

Teaching Statement

My teaching is built around a simple principle: students should understand the economic substance behind accounting numbers before learning the mechanics used to produce them. As technology becomes increasingly capable of automating those mechanics, I believe this distinction will become more, rather than less, important. My teaching experience has focused primarily on introductory financial accounting at Baruch College, where students arrive with widely varying educational and linguistic backgrounds. I therefore begin with easy-to-grasp, intuitive business problems that give students a common entry point into the material before introducing technical terminology.

I open the course with a simple lemonade business. Working through a series of intuitive transactions, students identify what the business owns and owes, trace revenues and costs, and reconcile the cash remaining at the end. By the time formal terminology is introduced, they have effectively constructed the basic financial statements and developed an intuition for why each one exists. I use the same principle when introducing individual accounting rules. For depreciation, for example, I use Disney's financial statements to ask how reported earnings would differ if major long-lived investments were expensed immediately. These exercises help students see accounting rules as responses to economic problems rather than arbitrary conventions and reinforce a framework that I return to throughout the course: understand the transaction first, then determine how accounting should represent it.

This emphasis on understanding also shapes how I think about emerging technologies in accounting education. Although AI adoption across the profession remains uneven, many accounting activities are data-intensive, rules-based, and repetitive, making greater automation increasingly likely as these technologies develop. I therefore view regular engagement with AI as an increasingly important part of accounting instruction rather than a topic confined to a specialized course. In managerial accounting, for example, students might use AI to turn a completed budget-to-actual variance analysis into a preliminary management commentary and generate follow-up questions for investigation, giving them experience with how AI can shift routine analysis toward interpretation and decision support. The goal is not to train students on a particular platform or prompting technique, but to make thoughtful engagement with new technologies a normal part of accounting work and to develop the adaptability needed as those technologies evolve.

As calculations, reports, and explanations become easier to generate, polished accounting information may become abundant without necessarily becoming more reliable. Students therefore need the accounting knowledge to understand what the numbers represent, what assumptions support them, and whether a seemingly plausible analysis deserves to be trusted. One assignment I plan to use in intermediate accounting is a three-stage AI review exercise. Students first analyze a challenging revenue-recognition case independently. They then receive an AI-generated accounting memo and review each material assertion against the facts and authoritative guidance, documenting whether the conclusion is supported, unsupported, or cannot be reached from the available information. The exercise is graded on the quality of the review process rather than on the number of errors identified; a well-supported "no exceptions noted" conclusion is as valuable as identifying an error. Finally, students reconcile the memo with their original analysis and explain any change in position. This final stage makes automation bias visible by asking students to examine whether a confident machine-generated answer led them to abandon a conclusion they could originally support. The exercise thus uses AI not simply to demonstrate what the technology can produce, but to develop the professional skepticism and review judgment required to decide whether that work deserves to be trusted.

Beyond introductory financial accounting, I would also welcome opportunities to teach intermediate financial accounting, managerial accounting, auditing, Accounting Information Systems, and analytics-oriented courses. My prior assurance experience at Ernst & Young and CPA background provide a professional foundation for connecting auditing and accounting concepts to practice, while my research experience with Python and large-scale financial, regulatory, and textual data provides a foundation for data-oriented instruction. As technologies and professional practices evolve, I would continue to refine examples, exercises, and assignments in response to what students find difficult and what they will increasingly be expected to do in practice.

Summary of Peer Teaching Evaluations

Semester	Observer	Course	Selected Feedback
Spring 2025	Yue Zhang	ACC 2101	Well-paced and engaging class; effective use of examples; confident delivery; attentive responses to student questions.
Fall 2024	Elisha Yu	ACC 2101	Clear explanations and real-life examples; open and supportive classroom environment in which students appeared comfortable asking questions.
Spring 2024	Edgar Rodriguez-Vazquez	ACC 2101	Very clear explanations of accounting concepts and effective use of real-world examples to support student understanding.
Fall 2023	Diana Weng	ACC 2101	Clear explanations with numerical examples and opportunities for students to apply new concepts independently and ask questions.
Spring 2023	Arthur Troast	ACC 2101 Recitation	Clear, well-organized, and professional instruction, with effective examples, strong command of the material, and a positive classroom atmosphere.

Complete peer classroom observation forms are attached to this statement.