<u>%</u>	<u>Student Rank</u>	<u>Faculty Rank</u>	<u>Student Rank</u>
Accessible	26.2	15.5	36.2	12	11	12
<i>Approachable / Personable*</i>	49.2	8	71.1	2	5	4
Authoritative	24.6	17.5	17.8	23	23	26
Confident	27.7	14	35.2	13	17	16
<i>Creative and Interesting*</i>	50.8	7	45.4	10	8	6
Effective Communicator	21.5	20	54.3	4	6	15
Encourages and Cares for Students	73.8	2	49.3	6	12	8
Enthusiastic About Teaching	30.8	12.5	13.5	25	2	10
Establishes Goals	30.8	12.5	13.5	25	19	23.5
Flexible / Open Minded	24.6	17.5	44.1	11	13	9
Good Listener	20	22	18.4	21	20	18
Happy / Positive Attitude / Humorous	16.9	25	46.4	8	27.5	7
Humble	3.1	28	12.5	27	27.5	21
<i>Knowledgeable About Subject Matter*</i>	89.2	1	74.3	1	1	2
Prepared	55.4	6	31.9	15	4	20
Presents Current Information	40	10	28.3	16	9.5	23.5
Professional	12.3	26	13.5	25	25	28
Promotes Class Discussion	21.5	20	18.1	22	16	19
Promotes Critical Thinking / Intellectually Stimulating	58.5	5	21.4	20	3	23.5
Provides Constructive Feedback	36.9	11	33.6	14	14	13
Manages Class Time	26.2	15.5	23.4	19	18	23.5
Rapport	18.5	23.5	48.7	7	26	11
<i>Realistic Expectations of Students/ Fair Testing and Grading*</i>	63.1	3	66.1	3	9.5	1
<i>Respectful*</i>	49.2	9	45.7	9	7	5
Sensitive and Persistent	9.2	27	26.6	17	22	14
Strives to Be a Better Teacher	58.5	4	24.3	18	15	17
Technologically Competent	18.5	23.5	11.2	28	24	27
Understanding	21.5	20	53.6	5	21	3

In several items, faculty consistently gave a high ranking and students, a low one, or vice versa. For example, faculty sampled in both studies ranked “promotes critical thinking” and “presents current information” (particularly “promotes critical thinking”) high, whereas all students sampled in both studies ranked them (particularly “promotes critical reasoning”) low,

suggesting that accounting students are not any more eager to learn or to be academically challenged than psychology students. The reverse pattern occurred with “understanding” and “happy/positive/humorous,” where students ranked this quality consistently high and faculty, consistently low. The similar student ranking for “understanding” as high and “promotes critical thinking” as low suggests a similar mindset for ranking. The consistent high student ranking for “happy/positive/humorous” is also remarkable.⁶

Spearman’s correlation coefficient was calculated to assess the overall agreement of the rankings between the groups in this study and in Buskist et al. (2002). Each of the 28 variables was included in a ranking based on frequency for both student and faculty responses. The results, presented in Table 4, suggest an overall agreement among the students and faculty surveyed in the two studies. Different academic disciplines are shown to produce master teachers of different “shapes and sizes” who “represent different combinations or blends of the qualities” (Buskist et al. 2002, 31).

A final comparison was conducted to identify similarities among accounting students based on rank. Although most of the students who participated in this study were accounting majors, some were business majors who were required to take accounting principles courses. Spearman’s correlation coefficients were significant for all accounting/business students ($p < 0.001$) in all pairwise comparisons. These comparisons, presented in Table 4, suggest significant agreement among accounting students in their perceptions of the characteristics of excellent teaching regardless of classification in their respective programs.

CONCLUSION

This study investigated how accounting faculty and students perceive what a good teacher should be like or should do, using the rankings of the 28 qualities of master teaching on the TBC. The results revealed unique agreements as well as unique disagreements between accounting faculty and students.

Specifically, while accounting faculty highly value academic rigor and their self-assessments of teaching quality, accounting professors tend to agree with their students on the importance of students receiving “fair” grades. The lesson here seems to be that for whatever reasons (we believe this is an open question for debate and future research), accounting professors are perhaps required to be more careful and thoughtful in grading, which does not necessarily mean being lenient as desired by students. The accounting faculty’s low ranking on “understanding,” which is consistent with the rankings of faculty at large, suggests the fine line between being rigorous and being reasonable. For example, good professors certainly cannot be “understanding” that their students do not want to learn or engage in critical thinking, as the ability to exercise critical thinking is a “must-have” quality for a successful accounting professional, as outlined by the AECC. Accounting faculty must strive to find ways to make the necessary learning more acceptable to their students.

Accounting students share with psychology students their dislike of academically challenging classes—as reflected in their low rankings on “promotes critical thinking” and “presents current information.” However, accounting students are more demanding of professors’ ability to speak well, as they rank “master communicator” substantially higher compared with psychology students. Accounting students want their professors to be transparent about exam content and they want to be tested exclusively on in-class lecture material. These inclinations may be due to the “technical” nature of accounting topics or to accounting students’ predisposed learning habits. In turn, accounting professors do not entirely agree with students’

on this matter. They may generally not believe that effective communication should be an issue for teaching accounting—at least not as much as it is for teaching classes in the liberal arts. Another possibility is that accounting professors are not sympathetic with students' desire to avoid dealing with complicated or critical thinking issues. Again, the lesson here is to facilitate learning while maintaining adequate academic rigor.

One similarity in student ranking between this study and Buskist et al. (2002), the comparison study, is the high ranking on “happy/positive/humorous.” While accounting students distinctively value a professor's professional competence, it would appear that a positive attitude seems to be one of the “must-have” qualities in any master-teaching combination of the qualities in any discipline.

We want to acknowledge several limitations of this study. First, the potential for self-selection bias is inherent in the use of voluntary participants. Many of the participants in the current study received minimal extra credit in exchange for their responses to the TBC. While the final sample obtained in this study may not be representative of the general population of accounting students, self-selection bias was kept to a minimum by the inclusion of nearly all accounting classes within the sample population.

Second, the pool of subjects used in the current study consisted of accounting students at both the undergraduate and graduate levels, whereas the comparison psychology study used only undergraduate psychology students. Additionally, the student sample consisted of students from one large southern university, whereas the instructor sample consisted of faculty members from all over the southeast region. A better matching of study participants is desired for a rigorous comparison. Future work in this area should include a comparison between accounting student responses by class, between business and non-business majors, and between accounting and other business majors to explore the interdisciplinary differences identified in the current study.

A third limitation is that we asked students and faculty to rank important qualities for a good teacher in general; we did not make an effort to solicit views specifically on *accounting* professors. While designing such a research instrument is not difficult, implementing such an instrument requires a more selective pool of participants and more complicated survey techniques. However, as we collected the students' responses in accounting classes when these students had shortly finished an accounting course, their ranking should mostly reflect their views of a good accounting teacher. The accounting professors' responses, on the other hand, are less likely to include views of teachers other than accounting teachers owing to the exclusive work of accounting education. Given that this is only an initial work using the TBC in accounting education research, this study can certainly be extended.

ENDNOTES

1. The AECC was charged with effecting change in accounting education by redefining the overall goal of the educational process. With input from both professional and academic accountants, the AECC communicated its opinions through the issuance of either position or issues statements. Position statements were the more formal of the two, requiring an exposure and revision process. Throughout its existence, the AECC has issued two position statements and six issues statements.
2. The AECC has been a great influence on research in accounting education. Between 1992 and mid-1998, the AECC was cited in nearly 50 percent of all articles published in the two largest accounting education journals, *Issues in Accounting Education* and *Journal of Accounting Education* (Sundem 1999). From mid-1998 through 2008, these two journals have published 201 main articles, of which 67 cited the AECC.

3. The results of this factor analysis are not particularly new as many other studies have proposed various models of effective teaching that reflect these two basic components (e.g., Stratton 1990; Lowman 1996). The TBC is uniquely valuable because it is derived from the teaching practice of master teachers and it offers behavioral descriptions of the qualities of master teachers so that it has instructional values.
4. The present study performed the first formal statistical test on the overall agreement/disagreement between faculty and students. Although prior studies offered observations and discussions on this matter, they never performed a formal test to support their conclusions. For example, Buskist et al. (2003) concluded in their seminal work that “students and teachers do not view the teaching enterprise all that differently” after presenting the ranking data, but they did not perform a formal test to support this conclusion.
5. Apart from difficulty in getting good grades, there are also other reasons for accounting students to be relatively more concerned about their grades. For example, grades directly affect accounting internship opportunities and employment.
6. Most teachers are apparently not perceived by students to be happy/positive/humorous? Perhaps this partially explains the low number of master teachers. We believe most professors have a “professional” disposition or preference to look “serious,” which may relate to professional pride and/or the personality of a “typical” professor. However, an important fact all professors should know is that students want them to be happy/positive/humorous. Thus, professors seeking to be a master teacher should take this as a challenge.

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