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Things I have learned (thus far)... reflections of an accounting academic [☆]



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ABSTRACT

The potential value of critical self-reflection in helping us (as educators) to monitor and assess aspects of our professional development is asserted by Brookfield (1995). As implied by the title, in this paper I share with readers self-reflections (or insights) regarding “things I have learned” over the course of both my professional and personal life. At a fundamental level, the paper asserts the merits of reflecting on and sharing one’s own pursuits, and the potential value this sharing has on others in the academy – particularly younger accounting faculty (for development and mentoring purposes) as they themselves engage in critical self-reflection. Critical reflections are offered in each of six areas: importance of doing (seemingly) “little things” in life; forming and meeting expectations; focusing on the truly important things in life; insights from my role as a teacher; insights from my role as an administrator; and a lesson in humility. The paper includes a call for the future sharing of self-reflective insights by other accounting educators, including those of younger faculty, along with thoughts as to how this experience-sharing might be accomplished.

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[☆] I dedicate this paper to my mother, Rita L. Stout (who gave me a sense of purpose and encouraged me through the years to “do my best”) and to my wife, Anne, and sons (David and Kevin) for their support and encouragement through the years, without which the present effort would not have been possible.

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1. Introduction

I have been afforded a unique opportunity and honor¹: sharing with fellow accounting educators – particularly more junior faculty members – reflections (i.e., “things I have learned”) from my personal life and my academic career to date.² Thus, the paper can be considered a manifestation (or outgrowth) of the American Accounting Association’s “shared experiences” project³ and, more recently, the reflective pieces by Wygal (2006, 2015) and the reporting by Stout and Wygal (2010) and Wygal and Stout (2011, 2015) of the experiential insights of 105 accounting exemplars. At a more personal level, and in my new-found role as a more senior member of the academy, one motivation to write this paper was to “give back” something to a profession that has been very kind to me. The intent is both to share with others critical incidents in my own life (to facilitate the professional development of other faculty members) and, in the spirit of Brookfield (1995), to motivate other accounting faculty members to engage in the process of critical reflection. As I look back over my career I am inclined to think that I could have benefited greatly from the experiential insights of experienced and solicitous colleagues in accounting who came before me. It is my hope that the publication of this paper motivates other senior members of the academy to share their experiences and insights with a wider audience.

The value of generating and sharing self-reflective insights with others is, as noted above, asserted by Brookfield (1995) in his book *Becoming a Critically Reflective Teacher*. In the Introduction to this book (p. xix) the author notes that a primary objective of writing the book was “to grant legitimacy to teachers’ privately experienced episodes of critical reflection.” Although written from the perspective of using critical reflections as a means of improving teaching effectiveness, the underlying arguments in Brookfield (1995) seem applicable to this paper. For example, the author notes (p. xvi) that “...a process as complex as critically reflective teaching needs to be grounded as much as possible in the description of concrete events and actions ... (or) the helpfulness of as many contextualized depictions of critical practice as possible...”⁴ This paper represents the author’s sharing of reflective insights from both his personal and professional endeavors.

Bain (2004) provides a compelling example of why and how critical reflection (and sharing of insights) is of vital importance to the academy. In *What the Best College Teachers Do* the author documents and shares with readers the collective experiential wisdom of great teachers. This sharing of “what

¹ In the spirit of full disclosure I point out that my successor as editor-in-chief of the *Journal of Accounting Education* (Natalie T. Churyk) invited me to write and submit to her for publication consideration “a paper of my choice.” The present manuscript is my response to her kind invitation.

² I view this opportunity as an honor largely because of the trajectory that got me to this point. I grew up in eastern Pennsylvania, in a typical blue-collar town. Neither my mother nor my father had a college degree: my mother worked as a medical technician; after his discharge from the U.S. Navy, my father worked (as a laborer) for many years at a U.S. Steel plant. I, too, worked at this plant as a laborer, for two summers during the early 1970s. During this era, it was considered a significant accomplishment to have earned a college degree. In short, there is nothing in my background that would have predicted that I would eventually go on to earn my Ph.D. in accounting (from the University of Pittsburgh) and then become a college professor. Even more implausible (to me) is the fact that I would ultimately be extended an opportunity to share life experiences with other academics. For all of these reasons I view this effort as “a unique opportunity” and an honor.

³ The “Shared Experiences” initiative was championed by the Teaching, Learning and Curriculum (TLC) Section of the AAA. As will become obvious, many of the examples contained in the paper are based on my involvement with the AAA or with members of the AAA. As such, part of the motivation in writing the paper is to give formal, albeit indirect, recognition to the role the AAA played in my development as a faculty member and as a person. For additional information about the “shared experiences” initiative of the AAA and reflections on the value of “shared experiences” to the accounting education community, see Wygal (2006, 2011).

⁴ Brookfield (1995, p. xiii) notes that the process of critical self-reflection consists fundamentally of view teaching practice through four interconnected lenses: the literature of critical self-reflection; the lens provided by the eyes of our students; the lens provided by experiences and perceptions of our colleagues; and the lens provided by “autobiographical experiences.” In terms of the value of the latter, the author notes (p. 31) that “our autobiographies as learners and teachers represent one of the most important sources of insight into teaching to which we have access. Yet in much talk and writing about teaching, personal experience is dismissed and demeaned as ‘merely anecdotal’—in other words, hopelessly subjective and impressionist.” Perhaps an even more cogent defense of the value of autobiography is found in the following passage (p. 49): “The influences that shape teachers’ lives and that move teachers’ actions are rarely found in research studies, policy reform proposals, or institutional mission statements. They are more likely to be found in a complex web of formative memories and experiences.”

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