

## Statement of Teaching Philosophy

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### Introduction

Since my arrival at the University in 1979, I have taught over 18 different courses in most areas of Accounting & Information Systems, and in certain areas of Information Science. My research interests also have spanned many areas in Accounting, Information Systems, and Information Science. This diversity in teaching as well as research has enriched my experience at the University while at the same time enriching the courses that I have taught, crossing the traditional boundaries that pigeon-hole most courses at many universities.

I consider the inter-disciplinarity of each course I teach so fundamental to my mission as a teacher that, for a good part of my career, I have not ventured to teach a course unless my urge to teach it came from my getting acquainted with research literature entirely outside of accounting. Early in my career, the inspiration came from the work in Applied Game Theory (Applied Mathematics & Economics) in relation to Cost Allocation, work in the areas of the Economics of asymmetric information in the context of decentralisation of decision-making in organisations, work in Logic & Knowledge Representation (Computing & Philosophy) in relation to standards drafting, and work in the area of liability (Law) of professionals under common & statute laws in relation to the liability of accountants, and the work in Legal Theory & Jurisprudence in relation to the development of a hermeneutics of Accounting. Each of these interests led to my development of a number of courses that I offered at Albany during the eighties and early nineties.

More recently, I have focused most of my teaching in the areas of Accounting Information Systems. Here too, the inspiration has come to me from my acquaintance with work in areas such as Corpus-based Statistical Computational Linguistics, Datamining & Visualisation, and Markup Languages. My exposure to the above also is having a profound influence on what I currently teach, how I teach, and why I teach what ever I teach now.

Currently, my research and teaching are slowly metamorphasizing to draw inspiration from my getting acquainted with recent work in the areas of Biological metaphors for Fraud Detection in Auditing, and Statistical Linguistic Analysis of text in Accounting. I expect these areas to have an equally profound influence on what I will be teaching in the future at the university.

This strategy of multi-disciplinarity has forced me to learn in areas traditionally considered quite removed from accounting, but I have thoroughly enjoyed being the proverbial tenured student. Indeed, I consider myself a tenured student first, and only then, a mentor to my students. I strive to hold myself to the same high standards of “thinking-out-of-the box” that I expect of my students. I usually do not commit myself to teach a course unless I have something to learn from the experience.

## Teaching Philosophy

My teaching philosophy has been profoundly influenced by a swimming instructor I had in the eighth grade in school. He gave us a lecture on the physics of human body in water and the basic strokes, asked us to keep the lecture in mind as we swam for the first time, tied a rope around our waist (he considered any other flotation device a crutch), and pushed us off the deep-end of the pool, holding the rope in his hand. Seconds later, seeing us desperately splashing about in the water to stay afloat, he pulled us out and after chastising us for not listening to his introduction, gave a lecture on how and why he will not “teach” us, but only help us learn. He also assured us that we would never be in danger since he was always there when we stumbled or started sinking. He was then a very unpopular instructor indeed. It was only years later, in graduate school while pursuing doctoral study, that I realised how profound his philosophy of education was.

### *Teacher as a resource*

I firmly believe that the world is waiting for each student to discover. My job as an educator is to make the subject matter of the courses as interesting as possible to raise the curiosity of the students, make their content as relevant as possible to their career goals and aspirations, and make the lectures just sufficiently ambiguous to force the students to discover the world for themselves by self-questioning and learning from their peers. To this end, I refuse to be the crutch that the students can lean on. This admittedly is not a formula for popularity, but I strive to make the students’ time spent while in my courses as fruitful as possible by providing enormous amounts of my time to resolve their doubts. I also provide a safety net and a support system early on in the semester so that they can get the most out of the courses. My students know that I hold the rope and will use it to pull them if they begin to sink.

I consider myself a resource available for the students to learn on their own, and I usually announce, early on in the semester, that I am a resource just as the library or the internet. By the end of the semester, the students adjust to my teaching philosophy and, when they have graduated and started working in the profession, tell me how this philosophy of self-reliance and individual responsibility has paid rich dividends. Many have gone on to respectable careers of their own as partners in well-known Law and accounting firms, as Professors at other universities, and as top executives in corporate America.

### *Teacher as a role model*

Over my career as a teacher, I have been deeply appreciative of the fact that our students will occupy the higher echelons of the accounting profession and corporate America. The recent exposure of the accountants as well as the corporate managements to risks associated with the corporate failures is a testament to the importance of building character for the entrants into the profession. As a teacher I consider it my duty to provide a good role model for the students.

The courses that I have been teaching recently, specially in the area of computer security and information systems auditing, have made me keenly aware of the strength of character required for the students to stay out of trouble in their careers. Knowledge of the

technological infrastructure underlying internet commerce and an understanding of the securities technologies supporting it is a potent combination for disaster if the strength of character is lacking. In most courses where such vulnerabilities exist, I make it a point to remind the students of the exhortation of Marcus Aurelius: one should *be* upright, not be *kept* upright.

#### *Teacher as a facilitator of peer learning*

In a professional discipline such as accounting, most work is done through teamwork, and it is therefore essential for the students to learn to work in teams. Teams, in our professional programs, provide an ideal opportunity to encourage the students to learn from each other in the process of adapting to working in a team. All my courses for the past decade or so have involved the students working in teams doing projects and learning the subject matter of the course from each other. This is not usually as smooth a process as I had hoped and consequently involves large time commitment on my part to facilitate it.

#### *Learning by doing*

I firmly believe that learning is more efficient and the retention of material is greater when it is accomplished in the context of activities involving construction of artifacts, models, etc. This has been the cornerstone of the graduate program in Accounting Information that I developed and implemented nearly four years ago. It is this philosophy that earned the *Teaching Innovation Award* from the Artificial Intelligence & Emerging Technologies Section of the American Accounting Association in 1999.

#### *Learning by failing*

It is only by learning from past mistakes that learning is achieved. To enter today's ruthless business world, it is important that the students be willing to take risks of failure. I look upon each course as a sandbox for the students to assume risks of failure by way of inability to complete the tasks they set out to do. Often I encourage the students to take on projects that they may not be able to complete, provided they have made serious efforts to accomplish the tasks and learnt from the inability to complete them.

I consider teaching and research as inseparable, specially at the graduate level. I also consider lifelong learning and looking beyond one's own field of specialisation important aspects of maintaining teaching excellence. I am grateful for the opportunity that the University at Albany has provided me in my own development as a teacher.