

3-1-1999

# Practicing What We Preach: Ethical Behavior in Teaching Accounting

Alan Rabinowitz  
*Pace University*

Follow this and additional works at: [http://digitalcommons.pace.edu/lubinfaculty\\_workingpapers](http://digitalcommons.pace.edu/lubinfaculty_workingpapers)

---

## Recommended Citation

Rabinowitz, Alan, "Practicing What We Preach: Ethical Behavior in Teaching Accounting" (1999). *Faculty Working Papers*. Paper 33.  
[http://digitalcommons.pace.edu/lubinfaculty\\_workingpapers/33](http://digitalcommons.pace.edu/lubinfaculty_workingpapers/33)

This Article is brought to you for free and open access by the Lubin School of Business at DigitalCommons@Pace. It has been accepted for inclusion in Faculty Working Papers by an authorized administrator of DigitalCommons@Pace. For more information, please contact [rracelis@pace.edu](mailto:rracelis@pace.edu).

# **WORKING PAPERS**

No. 181    March 1999

## **Practicing What We Preach: Ethical Behavior in Teaching Accounting**

by

Allan M. Rabinowitz, CPA  
Professor of Accounting  
Lubin School of Business  
Pace University

**PRACTICING WHAT WE PREACH:  
ETHICAL BEHAVIOR IN TEACHING ACCOUNTING**

**by**

**Allan M. Rabinowitz, CPA**

**Allan M. Rabinowitz is Professor of Accounting, Lubin School of Business,  
Pace University.**

## **INTRODUCTION**

The millennium has finally arrived — ethics are in vogue. Attention, which was long overdue and almost nonexistent, has recently been showered upon ethical considerations by accounting authors, who have scurried to incorporate these matters into their textbooks, and by accounting instructors, who have rushed to integrate them into their syllabi.

Accounting instructors are certainly focusing on the critical area of ethics. But do their own actions and performances give necessary and valuable credence to the presentations they make in the classrooms and those made by the texts they employ or does their behavior give rise to ensuing conflicts?

If we look closely at the teaching processes employed in accounting courses we can find many ethical considerations that merit the careful concern of every instructor. All of these issues impact the students directly during these courses, but they also serve as vital object lessons to students as they establish their own patterns of behavior for their personal and working lives.

Instructors, through their own interactions with students, can serve as important role models for these students; they help to shape the ethical behavior of their charges. Plainly and simply, accounting instructors must practice what they preach, for they possess the ability to exert a powerful influence upon their students. Their every action, or absence of action, can exert much force on their students' behavior over an extended period of time.

Teachers are capable of doing good things for others by expanding students' horizons, helping them appreciate life more fully, enabling them to pursue rewarding careers, earn money, taste success and make more of their ability and potential. Teachers should want others to benefit from their knowledge, and experience and to succeed even where the teachers have not. Ethical behavior by an instructor will be entwined with doing such things and exhibiting affection and dedication in the process, for this is what underlies good teaching. Students will be quick to discern if affection and dedication are absent or scant.

## **REGARD FOR SUBJECT MATTER**

Ethical behavior will be founded largely upon the teachers' feelings toward the subject matter taught. These feelings should be growing over the years and, if not, teachers may be doing both the students and themselves a great injustice, particularly if classroom performance suffers. Fondness of a subject area is enhanced when instructors possess personal insights into the subject matter. These result from long and continuing exposure, extensive research, or practical application. Added understanding will readily give rise to added affection, as will witnessing a subject area evolve over the years.

Educators must continue to write and speak about their areas, do extensive reading and research and engage in dialogues and disputes. Doing each of these things invests instructors with the knowledge they will need to perform well in the classroom. The possession of this knowledge can also provide teachers with a sense of satisfaction, accomplishment, self-esteem, warmth and well-being that becomes evident to others, especially students, for such feelings are often reflected in teachers' demeanor.

Instructors who love their disciplines frequently experience a glow or spark upon contact, the greater the love the more prevalent the glow and the more apparent it is to students, who may even find it contagious. It is wonderful when teachers feel satisfied and secure about their knowledge, so long as these feelings are not carried too far, as when instructors become too complacent and curtail their drive for self-improvement.

There are no clearly marked or perceptible points at which educators can justly state that they have learned enough or all that there is to know. As worthwhile knowledge is acquired by teachers, there seems to be almost an implied obligation, assumed both to themselves and their communities, to keep that knowledge fresh and alive, to competently communicate it, and to put it to good and timely use whenever events permit. If these things are not done by instructors, they dissipate an essential part of themselves and shirk a public Responsibility in view of both their colleagues and students.

## **EFFECTIVE COMMUNICATIONS**

Teachers must constantly strive to be effective communicators. This poses an increasing challenge because the age gap between teacher and student widens as the years pass and the instructor's knowledge continues to expand. Good teachers seek out the ways and the words that will help students to understand them. They recognize that educators achieve success only when a comfortable percentage of their students can grasp the matters presented. An effective teacher will have more than one way of explaining most matters and will not be satisfied until a general understanding has been attained by students.

Instructors need to use clear, simple and concise language as much as possible. It is always essential for them to recognize that they are not speaking to peers in their subject areas and must proceed carefully in explaining themselves. Teachers must never feel that they are wasting their time, lessening themselves or sinking to the level of the students when they are called upon to explain things at greater length. Whatever effort it takes to clarify a matter is generally justified unless the teacher can reasonably expect a degree of understanding by the students when they enter the classroom based upon their previous course work or assigned study.

Teachers should not consider themselves above performing any customary task such as responding to basic questions, preparing outline materials to support classroom presentations, helping to organize student note-taking, or making appropriate use of the chalkboard. Teaching effectiveness is impaired whenever instructors get too enamored with their own importance,

attainments, or stature, since such feelings block successful communications. In a school, the students are just as important as the teachers; the students are and must be the focal point.

When course texts are selected, student interests should be the foremost concern. Not only must the text properly address the course matter, but it must also communicate effectively to students at their level of understanding. Instructors need to be most watchful with newly adopted texts to ensure that they perform well for the students and be prepared to cope with inadequacies identified as a semester unfolds.

### **SELLING THE SUBJECT MATTER**

Teachers should strongly desire to sell the importance of their subject areas and demonstrate the need for their students to engage in the learning process. It always helps to show feeling, passion, drama, personal experience, or insight during lectures. Students need to observe that teachers and other persons feel strongly about some issues. This breathes life into something that might otherwise appear formless or fall flat. Even the seemingly dullest matters can be transformed into something exciting.

There should be a joy, an exuberance in teachers' presentations which, if strong enough, can prove to be infectious. Instructors who love their subject areas can give them interesting form and shape; these teachers can sell their areas. Teachers in classrooms are salespeople, selling the subject area, education, meaningful careers, professionalism.

It is often unwise to introduce items extraneous to a course into one's lectures. Doing this consumes time and may actually work against the interests of weaker students who need to have as much time as possible devoted in class to course matters. The presence of too many unrelated or insignificant items may also serve to lessen the importance of the course matter in the students' minds.

### **SENSITIVITY TO STUDENTS**

Educators should cherish students and assign a high value to what students have come to achieve. Some students will find the subject matter easy to comprehend and others will find it more difficult. The instructor should try to satisfy the needs of all students and to use time efficiently for all of them. Patience must be exercised at all times and sensitivity should always be demonstrated, particularly when it is warranted. Displays of moodiness and temper by teachers disrupt the learning process. Teachers must somehow rise above their personal problems and non-related emotions while in the classroom or when otherwise dealing with students. This is not always easy to do but an educator who truly loves teaching will generally be able to block out all else when present in a classroom.

Students deserve to be treated with the care that teachers would accord to their own children or to people personally dear to them. Students entrust themselves, their minds and their

futures to teachers and teachers must not betray that trust. Instructors must be ready, willing and able to fulfill that trust at all pertinent times and in so doing should be prepared to place and advance the welfare of the student before that of the instructor. Accepting the confidence of students, which is what the teacher does when entering the classroom, engenders this form of response. Teachers are in the classroom principally to serve and to improve the student.

It is both essential and possible for educators to display warmth towards and concern for students while remaining in firm control of the course's direction. A deliberate blend of such practices is needed to produce the finest results for both teachers and students. Extending too far in either direction may interfere with the course's objectives, and so teachers must exercise caution. Experience and common sense prove excellent guides to instructors in this connection.

Educators should be able to empathize with their students. After all, they were once students themselves and are still actively engaged in their own learning. No matter how successful they were as students, all teachers faced some learning problems during their own education and are now called upon to identify with students who are experiencing difficulties. Often these students' problems stem from other commitments they have, including those that are employment related. Since many students must work to help finance their education, the teacher should exhibit some flexibility and understanding when warranted but, most importantly, needs to clearly disclose all course requirements at the opening of a semester. This will equip students to plan ahead with greater foresight when attempting to coordinate all of their obligations.

Some students will need private assistance from their instructors or want to engage in personal conversations with instructors, perhaps to seek advice. Such interaction should be welcomed and even invited by teachers when they announce their office hours, locations, e-mail addresses, and telephone numbers at the beginning of a semester. These contacts can prove beneficial not only to students but also to instructors who may gain a clearer understanding of whether their methodologies and performances are producing desired results. Instructors availability during their office hours is an important obligation to fulfill.

## **THE LEARNING PROCESS**

Teachers should revere the learning process and all that it has to offer to both students and instructors. The learning process should always be handled in a positive manner by the teacher who can provide sufficient indications to students of what will be required for them to succeed in the course. Negative motivations or threats that emanate from an instructor cast the subject matter in a negative light, perhaps endowing it with a distasteful quality, and serve as obstructions to good learning.

Teachers need to keep their minds open to new thoughts and teaching approaches while in the classroom. These may stem from instructors and/or students. Teachers should always be willing, and indeed be anxious, to learn from students; the opportunity to do so arises whenever the teacher goes into the classroom or otherwise interacts with students. It is especially

fascinating to observe the reactions demonstrated and the insights revealed by students whenever they approach a new subject or topic. Teacher alertness can pay large dividends here.

Students should be encouraged by their teachers to responsibly and pertinently speak their minds and to ask any questions that occur to them. An instructor should stress that no related question, especially in a basic course, will be considered foolish by the teacher. Students should not be chastised or denigrated in class or lessened in the view of their classmates. This injures students and frequently discourages them from participating in classroom matters in the future. It also gives rise to concern by other students who now fear possible teacher reaction to their own classroom comments or actions, thereby further stifling student communication or activity.

It is essential for the learning experience to be made as pleasant and non-threatening as possible. It seems baseless to heighten any difficulties already faced by students in passing or excelling in a course. An instructor's goal is to eliminate barriers to learning, not to create them. Every viable opportunity to do so should be sought out and implemented.

An instructor should recognize that students can and do learn in many different ways as through reading, listening to lectures, asking questions, taking notes on one's own or in class, doing homework, or from discussions in class or privately. As many of these learning approaches as are feasible should be provided or encouraged by the teacher so that the course is made sufficiently rewarding.

It is worthwhile to stress to students, particularly to freshmen, at the outset of the semester, that the learning process is really a partnership between teachers and students. The teacher's role will be to guide students through the subject materials in a manner conducive to their successful completion of the course. The student's role is to invest the necessary time and effort to insure a favorable outcome. Instructors should openly pledge to do their very best throughout the course, but they cannot promise more than that to students who must make their own meaningful commitment and contribution to the educational joint venture.

## **EFFECTIVE COURSE ORGANIZATION AND MANAGEMENT**

Teachers should be committed to effective organization and management of a course. This should begin with making evident to students what the course intends to cover, and the fashion in and rate at which it will be covered. To initiate such awareness, it is crucial to distribute a course outline at the first session of class, one that contains for each session the general topic or topics to be covered and the related student reading assignment. Exam dates should be specified or, at the least, approximated, with mention made of the exams' general coverage and structure. The component percentage makeup of the course final grade should be discussed. Homework assignments are worthy of being presented to students by teachers in writing with appropriate explanation so that no significant points are left in doubt.

An early indication by instructors of the areas that may pose the greatest problems for students to comprehend can be of great help to students. In some instances students leave a class session with the incorrect belief that they adequately understand something. Instructors who have been through a course before are aware of the matters that elude or trouble students and can then treat them more gingerly in class. Teachers' warnings to students on difficult topics hold special value. Students have been cautioned to spend added time on their own to insure adequate comprehension.

Instructors should be in control of the classroom at all times, leaving no doubt in anyone's mind that this is the case. A class session should never be permitted to drift aimlessly wherever it will. Because time is a precious commodity, teachers should have each session of class fully mapped out with a proper allotment of time for questions by students. Spending excessive time on some areas of coverage and insufficient time on others is an injustice to students, especially if the slighted areas are accorded a more substantial emphasis on exams or are the foundation for a subsequent course.

Students are entitled to class sessions that run their scheduled times, even though many students will welcome earlier release. Weaker students are the most deprived when classes end sooner than they should. Instructors must act to see that student interests are properly protected in this regard, particularly when external events, such as the weather, require cancellation of class sessions.

Emphasis should be placed by instructors, whenever warranted, on the need for students to come to class prepared, since they are then positioned to gain more from the class session in whatever form it may take. Prepared students usually find that the classroom provides reinforcement of what they have learned on their own and presents an unrivaled opportunity to raise questions on what they were unable to fully or correctly understand by themselves. Scheduling some review time before major exams gives students the occasion to return to troublesome topics, especially if they are able to select the review items.

Freshmen students can pose special challenges that deserve particular concern from teachers. It is crucial to get frequent feedback from these students who are too often reluctant to express their lack of understanding and have not yet developed adequate study habits. Getting feedback from a midterm exam means waiting too long; getting it from questioning students in class can produce spotty results without being time-effective. A viable alternative can be brief written quizzes given either before subject matter is discussed in class, in order to disclose self-study habits and comprehension, or after it is covered in class, to reveal classroom understanding as well as self-study.

Basing part of the course grade on such quizzes usually induces students to invest greater effort in preparing for them, as does the indication that some quiz questions will make their way onto midterm and final exams. This approach does cause teachers to devote time to preparing and grading quizzes but it provides uniform questioning of all students, conserves class time,

promotes self-study and hones students' exam-taking skills in the subject area. Above all, it supplies valuable student data to instructors during what are, in many cases, the students' most critical college days.

## **FAIRNESS AND EQUITY**

Teachers should place a premium on fairness and equity in their dealings with students. Basing a portion of the term grade on subjective considerations can give rise to problems as can the construction of examinations and quizzes. The preparation of midterm and final exams is an art form for they should fairly reflect students' understanding of a consequential portion of the course matter. Exams that concentrate on just a few topics are capable of working an inequity on those students who are experiencing difficulties with the specific matters stressed by the exam but not with most other topics covered during the semester.

The content of a fair exam needs to be closely linked to what was clearly and adequately covered in class or in assigned readings. Students should be informed far enough in advance and in general terms of what areas each quiz or exam intends to cover and instructors should not stray from this coverage to any significant degree without providing added advance notice.

Language used on tests should be free of confusion and ambiguity. It is necessary to recognize that English is not the native language for a sizeable number of students and this should be borne in mind when preparing exams. During the grading of exams, a careful watch should exist for any questions that may have proven misleading to students or too difficult for them to comprehend. Perhaps a grading adjustment is warranted along with a revision of any errant question so it can be used on future exams. Students may ask for question clarification during an exam, and teachers will need to judge how far to go in making additional comments. Instructors should be as helpful and considerate as possible during this time of student tension without invading the integrity of the exam.

A test should be designed so that most students can do it justice within the stated time allowance. Some students feel exam-pressure more than others and do not perform well under exam conditions, even though they have a good grasp of the subject matter. This is often truer of first year students; therefore, special care should be taken in formulating the exams for which they will sit.

Tests and homework should be carefully graded and the papers or results returned as expeditiously as possible. If the teacher highlights the importance of homework, as should be and usually is the case, its significance is confirmed in students' minds by the obvious effort and promptness that went into its grading. When instructors use graders, the homework should nonetheless be scanned by the instructor to gain awareness of recurring student deficiencies, the need for classroom comment or review, and grader performance. When the earlier homework in a course serves as a basis or guide for subsequent homework, the necessity for timely grading is heightened.

Tests and homework should always be graded and commented upon as fairly and objectively as possible. A good method to use on tests or homework containing a number of essay questions or problems is to grade these, one at a time, for the entire class and avoid looking at the students' names. This approach also establishes a grading consistency in that the grader's frame of reference is not repeatedly broken by going off to grade other items. Another wise course for graders to take is to seek out all reasonable opportunities for awarding some credit to the answers provided by students. Along this line teachers should always give due consideration to answers not initially contemplated when the questions were framed or selected. Students sometimes draw upon their own experiences or ingenuity in answering questions and may handle them tolerably well even though their responses were not directly generated by the course text or classroom content.

### **REGARD FOR INSTITUTIONS OF LEARNING**

Teachers should respect institutions of higher learning and not be hesitant to declare this. It is most helpful for instructors to feel strongly about the schools at which they teach, for this provides an added incentive to perform well. There should be a bonding process involved wherein instructors become active and meaningful parts of the school, and the school exerts a significant positive influence upon both the instructors and their teaching endeavors.

Occasions do arise when frictions exist between schools and teachers or when teachers become disgruntled with their schools. Such instances must not be permitted to affect an educator's professional performance in the classroom. The relationship between instructor and student is distinct from that between instructor and school and the latter relationship must never be permitted to negatively impact the former one.

Teachers should also recognize that no institution, just as no individual, can be excellent or wonderful in all ways or at all times. There will always be defects and perhaps it rests with the teacher to point out some of them, as constructively as possible, and then be prepared to personally take some meaningful actions or help to resolve problems or provide improvements. Responsible participation in the schools' community should occupy some part of each teacher's time. To become exclusively absorbed in teaching and/or research is to ignore the fact that instructors can and surely must play a vital role in their educational environment if it is to furnish the best possible conditions for training students and stimulating teachers to perform at their very best.

### **DESIRE TO EXCEL**

Teachers must desire to excel at their craft. There is no such thing as attaining absolute perfection. Someone may approach it momentarily or for brief periods of time but to draw close to it in a sustained manner should be a goal of every teacher. This striving is a true mark of dedication by the professional and it should be unceasing. Each new course and new class and

new student presents a renewed challenge to perform a bit better, to deliver a bit more, to have greater impact than in the past. It is a sad time when teachers stop improving; it is an even sadder event when they recognize this condition and do little or nothing to remedy it.

In order for teachers to excel, they must constantly evaluate their own performance. It is difficult, if not impossible, to be truly objective about oneself, but the attempt must be made on an ongoing basis. There may be student evaluations prepared at the close of a semester, but they come too late to remedy any deficiencies that may have existed; however, there is nearly always another semester. Student evaluations can provide valuable guidance to instructors, but they must be used with care because students lack a thorough understanding of the teaching process and sufficient insight into some of its components. Often students place too high a value on some teaching characteristic to which they react either favorably or not, and this may improperly color other evaluation responses.

Mastery of teaching and communications skills should be a source of great satisfaction to teachers, for this is no small accomplishment and has usually resulted from many years of study, experience, trial and error, failure and success. It would be tragic to under-utilize such expertise or have it deteriorate when it has been acquired at high cost and can now be put to productive use. Teachers must not permit themselves to end their quest for self-improvement, especially in a world that is so fluid and competitive. They must continue to prepare themselves and their students to function effectively in a demanding world. Achievements and satisfactions in teaching can be fleeting things, and teachers must constantly equip themselves in order to renew them.

All of the foregoing, and other practices not mentioned, can constitute an ethical framework for the teaching of accounting courses. Today's students, with their daily exposure to the media, the political arenas, and to the rough and tumble worlds that business and entertainment and sports have become, will very likely prove to be apt judges of their teachers' ethical behavior. Hopefully, our students' judgments will be that we, their teachers have practiced what we preached. To do so, we must clearly understand the full scope and thrust of our ethical obligations as teachers and how we can handle them responsibly.