



LOUISIANA TECH  
UNIVERSITY®

Dear Members of the University Senate:

I am honored to be nominated for the 2020 F. Jay Taylor Undergraduate Teaching Award.

If I were selected for this prestigious award, all monetary proceeds would go toward scholarships for undergraduate students in the College of Business.

Please find enclosed a list of undergraduate courses I have taught at Louisiana Tech, along with corresponding student enrollment, retention, and evaluation information.

A statement concerning the significance of undergraduate teaching within the overall mission of Louisiana Tech, a description of an undergraduate teaching innovation, and a summary of publications related to teaching are also included in this packet.

Thank you for your thoughtful consideration.

Sincerely,

David N. Herda, PhD, CPA  
KPMG Faculty Fellow  
Associate Professor of Accountancy  
Louisiana Tech University

Enclosure

## Courses, Enrollments, Retention Rates, and Student Evaluations

Quarter	Course	Enrollment	Retention Rate	Overall Evaluation
Winter 2020	ACCT 413-001 Auditing	15	100%	4.0
Fall 2019	ACCT 201-002 Princ of Financial Accounting	59	95%	4.0
Spring 2019	ACCT 201-H01 Princ of Financial Accounting	16	94%	3.9
Spring 2019	ACCT 413-001 Auditing	44	100%	4.0
Winter 2019	ACCT 413-001 Auditing	23	91%	4.0
Fall 2018	ACCT 201-002 Princ of Financial Accounting	61	87%	3.9
Spring 2018	ACCT 201-H01 Princ of Financial Accounting	19	89%	4.0
Spring 2018	ACCT 413-001 Auditing	31	97%	4.0
Winter 2018	ACCT 413-001 Auditing	18	100%	4.0
Fall 2017	ACCT 201-002 Princ of Financial Accounting	65	92%	3.9

The latest available comments submitted as part of online student evaluations are presented below.

Please note that these are not “selected” comments—they represent *all* comments submitted.

### Winter 2020, ACCT 413-001 Auditing

Dr. Herda is literally the best! His lectures are interesting, and I had a great time learning about auditing! He presents the material in a fun and interesting way. I loved listening to his stories about his professional career with Deloitte. Also, the Accounting Buck is brilliant • Dr. Herda is the best accounting professor I’ve had thus far. He does an excellent job of breaking down new concepts for students • Wonderful class! Lots of great lectures!

### Fall 2019, ACCT 201-002 Princ of Financial Accounting

Great teacher, he made the class really fun, will be sure to take him again in the future if I ever get the chance • He was great but also made class a little more enjoyable. 10/10 would recommend • Honestly, one of the best professors I had in college. Very enthusiastic when teaching and is always willing to help students out • Great teacher, I would recommend anyone to take him • Amazing instructor. Made me play around with the idea to switch to Accounting and work for Deloitte due to being so engaging • I really enjoyed this class. I honestly can’t complain at all. He was always available every time I had a question or wanted to look at exams • This man is the G.O.A.T. I just hope I get an A in the class!

### Spring 2019, ACCT 201-H01 Princ of Financial Accounting

Really enjoyed the class, your teaching style kept everything interesting and made it easy to understand different concepts • This was my favorite class this quarter! You are an excellent teacher and you are so enthusiastic about accounting. I loved listening to you teach! You made

accounting fun and I really enjoyed coming to your class every day. Thank you for getting me interested in accounting. I would love to take a class with you again! Please teach another class that I can take. Loved this class!! • Professor Herda is one of the best teachers I have ever had. He cares about accounting and about his students. I enjoyed going to his class because no matter how hard I thought it would be he made sure that each one of us got it completely before moving on. Not many students in the College of Business know about him and how good of a teacher he is but I think he is one of the best • One of the best professors I have taken so far, I hope I will have the opportunity to take him again.

### Spring 2019, ACCT 413-001 Auditing

This was an absolutely fantastic class. I love your approach to teaching, your stories, and videos. I appreciate the way you helped us prepare for the exams. I learned a lot and I hope I get to take another one of your classes • Great professor with interesting lectures. Never a bored day • Dr. Herda's experience in the audit field and the stories and experiences he brought to this class were amazing! I definitely wish I had more time to learn more about the audit material, but Dr. Herda did the best he could in the amount of time he had to teach everything he needed to cover. Hands down, one of my favorite professors I have taken at LA Tech • I absolutely love Dr. Herda and his class!! He makes the class so interactive and interesting where I can easily understand the material. I wish he could teach all of my classes • Love him • I enjoyed this class and all the examples you gave from actual audit experiences • Great teacher, great interaction, easy test and study guides, interesting material, not boring!!!! • Possibly my favorite teacher at Tech so far! Very enthusiastic about this class! • This class was by far my favorite class in accounting! You are an excellent professor!! • Fair professor. Funny and keeps us entertained with the information through helpful examples with his made-up company! Dr. Herda is the reason I changed to Accounting and he is so in love with what he does, and it shows! • Dr. Herda is one of the best communicators that I have ever encountered. He presents the information and delivers it in a way that will stick with you and make you want to listen. His exams really test your knowledge, but with his in-class lectures and presentation of the material, you have every opportunity to excel and really take something away from the class • This was by far my favorite class in college EVER!!! Loved Dr. Herda and the way he teaches. Super funny and keeps the material interesting! One of the best accounting profs at LA Tech—keep him around!!!! • Great enthusiastic teacher • Your class was amazing, and I really enjoyed myself. My dream job is to work for Deloitte in the auditing field and you provided some much needed insight into the company and field. Keep doing whatever you're doing because you're a great professor!! • Dr. Herda was fantastic! He did an excellent job teaching, and getting to know the students. I would take any class he taught!

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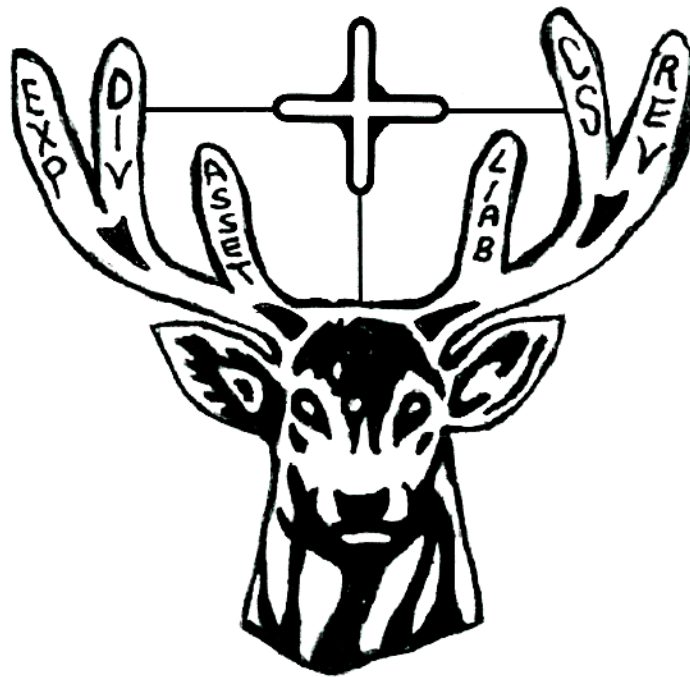
## Statement concerning the significance of undergraduate teaching within the mission of Tech

While I consider myself a prolific researcher, consistent with the overall mission of Louisiana Tech, my highest priority is the education and development of undergraduate students. As I explain to students at the outset of each quarter, I am not in the business of training bookkeepers. Rather, my job is to help develop the next generation of accounting professionals. Educating and developing undergraduate students is a big part of who I am—and I find nothing more rewarding.

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## Description of an innovation in undergraduate teaching

Like 40 percent of undergraduate students, I am a visual learner. Over the Christmas Holiday, I was thinking about how fundamental accounting concepts could be delivered more memorably to students—particularly to visual learners. Accounting is the process of systematically recording, measuring, and communicating information about financial transactions using entries based on the rules of debits and credits. The “Accounting Buck” is a cartoon I created to help undergraduate students learn these rules. Its design was inspired by the Jägermeister logo. The Accounting Buck is illustrated below, and design details follow.



A t-account is positioned above the buck's head and between its antlers. The left side of the t-account is the debit side as denoted by a “D” incorporated in the buck's left ear, and the right side is the credit side, comparably tagged with a “C” in its right ear. The six tines (or points) to the buck's antlers are labeled with primary account types. Account types on the left side (i.e., expenses, dividends, and assets) have normal debit balances while account types on the right side (i.e., liabilities, common stock, and revenues) have normal credit balances. A plus sign is situated in the

crosshairs of the t-account, signifying that each account type is *increased* in harmony with its normal balance. That is, accounts on the left side are increased with debits, and accounts on the right side are increased with credits. Account types depicted in the two outermost lines (i.e., expenses and revenues) affect net income, and account types in the four outermost lines (i.e., expenses, dividends, common stock, and revenues) affect stockholders' equity. For visual learners in undergraduate courses who are struggling with fundamental accounting concepts and looking to pass blame, the buck stops here.

The Accounting Buck made his debut in my undergraduate classes this year, and I have received positive feedback on this memory aid from students. An associated article I wrote is forthcoming in an academic accounting journal.

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### **Recent publications that relate to teaching**

Herda, D. N. 2020. The accounting buck. *Accounting Historians Journal* (forthcoming).

Dowdell, T. D., D. N. Herda, M. J. Pizzini, and L. Trude. 2019. Research productivity of accounting authors around a change in institutional affiliation. *Advances in Accounting Education* 22: 135-159.

Herda, D. N. 2018. Accounting for a campus tradition. *Accounting Historians Journal* 45 (2): 33-35.

Herda, D. N., and J. N. Herda. 2016. Take the good with the bad: A Girardian recommendation for auditing pedagogy. *Accounting Historians Journal* 43 (1): 158-163.

Please note that pedagogy is not my primary research concentration. I joined the Louisiana Tech faculty in fall 2017 and was granted tenure in August 2019. I have 11 publications (5 in A/A+ journals) with Louisiana Tech affiliation. My main area is behavioral audit research. Although my publications in this stream are not directly related to teaching, much of this work is applicable to undergraduate accounting courses. For instance, a decision tree I developed and published helps my ACCT 201 students evaluate loss contingencies, and I reference several of my audit studies in ACCT 413 to illustrate relevant topics.

Thank you once again for your thoughtful consideration.

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