

Teaching Excellence: Beyond Numbers



Associate Professor of Management Accounting Dr Nadia Gulko, SFHEA, CGMA Academic Champion, and CIMA Teaching Excellence Global Award Winner 2020, shares her reflections on teaching excellence and what teaching excellence means for students.

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We live in a digitised world where everything tends to be described with numbers: students have their ID numbers, they pursue their degrees trying to achieve the highest scores for their future employment chances. But can everything be described with numbers? All the focus is on the records, on the ones students are pursuing during their study. What stands beyond the numbers?

In universities around the world, academics are encouraged to provide excellent teaching. The challenge however is that people understand 'teaching excellence' in different ways. And whose interpretation of 'excellence' are we focusing on? Is it about teachers or students? Can we assume that all students perceive excellence in a similar way?

Concepts of excellence, like concepts of quality, are subject to debate. How excellence is defined and measured in relation to teaching and learning seems subjective and may depend on a number of factors. For instance, the Teaching Excellence and Student Outcomes Framework (TEF) introduced by the Government in England focuses on delivering consistently outstanding teaching, learning and outcomes for students. The Higher Education Academy (HEA) measures excellence through demonstrating the impact and effectiveness of teaching on student experience and outcomes. There are guidelines from professional bodies as well as internal institutional frameworks and criteria which are being used to measure and benchmark excellence. To simplify, we see that excellence includes processes of teaching and learning on one side and their results or outcomes on the other side. One of my research projects, based on a survey of 97 UG and PG students, shows that the top three qualities of an excellent teacher were being understanding, approachable, and respectful.

In this article, I reflect on my achievement of the CIMA Teaching Excellence Award and discuss how teaching excellence is perceived by students.

CIMA Global Champion Award Winner 2020

It was a great privilege for me to have won the prestigious CIMA Global Champion Award 2020 to become #1 in the world in the CIMA Teaching Excellence category. This award is a result of hard work and dedication to the profession, with students at the heart of everything I do. Within Lincoln International Business School, we have students from various countries, different cultural and social backgrounds. Being sensitive to the needs of individual students and effectively supporting their individual learning experience is a key element towards teaching excellence. This CIMA award resonates well and recognises our outstanding teaching and learning practices at Lincoln which has been awarded Gold TEF and where the core values are closely linked to the philosophy of Student as Producer to emphasise the role of the students as collaborators in the production of knowledge.

I am immensely grateful to all my students, colleagues, family, and friends who have supported me all along this amazing journey with CIMA. And my special thanks go to CIMA, especially Karen Phang, Joanne Monkman, and Jason Nye, for their continued support to our students and for having organised such a spectacular virtual celebration in December 2020 with academic partners across the globe.



Dr Craig Marsh, Pro Vice Chancellor for the Lincoln International Business School commented on this achievement:

"We are delighted that Nadia's teaching excellence and all round professionalism has been recognised by the CIMA. This is a global award, and highlights our outstanding, internationally renowned teaching practices here in the Business School. My sincere thanks to Nadia for everything she does for our School, students and staff".

How is Teaching Excellence perceived by students and what can we learn from this?

This CIMA award has motivated me to conduct further research on exploring how teaching excellence is perceived by students. The detailed narratives of 33 student nominations were analysed using content analysis, exploring sentences, coding them, and grouping codes into themes. I am very grateful to Karen Phang, CPA ACMA CGMA, Associate Director in CIMA Academic Engagement, for granting me access to the student nominations. The research reveals 10 key themes in students' perceptions of teaching excellence.

- 29% Approachability, Passion, Commitment, Support, and Empathy
- 28% Innovative teaching practices/Student engagement
- 11% Putting theory into real life situations
- 8% Independent learning / Critical thinking
- 6% Clear aims and objectives
- 6% Lifelong learning
- 5% Leading students to excellence
- 4% Subject knowledge
- 2% Feedback / Continuous improvement
- 1% Communication

In what follows, a brief discussion is provided on the top 3 themes from the research findings.

Theme 1. Approachability, passion, commitment, support, and empathy for students.

This area is ranked at the top of the students' attention. The students stressed the importance of feeling comfortable and safe in the classroom, being valued, being able to ask questions and discuss any issues. Warmth, friendliness, supportiveness, approachability, patience, and encouragement are highlighted among the main qualities of an excellent lecturer. One student commented: *“overall passion and enthusiasm to support all students really does emphasise an educator's commitment to lifelong learning by giving students the best possible experience during their studies”*.

Since joining academia, I have been focusing on creating learning situations that motivate students to learn and allow them to feel part of a student community. For me any module starts from building good professional relationships with students. With some students it is easier than with others; in some modules it is easier than in others. I am passionate about promoting inclusive and reflexive practices in teaching and learning. For example, in 2018 I launched my ongoing project focusing on supporting international direct entry students and improving their learning experience through annual peer mentoring and peer support activities [1]. As a result of peer supporting workshops in 2019, a group of international students was encouraged to share their voice and their learning experience in the first ever video recorded with Chinese direct entry students at the University of Lincoln [2]. During the pandemic in 2021, I organised virtual peer support workshops for students from different cultural and educational backgrounds which received an exceptional feedback praising the value of academic and social peer interactions.

“I am very comfortable in studying and living in Lincoln. Those meetings gave me a sense of belonging, and I was very happy to get support from local students.”



“From what I saw of how my peers got on in the Advanced Management Accountancy module, it never felt like just one course for everyone with Nadia, but more like it was one course per student, tailored as much as possible for their needs. Thanks for all your efforts during my time at UoL.”

“She has always had more than simply the educational needs of her students at heart and understands that wellbeing is equally, if not more important. I was honoured to be a part of one of Nadia's projects designed to help Chinese direct entry students feel more at home in England. Through open and relaxed discussion between Chinese and English students, it became easier to comprehend the difficulties around living and studying abroad and offer advice and continual friendship.”

Theme 2. Innovative teaching practices and student engagement.

The second top theme of students' comments is connected with innovation, creativity, and student engagement in the classroom. It is arguably the hardest part of the teaching profession. In our Department of Accountancy, Finance, and Economics, we actively employ and share good practice of various strategies of engaging students and motivating their learning. One can wonder if it is realistic to be innovative in teaching accounting. I would say that yes, although it is difficult and often time-consuming, it is certainly something that is worth the extra effort. For me, student engagement starts from building trust and friendly environment in the classroom. It will not happen overnight, and it requires time and effort.

Students often mentioned CIMA business games being a very enjoyable and helpful for employability activity. I have long been CIMA Academic Representative at LIBS, promoting the student awareness about CIMA, creating a CIMA culture on campus, and advocating management accounting as a career. In addition to various in-class initiatives such as video activities based on CIMA resources, I have been working with Joanne Monkman, CIMA Student Recruitment Manager, organising regular business games and employability workshops for our students [3]. I think this support from CIMA, and Joanne's enthusiastic and

creative approach to student engagement, have been instrumental in helping our students to succeed in their professional careers after graduating from the University. The feedback from our students is always highly positive as they find CIMA sessions very useful and relevant to their job applications:

“CIMA coming in to do an Assessment style task. The task was fun and my team won, we also got tips for assessment centres. This was useful as I attended one for the graduate job I got, I believe this task helped me in this situation”.

“I especially enjoyed the CIMA business game that she had arranged in one of her lectures and felt it was a great way to build on my communication skills and also teamwork. As a result of this activity, I feel like it’s made me more employable”.



I have always been passionate about employing innovative teaching methods to enhance the student learning experience. In 2018, I won an internal ‘T&L Innovation Fund’ for a successful student engagement activity which supported innovation in the LIBS curriculum as cross-departmental collaboration, with support from the Institute of Environmental Management and Assessment (IEMA). The students from Year 3 (Accountancy and Finance) and Year 1 (Business Studies and Business and Psychology) were combined together in a 2-hour practical workshop to reflect on their role as future professionals and to broaden their horizons with regard to environmental management from different organisational perspectives.

One of my activities that I designed on the basis of CIMA case study videos [e.g. 4] was shared across the university in 2017 as an example of innovative teaching activities. This activity encourages students to learn about a diverse range of backgrounds CIMA professionals might have and allows them to critically reflect on the role and skills of a management accountant in real life.

Actively employing peer learning/mentoring practices, in 2020, I launched a series of student-led Excel Management Accounting workshops aimed at improving students’ Excel skills and fostering their employability by applying management accounting techniques in real life scenarios. In the Covid-19 context engaging students virtually has proved challenging. However, in 2021, I adapted and successfully delivered with student volunteers this Excel workshop online [5].

As a member of the European Accounting Association (EAA) and the British Accounting and Finance Association (BAFA), two leading organisations that combine accounting research and professional practice in the UK and Europe, I collaborate with accounting academics in the areas of teaching, research, and student engagement. For instance, I launched a series of video interviews with academics and practitioners which are now used as a teaching resource by some academics across the UK. This series covers why organisations should care about corporate governance and who is responsible for good corporate governance [6].

Theme 3. Putting theory into real life situations.

The third theme that was given a lot of attention in the student nominations is about integrating theory with real life practices. My previous professional experience in accounting and management helps me to effectively engage my students with learning theory about management accounting and its implications for professional practice.

I designed several case study seminars as well as video-based activities that reinforce the illustrative effect of real-life cases, inspire students’ interest to apply knowledge in case scenarios, enhance learning experience and engagement with the course, focusing on both the subject matter and transferable skills. Students commented that video exercises were motivating them to think and learn through analysing real-life situations. For example, when we cover target costing, we consider the world-wide known brand ‘IKEA’ and their successful practices of applying the concepts of target costing. In my classes relating to Just-in-Time (JIT) and Kaizen costing, students are encouraged to participate in group activities based on Toyota

manufacturing practices. In classes on environmental management accounting, we consider different reports [e.g.7], video interviews [e.g.8], and CIMA case studies such as Unilever [9] and Masisa [10]. Group activities based on real life scenarios such as 'CIMA NHS trust: South Ceeland Trust (SCT)' allow students to apply their understanding into real life decision making and enhance team working skills.

“workshops, practical activities and interactive learning help me understand the course material better and also help me envisage how I could employ that knowledge in a professional environment”.

“I always found that a real-life example was the best way of cementing my knowledge of a subject”.

“The inclusion of real life case studies, which has proven extremely valuable in understanding new concepts or topics and generated passionate classroom discussions”.



Learning experience described in words

I also conducted the textual data analysis, examining the most commonly words assigned by the students in their nominations. The figure below depicts the top 30 most commonly words used by students, weighted by the number of occurrences. The highest relative importance is placed on the word 'students'.



A further analysis identified the following 100 adjectives used by the students in their nominations.



Summary and reflections

Today's businesses need prompt, accurate and relevant information to compete in an increasingly global marketplace. To be competitive on the job market students have to develop, among others, their analytical, critical thinking, communication, strategic planning, and problem-solving skills. Management accounting plays a vital role in providing the information that organisations need to survive, prosper, and to make better decisions. For students and graduates, it is about applying their knowledge and skills into real life business scenarios, and being able to ask the right questions, understand the core of the problem, and recommend the best possible solutions by considering both financial and non-financial factors affecting the decision-making. In the world of increasing data, it is crucial for students, as future business professionals, to learn to understand not just the numbers, but also the business and the context, to be able to communicate the story behind the data in a digestible way to the relevant audience.

The above research findings highlight the importance of reflecting on what we are doing, how, and why. Teaching excellence is more than just subject delivery in the classroom. For a teacher this is a process of continuous improvement, self-development, reflection in finding a suitable approach for different cohorts. It is about finding the right balance between practical and academic content. Successful teaching is a two-side process with teachers being able to adjust and students willing to learn. As we know, we cannot feed knowledge. Teaching is about helping students realise their full potential in learning, helping to think outside the box, and encouraging personal development to improve employability and to succeed as real professionals in the world of work after university.

I was surprised by how much my students and graduates remembered about their studies, what they remembered, and the value that the additional support activities bring to their studies. For me, this highlights the importance of supporting cultural awareness, diversity, and inclusivity in the classroom. There are people, individuals, behind the student numbers. With the increasing pace of academic life, it can be easy to forget that there is no one-size-fits-all approach to every cohort or seminar group. Every student is different. I focus on my students as individuals and always aim to make a difference, even if it is just for one student.

References to resources

- [1] <https://libs.blogs.lincoln.ac.uk/2020/12/04/supporting-international-direct-entry-students-afe/>
- [2] <https://www.youtube.com/watch?v=t5H0U7dCj-A>
- [3] <http://libs.blogs.lincoln.ac.uk/2019/04/25/cima-employability-workshop-2019/>
- [4] <https://www.youtube.com/watch?v=brVDFwO4ToU>
- [5] <https://libs.blogs.lincoln.ac.uk/2021/03/25/excel-student-led-workshop-in-advanced-management-accountancy-2021/>
- [6] <https://www.youtube.com/playlist?list=PLep6EwJ6rOIJfAxcl6P5oJialHwthSnov>
- [7] https://competency.aicpa.org/media_resources/206924-sustainability-and-the-role-of-the-management-accou
- [8] https://www.youtube.com/watch?v=yf_LmAE8qZ4
- [9] https://www.cimaglobal.com/Documents/Thought_leadership_docs/Sustainability%20and%20Climate%20Change/unilever_FINAL.pdf
- [10] https://www.cimaglobal.com/Documents/Thought_leadership_docs/Sustainability%20and%20Climate%20Change/cid_execrep_masisa_case_study_dec%2009.pdf

Dr Nadia Gulko is Associate Professor of Accounting at Lincoln International Business School, University of Lincoln in the UK. She is a Senior Fellow of the HEA, CGMA Academic Champion, and qualified with CIMA. Nadia teaches undergraduate, postgraduate, and online MBA courses, specialising in management accounting and CSR reporting. She is a member of the European Accounting Association and the British Accounting and Finance Association. She holds the prestigious CIMA Global Champion Teaching Excellence Award 2020, Vice Chancellor's Teaching Award 2018, and in 2021 was nominated by the Eleanor Glanville Centre for significant impact to the Business School. Her research focuses on non-financial reporting, CSR/ESG disclosure, corporate board diversity, environmental management accounting, and accounting education. Prior to joining academia, Nadia had worked for over 10 years in leadership positions in accounting and management.