
Using Simple Changes to Improve Your Teaching

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Fall 2019
The Importance of Order

“Organizational clarity [is the] most important factor in student evaluations and learning” (Improving Teaching and Learning Workshop by Dr. Harvey Brightman).

“When students say that a teacher is disorganized, they often mean that they cannot see the course or presentation’s organization” (Brightman 2006, Issues in Accounting Education, pg. 132)
Demonstrating Order

1. Creating an “iron clad” syllabus
2. Using diagrams or pictures
3. Creating a feeling of fairness
4. Being already ready already
Idea #1: Providing an Iron Clad Syllabus

- **Grading policy**
  1. Exactly how grades will be calculated
  2. How late work will be handled
  3. Consequences for cheating
  4. If extra credit will be offered

- **Descriptions of each course element**
  1. Basic purpose of each element
  2. Grading policy and other policies
  3. Late work policy (if different)
Idea #1: Providing an Iron Clad Syllabus (cont.)

- Detailed course schedule
  1. Every assignment, quiz, and exam
  2. Days new topics will be introduced
Idea #2: Using Diagrams and Pictures

“The two keys to improving organizational clarity are the use of diagrams and … objectives.” (Brightman 2006, Issues in Accounting Education, pg. 132)

“There is no more powerful way to prove that we know something well than to draw a simple picture of it.” (Roam 2009, The Back of the Napkin, Dust Jacket)
Elements of a Successful Diagram

- Demonstrates how everything in the course ties together.
ACCT 561: Comparative Accounting Theory

- Academic Theories
- Analysis & Communication
- Conceptual Framework

History of Accounting
Elements of a Successful Diagram

- Demonstrates how everything in the course ties together.
The Practice of Accounting

Integrity and Ethics: Academic Theories

- Economic Theory
  - The Ideal World
  - Market Efficiency
- Agency Theory
  - General Theory
  - Positive Acct Theory
- Recent Findings
  - Earnings Manage
The Practice of Accounting (cont.)

Integrity and Ethics: Analysis & Communication

- Writing
- Critical Thinking
  - Art vs. Science
- Oral Presentations
The Practice of Accounting (Cont.)

Integrity and Ethics: Conceptual Framework

Reasons for Disclosure

U.S. GAAP

IFRS
The Practice of Accounting (CONT.)

Integrity and Ethics: Conceptual Framework

- Bookkeeping
  - First Written Record
  - Other Forms of Record Keeping
  - Inventory of Money
  - Double Entry Accounting

- U.S. GAAP
  - CAP
  - APB
  - FASB

- IFRS
  - Accounting Around the World
  - ISAC
  - IASB
  - Convergence
The Accounting Cycle

Accounting Basics:

- GAAP
- Accounting Equations
- Journal Entries
- Trial Balances
- Conversations

Financial Statements:

Balance Sheet
As of This Semester
Assets L & OE
ACCOUNTING CYCLE

The Accounting Cycle

Accounting Basics

The Financial Statements

Review

Special Cases

Income Statement (Ch 4)

Statement of R.E. (Ch 4)

Balance Sheet (Ch 5)

Statement of C.F. (Ch 5)
The Accounting Cycle

Accounting Basics

The Financial Statements
- Income Statement (Ch 4)
- Statement of R.E. (Ch 4)
- Balance Sheet (Ch 5)
- Statement of C.F. (Ch 5)
ACCOUNTING CYCLE (CONT...)

The Accounting Cycle

Accounting Basics
- GAAP (Ch 1 & 2)
- Acct. Equations (Ch 3)
- Journal Entries (Ch 3)
- Trial Balances (Ch 3)
- Conversions (Ch 3)

The Financial Statements
- Income Statement (Ch 4)
- Statement of R.E. (Ch 4)
- Balance Sheet (Ch 5)
- Statement of C.F. (Ch 5)
### The Accounting Cycle

**Accounting Basics:**
- GAAP
- Accounting Equations
- Journal Entries
- Trial Balances
- Conversions

**Financial Statements:**
- Income Statement
- Balance Sheet
- Statement of Retained Earnings
- Statement of Cash Flow

### Balance Sheet

**As of This Semester**

<table>
<thead>
<tr>
<th>Assets</th>
<th>L &amp; OE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets:</td>
<td></td>
</tr>
<tr>
<td>PPE:</td>
<td></td>
</tr>
<tr>
<td>Other Assets:</td>
<td></td>
</tr>
</tbody>
</table>
Elements of a Successful Diagram

- Demonstrates how everything in the course ties together.
- Allows you to add details when necessary.
- Matches your personality.
Cost Management

Cost Management Systems

Business Decision Making
- Ratios
- Models

Budgeting
- Assessing Profitability
- Assessing Risk
- Estimating Stock Price

Financial Analysis
- CVP: Cost-Volume-Profit (Ch 6)
- Financial Statement Analysis (Ch 15)
Your Business

Business Decision Making (Accounting)
Business Terminology
ST Tactical Decision Making
Capital Investment Decision Making
Budgeting / Financial Analysis

- Human Resources
  - Payroll
- Marketing
  - Sales Price
- Production
  - Costs & Units
- Management
  - Decision Making Info
- Finance
  - Interest & Needs
ENTERPRISE ACCOUNTING

Tracking Costs
- Do you know your product cost?
  - Yes
    - Basic Terms
    - Calculating Cost per Unit
    - Using Cost Information
  - No

Budgeting
- Do you have a master budget?
  - Yes
    - Creating a Master Budget
    - Using a Master Budget
  - No

Analyzing Performance
- Have you analyzed your performance?
  - Yes
    - Variance Analysis
    - CVP Analysis
    - Financial Analysis
  - No

Making Business Decision
- Make your decision
  - Yes
    - Tactical Decisions
    - Capital Investment Decisions
  - No
Elements of a Successful Diagram

- Demonstrates how everything in the course ties together.
- Allows you to add details when necessary.
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Idea #3: Creating a feeling of fairness

“Is there anyone you know who likes to be forced to do things? None of us does, not even when it is in our own best interest. When people make us do things … something within the human psyche seems to push us to get power and control” (Teaching with Love and Logic, pg. 140).

“most reasonable people don’t have to get their way in a discussion. They just need to be heard, and to know that their input was considered and responded to” (The Five Dysfunctions of a Team, pg. 95).
Idea #4: Being Already Ready Already

Make resources available as soon as possible, preferably by the first day of the semester.

1. Have links ready to go even if you have to use a placeholder for a little while
2. Let students access course projects and assignments early

Make sure you have a quick method for updating information, when necessary:

1. Email or Blackboard announcements
2. Updates to files
Students respond to organization:
1. They feel more comfortable
2. They can focus on the content
3. They whine less

Since we are already organized, why not show our students that organization?