

**IDENTIFYING THE DEFINING CHARACTERISTICS OF  
COLLEGE-LEVEL COURSE WORK:  
PERCEPTIONS OF ACCOUNTING AND BUSINESS MANAGEMENT FACULTY**

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(ABSTRACT)

Community college transfer students may have to repeat one or more courses at the four-year institution or may have to take more than the required number of courses to obtain a baccalaureate degree. This uncertainty about the transfer of credits and the extra cost in higher education that goes along with it, has come about mainly due to the lack of a working definition for college-level course work.

Community colleges need to insure that every course designated as a transfer course will be transferable to a receiving institution. Four-year colleges and universities should expect the courses they accept in transfer to meet the same standards required within their own curricula. The defining characteristics of "college-level" should be identified to facilitate equitable transfer of course credit and insure that transfer students are prepared academically to continue their baccalaureate studies.

This study explored the defining characteristics of lower-level college course work in two North Carolina community college

and universities, specifically in the areas of study in accounting and business management. Simultaneously, the characteristics of community college-level course work were compared with those of the university.

The data gathering methodology utilized the qualitative research method of semi-structured elite-interviewing which allowed for in-dept exploration of the opinions of the knowledgeable individuals involved in the issue being studied. A set of broad, open-ended interview questions were designed to gather information from community college and university professors of accounting and business management. A total of 16 professors were interviewed. The analysis of the interviews included organizing the data into domains; generating categories, themes, and patterns; and comparing and contrasting the two-year analysis with the four-year analysis and the areas of study against each other. There are more similarities than differences in the comments among and between the groups, and the analysis resulted in the identification of ten categories of characteristics defining college-level course work. They include (a) Problem solving using higher level thinking skills, (b) Mastery of the subject matter, (c) Connections within and across disciplines, (d) Student maturity, (e) Essential knowledge base from high school, (f) Course content/professor expectations, (g) Pedagogical issues which include writing, reading, mathematics, student evaluation and textbook, (h) Rigor, (i) Application of the subject matter, and (j) Interpersonal skills.