

Teaching at a University

A Symbiotic Relationship

By Scott M. Brenner and Eric A. Kreuter

Many CPAs are curious about whether teaching at a university will be a rewarding and fulfilling part of a professional career. In this article, the co-authors relate their experiences at the front of the classroom. They detail the benefits of teaching for individuals as well as the institutions that employ professional faculty.

Introduction—Scott M. Brenner

It was 1994 and I had just passed my CPA exam after a year and a half of intense dedication and grueling study. My wife congratulated me, turned to me, and said, “So now what are you going to do to ignore me?” Without even blinking, I replied, “I think I’ll try to teach.”

I had taught a bit when I was in college and found that I enjoyed public speaking and conducting seminars at the firm where I worked. The local community college was receptive to my request, and I have now been teaching for more than 25 years. I am a full-time instructor of the practice at Fairfield University. It is by far one of the best personal and business decisions I ever made.

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I always tell clients, friends, and colleagues that my career as a former managing partner of a local CPA firm, and now a partner at a regional accounting firm, is challenging, puts food on the table, and gives me great satisfaction knowing I am helping clients save money or meeting regulatory requirements. However, as gratifying as that is, it does not compare to the joy of teaching young accounting students. Helping other human beings learn a new skill, and seeing

the joy on their faces when they grasp a new concept, is one of the most rewarding experiences I have had. In *Obit: Inspiring Stories of Ordinary People Who Led Extraordinary Lives* (Penguin Books, 2008), author Jim Sheeler includes a wonderful quote from Gail Watson, a former apprentice of Elaine Jorgensen Peck: “You have to share what you know. To be passionate about something and to freely share that with the world. That’s the most important thing” (Sheeler, 2008, p. 80).

Teaching has kept me young in spirit and more in tune with the younger generation of new hires. It has helped me avert the mid-life crisis that I see so many of my friends going through. But teaching and forming a relationship with a local university or community college have benefits that go far beyond personal ones.

Introduction—Eric A. Kreuter

About 20 years ago, I went to Mercy College with a friend who was considering enrolling in their Master of Human Resource Management Program. At the informational meeting, the program director mentioned that the school was seeking an adjunct professor who had a combined accounting and human resources background. I introduced myself to the program director and was hired, practically on the spot. I then embarked on what would become a 14-year, part-time adjunct teaching position in their graduate program. Over that time span, I taught three different courses, mentored eight students through their master’s thesis projects and arranged for the program to earn the designation of Student Chapter of the Society for Human Resource Management (SHRM). From that experience, I was nominated by the program director for an SHRM service award; that nomination resulted in an invitation to join their National Research Council, which I did. That service in turn led to publishing chapters in two books published by SHRM.

More recently, I taught at Manhattanville College in its Master of Finance Program. I taught Forensic Accounting twice and mentored several students in their thesis projects. It was very enjoyable being back in the classroom after a multi-year hiatus from teaching. Despite the long hours during the semester, interacting with the students and marching with the faculty at graduation made it all worthwhile. Helping young people learn has been among the most satisfying experiences of my career.

Benefits to Teachers

In addition to the positive feelings that come from nurturing others, teaching offers professors more tangible benefits. Among them is that teaching is a good resource for obtaining new business. Our colleagues and professors

at various universities have a vast network of contacts who trust them, and many of the professors have given our names to their colleagues, or even former students, for accounting, tax, and consulting help. Another source is the students themselves; some are already in business and need accounting services, or they have family members or friends who do.

Being a professor also helps to enhance one's professional credentials. It never ceases to amaze us how potential clients look at us differently when they discover that we are professors. It is undeniable that a history of teaching adds credibility to one's other professional accomplishments. We have both testified as expert witnesses in litigation cases, and our teaching experience on our respective curriculum vitae underscores our professional competence.

Another benefit is that the skills one hones through teaching prove to be useful in other aspects of professional life. Clients may (correctly) assume that if you can successfully communicate new and complex concepts to students, that you can explain complex accounting principles and regulations to clients in ways they can easily understand. This expertise has helped us win over many prospects and helps us to set our firm apart from the competition.

Of course, an obvious benefit for our firm is the access to a pool of qualified students who may become new hires or interns. When Scott was recruited from a local community college to teach at a local university, he made his wishes very clear: I was hopeful that we would be forming a symbiotic relationship. The university would agree to provide access to students both for internships and full-time employment; in return, he would teach and mentor students, and provide the department with "real-world" information and help. This arrangement also benefits the other professors, by helping them

to understand how accounting firms and staff are evolving to meet the changing demands of the workplace and industry.

As a result, hiring interns has become an important part of our firm culture.

full tax preparation training or audit work as part of a team.

Still another benefit to teaching is access to discounts on classes, software, and publications. Professors and their immediate family members can



In consultation with full-time professors, we do our best to hire interns that are "the right fit." We do our best to hire interns after they have finished their sophomore year, when they have taken their core business and accounting requirements and are often anxious to get out into the real world. In our practice, a schedule is thoughtfully created to slowly introduce the intern to each task, eventually leading up to

often take classes for reduced tuition or at no cost and obtain discounts on software and subscriptions to major business journals, newspapers, and publications.

Benefits to the University

We strongly believe that for a relationship with a higher institution to work, it must be mutually beneficial. What should a professional be doing

for a university, so that it receives more than just a part-time professor? Not only does the university benefit from a dedicated and motivated professional, from an outlet for interns and jobs, and from access to the professor's firm—it also benefits from the professor's network of other accounting firms, clients, and additional contacts. We have found that our networking not only extends our reach in the business community, but also the university's. There have been plenty of occasions where we have met businesspeople through work; once they know we are professors, they often ask for a connection to potential recruit or intern. This interaction not only starts a new business relationship off on the right foot, but also opens

Sometimes, full-time professors use part-time adjuncts or professors as a resource to help students who are unsure whether to pursue a career in accounting. We have been encouraged by university colleagues to mentor or advise students; Eric has mentored over a dozen students with their master's thesis projects. We have also been approached by students with career and interview questions that they may not want to ask their full-time professors. And we have also been asked by our respective academic institutions to participate as speakers in various forums they have sponsored, and we are usually invited once or twice a year to speak at Beta Alpha Psi or the Accounting Club about various

cases to the students engages them and sparks their passion for the accounting profession. It also exposes them to a specialty field.

Another way that we provide a service to universities is by responding to professors' requests to provide feedback about how their students are performing in the workplace. We include feedback about students' "soft skills." Helping the university enable its students to succeed in the workplace is critically important to the long-term credibility of the school's accounting program in the business world, which in turn affects the stature of our own resumes.

Finally, helping the university develop curriculum shows a continuing commitment to the students and the university. For example, Scott has worked with the university to offer classes in financial literacy; while this topic is outside the discipline he normally teaches, the extra effort contributes to the vitality of the university. Likewise, Eric chaired the business accounting curriculum committee at Westchester Community College and served as a trustee on the board of Saybrook University.

Teaching has many rewards, as does affiliating with a local learning institution. It is important to show the university that this relationship is beneficial to all parties, not just the student body. Laying out what you desire from the commitment and how the university can benefit will lead to a mutually rewarding experience for all involved. ■

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more opportunities to the students at the university. Similarly, when clients are looking for a new hire, it is sometimes possible to steer them to the placement office of the university, where there is usually a list of potential students seeking work.

One of the aspects that we find so intriguing about public accounting is that clients expect that we know people to help them fill their staffing needs, especially in their accounting departments. This is yet another outlet for students looking for work. Opening our contact databases to the university helps create opportunities for the students to get hands-on learning that is not always readily available at a university. All parties benefit.

It can be fun for students to see you speak in a different environment; both the full-time professors and the students appreciate the "real-world" advice that part-time adjuncts and practicing professionals provide. Each semester, Scott requires each student to ask at least one "mentoring" question in his class. The entire group participates in responding, with Scott leading the discussion. His students have consistently thanked him for that part of the class, and he always feels like he is adding value beyond book learning. Similarly, Eric starts each class by asking students if they have career-related questions and the students always respond favorably. Eric finds that presenting real-life