

Seung Lee  
Department of Business and Economics  
Accounting  
Email: syl@sam.sdu.dk

## **Pedagogical idea**

My overall teaching philosophy is to make students understand the properties of accounting information and why it is structured in the way that it is. My goal is to have my teaching buttress the way I think about research, and vice-versa. As germane information is so readily accessible online, I believe accounting educators must focus on the marginal benefit that their lectures can provide students. As such, rather than rely on the traditional lecture format, in future lecture settings, I will seek to incorporate interactive lecturing, which is a model for combining lectures and active learning techniques in a way that can engage students and improve their learning. For instance, if I am giving a lecture on financial accounting, I would utilize a guess-and-confirm technique: for a given transaction, I would ask students to try and construct what they anticipate the relevant journal entry should be or how the firm should recognize the transaction in their financial statements. I think this will lead to a lively discussion on both mandated and alternative accounting rules and the information that these standards seek to convey. I believe that an interactive lecturing approach of this form will not only improve student engagement with the material, but it will also motivate new and richer models that would be of interest in my own research.

## **Pedagogical competences**

2021                      SDU Lecturer Training Programme  
2019                      Rice Center for Teaching Excellence Annual Workshop on Teaching and Learning  
Seung Lee  
Department of Business and Economics  
Accounting  
Email: syl@sam.sdu.dk