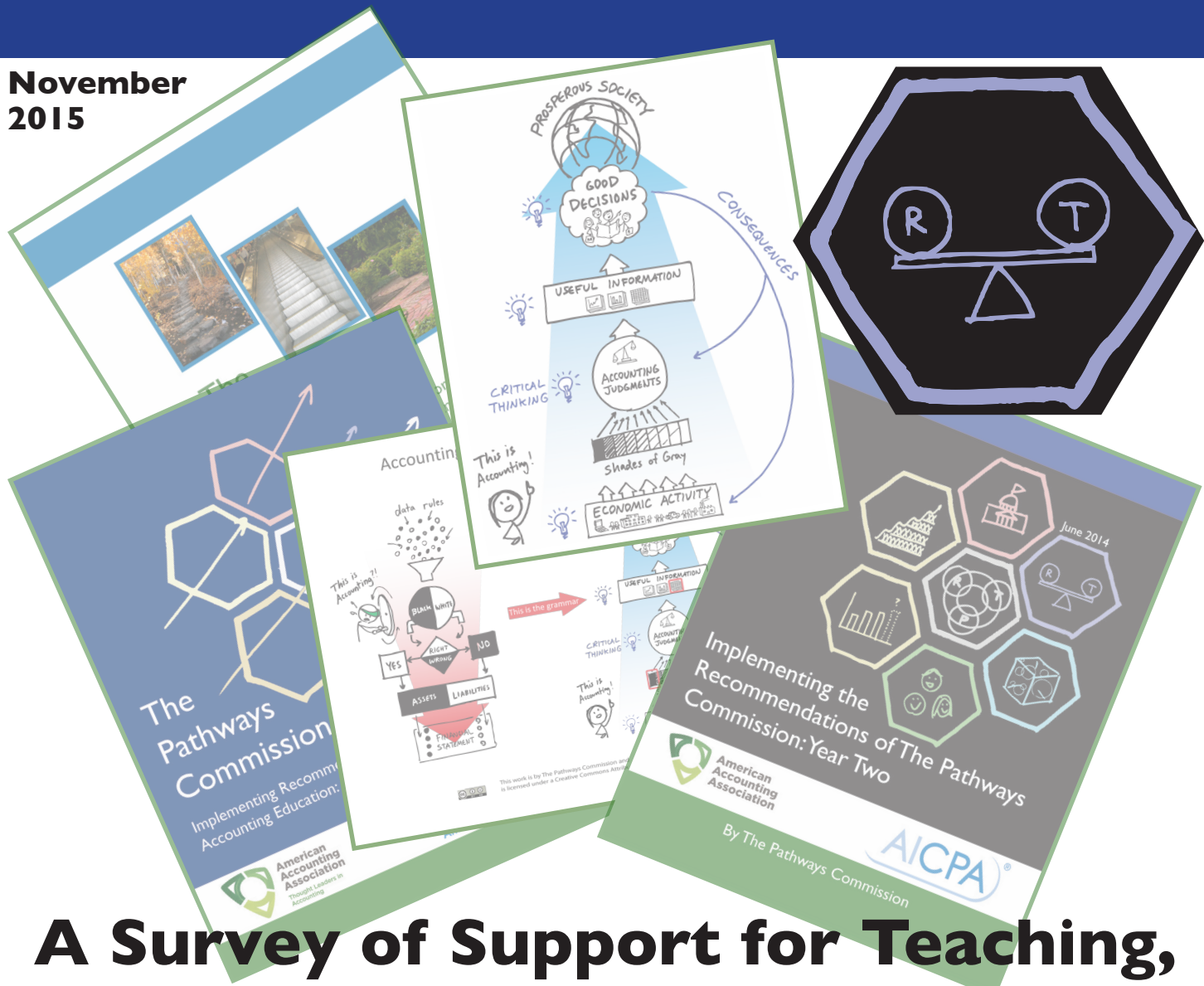


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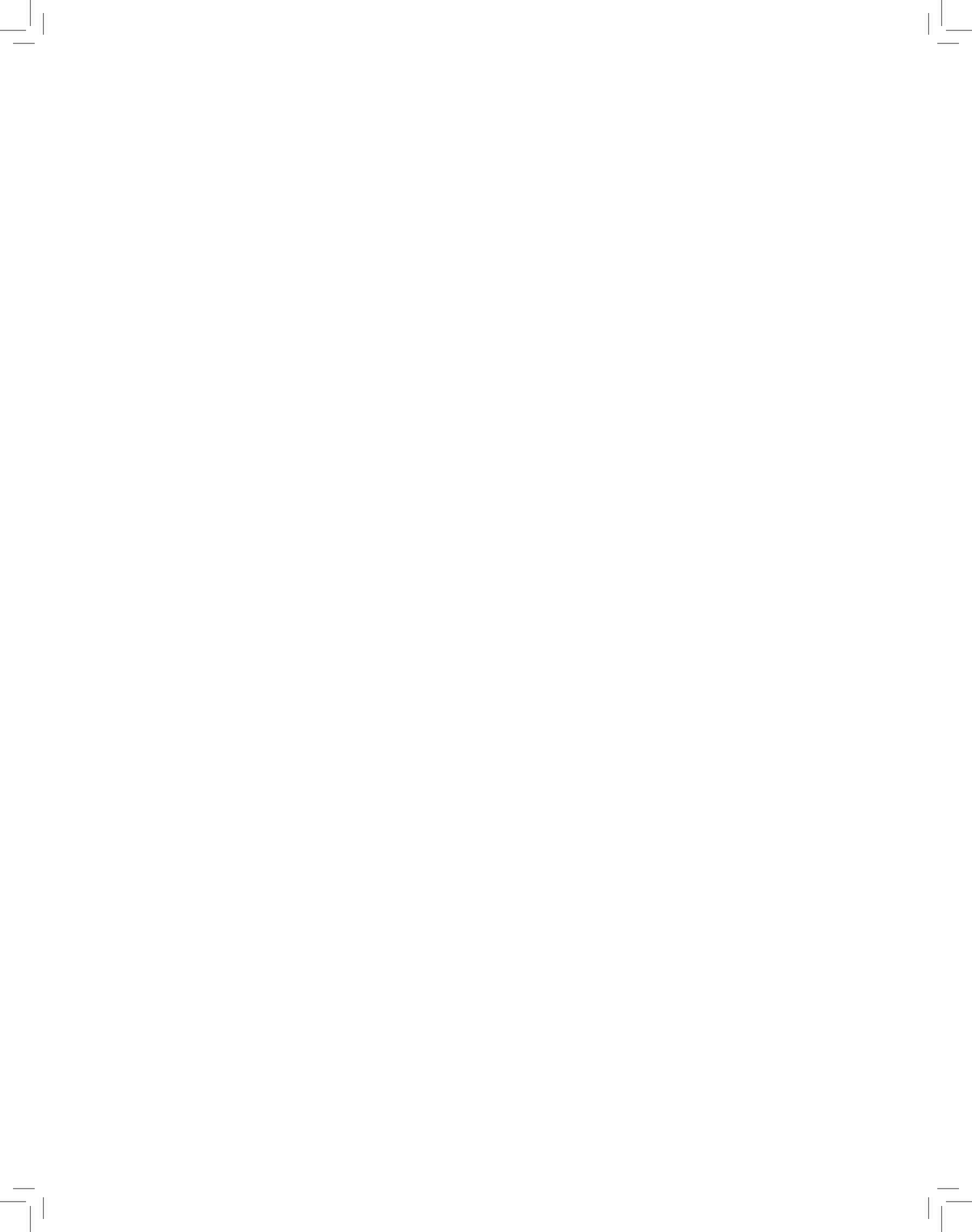
A Survey of Support for Teaching, Recognition of High-Quality Teaching, and Use of Teaching Portfolios in Accounting Programs



American
Accounting
Association



By The Pathways Commission



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Pathways Commission Recommendation #3 Task Force

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Recommendation #3 of the 2012 Pathways Commission report is to “reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution’s mission.” This recommendation is consistent with the overall objective of the Pathways Commission to study the future structure of higher education for the accounting profession and develop recommendations for educational pathways to engage and retain the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting. Recommendation #3 is a necessary element for the successful implementation of Recommendation #1, which is to “build a learned profession for the future by purposeful integration of accounting research, education, and practice.”

The Recommendation #3 task force undertook a number of projects related to this recommendation, including defining high-quality teaching (Appendix A of this report) and developing a proposal for a center for accounting education excellence (published as a separate report for the 2014 AAA Annual Meeting, [Pathways Commission, 2014]). The most recently completed project of the task force is an exploratory survey of accounting programs to learn more about the following:

- How they support teaching
- How they reward high-quality teaching
- The extent to which they use teaching portfolios in evaluating teaching

This report summarizes the findings from the survey in these three areas. This survey was intended to be exploratory in nature and was not expected to cover in depth all aspects of teaching. We consider the survey to be an initial step in better understanding the issues identified above and in identifying specific areas that may be of interest for scholars in accounting education to consider in the future. Interpretive comments and suggestions for further research in each of the major sections of this report focus on the potential to expand the current survey as well as identify areas for future study that were prompted by this survey.

The survey, which focused on undergraduate programs, was sent to 1,075 schools, and 134 responses were received, representing a relatively low response rate of approximately 12.5%. Following is a summary of the characteristics of the responding schools in terms of class size and teaching responsibilities of faculty in several categories:

- The average class size was 74 with a range from a low of 44 to a high of 125 for lower-division undergraduate courses. For upper-division undergraduate courses, the average class size was 30 with a range from a low of 19 to a high of 40.
- The average number of courses taught, credit hours taught, and number of preparations for an academic year for faculty groups were as follows:

	Classes	Credit Hours	Preparations
Academically oriented/tenure track	4.8	15.2	2.7
Tenured/less research active	5.4	17.0	3.1
Professionally oriented/clinical	6.8	21.4	3.3
Other*	5.6	18.2	2.6

*The “other” category includes a wide range of other faculty types, including program directors, lecturers, adjuncts, etc.

These summary statistics indicate the broad range of class sizes and teaching loads of the schools that responded. Although this diversity in schools and low response rate limits our ability to draw strong conclusions from the survey, the task force believes that useful information regarding support for teaching, reward for high-quality teaching, and use of teaching portfolios can be gleaned from the survey results. The objective is to assist future data collection and research to support teaching. The remainder of this report is organized around the three areas identified above—support for teaching, reward of high-quality teaching, and use of teaching portfolios. Within each area, broad results are presented, tentative conclusions are reached, and possible topics for future research are identified. For all areas, future research that allows differential analysis by type of institution is encouraged—undergraduate only; undergraduate and masters; and undergraduate, masters, and doctoral levels.

The survey instrument and tallied results are available at the Pathways Commission website (www.pathwayscommission.org).

Support for Teaching

The purpose of this section of the survey was to identify ways that schools support their faculty as teachers. Several positive findings regarding support for teaching were noted.

Support for Continuing Development of Teaching

Teaching enhancement programs are offered on a majority of campuses, most commonly on an annual basis (38% of respondents). The second most common response (23% of respondents) was that enhancement programs are available at the discretion of the faculty member, implying ongoing, continuous offerings.

Other reported variations on teaching enhancement programs include the following:

- Programs available are a mix of campus and business school programs.
- Programs are offered multiple times during the year (e.g., monthly, 10 per year, two to three per semester).
- Programs are available through a teaching and learning center at the business school as well as at the university level.

Combining the responses that indicated annual opportunities with those that addressed the “other” category (all of which described teaching enhancement opportunities in some form), all but 4% of the schools reported having teaching enhancement opportunities.

When asked if outside continuing education opportunities are available to enhance teaching, most respondents (54%) indicated that they are and that the institution bears the cost. Another 28% indicated they are, but the institution shares the cost with the faculty member. Eighteen percent of respondents said this was considered the responsibility of the faculty member and done at his or her own expense.

Regarding ability to travel to professional meetings devoted to teaching, the responses parallel closely those described in the previous paragraph. The highest percentage (61%) indicated that the institution covers the cost, 30% indicated that the institution covers a portion of the cost, and 9% indicated that travel to meetings is considered the responsibility of the individual faculty member.

Availability of Teaching Assistants and Other Personnel Support

The majority of schools indicated the availability of teaching and grading assistants, either at the level requested (35%) or some portion of that level (38%), and 28% of schools indicated no level of assistance is available.

Regarding secretarial and clerical support, approximately one half provide all of the assistance requested, and more than 90% provide all or some of the assistance requested. Only 10% indicated that the school is unable to provide any secretarial or clerical assistance.

Technology Support

Technology support appears to be relatively strong with the following available at more than 90% of schools that responded:

- Projection capability
- Internet access
- Access to electronic databases for class (e.g., professional standards)
- Student access to databases outside the classroom

Less often available but still significant are the following:

- Student access to electronic databases during testing
- Student ability to share Internet material with the entire class during class

Some individual schools noted additional specific technology resources that did not fit directly into the categories requested in the survey (e.g., Smart Boards, video conferencing, lecture or discussion capture systems).

Other Forms of Support

An open-ended question was asked about other forms of support, resulting in several interesting responses. Following are several conclusions reached from the 30% of respondents who documented other forms of support, including the following:

- Curriculum grants are available at some schools, often in the form of summer grants.
- Support to prepare for online teaching is available at many schools. This support often relates to converting traditional course offerings to an online delivery.
- Support for maintaining professional certifications and licensure is common.
- At some schools, confidential individual consultations with independent parties are available for faculty to help improve teaching.
- “Brown bag” lunches and other sessions to informally discuss teaching with colleagues are common.

Interpretation and Suggestions for Future Research

Although survey results indicate that significant resources are available at most schools to support teaching, gaps exist. Additional research in the following areas to extend the findings of this survey is suggested.

- Technology to support teaching in the classroom is generally available in the forms of projection capability, Internet access, and electronic databases. A research opportunity exists to better understand technology requirements in regard to pedagogy choices and classroom delivery methods, particularly for exemplar faculty and programs or courses. Preliminary research in this area has been completed by the Technology task force of The Pathways Commission Recommendation #4 (Pathways Commission 2015).
- A broad range of teaching enhancement programs exist, primarily at the university and business school levels. Financial support for faculty continuing education off campus is also generally available. Assistance for grading and clerical support ranges are more mixed across schools. A research opportunity exists to document exemplar faculty and programs or courses and evaluate the resources used and available (technology, faculty development, financial support, and assistance). This may be an opportunity to discover and document effective teaching methods balancing cost and benefit.
- Additional areas in which additional research could enhance our knowledge of support for teaching include the following:
 - How support for teaching varies across boundaries of different types of institutions
 - Support for teaching preparation as an element of Ph.D. and other doctoral programs that prepare students for their future roles as teachers
 - The role of mentors in developing high-quality teachers, including how they are selected, the frequency of contacts, the nature of the interactions, and other dimensions of successful mentoring programs.

Rewarding High-Quality Teaching

Annual Salary Increases

The first question in this section of the survey was if teaching quality is considered in determining annual merit raises. The majority of respondents (72%) answered “yes,” teaching quality is considered in annual salary determination.

The majority of those responding negatively to this question are in situations that do not provide merit salary increases, including schools that are unionized. In those cases, common answers were that all faculty get a standard raise, there is no merit system, etc. Some schools indicated that merit raises are available at times of promotion or tenure but not on an annual basis.

Bases for Evaluating Teaching

The survey asked what inputs schools use for evaluating teaching. Virtually all schools reported that they use student evaluations. Other commonly reported inputs that have the most widespread use include the following:

- Peer reviews (by personal observation or video) 60%
- Statement of teaching philosophy or methods 54%
- Syllabus analysis 52%
- Course material evaluation 43%

The “other” category rendered some interesting approaches but less frequent responses, including grade distributions, direct student comments, teaching awards, rigor of examinations, self-evaluation, pedagogical intellectual contributions, teaching developmental activities, and others.

Awards for High-Quality Teaching

Most schools reported the presence of teaching awards. Only 9% of respondents reported no awards or teaching recognition. The majority of awards are made at the business school or university level. They typically are a combination of a monetary award, a citation or certificate of recognition, and public recognition via a press release or other communication.

Interpretive Comments and Suggestions for Future Research

Rewarding high-quality teaching appears to be a fertile area for additional study. Following are areas that the task force believes would benefit from additional research:

- Research designed to explore in greater depth how important teaching is in rewarding faculty relative to research, institutional and external professional service, and other factors and how this varies among types of institutions.
- Research on how employers who hire a school's graduates view the importance of teaching in their recruiting criteria. Of particular interest is how the views of employers compare with those of other constituencies (e.g., university administration).
- Further research on the importance of teaching performance when hiring faculty members with previous teaching experience.
- Research on how teaching is considered in the evaluation of faculty in accounting compared to other disciplines, particularly other disciplines in business schools. An important dimension of this is the extent to which accounting faculty have the authority to consider teaching in a manner different from that of other disciplines.
- Research on rewards for providing teaching innovations to the profession (e.g., cases or other curriculum-based materials) and how they are used by various institutions.
- Further investigation of accounting-specific and business-specific teaching awards to determine best practices, given the relatively small number of schools and programs that provide such awards. To be specific, learn more about the following:

- o Rewards for teaching excellence across different types of schools
- o Dollar amount of monetary awards for teaching excellence
- o Information on teaching awards at different career stages
- o How teaching quality is considered in professorships, chairs, and other privately supported faculty designations
- Documentation of existing recognition of high-quality teaching methods, such as AAA Effective Learning Strategies awards (e.g., Bea Sanders/AICPA Innovation in Teaching Award, George Krull/Grant Thornton Innovation in Junior- and Senior-Level Teaching Award, Mark Chain/FSA Innovation in Graduate Teaching Award).

Teaching Portfolios

A significant insight gained from the survey is that less than half (45%) of the schools responding report that they use teaching portfolios in evaluating teaching. This is offset to some extent by the results reported in the previous section, indicating many schools that do not use fully developed teaching portfolios do use some of the common elements of teaching portfolios, including student evaluations, peer reviews, statements of teaching philosophy, and analyses of course syllabi.

Schools that use teaching portfolios indicate the most common use is for tenure (93%) and promotion (98%) decisions. Fewer schools (47%) use teaching portfolios for annual evaluations. Other uses include post-tenure review, awards, multiyear contracts, and professional development plans. The majority of schools that use teaching portfolios rank them as very important (58%) or moderately important (32%).

Regarding the frequency with which faculty are asked to prepare teaching portfolios, 37% of those schools that use teaching portfolios require faculty to prepare a portfolio annually, and 48% require a portfolio to be prepared only at times of a major decision, such as tenure and promotion. The remaining schools require faculty to prepare portfolios at set intervals between major decision points and annually (e.g., every five years).

There is fairly strong agreement regarding the content of teaching portfolios by those schools that use them. Typical elements of teaching portfolios, listed in order of frequency, are the following:

- Teaching history (e.g., courses taught and evaluations)
- Educational materials developed (e.g., case studies, outlines, class presentations)
- Statement of teaching philosophy (e.g., teaching methods, use of small group discussions, student presentations, rigor, nature of examinations, range of knowledge and skills tested)
- Innovative teaching techniques (e.g., use of small groups, educational trips, visiting speakers)
- Developmental activities undertaken to improve teaching
- Summaries of student evaluations
- Report of peer review of teaching
- Availability outside of classroom, including during office hours, and electronic

Schools that do not use teaching portfolios were asked whether they have never used them (89%) or have used them in the past but not currently (11%). The most common explanation for not using teaching portfolios is that other criteria are considered to be more important. Other responses were that the content is not considered important in evaluating teaching and that the faculty had not been able to agree on the content of teaching portfolios.

Several interesting observations were made in an “other” category for why teaching portfolios are not used. These include that the effort and time required to prepare the portfolio is too great given the perceived value, that the content is subjective and unreliable or irrelevant, faculty do not like them, that the school has never considered using them, and that a union contract precludes their use.

Interpretive Comments and Suggestions for Future Research

The use of teaching portfolios in accounting education appears to be at an earlier stage of development than in many other fields. On the basis of informal input from knowledgeable individuals in higher education, the task force believes

the use of teaching portfolios is more common in many other fields, and they are believed to be highly effective in evaluating faculty. This appears to the task force to be a fertile area for future research in accounting education.

Extensive research on teaching portfolios exists in the higher education literature and elsewhere. Any additional research related to the use of teaching portfolios in accounting should start with a careful analysis of related research that has already been done and that may apply directly to accounting education. Although accounting education may present some unique challenges regarding the use of teaching portfolios, it is reasonable to assume that much of the existing body of knowledge applies to accounting as it does to many other fields.

Following are several specific topics that the task force suggests are appropriate for future research:

- Identification of “best practices” regarding use of teaching portfolios, in accounting and in other fields of study
- Research on the use of teaching portfolios in other fields as a means of advancing the evaluation of teaching from external sources analogous to common practices used for evaluating research
- An analysis of the relative cost and benefits of using teaching portfolios and how this compares with the relative cost and benefit of the commonly used practice of using research portfolios as a means of obtaining external validation and objective information pertaining to a faculty member’s work

In addition to further research into the use of teaching portfolios, the following are other potential activities that would advance the use of teaching portfolios in accounting education:

- Explore the possibility of having a place for information about teaching portfolios to be published either in a journal or on an AAA website.
- Explore the possibility of including teaching portfolios in future AAA conferencing and/or commissioned research on teaching portfolios. One objective would be to better inform accounting educators on the existing research on portfolios from other fields.
- On the basis of existing research and use of teaching portfolios in other fields, develop guidelines for preparing teaching portfolios in accounting, including suggestions for minimizing the time and effort required of faculty to prepare.

References

The Pathways Commission. (2015). *In Pursuit of Accounting’s Curricula of the Future*.

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Appendix A

Definition of “High-Quality Teaching”

The task force members working to implement Recommendation #3 believe that an important foundation for moving forward is to define what they collectively believe represents high-quality teaching. Members considered the use of alternative terms: high-quality teaching, good teaching, effective teaching, outstanding teaching, etc. For purposes of the immediate discussion, members use the term “high-quality teaching,” which appears in the 2012 Pathways Commission report (The Pathways Commission, 2012). The purpose in defining high-quality teaching does not include identifying specific curricular content or methods of delivery except in the most general terms.

High-quality teaching is defined primarily in terms of educational results (i.e., outcomes). High-quality teaching requires resource inputs; however, regardless of the magnitude of resources committed, the educational experience cannot be considered successful if student learning outcomes are not achieved. Teaching and learning must be considered jointly in any effort to improve the quality of the educational process. We recognize that high-quality accounting education is a shared responsibility, involving institutional, faculty, and student obligations.

High-quality teaching includes the mastery of technical and supportive content as well as the development of the skills, values, and mind-set required for successful professional careers. Pre-professional accounting education is an

integral part of the foundation supporting professionals' career-long learning.

The following are indicators of high-quality teaching but are not intended to represent an exhaustive list and are expected to be developed and refined over time.

Attributes of High-Quality Teaching

Faculty and Other Resource Inputs

- Include both technical and foundational content
- Incorporate application in a business or accounting context
- Include understanding both current accounting practice and alternatives to current practice
- Appropriately incorporate technology in terms of both content and delivery
- Encourage global awareness

Student Outcomes

- Involve deep learning beyond memorization
- Include understanding the complex relationships between areas of accounting and between accounting and other business and related fields
- Develop a sense of personal responsibility and ability to work effectively in teams
- Prepare for a lifetime of learning
- Incorporate understanding of the regulatory and other environmental factors that influence the practice of accounting
- Improve oral and written communication skills
- Develop, through the use of case studies, role playing, and other methods, the ability to reason critically and exercise professional judgment by learning decision-making processes and addressing complex ambiguous practice situations
- Instill a commitment to ethics and integrity and develops an understanding of the importance of the accounting function acting in the public interest
- Appreciate and respect the importance of the accounting function as it relates to protecting the public interest
- Result in graduates who are immediately employable in a broad range of professional positions and prepared to achieve longer-term professional success



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