

Early Experiences of Accountants Transitioning to Virginia Community College Faculty

Alison Rolley

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William T. Price, Jr.
Joseph S. Mukuni
Takumi Sato
Thomas O. Williams

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ABSTRACT

Accounting faculty members in community colleges educate a large portion of accounting students each year. Accountants who become accounting faculty are the most common type of accounting instructor in community colleges and they have much to offer because of their prior work experience. Accounting faculty members who have transitioned from industry generally have the knowledge and expertise to be successful in practice but their work experience may not have prepared them for teaching roles in community colleges. The purpose of this research was to obtain information about the experiences and knowledge necessary for the successful transition from industry to teaching. Particular attention was focused on content knowledge, accounting skills, pedagogical knowledge and teaching skills.

A basic qualitative research design was used to collect and analyze data for this study. Interviews were used to collect narrative data related to the experiences of accountants as they transitioned to teaching. Data analysis revealed that college academic experiences and on-the-job teaching experiences were influential transition experiences and knowledge of pedagogy was gained through teaching and professional development activities. Pedagogical skills and soft skills are essential skills needed to teach accounting to a diverse group of students. Pre-service teacher preparation and on-going membership was perceived as beneficial for new accounting faculty members. The findings in this study could provide a better understanding of the best ways of supporting entry into the teaching profession in community colleges and could influence recruitment and professional development of accounting educators in community colleges.

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GENERAL AUDIENCE ABSTRACT

Accounting faculty members in community colleges educate a large portion of accounting students each year. Accountants who become accounting faculty are the most common type of accounting instructor in community colleges and they have much to offer because of their prior work experience. Accounting faculty members who have transitioned from industry generally have the knowledge and expertise to be successful in practice but their work experience may not have prepared them for teaching roles in community colleges. The purpose of this research was to obtain information about the experiences and knowledge necessary for the successful transition from industry to teaching. Particular attention was focused on content knowledge, accounting skills, knowledge of education principles and theory (pedagogy) and teaching skills.

A basic qualitative research design was used to collect and analyze data for this study. Interviews were used to collect narrative data related to the experiences of accountants as they transitioned to teaching. Data analysis revealed that college academic experiences and on-the-job teaching experiences were influential transition experiences and knowledge of pedagogy was gained through teaching and professional development activities. Pedagogical skills and soft skills are essential skills needed to teach accounting to a diverse group of students. Pre-service teacher preparation and on-going membership was perceived as beneficial for new accounting faculty members. The findings in this study could provide a better understanding of the best ways of supporting entry into the teaching profession in community colleges and could influence recruitment and professional development of accounting educators in community colleges.

Dedication

This dissertation is dedicated to my wonderful family. Without all of you, I would not have been able to complete this long journey to become a PhD. To my biggest supporter and devoted husband Chad, whose unconditional love and understanding made this degree possible. His encouragement never wavered during this process and I am eternally grateful for his continued love and support. To my loving mother, Nancy for encouraging me and for all of the great conversations we had on those late-night commutes home. To all my immediate and extended family, who may not have understood all that was involved with this process but supported me anyway. Finally, to my beloved Australian cattle dogs, who were my constant companions during those many hours of writing.

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Table of Contents

Abstract	ii
General Audience Abstract	iii
Dedication	iv
Acknowledgements	v
Abbreviations and Acronyms	ix
List of Tables	x
CHAPTER 1 INTRODUCTION	1
Background of the Study	2
Statement of the Problem	4
Purpose of the Study	4
Importance of the Study	5
Research Questions	6
Theoretical Framework	6
Methodology	7
Definition of Terms	7
Limitations	9
Delimitations	9
Summary	10
CHAPTER 2 REVIEW OF LITERATURE	11
Literature Review Summary	11
Theoretical Framework	12
Demand for Accountants	15
Overview of Community Colleges	15

Accounting Programs in Community Colleges	18
Accounting Faculty Trends	21
Accounting Faculty with Industry Experience	24
Faculty Credentials	25
Role of Accounting Faculty in Community Colleges	27
Accounting Courses	28
Higher Education Teacher Preparation	31
Effective Teaching	33
Summary	36
CHAPTER 3 METHODOLOGY	37
Statement of the Problem	37
Purpose of the Study	38
Research Questions	38
Research Methodology	39
Research Design	40
Participants	40
Data Collection Procedures	42
Data Analysis Procedures	45
Researcher Stance	50
Summary	51
CHAPTER 4 RESULTS	52
Description of Participants	53
Faculty Demographics	55
Research Question 1	57

Research Question 2	62
Research Question 3	66
Research Question 4	72
Research Question 5	78
Research Question 6	85
Summary	100
CHAPTER 5 DISCUSSION OF RESULTS AND CONCLUSION	101
Summary of the Study	101
Conclusions	105
Discussion of Findings and Conclusions	107
Recommendations for Practice	118
Recommendations for Future Research	119
Concluding Remarks	119
References	121
Appendices	132

Abbreviations and Acronyms

AAA	American Accounting Association
AACC	American Association of Community Colleges
AACSB	Association to Advance Collegiate Schools of Business
ACBSP	Accreditation Council for Business Schools and Programs
AECC	Accounting Education Change Commission
AICPA	American Institute of CPAs
CPA	Certified Public Accountant
NCES	National Center for Education Statistics
SACSCC	Southern Association of Colleges and Schools Commission on Colleges
VCCS	Virginia Community College System

List of Tables

Table 1	SACSCC Minimum Standards for Teaching
Table 2	Participant Profile
Table 3	Industry Experience Theme
Table 4	Transition Experiences Theme
Table 5	Content Knowledge Themes
Table 6	Skills Theme
Table 7	Instructional Method Change Theme
Table 8	Teacher Preparation Theme

Chapter 1

Introduction

Community colleges have long been recognized as playing an important role in accounting education (AECC, 1992). Currently, demand for accounting associate degrees is increasing and more accounting students pursuing bachelor's and master's degrees are attending community colleges due to the rising cost of higher education (Jones, Kouliavtsev, & Enthridge, 2013; Montague, 2012; NCES, 2015). Therefore, more students are enrolling in community college accounting programs than ever before (Leslie, 2010). As demand for community college accounting programs continues, accounting faculty in these institutions will have an increasingly important role in the future of accounting education.

Over 12 million students attend one of the 1,100 community colleges in the U.S. (AACC, 2016b). Community colleges provide workforce development, skills training, offer non-credit programs, certificate and associate degrees and prepare students for transfer to four-year institutions (Townsend & Twombly, 2007; U.S. Department of the Treasury, 2008). These institutions offer a wide range of programs with most program offerings in business, management and marketing followed by health professionals and computer and information sciences (AACC, 2016c). Community colleges are unique because most operate under an open admissions policy, which means students may enroll regardless of prior academic performance (Gabbard & Mupinga, 2013; Townsend & Twombly, 2007). Tuition at community colleges is about \$6,000 less than public universities, making them an attractive education option (AACC, 2016a).

The open admissions policy and lower cost of community colleges has contributed to an increase in the number of accounting students enrolled in these institutions (Leslie, 2010). More

students are awarded associate's degrees in accounting and more students are taking lower level courses at community colleges before transferring to a four-year institution (Leslie, 2010).

About 45 percent of accounting majors at four-year institutions attend a community college at some point during their education and about 35 percent of all accounting credit hours earned by accounting majors are taken at community colleges (Leslie, 2010).

The large number of students taking accounting courses at community colleges means there is a significant number of accounting faculty employed at these institutions. According to Leslie (2010), slightly under 40 percent of all accounting faculty members teach in community colleges. Therefore, community college accounting faculty members have an essential role in educating a large number of accounting students (Leslie, 2010).

Background of the Study

There is an ongoing shortage of PhD and tenured accounting faculty (AICPA, 2015b). In addition, there will be a significant number of new community college teaching opportunities because approximately half of faculty members in community colleges are expected to retire in the next 10 to 15 years (Alexander Karvonen, Ulrich, Davis & Wade, 2012; AACC, 2016d). To address the accounting faculty shortage issue, there has been a movement to encourage accounting professionals to transition from industry to academia regardless of the institution's accreditation requirements (AICPA, 2015a). Faculty members with industry experience are valued because the field of accounting consists of both theory and practice and they can bring relevant industry experience in the classroom (Braun & Mauldin, 2012). In addition, accounting faculty should have some industry experience to achieve the level of learning necessary to communicate to students the complete view of accounting (Njoku, van der Heijden, Beatrice & Inanga, 2010).

According to Leslie (2010), accounting faculty members at community colleges are more likely to have industry experience than accounting faculty at four-year institutions. In addition to having more industry experience, there are other differences between faculty employed in community colleges and their peers in four-year institutions. There are more community college faculty members that are part-time and have employment elsewhere (Leslie, 2010; Townsend & Twombly, 2007). The most common educational credential of community college faculty is master's degree and few faculty members in community colleges have doctorate degrees (Leslie, 2010; Townsend & Twombly, 2007). There are also significant differences in how these faculty members spend their time. Faculty members in community colleges spend the majority of their time teaching; whereas, faculty in four-year institutions divide their time between teaching and research (Eddy, 2010).

Community college students differ from those in other higher education institutions as well. They are more diverse in terms of academic ability, age, race, and socioeconomic status (AACC, 2016a; Townsend & Twombly, 2007). These students are more likely to attend part-time and are more likely to be employed (Leslie, 2010; Townsend & Twombly, 2007). They are often less prepared for college than their peers at four-year institutions because of the open enrollment policies (Gabbard & Mupinga, 2013).

Community college teaching is complex and requires many skills beyond subject matter knowledge (Alexander et al., 2012; Eddy, 2010). The extremely diverse student body presents unique challenges for teaching in community colleges and a top challenge for community colleges educators is teaching students who are not academically prepared for college (Alexander et al., 2012). The need for learning about teaching is critical for new faculty; however, teaching accounting is not studied frequently and teaching is generally not part of faculty development

(AICPA, 2015a; Eddy, 2010; Townsend & Twombly, 2007). In addition, there is very little literature on teacher preparation programs or the skills necessary to become a community college faculty (Townsend & Twombly, 2007). Furthermore, little research exists concerning experiences of accountants transitioning into teaching roles in community colleges.

Statement of the Problem

Community college faculty spend most of their time teaching with little or no formal teaching preparation being required prior to becoming a faculty member. Accounting faculty members who have transitioned from the accounting field generally have the knowledge and expertise to be successful in practice but their work experience may not have prepared them for teaching roles in community colleges. It is important to identify the experiences necessary for the successful transition from accountant to faculty member because accounting faculty with industry experience are very desirable. They help address the accounting faculty shortage and they are the most common type of accounting instructor in community colleges. Therefore, the problem that was addressed in this study was to obtain information about the experiences of accountants who transitioned from their industry jobs to becoming accounting faculty members in a community college. Particular attention was focused on their content knowledge, accounting skills, pedagogical knowledge, and teaching skills.

Purpose of the Study

The study explored the experiences of accounting faculty in community colleges located in the Blue Ridge, Central and Southern regions in Virginia as they transitioned from industry to academia. The purpose of this study was to explore the early experiences of community college accounting faculty who entered the profession with industry experience yet very little teacher training. The study sought to identify the ways industry experience impacted the accounting

faculty and what factors were influential during the transition into teaching roles. This study also sought to identify the skills and content knowledge accounting faculty with industry experience perceive as important in their role as educators and how instructional methods changed over the course of teaching. Finally, this study sought to understand the perceived teacher preparation needs for accountants transitioning into teaching roles.

Importance of the Study

This study focused on accounting professionals transitioning into faculty roles at community colleges. Community college accounting instructors educate a large portion of accounting students and a large number of accounting faculty members teach at community colleges. With so much time spent on teaching, new faculty are not required to have teacher training before employment and many accounting faculty lack teaching experience when they are hired. Therefore, this study sought to provide insight into the experiences of accounting faculty who had industry experience yet little teacher training prior to teaching. The findings of this study could provide a better understanding of the best ways of supporting entry into the teaching profession and could influence recruitment and professional development of accounting education professionals in community colleges. In addition, having a better understanding about the teachings of accounting faculty at community colleges may reduce concerns about the instruction given to accounting students at community colleges (Townsend & Twombly, 2007). The results may help better understand the views of faculty members regarding important knowledge and skills necessary for teaching accounting in community colleges. This will help in planning pre-service and post-service pedagogy training.

Research Questions

The primary focus of this study was to explore the experiences of accountants who had transitioned to community college accounting faculty positions. This study had six major research questions.

1. What are the benefits (if any) of having industry experience prior to becoming a community college accounting faculty member?
2. What experiences do community college accounting instructors with industry experience perceive as necessary for their teaching roles?
3. What content knowledge do accounting faculty with industry experience perceive as necessary for their teaching roles?
4. What teaching skills do accounting faculty with industry experience perceive as necessary for their teaching roles?
5. Do instructional methods of community college accounting faculty change over the course of their teaching career?
6. What types of teacher preparation would be beneficial for accountants to have before they begin their teaching roles?

Theoretical Framework of the Study

The theoretical framework for this study was based on John Dewey's notions about what it takes to be an excellent teacher. He believed that to become an outstanding teacher, one must have a thorough knowledge and understanding of the content being taught and knowledge and skills associated with pedagogy (the art and science of how to teach) (Dewey, 1904/2008). Both aspects of his theory are equally important and if one is absent the chance for becoming an excellent teacher is minimized. According to Dewey, teachers who have both content

knowledge/skills and pedagogical knowledge/skills can recognize which methods of teaching work in the classroom with a given set of students and understand why they work. Dewey also believed that gaining knowledge and understanding of pedagogical theory should precede the application of the theory in a real classroom (Shulman, 1988). A more detailed discussion of the framework for this study is discussed in Chapter 2.

Methodology

A basic qualitative research design was used to conduct this study. This type of research seeks to understand how people construct knowledge and give it meaning (Merriam & Tisdell, 2016). It is appropriate when little is known about a phenomenon (Corbin & Strauss, 2008). Criterion and convenience sampling were used to identify participants and semi-structured interviews and document review were used to gather the data. A combination of several data sources was utilized due to the nature of the research questions and provided the opportunity to gather richer data. Pilot testing was conducted and the design of the study was changed accordingly. Following the recommendations from Corbin and Strauss (2008), data was analyzed using the constant comparison method where data was compared at all phases during the research. Memos and field notes were utilized throughout the entire process to help analyze the data and summarize the findings. Procedures were used to ensure trustworthiness of the research results. A more detailed discussion of the methodology for this study is discussed in Chapter 3.

Definition of Terms

Accountant: Broad category of professionals who possess accounting related industry experience.

Certified Public Accountant (CPA): Industry certification for accountants. To be eligible, accountants must possess 150 undergraduate level credit hours and pass the Uniform CPA Examination administered by each state's accountancy board (VBOA, 2017). Existing CPAs must maintain 40 hours of continuing professional education annually.

Community College: A public two-year college that offers associate's degrees and certificates in a number of disciplines and prepares students for transfer to four-year institutions.

Full-time Accounting Faculty: Accounting faculty who are hired to work on a full-time basis.

Industry Experience: Possessing accounting-related work experience in industry exclusive of the teaching profession.

Instructional Methods: Include direct and indirect teaching practices and procedures used for instruction. Common instructional methods include lecture, lecture with discussion, panel of experts, use of videos, role playing, small group discussion, debate, and simulations and games.

Mentoring: Formal or informal personal support provided by an experienced faculty member.

Part-time Accounting Faculty: Accounting faculty who are less than full-time and are otherwise employed. They are also known as adjunct faculty.

Pedagogy: Educational theory and principles of teaching children and adults.

Practical Teaching Experience: Possessing teaching-related experience gained through the art of teaching.

Professional Development: Training for faculty members that occurs after the faculty member begins teaching.

Teaching Strategies and Techniques: Techniques a teacher uses during instruction to promote learning. Common examples include use of questions and examples, planned repetition, stimulus variation, attention getting techniques, use of visuals and technology.

Limitations

A limitation for this study was that the researcher's experience with teaching was limited to a small private four-year institution. Therefore, the researcher had little experience with teaching in a community college setting. Townsend and Twombly (2007) note that comparing four-year college faculty with community college faculty can result in inappropriate comparisons. To minimize the impact of this limitation, the researcher made every effort to be reflexive about the phenomenon being studied during all phases of the research.

Other limitations were related to the use of interviews and other documents. The researcher used face-to-face interviews and telephone interviews for faculty members. The researcher was prevented from seeing nonverbal communications during the telephone interviews which may have limited the richness of the data. Another limitation was that the documents and records used in the research may have been incomplete or inaccurate. To minimize the impact of these limitations, member checking was used to validate the findings. Also, due to the use of participant interviews, the findings may not convey a complete inventory of instructional methods utilized in each participant's daily practice of teaching.

Delimitations

Delimitations narrow the focus of the study (Creswell, 2013). The scope of this research was limited to accounting faculty in community colleges located in the Blue Ridge, Central and Southern regions in Virginia. The sample consisted of only those with minimal teaching experience or preparation prior to entering academia. The study was also limited to courses taught on campus and the results may not be transferable to online courses.

Chapter Summary and Organization of Remaining Chapters

This research report is divided into five chapters. Chapter 1 includes the introduction, the statement of the problem, the purpose of the study, research questions, the significance of the study, the limitations and definitions of terms appropriate to the study. Also included is an overview of the theoretical framework of the study and an overview of the research methodology that was used.

Chapter 2 contains the review of related literature and research relevant to the study. A detailed discussion of the theoretical framework is provided including how it supports the study. The literature review focused on the shortage of accounting professionals and accounting faculty, trends in accounting education, faculty credentialing and faculty roles, community college accounting programs and teacher preparation programs.

Chapter 3 explains the research methodology, including the research design, research questions and instruments used. Also discussed are the choice and number of participants used and data gathering and analysis procedures. Finally, Chapter 3 discusses credibility, dependability and transferability.

Chapter 4 is a presentation of the results of the study. Chapter 5 includes a summary of the findings, the conclusions drawn from the data presented in Chapter 4, and recommendations for practice and future research.

Chapter 2

Literature Review Summary

Chapter 2 summarizes the literature relevant to the study. The first section provides the theoretical framework for the study. Next, an overview of the accounting job outlook and a brief overview of community colleges are provided. Then a brief history of the trends in accounting faculty is provided followed by a summary of some of the actions that have occurred to address the shortage of accounting faculty. A review of the credentials required to become a faculty member is provided which varies according to institution type. Finally, an overview of educational practices specific to accounting is presented.

The theoretical framework for the study is based on John Dewey's theory on the relation between theory and practice in education. Dewey felt that teachers should have knowledge of subject matter and educational principals prior to learning the practice of teaching. Dewey's theory fits well with the community college mission and the professional development practices of community college faculty members.

In discussing the accounting job outlook, the current supply and demand of accounting professionals and predictions of future demand are examined. There is currently a shortage of accounting professionals which impacts community colleges because they provide a large number of undergraduate accounting majors. Next, the historical and present trends of accounting faculty are reviewed. There has been a decline in accounting faculty which varies according to the type of institution. Two-year institutions have had the most decline in accounting faculty and employ a greater percentage of part-time instructors than other institutions. There is currently a shortage of qualified accounting faculty which has led to the need for accountants to transition into faculty roles. Since there is a shortage of accounting

faculty members, a review of faculty credentialing has been provided to gain an understanding of the requirements needed to become a faculty member at various institutions. The educational requirements for community college faculty members consists of a master's degree in the field taught.

Next, a review of how accounting faculty spend their time is included to gain an understanding of what is involved in being a community college faculty member. According to the literature, community college instructors spend the majority of their time teaching compared to faculty at other institutions. An overview of the accounting courses taught in community colleges is provided which includes a description of the challenges of teaching the introductory accounting course. Also included are the typical instructional methods used in these courses, that being lecture and problem solving in class and homework to be completed outside of class. Then teacher preparation was reviewed to gain an understanding of the level of teacher preparation required for entry to the profession and the nature of professional development opportunities that occur after employment. Next a brief review of educational practices specific to accounting is included to provide background information on student learning and effective teaching practices.

Theoretical Framework

Accountants transitioning into accounting instructor roles at community colleges are entering into a new profession and many are faced with the challenge of learning how to teach. John Dewey was an early 20th century educational philosopher who made significant contributions to educational thinking including teacher training (Zeichner & Liston, 2014). Dewey's writings on education have been the subject of numerous publications in many fields and disciplines (Harbour, 2015). Dewey's writings are particularly relevant to the challenges

facing community colleges today (Harbour, 2015). According to Harbour (2015), Dewey was concerned with educational opportunity, career and technical education, higher education and democracy, all of which was closely intertwined with the evolution of community colleges. Dewey's beliefs on the purpose of education correspond with the theme of community colleges in that he believed in promoting individual growth and acquiring the skills and knowledge necessary to bring about a better society (Harbour, 2015).

The theoretical framework for this study is based on John Dewey's notions about what it takes to be an excellent teacher. In Dewey's 1904 essay, "The Relationship of Theory and Practice in Education," Dewey (1904/2008) describes his beliefs about teacher training and the proper relationship between pedagogical method, subject matter knowledge and practical teaching experience in the preparation of teachers. He believed that to become an outstanding teacher, one must have a thorough knowledge and understanding of the content being taught and knowledge and skills associated with the art and science of how to teach or pedagogy followed by practical teaching experience (Dewey, 1904/2008).

The prospective teacher needs to understand the educational principles or theory behind what happens intellectually with their students (Dewey, 1904/2008). In addition, Dewey felt that subject matter knowledge or scholarship was very important for a prospective teacher. Both aspects of his theory are equally important and if one is absent the chance of becoming an excellent teacher is minimized. According to Dewey, teachers who have both content knowledge and pedagogical knowledge and skills can recognize which methods of teaching work with a given set of students and understand why they work in any given classroom.

Dewey (1904/2008) defines practical teaching work as "giving teachers in training working command of the necessary tools of their profession; control of the technique of class

instruction and management; skill and proficiency in the work of teaching” (p. 249). Practical teaching work gives the teacher in training a better understanding of the educational significance of the subject matter as well as the science, philosophy and history of education (Dewey, 1904/2008).

According to Dewey (1904/2008), would-be teachers must face and solve two related problems which are: 1) “mastery of subject matter from the standpoint of its educational value and uses” (p. 253) and 2) “mastery of the technique of class management” (p. 253). Although these two problems are related to each other, the teacher in training cannot give equal attention to both simultaneously (Dewey, 1904/2008). Dewey believed that gaining knowledge and understanding of pedagogical theory should precede the application of the theory in a real classroom (Shulman, 1988). In Dewey’s (1904/2008) view, it is possible for a teacher in training to first learn the methods of teaching without knowing how to put them to good educational use. In Dewey’s view, novice teachers who are faced with the challenge of managing a class before they become knowledgeable in subject matter and learning will develop teaching habits that reflect what works to maintain order in the classroom rather than helping their students learn (Cochran-Smith & Lytle, 1993). For these reasons, Dewey (1904/2008) felt that prospective teachers should have pedagogical knowledge and subject matter knowledge prior to practical teaching experience in the classroom.

Dewey’s notions about teacher training are important because subject matter knowledge is the only stated credential necessary to become a community college faculty member. Prospective faculty members are required to hold a master’s degree in the field taught or a master’s degree with at least 18 hours in the discipline taught (SACSCC, 2011). Practical teaching experience is not a necessary requirement. However, new faculty members need to be

prepared to facilitate learning when they enter the classroom (Alexander, et al., 2012). In addition, accounting instructors need the knowledge of educational principles and theory because accounting students learn in different ways (O’Leary & Stewart, 2013). According to O’Leary and Stewart (2013) studies have shown that accounting students have different learning styles from other students and their learning style changes as they are exposed to real work experience and are more exposed to accounting education material. Teacher preparation for new community college faculty typically consists of participation in faculty development programs while learning how to teach on the job (Townsend & Twombly, 2007).

Demand for Accountants

Accounting is a diverse field where job opportunities are more plentiful than many other professions (AICPA, 2015b). The outlook for accounting jobs is promising. There are over \$1.3 million accountants in the U.S. and the U.S. Bureau of Labor Statistics (2015) is projecting an increase in accounting jobs of approximately 11% in the next 10 years. While demand for accountants is increasing, there is not a sufficient supply of talented accounting professionals (Drew, 2015; Tulgan 2015). As demand for accountants continues to exceed supply, community colleges will have an increasingly important role in the future of accounting education because a large portion of students who study accounting are educated in community colleges (Jones, et al., 2013; Leslie, 2010; Montague, 2012).

Overview of Community Colleges

Community colleges are a very important component of higher education where almost half of undergraduate students are enrolled in this type of college (AACC, 2016b; U.S Department of the Treasury, 2008). As of 2014, there were 1,108 community colleges in the United States that served over 12 million students (AACC, 2016a). Community colleges provide

workforce development and skills training, associate degrees, non-credit programs and prepare students for transfer to four-year institutions (U.S. Department of the Treasury, 2008).

Community colleges offer a wide range of programs with the most program offerings in business, management and marketing followed by health professionals and computer and information sciences (AACC, 2016c). Unlike four-year institutions, community colleges operate on an open admissions policy (Gabbard & Mupinga, 2013; U.S. Department of the Treasury, 2008). This means that students are allowed to enroll in community colleges regardless of their prior academic performance (Gabbard & Mupinga, 2013). The open enrollment policies allow students the opportunity to further their education who may not otherwise be able to do so. However, many students entering community college lack basic skills in reading, writing and math and are not prepared for college (Gabbard & Mupinga, 2013).

In addition to their open admissions policy, community colleges are an attractive education option because over 70 percent of community college students receive financial aid, and the average annual tuition at community colleges is approximately \$6,000 lower than year public universities (AACC, 2016a). More and more students are attending community colleges because of the rising cost of education (NCES, 2015; Montague, 2012), and according to the American Association of Community Colleges (AACC, 2016b), the number of students that would be unable to receive postsecondary education without the community college system is in the millions.

Virginia Community College System

The Virginia Community College System (VCCS) was created in 1966 to address the unmet needs in higher education and to provide workforce training (VCCS, 2017a). VCCS has an open admissions policy and offers similar programs as those previously described. There are

23 Virginia community colleges that serve approximately 400,000 students each year (VCCS, 2017e). There were 32,555 degrees, diplomas and certificates earned in 2016 (VCCS, 2017d). According to the Six Year Strategic Plan, VCCS plans to increase overall annual associate degrees, certificates and career studies by over 6,000 (VCCS, 2017e). Notable differences between Virginia community colleges and those in other states include a higher percentage (57%) of undergraduate students attending community colleges, fewer students receiving financial aid (41%) and the gap in average tuition cost. The annual tuition at Virginia community colleges is over \$8,000 lower than public universities (VCCS, 2017d).

Student Demographics

Students attending community colleges are more diverse than at any other educational institution (Eddy, 2010; Leslie, 2010). Over a third of community college students are first generation college students and over 40 percent of are beginning freshman (AACC, 2016a). The average age of community college students is 28 and 49 percent of students are between the ages of 22 and 39 (AACC, 2016a). Of the 12 million students that attended community colleges in 2015-16, over 60 percent attended part-time (AACC, 2016a; Leslie, 2010). This is significantly more than students attending other universities. In addition, more than 60 percent of community college students have full or part-time jobs (AACC, 2016a). Due to their open admissions policy, community college students also are more diverse in general and in terms of academic ability and previous academic preparation (Eddy, 2010).

In Virginia, approximately 17 percent of students are first time graduates and 13 percent are dual enrollment students (VCCS, 2013b). The student population in Virginia's community colleges is similar in terms of age as those throughout the country (VCCS, 2013b). Over half of Virginia's community college students are planning to transfer to a 4-year institution, 25 percent

are enrolled in applied degree programs and 13 percent are enrolled in certificate or diploma programs (VCCS, 2013b). Approximately 75 percent of students who earned an associate's degree from Virginia's community colleges transfer to a 4-year institution to complete a bachelor's degree and 59 percent of those students graduate from a 4-year institution (VCCS, 2013c).

Faculty Demographics

Approximately 55 percent of all community college instructors hold a master's degree as their highest level of educational attainment, roughly 19 percent hold only a bachelor's degree and 12 percent hold doctorate degrees (NCES, 2008). Two-thirds of all community college faculty members are part-time. In Virginia, over 75 percent of community college faculty are part-time (NCES, 2011). Almost half of community college faculty work in academic areas (humanities, social sciences and science), about 40 percent work in the professional areas which include business, computing and nursing and just under 10 percent work in occupational areas such as industrial arts, drafting and child care (Townsend & Twombly, 2007). According to the AACC (2016d), nearly half of faculty members in community colleges are expected to retire in the next 10 to 15 years. According to Townsend and Twombly (2007), community college faculty members spend the majority of their time teaching compared to those at major universities.

Accounting Programs in Community Colleges

Accounting programs in community colleges offer certificate and associate degrees in accounting and prepare students to directly enter the workforce as bookkeepers, accounting and auditing clerks (U.S. Bureau of Labor Statistics, 2015; U.S. Department of the Treasury, 2008). The accounting programs at community colleges educate accounting and non-accounting

students and also prepare students for upper level coursework and transfer to four-year institutions (U.S. Department of the Treasury, 2008). In Virginia, 15 of the 23 colleges offer associate degrees in accounting (VCCS, 2017b). Some of these colleges offer online associate degrees so that students can enroll regardless of their location. Four colleges offer certificates in accounting and four other colleges offer certificates in bookkeeping (VCCS, 2017b). All Virginia community colleges offer the first and second introductory accounting courses (VCCS, 2017f). Other classes offered at various Virginia community colleges include Bookkeeping, Introduction to Computerized Accounting, Payroll Accounting, Small Business Taxes, Computerized Accounting, Intermediate Accounting, Cost Accounting, Auditing, and Principles of Federal Taxation.

Community colleges have long been recognized as an important element in accounting education (AECC, 1992). The number of students enrolling in community college accounting programs and the number of associated degrees awarded has increased (Leslie, 2010; NCES, 2015). According to NCES (2015), the number of associate degrees in accounting increased from 15,965 in 2007 to 20,179 in 2010. In addition to the increased number of accounting students and accounting associate degrees awarded, community colleges are becoming more of an important pathway for students completing four-year degrees. Leslie (2010) reports that nearly half of students attending public universities are opting to take their lower level courses at community colleges before transferring to another institution. Approximately 40 percent of accounting students at community colleges have plans to transfer to a four-year institution (Leslie, 2010; Montague, 2012). About 45 percent of accounting majors at four-year universities attended a community college at some point, and about 35 percent of all accounting credit hours

are earned at community colleges (Leslie, 2010). The introductory accounting course is one of the most highly enrolled courses in VCCS (VCCS, 2013a).

Accounting Student Demographics

Accounting students at community colleges follow a similar profile to community college students in general. Approximately three quarters of community college accounting students are employed, slightly higher than other community college students. Slightly more accounting students enroll in community colleges to acquire job skills than plan to transfer to a four-year accounting program (Leslie, 2010).

Accounting Faculty Demographics

Approximately 38 percent of all accounting faculty teach at community colleges (Leslie, 2010). According to Leslie (2010), the majority of community college accounting faculty hold a master's degree as their highest degree obtained but only about half of those hold a master's degree in accounting. Approximately 11 percent of community college accounting faculty have a doctorate degree while 48 percent of accounting faculty at four-year universities hold a doctorate degree.

Community colleges rely more on part-time accounting faculty than other institutions with about two-thirds of their accounting faculty part-time (Leslie, 2010). Part-time accounting instructors at two-year colleges are more likely to be otherwise employed and have multiple sources of income than full time faculty. The majority of part-time accounting faculty members in community colleges have had jobs in fields other than education (Leslie, 2010).

Accounting Faculty Trends

Background

The makeup of all accounting faculty in two and four-year colleges and universities is changing (AICPA, 2015b). Therefore, the supply of accounting faculty is changing. A brief history of trends in accounting faculty in higher education is necessary to understand the challenges higher education institutions have been and continue to face regarding accounting faculty. The body of literature involving the supply chain of accounting education is predominately produced by studies co-sponsored by the American Accounting Association (AAA) and American Institute of CPAs (AICPA). Leslie (2008) led these studies and compiled much of the information from reports produced by the National Center for Education Statistics (NCES). There has not been a comprehensive study on accounting faculty in higher education since these studies were conducted.

In Leslie's 2008 report on trends in accounting faculty, the number of accounting faculty at all higher education institutions declined 13.3 percent from 1988-2004. Leslie (2009) also noted that faculty in other business fields were increasing during this same time period. Tenured and on-track tenured accounting faculty decreased approximately 37 percent and non-tenured faculty decreased about 10 percent. Full-time and part-time accounting faculty decreased at about the same rate (Leslie, 2008).

While all institutions experienced a decline in accounting faculty, the change varied by institution and by type of faculty. Research and doctoral institutions experienced an overall decrease in accounting faculty of 9 percent (Leslie, 2009). Research and doctoral institutions increased their pool of full-time tenured faculty about 8 percent. However, their use of part-time faculty decreased over 70 percent. Four-year institutions experienced an 8 percent decline in

accounting faculty and suffered significant losses in full-time tenured accounting faculty. These institutions offset the 31 percent decline in full-time faculty by increasing their pool of part-time and non-tenure eligible accounting faculty. Two-year institutions suffered the largest overall decline in accounting faculty of about 19 percent, which primarily consisted of part-time accounting faculty (Leslie, 2009). Despite the decline in part-time faculty in two-year institutions, they continue to employ a greater number and greater proportion of part-time faculty than other institutions (Leslie, 2008). Overall, the field of accounting relied more heavily on part-time faculty than other fields and the trend of part-time accounting faculty increased from 1988 to 2004. By 2004, the number of part-time accounting faculty exceeded full-time faculty.

While the numbers of accounting faculty decreased from 1988-2004, undergraduate student enrollment in accounting programs increased (Leslie, 2008). Undergraduate enrollment increased slightly over 12 percent during this period (Leslie, 2008). According to Leslie (2008), accounting faculty worked longer and harder in 2004 than in 1999 because of higher enrollments and fewer number of accounting instructors. Accounting faculty increased the time spent on the job about 7 percent while their peers in other business fields experienced little increase. Concerns were raised in Leslie's 2009 report about the viability of existing faculty being able to meet the demand for accounting education.

Accounting Faculty Shortage

The shortage of accounting PhD faculty is a highly studied topic and has been classified as a crisis by many authors (Leslie, 2008, Plumlee & Reckers, 2014; Trapnell, Mero, Williams & Krull, 2009). It is estimated that 500 to 700 accounting faculty retire each year but less than 150 Ph.Ds. in accounting are awarded each year (Buchholz, Kass & Gutic, 2013; Hunt & Jones, 2014). Factors contributing to the PhD faculty shortage include faculty retirements, a small

pool of doctoral prepared accounting educators caused by economic costs associated with obtaining a doctoral degree and fewer number of accounting doctoral programs (Braun & Mauldin, 2012; Buchholz, et al., 2013). The effects of the shortage include reduced accounting research, a reduced number of terminal faculty teaching accounting students, and most relevant to this study, reduced education of future accounting faculty (AICPA, 2015b). The shortage of PhD faculty affects the pipeline of accounting faculty because only these faculty members have the credentials to teach prospective faculty members (ACBSP, 2016; AICPA, 2015b; SACSCC, 2006). The shortage of accounting faculty is experienced not only at major research universities but also undergraduate programs and community colleges (Myers, Plumlee, Trapnell, & Kachelmeier, 2006).

Higher education institutions are hiring more non-tenured track and part-time accounting faculty as a result of the faculty shortage. This trend is one of the reasons the Pathways Commission was put in place by the AAA and AICPA (AICPA, 2015a). The Pathways Commission, as the result of their studies, makes recommendations for the future structure of accounting higher education. One of their recommendations is to integrate more professionally qualified faculty into education roles (AICPA, 2015a). In addition, college and university accreditation organizations such as the Association to Advance Collegiate Schools of Business (AACSB) and Accreditation Council for Business Schools and Programs (ACBSP) have revised their faculty requirements to allow for more professionally qualified faculty (Braun & Mauldin, 2012). As a result, more professionally qualified accountants are becoming accounting educators (Noel, Crosser, Kuglin & Lupomech, 2014).

Although professionally qualified faculty are typically associated with teaching at four-year institutions (Braun & Mauldin, 2012), they are also relevant to community college

accounting programs. This is because the Pathways Commission stressed the importance of accounting faculty having industry experience regardless of the institution's accreditation requirements (AICPA, 2015a). According to Leslie (2010), accounting faculty members at community colleges are more likely to have industry experience than accounting faculty at four-year institutions.

Accounting Faculty with Industry Experience

Faculty members with industry experience are valued because the field of accounting consists of both theory and practice and these instructors can bring relevant industry experience in the classroom (Braun & Mauldin, 2012). Accounting faculty should have some industry experience to achieve the level of learning necessary to communicate to students the complete view of accounting (Njoku, et al., 2010). Practical examples bring the lesson alive and offer rich learning experience (Njoku, et al., 2010). According to Mounce, Mauldin and Braun's (2004) study on student perceptions of accounting faculty, students in their study ranked professors with industry experience significantly higher than faculty without industry experience.

Although there has been limited research conducted on accounting faculty with industry experience, Boyle, Carpenter, Hermanson, and Mero (2015) recently studied the characteristics, interests and experiences of these faculty. The study's findings suggested that full-time accounting faculty felt their department was effective in integrating them into academic life but part-time faculty felt a need to improve integration efforts. The findings also indicated that little teacher-related training was offered and there was minimal teacher related guidance. These findings are consistent with the Pathways Commission report which acknowledged that teaching accounting is not studied frequently and teaching is generally not part of faculty development (AICPA, 2015a).

Faculty Credentials

Accountants desiring to transition into higher education teaching positions can follow one of many paths to gain entry; however, they must first satisfy education requirements. The accreditation organization generally sets the minimum requirements for faculty in higher education. The Southern Association of Colleges and Schools Commission on Colleges (SACSCC) is the accreditation body for higher education institutions located in the Southern states (SACSCC, 2011). According to SACSCC (2011), accreditation provides accountability to the public that the institution has the capacity to provide effective programs and services. The VCCS is accredited by SACSCC (VCCS, 2016a).

Earning a degree in the field of study is the official credential for teaching faculty at the college level (Robinson & Hope, 2013). However, the educational requirements to become a faculty member differ between two-year, four-year and graduate level programs. Minimum standards for bachelor's and associate degree programs require faculty to hold a master's degree in the field taught or a master's degree with at least 18 hours in the discipline taught. The major distinction is that bachelor's degree programs require a portion of faculty to have doctorate degrees. Table 1 provides minimum standards for higher education teaching faculty in the southern states.

Table 1

SACSCC Minimum Standards for Teaching Faculty

	Graduate and Post-Baccalaureate Professional Programs	Baccalaureate Level Programs	Associate Level Programs Designed to Transfer to Baccalaureate Degree
Doctorate degree requirement	All faculty members hold doctorate or the equivalent of the terminal degree	Minimum of 25% course hours taught by faculty members holding doctorate or the equivalent of the terminal degree	None
Minimum highest degree level	Doctorate/terminal degree in discipline or a related discipline	Masters Degree in discipline or masters degree with minimum 18 graduate semester hours in discipline	Masters Degree in discipline or masters degree with minimum 18 graduate semester hours in discipline
Teaching experience	None	None	None
Related occupational experience	None	None	None

Adapted from "The Principles of Accreditation: Foundations for Quality Enhancement." Copyright 2011 by Southern Association of Colleges and Schools Commission on Colleges (SACSCC). "Faculty Credentials." Copyright 2006 by Southern Association of Colleges and Schools Commission on Colleges (SACSCC).

The doctoral degree requirement for faculty positions at four-year institutions is mainly due to the research component required of that faculty (Townsend & Twombly, 2007). A master's degree is the highest degree required for community college faculty teaching courses that are transferable to four-year institutions. The distinction in the education requirements between these faculty members and faculty teaching in four-year institutions is related to community college faculty spending their time teaching instead of research and the level of courses they teach (Townsend & Twombly, 2007). It is generally accepted that a master's degree provides community college faculty with the necessary content knowledge to teach the first two-years of courses offered at the baccalaureate degree level (Townsend & Twombly, 2007).

In addition to institutional accreditation bodies such as SACSCC, which review the entire college or university and its programs, specific programs within a college or university can seek specialized accreditation (AACSB, 2016). The ACBSP (2014) is a leading business program accreditation organization and has accreditation standards for associate degree business and accounting programs. The associate degree accounting programs at some of the community colleges in the study are accredited by the ACBSP (2013a). The ACBSP also provides guidelines for faculty credentials, which are more rigorous than SACSCC's (ACBSP 2013b).

Normal minimum credentials for community college faculty members in Virginia vary depending on instructor type and the field. Faculty in Humanities, Social Science, Natural Science, Math, Developmental Studies, English as a Second Language, Administrative and Professional Faculty, Counselors and Librarians must have a master's degree with 18 graduate level semester hours in the respective field (VCCS, 2013d). No related work experience or teaching experience is required for instructor positions. Associate professor and professor positions require six to nine years teaching positions. Faculty in Specialized Professional or Technical Associate in Applied Sciences or Art degree field must have two years related work experience for instructor positions but teaching experience is not required. Faculty in non-associate degree occupational fields require five years related work experience; however, teaching experience is not required for instructor positions.

Role of Accounting Faculty in Community Colleges

Teaching is the primary responsibility of community college faculty although some community college faculty conduct applied research and publish literature on pedagogy (Alexander et al., 2012; Braun & Mauldin, 2012; Townsend & Twombly, 2007). According to the AACSB (2009), teaching accounting consists of a broad range of duties, which include

classroom responsibilities, career mentoring, coordinating internships and student advising. Townsend and Twombly (2007) describe the teaching profession in community colleges as somewhere in between high school and university teaching due to their focus on student access and success. Community college accounting instructors primarily spend about 89 percent of their time teaching versus their peers in four-year institutions who also spend about half of their time conducting research (Alexander, et al., 2012; Braun & Mauldin, 2012; Eddy, 2010). Community college faculty teach about 15 credit hours each semester and 6 credit hours during the summer, compared 12 to 15 credit hours per semester for accounting faculty at four-year institutions.

Accounting Courses

Community college accounting faculty members mostly teach introductory accounting courses and courses that prepare students to become accounting clerks and bookkeepers (Braun & Mauldin, 2012). Accounting faculty members in four-year institutions teach introductory accounting courses and upper-level courses within their specialty (Braun & Mauldin, 2012). The introductory accounting course is important to accounting and business students because it builds a solid foundation for future courses (AECC, 1992). The introductory accounting course is a core requirement for business students in most colleges and universities (Warren & Young, 2012). Two primary functions of the course include preparing students for upper-level accounting courses and providing business majors with essential accounting tools (Warren & Young, 2012).

The introductory accounting course is very challenging for students because the material is highly technical and requires significant effort on the student's part to master the content (Camp, Earley & Morse, 2015). Students also need a variety of skills to be successful and many

students are not motivated to learn the material (Camp, et al., 2015). The first course is also challenging because students need to learn the language of business while simultaneously learning how to apply the language (Hornik & Thornburg, 2010). This course builds on prior knowledge so students struggle later in the course when they fail to understand the fundamental concepts in the beginning of the course (Hornik & Thornburg, 2010). For these reasons, this course is also very challenging to teach (Camp, et al., 2015).

VCCS Accounting Courses

In 2011, the introductory accounting course in Virginia community colleges ranked among the lowest in terms of success rates (VCCS, 2013a). As a result, the first introductory course in accounting was selected as part of the Articulate Learning Outcomes project and an Accounting Curriculum Committee was established in 2012 (VCCS, 2013a). The Accounting Curriculum Committee expanded the project to examine the full sequence of introductory accounting courses to make sure there was no overlap between the courses and to improve transferability to 4-year institutions. The two courses were restructured to reflect the two principal branches of accounting. This change was necessary because many 4-year institutions had already made this change and were refusing to accept full transfer credit of both introductory classes. The course descriptions and specific measurable learning outcomes were developed for both courses based on the learning outcomes used by VCCS colleges, transferability requirements of four-year institutions and the prevailing practices in the accounting field. The committee then communicated directly with public 4-year institutions in Virginia to gain informal assurances regarding transferability of the redesigned courses. The Committee also developed a professional development plan to help accounting faculty use the process and resources that were developed during this process.

Instructional Methods

Teaching methods are typically classified as passive or active (Michel, Cater, & Varela, 2009; O’Leary & Stewart, 2013). According to Michel et al., (2009), passive teaching involves faculty lecturing with little opportunity for student input. Active learning involves student engagement where students learn from doing things in the classroom (Bonwell & Eison, 1991). Active student participant has been viewed as important in accounting education for decades. In 1990, the American Education Change Commission (AECC) indicated that students must be active participants in the learning process (AECC, 1990). Student involvement should be promoted by using teaching methods such as cases, simulations and group projects (AECC, 1992). Learning by doing and creative use of technology was encouraged (AECC, 1990). Warren and Young (2012) maintain that active learning strategies can increase efficiency of delivery of material and can lead to deeper student learning.

However, the traditional approach to delivering knowledge in introductory accounting courses is typically lecture and problem solving during class, reading and homework assignments outside of class (Camp, et al., 2015; Warren & Young, 2012). Assessments typically are quizzes and exams (Camp, et al., 2015). According to Warren and Young (2012), this model focuses on conveying the material and other methods of delivery are often not considered because of the amount of material to cover.

Textbooks

Textbooks play a significant role in accounting education and are a key element in student learning (Jones, 2011; Phillips, Alford, & Guina, 2012). There is abundant literature that indicates that accounting instructors rely heavily on textbooks for course content and materials at the end of the chapter for homework assignments (Davidson & Baldwin, 2005; Phillips &

Phillips, 2007). According to Brown and Guilding (1993), accounting faculty tend to place more importance on textbooks than non-accounting business faculty (as cited in Phillips, et al., 2012). Davidson and Baldwin (2005) found that accounting instructors have been known to rely completely on textbooks for accounting course content.

Students also rely on the textbook. In Phillips and Phillips' (2007) study on students taking introductory accounting at a public four-year university, students primarily used the textbook as a study aid. Students typically did not have formal reading strategies and reading behaviors were primarily reactive. In addition, academically strong students were found to read with the primary goal of gaining an understanding of the material whereas academically weak students read for the purpose of reducing anxiety.

Jones (2011) studied how students enrolled in introductory accounting courses valued and utilized the textbook. Students and instructors from community colleges and four-year institutions were involved in the study. A large portion of students (95%) found the textbook to be helpful in their learning. However, Jones (2011) found that only 24 percent of students read prior to class and 5 percent read prior to beginning homework while 52 percent of students reported using accounting textbooks when they struggled. Jones (2011) concluded students value textbooks but used them primarily as a reference rather than for reading the material.

Higher Education Teacher Preparation

The AECC (1990) emphasized the importance of teaching and stressed that accounting faculty must be trained to apply appropriate instructional methods. Only the most effective teachers should teach the first accounting course (AECC, 1992). More recently, the Pathways Commission pointed out the need for improve teaching (AACSB, 2013). The Pathways Commission also indicated that faculty members with better-developed teaching skills are better

equipped and will have a greater impact on the accounting and business community (AACSB, 2013). However, there are no specific teacher preparation requirements for teaching at the community college level (Townsend & Twombly, 2007).

Influential Early Teaching Experiences

New faculty members need to be prepared to facilitate learning when they enter the classroom (Alexander, et al., 2012). Teaching to an extremely diverse community student body is a challenge for new faculty without prior teacher preparation (Alexander, et al., 2012). Because many community college faculty have no formal preparation in the skills needed to teach, these faculty most frequently learn how to teach by observing other faculty, trial and error techniques and researching specific areas of interest (Eddy, 2010). Community college instructors often pattern their early teaching after the faculty teaching they experienced as students (Alexander, et al., 2012).

Professional Development Activities

New community college faculty members need support for learning about teaching and preparation typically consists of participation in faculty development programs while on the job (Eddy, 2010; Townsend & Twombly, 2007). In Eddy's (2010) survey of nearly 500 community colleges, faculty development programs are most concerned with helping faculty learn about assessing student outcomes, how to integrate technology in the classroom and helping new faculty transition into their new roles. Almost all community colleges offer professional development activities. These activities typically include providing financial support for attending conferences, hosting experts on campus to give workshops or having faculty provide workshops (Townsend & Twombly, 2007). Other strategies include providing tuition waivers to attend courses within the community college, granting sabbaticals and release time to work on

projects and offering activities directed to new faculty. Top professional development challenges include the assessment of student learning, teaching unprepared students and integrating technology into classroom teaching (Eddy, 2010). Despite the presence of these professional development activities, there is very little literature on teacher preparation programs or the skills necessary to become a community college faculty member (Townsend & Twombly, 2007).

VCCS Professional Development

Although professional development may vary by community college, all faculty and staff employed in Virginia's community colleges may participate in professional development opportunities available through VCCS (VCCS, 2016b). VCCS holds an annual seminar held specifically for first year faculty (VCCS, 2016b). VCCS also offers an annual teaching and learning conference for all faculty members (VCCS, 2017g). There are a number of VCCS developed courses available to help faculty further develop their technology and course design skills (EdTech, n.d.). VCCS also has annual peer group conferences and the peer group for accounting instructors is Engineering & Applied Technologies, Information Systems, Computer Science, Business, Accounting, & Economics (VCCS, 2017c). Professional development specific to accounting education is available through Teachers of Accounting at Two Year Colleges (TACTYC). TACTYC is an organization not affiliated with VCCS that provides networking opportunities and conferences on important issues in accounting education (TACTYC, 2017.)

Effective Teaching

The supreme mark of an excellent teacher according to Dewey (1904/2008) is a teacher's ability to keep track of a student's "mental play, to recognize the signs of its presence or absence,

to know how it is initiated and maintained, how to test it by results attained, and to test apparent results by it” (p. 254). Over two decades ago, the Accounting Education Change Commission (AECC) called for the identification of characteristics that contribute to effective teaching in accounting education (Wygol & Stout, 2015). The AECC developed categories associated with the teaching-learning process of accounting (AECC, 1993). These categories include: 1) curriculum design and course development, 2) the use of well-conceived course materials, 3) presentation skills 4) well-chosen pedagogical methods and assessment devices and 5) guidance and advising. The AECC provided no guidance or recommendations and called for additional research to be conducted on the characteristics for effective teaching (Wygol & Stout, 2015).

A few studies attempted to answer this call, however none attempted to define these characteristics in detail until Wygol and Stout’s 2015 research (Wygol & Stout, 2015). Wygol and Stout (2015) surveyed over 100 award-winning accounting educators in AACSB-accredited institutions to determine the major characteristics of teaching effectiveness. According to the survey, the top characteristics for effective teaching include 1) class session learning environment, 2) student focus, 3) preparation and organization, 4) importance of the accounting practice environment, 5) passion, enthusiasm and dedication and 6) course learning environment.

The award-winning accounting educators gave class session learning environment the highest ranking. The majority of responses in this category relate to classroom delivery skills and the need for the instructor to be an effective communicator. Examples include conveying complex ideas in simplistic ways by using examples and analogies and teaching to all levels of the class, making sure everyone understands before moving to the next topic. Classroom management practices were also common responses. Understanding different learning styles, establishing relationships between teacher and students and providing support for students that

are not prepared for college were important aspects of classroom management. Another common response was promoting active learning. Award winning faculty interviewed included problem-based learning, cooperative learning and collaborative learning in their classes. They also kept students engaged by using different effective teaching methods.

Award-winning accounting faculty also placed a high priority on student focus. The researchers found that it was important to identify and attend to the individual student learning needs. Specific areas include having a caring attitude and a genuine interest in the students. Being accessible to students as well as having respect and empathy for students were common traits described by the study's participants.

Another high-ranking category of award-winning faculty in this study involved preparation and organization. Faculty reported that they needed to be completely prepared for every class which involves outlining chapters, identifying and reviewing problems to work in class, reviewing the material before class and bringing outside material to class. Award-winning faculty felt it was important to be able to organize the course, individual class sessions and topic presentation so that it facilitates student learning.

The fourth category involved the importance of the accounting practice environment. This involved the importance of being experienced in the accounting profession, being up to date with developments in practice and bringing relevant examples into course delivery. Passion, enthusiasm and dedication were perceived as a valuable trait in award-winning accounting faculty participants. Finally, establishing and communicating performance standards as well as being fair and equitable were perceived as important drivers for teaching effectiveness.

Chapter Summary

In consideration of the shortage of qualified accountants and the expected increase in accounting jobs in the future, there is a continued need to educate future accountants. More students are taking accounting courses at community colleges, which means that community college accounting faculty will continue to educate a large portion of these students. Utilization of accounting faculty with industry experience is encouraged by a number of accounting organizations; however, many may initially lack teaching skills prior to making the transition to educator. These faculty members are faced with learning how to teach on the job, therefore, the review of literature supports the need to understand the factors affecting the transition from practicing accounting to teaching accounting and to identify the content knowledge and teaching skills that are necessary for these instructors.

Chapter 3

Methodology

The purpose of this chapter is to present the qualitative research design used to explore the early experiences of accountants who transition to community college faculty. The purpose of the study, target population, research sites and selection of participants is discussed in Chapter 3. The research questions, research design, research instrument and procedural steps are also discussed. Also included in Chapter 3 are pilot test procedures and data collection and analysis procedures. Finally, the chapter discusses procedures for ensuring trustworthiness, which include methods used to address credibility, dependability and transferability of the research study.

Statement of the Problem

Community college faculty spend most of their time teaching with little or no formal teaching preparation being required prior to becoming a faculty member. Accounting faculty members who have transitioned from the accounting field generally have the knowledge and expertise to be successful in practice but their work experience may not have prepared them for teaching roles in community colleges. It is important to identify the experiences necessary for the successful transition from accountant to faculty member because accounting faculty with industry experience are very desirable. They help address the accounting faculty shortage and they are the most common type of accounting instructor in community colleges. Therefore, the problem that was addressed in this study was to obtain information about the experiences of accountants who transitioned from their industry jobs to becoming accounting faculty members in a community college. Particular attention was focused on their content knowledge, accounting skills, pedagogical knowledge, and teaching skills.

Purpose of the Study

The study explored the experiences of accounting faculty in community colleges located in the Blue Ridge, Central and Southern regions in Virginia as they transitioned from industry to academia. The purpose of this study was to explore the early experiences of community college accounting faculty who entered the profession with industry experience yet very little teacher training. The study sought to identify the ways industry experience impacted the accounting faculty and what factors were influential during the transition into teaching roles. This study also sought to identify the skills and content knowledge accounting faculty with industry experience perceive as important in their role as educators and how instructional methods changed over the course of teaching. Finally, this study sought to understand the perceived teacher preparation needs for accountants transitioning into teaching roles.

Research Questions

The primary focus of this study was to explore the experiences of accountants who had transitioned to community college accounting faculty positions. This study had six major research questions.

1. What are the benefits (if any) of having industry experience prior to becoming a community college accounting faculty member?
2. What experiences do community college accounting instructors with industry experience perceive as necessary for their teaching roles?
3. What content knowledge do accounting faculty with industry experience perceive as necessary for their teaching roles?
4. What teaching skills do accounting faculty with industry experience perceive as necessary for their teaching roles?

5. Do instructional methods of community college accounting faculty change over the course of their teaching career?
6. What types of teacher preparation would be beneficial for accountants to have before they begin their teaching roles?

Research Methodology

Qualitative research tends to address research problems related to understanding a phenomenon from the participants' perspective (Corbin & Strauss, 2008; Creswell, 2013). Furthermore, qualitative research seeks to understand how people construct knowledge and how they give meaning to their experiences (Merriam & Tisdell, 2016). A qualitative design involves naturalistic inquiry meaning that it takes place in real-world settings (Patton, 2002). Participants are interviewed in places and under conditions that are familiar and comfortable for them (Patton, 2002). A discovery approach is taken where minimal manipulation of the study's setting takes place and the outcomes are not predetermined (Patton, 2002). The design of qualitative research is emergent and flexible and unfolds as the fieldwork unfolds (Merriam & Tisdell, 2016; Patton, 2002).

Qualitative research is highly descriptive and involves gathering rich data to determine how people interpret and understand their experiences (Merriam & Tisdell, 2016). Qualitative research is an inductive process where data gathered builds concepts or theories (Merriam & Tisdell, 2016). Data includes anything that emerges from the study that is important in understanding participant experiences (Patton, 2002). Data from interviews, observations or documents are combined and put into larger themes, categories, concepts and theories (Merriam & Tisdell, 2016). Words rather than numbers are used to depict what the researcher learned about the phenomenon being studied (Merriam & Tisdell, 2016).

Research Design

This study used a basic qualitative approach to explore the experiences of accountants who had transitioned to community college faculty to determine the factors that affected their transition and to identify the types of teacher preparation that would be beneficial for accountants in their teaching roles. This study also sought to identify benefits of having industry experience prior to entering academia as well as to identify the skills and content knowledge accounting faculty with industry experience perceive are important in their role as educators.

A basic qualitative research design was chosen for this study because little was known about teaching experiences of community college accounting faculty regarding the transition from industry to academia (Corbin & Strauss, 2008). Basic qualitative research uncovers commonalities of participants' responses detailing shared opinions and beliefs (Patton, 2002). Basic qualitative research is also appropriate for this study because it is not possible to study issues in depth and in enough detail to derive meanings from the perspective of the participant using quantitative research methods (Patton, 2002). Face-to-face interviews allowed the researcher to explore the thoughts and feelings of the participant (Patton, 2002). This allowed the researcher to explore the lived experiences of community college faculty who transitioned from practicing accounting to teaching where the researcher sought to gather similarities and differences from each participant in the study. The researcher also gained a deeper understanding of participants' shared experiences in their first years after the transition to community college faculty (Creswell, 2013).

Participants

Participants in this study included accounting faculty who had transitioned from industry to teaching and who had limited prior teacher training. Criterion and convenience sampling were

used to select participants because the researcher sought to identify participants who could provide data that would be able to fully answer the research questions. Criterion sampling allowed the researcher to identify participants based on certain specifications (Merriam & Tisdell, 2016; Patton, 2002). Specific criteria for faculty participants selected for this study were as follows:

- 1) Accounting faculty within a community college setting.
- 2) Accounting faculty who had prior experience in an accounting related field.
- 3) Accounting faculty who had very little teacher preparation prior to assuming a faculty role.

According to Merriam and Tisdell (2016), the number of participants and number of sites to include in the study depends on the research questions, the data being gathered, ongoing analysis and the resources available to support the study. The sample size for this study was not predetermined and was based on the number of participants and sites needed to answer the research questions (Lincoln & Guba, 1985; Merriam & Tisdell, 2016). Participants and sites were selected until the point of redundancy was achieved and no new information was forthcoming (Lincoln & Guba, 1985).

Participant Recruitment

After obtaining University Institutional Review Board approval, the researcher emailed a letter seeking research assistance to the Dean who oversees the accounting program of each community college. The researcher explained the study and asked the Deans to help the researcher identify potential participants. The letter seeking assistance is located in Appendix A.

Potential interview participants were sent a letter via e-mail describing the study in detail and inquiring of their interest in participating in the study. The following items were also

addressed in the email as recommended by Taylor and Bogdan (1984): 1) the use of pseudonyms to protect the identity of the respondents, 2) the use of member checking to test the content included in the study, 3) the benefits and compensation for participation, and 4) details concerning the logistics of the time, place and number of interviews. Appendix B contains the letter emailed to participants and Appendix C contains a follow up email to participants.

Participant Demographics

It was anticipated that 14 to 20 participants would be needed to conduct the study. The actual number of participants was 15 and the number of community colleges participating in the study was 10. All participants held master's degrees and 67 percent were in accounting. Sixty-seven percent of participants were CPAs at some point in their careers. Participants had an average of 15 years industry experience and 15 years teaching experience. Two-thirds of the participants were employed as full-time instructors and six participants were part-time instructors before becoming full time.

Data Collection Procedures

Interview Procedures

According to Merriam and Tisdell (2016), the use of interviews is a common method of data collection in qualitative research. Furthermore, interviews allow the researcher to explore the thoughts and feelings of the participant (Patton, 2002). Semi-structured interviews were used because specific information was to be gathered from the participants (Merriam & Tisdall, 2016). Data collected from the interviews focused on the teaching experiences of accounting faculty employed at community colleges. Document analysis was conducted to glean additional data about accountants who had transitioned to faculty positions in community colleges.

Twelve face-to-face interviews and three telephone interviews were conducted. For participants within a 150-mile radius of the researcher, the researcher offered to conduct face-to-face interviews on the respective campuses where the participants taught. One face-to-face interview took place at a different location at the participant's request and one participant requested a telephone interview. Telephone interviews were conducted for two participants who were more than 150 miles from the researcher.

At the beginning of each interview, the informed consent was discussed in detail. The consent form provided to the participants is located in Appendix D. In addition, permission was sought from each participant to record the interview session. After informed consent, the semi-structured interviews were conducted. Participant interviews lasted between 36 minutes and one hour and 20 minutes with interviews becoming shorter as saturation was achieved. All interviews were audio-recorded. The interviews were transcribed verbatim by the researcher to generate more insights about the data (Merriam & Tisdell, 2016). Interview participants were offered a \$25 fuel card as token of appreciation for their willingness to participate in the study. To protect confidentiality of the interview participants, pseudonyms were used and other identifying information was removed from the data.

During the interviews, faculty participants were asked to share their experiences about teaching accounting in a community college setting by the use of a guided interview format. This format consisted of list of questions or issues but the exact wording or order of the questions was not determined in advance of the interview (Merriam & Tisdell, 2016). Appendix E contains the general guided interview format used in this study.

Document Review

Records and documents can be a rich source of information and can supplement participant interviews (Patton, 2002). Documents often provide the researcher with information that cannot be obtained from an interview (Patton, 2002). In addition, document analysis can direct the researcher to other paths of inquiry that can only be obtained from interviews and observations (Patton, 2002).

A review of several types of records and documents was conducted for this study. Class syllabi were used to gain an overview of the participants' teaching style, course content and to identify instructional methods used. Student evaluations provided by participants were also used to test for consistency in the faculty interview data and as a way to offer deeper insight (Patton, 2002).

Field Notes

In addition to audio recording the interviews, the researcher took notes of key phrases and major points made by the participant during the interview. According to Patton (2002), notes can help the researcher develop new questions as the interview progresses. They can also help identify important aspects of the study early and help facilitate later analysis (Patton, 2002). Immediately after the interview, the researcher listened to the audio recording, reviewed the notes and made any additional notes about the interview.

Memo Writing

The researcher continually wrote memos during the study. Memos were written for the purposes of helping the researcher keep track of thoughts, speculations and hunches (Merriam & Tisdell, 2016). Self-reflective memos were written to document the researcher's personal

reactions to the interviews (Morrow & Smith, 1995). Analytic memos were also written that made speculations about the data (Morrow & Smith, 1995).

Pilot Testing

Pilot testing was conducted on this study using the same qualitative methodologies used in the main study. To ensure credibility of the research, two participants were selected to test the research design. These participants were selected because they met the selection criteria of this study except that they were not currently teaching a community college accounting course during the time of the study.

Data was collected for the pilot test using the same procedures as those planned in the main study. Data was collected from the interviews, field notes and memos. Data was also analyzed using the same procedures as planned in the main study. As a result of the pilot study, the researcher modified the introduction to more fully explain the study and the researcher's background. It was also determined it was unnecessary to have separate criteria for non-experienced and experienced faculty members. Some interview questions were removed, modified or added to better answer the research questions. The coding structure was modified to include the question number and participant number to improve analysis.

Data Analysis Procedures

According to Merriam and Tisdell (2016), data analysis is the process used to answer qualitative research questions. The purpose of data analysis is to make sense of the data and involves consolidating and interpreting what participants have said (Merriam & Tisdell, 2016). It also involves examining concrete and abstract concepts and using inductive and deductive reasoning (Merriam & Tisdell, 2016).

The researcher began analyzing the data after the first interview and continued throughout the course of the study using the constant comparative method. The constant

comparative method is the process of continually comparing data while focusing on their similarities and differences (Corbin & Strauss, 2008). Data continued to be collected until saturation occurred. Saturation was achieved when no new information emerged about the phenomenon being studied (Merriam & Tisdell, 2016).

The researcher used computer programs to aid in organizing the data but these programs were not used to perform data analysis for the researcher (Merriam & Tisdell, 2016). According to Hahn (2008), Microsoft Word and Excel are adequate for managing and analyzing qualitative data. Microsoft Word was used for data preparation. Data preparation consisted of typing notes, transcribing interviews and other forms of data entry (Merriam & Tisdell, 2016). The researcher then used Microsoft Excel to manage significant statements of the interviews, field notes and other documents and to help manage the data. The researcher used a Microsoft Excel template developed by Hahn (2008) to assign codes and manage the data.

Coding

After the first interview was completed and transcribed, data analysis began through coding. A code is a word, short phrase or segment that summarizes the data (Charmaz, 2014; Merriam & Tisdell, 2016). Coding involved assigning notations to data that were potentially relevant in answering the research questions (Merriam & Tisdell, 2016). Coding also provided a useful tool for examining and sorting interviews, field notes and other documents (Charmaz, 2014).

Transcripts and other documents and notes were analyzed by using segments of data. This type of coding was performed on each section of data using the open coding format (Charmaz, 2014). Open coding is an extensive analysis and involves identifying any segment of data that might be useful according to Merriam and Tisdell (2016). Open coding was performed

by reading the data multiple times and making notes about important aspects of the data. The notes or codes consisted of the participant's exact words, the researcher's words or a concept from the literature or other sources outside of the study (Merriam & Tisdell, 2016).

The researcher then performed axial coding. In axial coding, the open codes were reviewed and similar codes were clustered together to form categories (Charmaz, 2014; Corbin & Strauss, 2008; Merriam & Tisdell, 2016). The researcher used Lincoln and Guba's (1985) recommendations for developing categories. This included the frequency of categories, identifying unique categories and categories that revealed something that might not otherwise be known. The categories were then further grouped into themes which became the answers to the research questions (Merriam & Tisdell, 2016). A table showing codes, categories and the theme related to one of the research questions has been provided in Appendix F to demonstrate the coding process employed by the researcher.

Trustworthiness

Trustworthiness refers to having confidence in the research results (Merriam & Tisdell, 2016). The researcher ensured trustworthiness by following Lincoln and Guba's (1985) four criteria for evaluating the trustworthiness of qualitative research. These criteria included 1) credibility, 2) confirmability, 3) transferability and 4) dependability.

Credibility. The researcher engaged in activities to make the research findings more likely to be credible. The research was conducted over a four-month period of time that allowed the researcher to study and understand the phenomenon (Lincoln & Guba, 1985). In addition, the researcher collected data until the data became saturated (Merriam & Tisdell, 2016).

Multiple sources of information are necessary in qualitative research because single sources of data cannot provide a comprehensive perspective on the phenomenon (Patton, 2002).

Triangulation was used to improve the likelihood that the findings and interpretations are creditable (Lincoln & Guba, 1985). Triangulation involves using multiple types of data collection methods and strengthens the study (Patton, 2002). Multiple sources can be multiple versions of one type of source such as interviewing participants (Lincoln & Guba, 1985). Triangulation can also be achieved by using different sources of the same information (Lincoln & Guba, 1985). In this study, the researcher gathered data from participant interviews about teaching methods used and compared them to class syllabi and student evaluations. The researcher looked for similarities between the data sources but also looked for evidence of negative case.

The researcher noted several instances of negative case. For example, most participants were comfortable with the subject matter when they began teaching, however, one participant was not initially comfortable with the material. In addition, most participants cited examples of how their teaching changed as they gained experience, however, two participants indicated that their teaching methods did not significantly since they started teaching.

In addition to triangulation, member checking was used to enhance credibility (Lincoln & Guba, 1985). Member checking in this study involved having the findings reviewed by the participants. All participants were emailed a copy of the group findings to assess the accuracy of the researchers' portrayal of their experiences. Participants were also provided their pseudonym and were provided their participant description to review for accuracy. Fifty-three percent of the participants responded. There were two minor changes to participant descriptions and there was no indication of any differences between participants' perspectives and the researcher's perspective. Below are examples of participant responses:

I see nothing that would lead me to suggest a change or that would seemingly invalidate any of your findings (Mike).

You did not misinterpret any findings and there [are] no corrections to the description (Nancy).

I think your findings are spot on – thanks for letting me review them (Chad).

Transferability. The results of qualitative research cannot be generalized to the greater population. However, they can be transferable, meaning the possibility of the results of the study may apply to another setting or situation (Merriam & Tisdell, 2016). The transferability of qualitative data is determined by each individual reader of the results of a given study. To enhance transferability of the results of this study, the researcher employed several strategies to improve the likelihood that readers will be able to determine if their situation matches this research (Merriam & Tisdell, 2016). Since the readers of the researcher make this decision, the researcher provided thick descriptions of the study to allow the readers to determine if the research applies to their situation (Merriam & Tisdell, 2016). This involved providing highly detailed and descriptive information of the setting and findings of the study (Merriam & Tisdell, 2016). The researcher also included a variety of participants and a number of sites to select a wide range of cases (Merriam & Tisdell, 2016).

Dependability. Dependability or reliability refers to the ability of other researchers to track the procedural steps followed during data collection and analysis (Merriam & Tisdell, 2016). In order to do so, the researcher provided in-depth explanations of the research methods used in the study. Dependability of this study was also met by following clear and concise steps for conducting the semi-structured interview as well as following procedures for data analysis. In addition, the researcher addressed dependability by audio recording participant responses during the interviews and transcribing the interviews verbatim.

Confirmability. The researcher used triangulation to ensure confirmability. According to Patton (2002), using multiple methods provides cross-data validity checking and reduces the likelihood of errors when only one method of data collection is utilized. By using multiple methods, the researcher has the ability to build on the strengths of each type of method while minimizing the weaknesses. Weaknesses of interview data include the possibility of distorted responses because they are greatly affected by the emotional state of the participant at the time of the interview (Patton, 2002). They can also be subject to recall error (Patton, 2002). Documents and records have limitations such as being incomplete or inaccurate (Patton, 2002). Therefore, document analysis would not make sense without the interviews and the interviews would not have been complete without the document analysis (Patton, 2002).

Researcher Stance

Reflexivity involves explaining any biases and experiences the researcher may have related to the study (Merriam & Tisdell, 2016). Reflexivity emphasizes the importance of self-awareness from the researcher's perspective and reminds the researcher to be aware of one's own perspective (Patton, 2002). The researcher conceived the idea of exploring the experiences of accounting professionals who transitioned into accounting faculty roles from the researcher's personal experience as an accountant who became a part-time faculty member at a small private college. The researcher holds a master's degree in the subject area taught as well as vast subject knowledge expertise. The researcher believes that lack of formal teacher preparation makes the transition from accountant to educator difficult. The researcher made every effort to be reflexive about the phenomenon being studied during all phases of the research.

Chapter Summary

This chapter reviewed the qualitative research design used to explore the early experiences of accountants who have transitioned to community college faculty. Participant selection criteria and methods for selection were explained which included the use of criterion and convenience sampling. Methods for recruiting participants were also provided. Pilot testing procedures were reviewed which consisted of testing all phases of the research. This chapter also included a description of data collected which included participant interviews using the semi-structured interview format. Data was also collected from reviewing class syllabi and student evaluations. Methods for analyzing the data included using the constant comparative method. Various procedures for ensuring trustworthiness such as creditability, transferability, dependability, and confirmability were explained. The results are discussed in Chapter 4.

Chapter 4

Results

“I think we are our experiences and we bring those with us. We are bringing real-world applications to the classroom where we are teaching out of books, and theory and sometimes we can expand a little bit. I think that is the main thing that we do. If you have the practical background, that is what you bring to the classroom.” (Nancy, paragraph #16).

This study explored the experiences of accounting faculty in community colleges located in the Blue Ridge, Central and Southern regions in Virginia as they transitioned from industry to academia. The purpose of this study was to identify the factors that affected the transition during their early years of teaching. This study also sought to identify the skills and content knowledge accounting faculty with industry experience perceive as important in their role as educators.

Therefore, the primary focus of this study was to explore the experiences of accountants who had transitioned to community college accounting faculty positions. The study had six major research questions.

1. What are the benefits (if any) of having industry experience prior to becoming a community college accounting faculty member?
2. What experiences do community college accounting instructors with industry experience perceive as necessary for their teaching roles?
3. What content knowledge do accounting faculty with industry experience perceive as necessary for their teaching roles?
4. What teaching skills do accounting faculty with industry experience perceive as necessary for their teaching roles?

5. Do instructional methods of community college accounting faculty change over the course of their teaching career?
6. What types of teacher preparation would be beneficial for accountants to have before they begin their teaching roles?

A basic qualitative approach was used to answer the research questions. Semi-structured interviews were the primary method used to collect the data. The researcher interviewed 15 participants from community colleges located in the Blue Ridge, Central and Southern regions of Virginia.

Description of Participants

The following is a brief description of the participants in this study. The names provided are pseudonyms and are listed alphabetically to protect participant confidentiality.

“Braden” has been teaching for 15 years and he is also a CPA. Prior to becoming a faculty member, Braden had over 15 years of experience with several large corporations.

“Chad” is a part-time faculty who has been teaching for 17 years. Chad has worked in industry for about 17 years and currently has a full-time position with an education institution. Prior to that, he held financial and accounting positions with several very large companies.

“Edith” has over 25 years of public accounting and nonprofit accounting experience. Her current position is with an education institution. She has been an adjunct faculty for about 15 years.

“Ethel” had 7 years of public accounting experience and was a CPA before she began teaching part-time at the community college. She is now a full-time faculty member and has been teaching for 14 years.

“Jane” has been teaching at the community college for 30 years. She began teaching part-time and is currently a full-time faculty. Jane was a CPA and had 7 years of public accounting experience prior to becoming a faculty member.

“John” began his teaching career as a full-time faculty and has been teaching just over five years. He is a CPA and had over ten years of experience in public and non-profit accounting before teaching.

“Judy”, a CPA, had over 20 years of public accounting experience before she began teaching part-time at the community college. She is now a full-time faculty and has been teaching for a total of four years.

“Mike” has about 5 years of teaching experience and 5 years of industry experience. He teaches part-time at the community college. He has held accounting positions with private, governmental and non-profit organizations.

“Nancy” has over 20 years of industry experience and has held a variety of accounting positions in several different industries. She is a full-time faculty member but began teaching at the community college as a part-time instructor. She has been teaching nearly 20 years.

“Nicole” is a full-time faculty member who began as an adjunct professor. She has been teaching 8 years at the community college. She has 20 years of industry experience working in a variety of positions.

“Patricia” started teaching as an adjunct faculty and is currently full-time. She has been teaching for 26 years. She has an MBA and is currently pursuing a doctoral degree. Patricia is a CPA with 10 years accounting and finance experience with a large corporation.

“Richard” has been teaching for about 20 years. He is a full-time faculty member. Prior to his teaching role, Richard worked in finance positions with several major companies.

“Sandy” is a CPA with public accounting experience. She is currently employed with a nonprofit organization. She has about 20 years of accounting experience. Sandy is a part-time faculty and has been teaching for 5 years.

“Terry”, a CPA, is currently employed full-time with a county government. He also has 15 years of experience with several large corporations. He is an adjunct faculty member who has been teaching for 14 years.

“Tom” has been teaching full-time at the community college for 27 years. Prior to that, he has about 10 years of accounting and finance experience in mid-size and large corporations and has passed the CPA exam. Table 2 provides a collective view of the participants’ background.

Faculty Demographics

The majority of community college accounting faculty hold a master’s degree as their highest degree obtained but only about half of those hold a master’s degree in accounting (Leslie, 2010). All participants held master’s degrees and 10 (67%) were in accounting. One participant obtained a master’s degree in education after becoming a faculty member and one participant was pursuing a doctorate degree at the time of the study. Sixty-seven percent of participants were CPAs at some point in their careers.

Participants had an average of 15 years industry experience and 15 years teaching experience. Eight of the participants have been employed for over 25 years, which suggests that approximately 53 percent of participants will retire in the next 10 to 15 years. This is consistent with research conducted by the AACC’s (2016d), which indicates that nearly half of faculty members in community colleges are expected to retire in the next 10 to 15 years.

According to Leslie (2010), about two-thirds of accounting faculty in community colleges are part-time, however only one-third of faculty interviewed were part-time. In reviewing the Spring 2017 course schedule for the sites where participants were interviewed, only 40 percent of accounting faculty were part-time. The part-time faculty members interviewed averaged over 10 years of teaching experience. Six participants began as part-time instructors before becoming full-time. Although these findings are inconsistent with the literature, the stable pool of part-time faculty and the presence of more full-time faculty is a positive finding. Table 2 provides an overview concerning the profile of the study's participants.

Table 2

Participant Profile			Beginning	Current	Years of	Years of
Pseudonym	CPA	Highest Degree	Employment Status	Employment Status	Industry Experience	Teaching Experience
Braden	Yes	Master's degree	Full-time	Full-time	15	15
Chad	No	Master's degree	Part-time	Part-time	17	17
Edith	No	Master's degree	Part-time	Part-time	25	15
Ethel	Yes*	Master's degree	Part-time	Full-time	7	14
Jane	Yes*	Master's degree	Part-time	Full-time	7	30
John	Yes	Master's degree	Full-time	Full-time	12	5
Judy	Yes	Master's degree	Part-time	Full-time	20	4
Mike	Yes	Master's degree	Part-time	Part-time	5	5
Nancy	No	Master's degree	Part-time	Full-time	20	20
Nicole	No	Master's degree	Part-time	Full-time	20	8
Patricia	Yes	Master's degree	Part-time	Full-time	10	26
Richard	No	Master's degree	Full-time	Full-time	12	20
Sandy	Yes	Master's degree	Part-time	Part-time	20	5
Terry	Yes	Master's degree	Part-time	Part-time	24	14
Tom	Yes*	Master's degree	Full-time	Full-time	10	27

*Inactive

Research Question 1: Experience Prior to Faculty Role

RQ1: What are the benefits (if any) of having industry experience prior to becoming a community college accounting faculty member?

The first research question in the study sought to understand the benefits associated with having industry experience prior to becoming a community college accounting faculty member.

To answer this question, faculty members were asked to describe how prior work experience impacted their teaching. According to participant responses, industry experience prior to becoming a community college accounting faculty member was extremely valuable.

The theme that emerged was industry experience *fosters teaching experiences*. There were three categories relating to this theme: 1) provides knowledge, 2) provides skills and 3) real-world applications. Table 3 provides the codes and categories related to the theme *fostering teaching experiences*.

Table 3

Industry Experience Theme: Fosters Teaching Experiences

Code	Category	Theme
Higher level of understanding Workforce knowledge Career knowledge	Provides knowledge	Fosters Teaching Experiences
Communication skills Interpersonal skills Leadership skills Presentation skills Research skills Supervisory skills Teamwork skills Teaching skills Technical skills	Provides skills	
Real-world examples used for instruction Importance of accounting Makes accounting interesting	Real-world applications	

Prior Work Experience Provides Knowledge

“I could have never understood them [accounting] in the same way that I understood once I started working, particularly manufacturing, in particular cost accounting. I had never been in a factory as a student, as a young person (Jane, paragraph #17).

Many instructors like Jane, shared how work experiences increased their knowledge which enabled them to expand the material covered in their classes:

Even as CPAs, when we graduate we had never done, we took auditing, but you did not know how to physically actually do it (Judy, paragraph #62).

Being knowledgeable that accounting practices vary depending on the size and type of industry was also perceived as beneficial:

There are different ways to getting to a lot of these calculations in accounting the way we do it (John, paragraph #55).

I also try to stress to my students that, hey this is Fortune 500 publicly traded, let's look at small mom-and-pop's down the street as well because it is going to be different (Mike, paragraph #19).

Prior industry experience also provided participants with workforce knowledge they found beneficial because it provided first-hand knowledge of accounting careers as well as the skills and knowledge students need in the workforce.

And work experience has taught me that they need more than just the basics to be successful (Braden, paragraph #22).

I talk about the different aspects of accounting. Because there are public, private and nonprofit and all of that. Trying to, so of not help guide them but explain the different types of accounting and the different fields that you can go into (Edith, paragraph #23).

When I was teaching this spring, I will walk in and I will say, okay, it's tax season, for those of you that are going to be in public accounting, this will be a hard time. The next four months will be a tough time for you (Edith, paragraph #27).

The other thing is, I developed, because I know the accounting industry, I know it is a great profession. There are so many things that you can do with an accounting degree. And I want students to know that there are jobs, they pay well (Judy, paragraph #16).

Prior Work Experience Provides Skills

Many accounting faculty interviewed felt their prior work experience provided skills that were beneficial in their faculty role. Skills identified by participants included computer skills, interpersonal skills, leadership skills, presentation skills, research skills, supervisory skills, teamwork skills, technical skills and teaching skills. Below are several examples of work experiences that provided skills.

Fortunately for me, I had a lot of experience in QuickBooks just from having used it in every job I ever worked (John, paragraph #40).

So, I watched and I learned a lot about communication [in my job], which I think carried over into the teaching aspect (Patricia, paragraph #37).

I think having to run projects and work in teams is a necessary first step to coordinating the learning objectives of the classroom (Chad, paragraph #25).

One thing that working in industry helped me is because I had to give presentations to my peers, my coworkers, to auditors, that sort of thing (Terry, paragraph #19).

And you know in work situations, when I supervised people, you have to sometimes approach people in different ways so that they will understand what you are asking them to do (Tom, paragraph #48).

You get teaching experience when you are working with your clients...So, you sit there and teach them about their accounting and their taxes and financial statements. So, I felt like I already was teaching people (Judy, paragraph #20).

Prior Work Experience Provides Real-World Applications

All participants reported that one of the benefits of having industry experience was being able to provide real-world examples that were used in their lessons. Participants indicated the use of examples provided material for courses taught, helped explain the material and helped students relate to the material. Practical real-world experience was beneficial in being able to show students real-world knowledge and how to apply the information students learned in the textbook.

Below are some examples of real-world examples participants described using in their lessons:

So, it gave me a lot of material that I could pull from when I did start teaching in terms of examples (Jane, paragraph #17).

Whenever I am teaching a particular topic and I remember something about the way a company accounted for something, then I will bring it up. So, I try to bring those experiences into the classroom whenever I can (Ethel, paragraph #23).

I just recently taught this, on inventory shrinkage and in the retail industry how shrinkage is so bad here in this area with shoplifting and theft. And how that gets embedded in the cost of the actual goods and passed on to the consumer. So, because I actually have been in retail, I worked for a retail company for a while too, and I can vouch for what's really going on. This is why the prices of goods go up because it is part of the cost (Patricia, paragraph #39).

When I teach classes, I can bring real life experiences into the classroom...So those are things that I can bring to class that it is almost impossible for someone who is in academia (Terry, paragraph #17).

Participants also used real-world examples to make accounting topics more interesting.

There is so much that happens during your career that people really can't read about. So, I tell them about it, we all have fraud stories and they love to hear them (Judy, paragraph #18).

So, we go over petty cash in class, I tell them about all of the times I went out and counted it and I had to fire a girl because she was embezzling (Braden, paragraph #24).

And I think the students love to hear about real life fraud cases. So, I give them, you know let me tell you a little story and, so I tell them a little story about it. How can we prevent this? This is why we do internal controls (John, paragraph #37).

Many instructors rely on their work experiences to explain the real-world importance of accounting:

And I let them know, even if you are going to be a manager, you have to be able to speak the language of business. You can't be in a meeting and have people talking about the balance sheet and you not know what they are talking about. I let them know even in their personal lives that it will be useful (Braden, paragraph #24).

You are going to do accounting your whole life. And I try to stress to them that you need to know what I am teaching you. This is not just for accountants; this is for everyone (Judy, paragraph #20).

I have also told some of them, you don't even have to go into public accounting. They could own their own business. And that would benefit them, knowing the accounting piece and the financial side of it to run their own business (Edith, paragraph #23).

Students remarked on relating the material to the real-world in student evaluations.

Below are some student comments:

Instructor strengths: Direct relation to life examples (SE6, line #7).

He has a lot of real-world knowledge and easily relates it to the course (SE12, line #2).

The teacher was very nice and explained the information compared to real life, which helped [me] understand (SE6, line #12).

Faculty members with industry experience are valued because the field of accounting consists of both theory and practice and they can bring relevant industry experience in the classroom (Braun & Mauldin, 2012). Participants felt industry experience was very valuable in their roles as educators. Through work experience, participants gained additional accounting knowledge and acquired skills that transferred into their teaching career. All participants reported bringing valuable industry experience to the classroom and incorporating examples from their work experiences in their lessons. Participants felt that bringing industry experience into their lessons helped students relate to the material and made for a more interesting class.

All participants reported that having industry experience prior to becoming an educator was beneficial and impacted their teaching. As was expected, participants perceived their prior industry experience as beneficial. According to Njoku, et al. (2010), accounting faculty should have some industry experience to achieve the level of learning necessary to communicate to students the complete view of accounting. Additionally, Njoku, et al., (2010) offers that practical examples bring the lesson alive and offer rich learning experience.

Research Question 2: Important Experiences for Transition

RQ2: What experiences do accounting instructors with industry experience perceive as necessary for their teaching roles?

The second research question sought to understand the experiences accounting faculty members in community colleges perceive are important for their transition from industry to teaching. Participants were asked to describe the experiences that helped prepare them for their education role as well as their perceptions of the experiences they feel are important for a successful transition. As a result of the data analysis, the theme *transforming experiences* emerged. Participants' academic and industry experiences as well as experiences learned while teaching were influential factors to the transition. Table 4 illustrates the codes and categories that formed the transforming theme.

Table 4: Transition Experiences Theme: Transforming Experiences

Code	Category	Theme
Experiences as student Experiences with prior instructors Extracurricular activities Informal teaching experiences	Academic Experiences	Transforming Experiences
Real-world applications Knowledge Skills	Industry Experiences	
Educational coursework Having a mentor Networking New technology Observing faculty Professional development experiences Self-learned experiences	On-the-job Teaching Experiences	

Academic Experiences

Academic experiences were perceived as influential during the transition from accountant to instructor. Academic experiences such as student experiences, experiences with prior

teachers, extracurricular activities and informal teaching experiences were reported by the participants as influential factors. The following are examples of student experiences that were influential for some participants:

In doing my degrees through the colleges that I did, they used one of the systems (it was a little bit different), for my masters was the Blackboard learning site. I was really familiar with everything from a student's point of view (Nicole, paragraph #26).

I kind of had my student hat back on and try to teach those very basic skills that had not been exposed to since I was a, I guess a sophomore in college (Ethel, paragraph #25).

You've been in classrooms and you look back your experiences (Braden, paragraph #38).

And then as a junior, [I] took an accounting class and in that accounting class, I realized that some of the people in there just were not grasping the things that I was grasping. And it was simply because of the way that they learned (Tom, paragraph #48).

Participants shared that reflecting on experiences with former teachers was influential for their transition. Below is an example:

I look back and I think, who were my favorite teachers, how did they teach so that I learned? What were they like that made me feel comfortable in the classroom? (Edith, paragraph #71).

Some participants had informal teaching experiences such as tutoring (Judy and Nicole) that helped them form their interest in teaching. One participant (Braden) commented that teaching in a religious organization was extremely beneficial because it helped him understand that lessons should be engaging.

Finally, a few participants described how participating in extracurricular activities was beneficial during their transition period. Below is an example:

I had a teacher at the community college and she got me involved in a student business group and brought me out of my shell. And so, I think my teaching style is much like hers. She liked to have fun with the students and try to keep them involved in that is what I try to do as well (Tom, paragraph #11).

Industry Experiences

Many participants felt that having industry experience was beneficial because it provided practical subject matter knowledge and skills as well as real-world applications that can be used in the classroom (see RQ1). As Terry explains, “I don’t think I could be in academia without the experience of actually working and presenting and that sort of thing (paragraph #19). The researcher inferred that the benefits gained from prior work experience were also perceived as important to their transition for the participants except for Nancy. She explained that while the prior work experience helped with content knowledge, but “teaching wise, probably nothing” (paragraph #20).

On-the-job Teaching Experiences

Responses from participants also indicated that experiences as instructors were also important for their transition. The most frequent response from participants indicates that interaction with a mentor was important for their transition. Below are a few examples from participants who received guidance from others:

I had a mentor who was loosely assigned to me. So, he gave me the textbook, he gave me a copy of the syllabi; he gave me copies of some of the tests and some of the assessments that he was using. He said, you modify them, do whatever you want to. And he kind of walked me through it (Chad, paragraph #45).

You know I met with him [my mentor] probably at least twice a week where I would go in his office. I would sit down and we would talk and he would try and answer any questions and tell me anything (John, paragraph #30).

So, that is the piece that I have struggled with, you know you just go out and get professional development, continue to work on it and then if you are not sure, I go to my faculty from education backgrounds. And they are more than willing to help, I say this is what I have, how can I improve it? (Nancy, paragraph #42).

Patricia and Judy found observing other teachers important for their transition. Judy, Jane and Nicole shared that networking with accounting faculty was beneficial.

Another area that was important for the transition into academic roles was professional development experiences. Faculty shared some of their experiences with professional development activities:

I took advantage of every training opportunity they offered to any full-time person here. Virginia Community College System does new faculty seminars. I went to those conferences as an adjunct, attending every class that they offered (Judy, paragraph #12).

I go to a conference called, this is an excellent if you ever want to go, called Teachers of Accounting at Two-year Colleges (Judy, paragraph #47).

We do have, in Virginia, you probably know we have peer groups. So, that kind of helps too (Richard, paragraph #27).

A few participants took educational coursework after they became faculty members that they found beneficial.

There was a class called College Teaching, it was in the education department. I think that was the title of the class, college teaching. And I still have that, that green binder over there, that is the syllabus from it. That guy was fabulous. He was, he talked about performance based teaching and talked about setting objectives, and we went through the whole Bloom's...Taxonomy, you know, objectives and he actually had us choose a class that we were teaching and set performance objectives for every topic that we were teaching. I found that class invaluable. He was, I don't remember his name, but he was really good. And he talked about measurement, you set the performance objectives, and then you set the criteria for measurement. This objective will be measured by... And then you say okay and then you linked it to your tests. So, all of the questions on the test would be linked to your objectives and your objectives would be linked, stated to your broader goal. It was all fit together, and as an accountant I loved that. So that was very helpful (Jane, paragraphs #45-47).

I actually went back into an MED [Masters of Education program] a few years ago, just to see what I did not know. I learned a lot on the job but, just to see what I did not know. And I did learn a lot about curriculum and pedagogy and that kind of stuff (Chad, paragraph #33).

I have taken a number of education classes too. Because at one point I was going to do a degree in the higher education. So, I took a few of those classes and I had never taken education classes before, they were kind of eye opening to me as to innovative ways that you can use to help your students understand what's going on (Patricia, paragraph #71).

Finally, participants also felt that the experience of teaching itself was important for the transition. Below are some excerpts from participants regarding self-learned experiences:

Well, just like with any other position, becoming a faculty member sort of has a learning curve to it as well (Mike, paragraph #31).

I call it on-the-job training. So, I always take advantage of everything (Judy, paragraph #12). I was teaching intermediate, QuickBooks. I never even used QuickBooks and my life. But, I learned how (Judy, paragraph #7).

For me, I guess from an accounting background, just to do it. It is what I am used to. Here it is figure it out and go with it. That was what I was used to; I was able to figure it out (John, paragraph #76).

As participants described experiences that were influential for their own transition into faculty roles, many of them indicated experiences they had as students in college impacted their early years of teaching. Consistent with the literature, participants were able to connect experiences they had while students to their teaching practices and it gave them a frame of reference in which to model their teaching. For more information related to earlier teaching practices see RQ5. Participants were also able to capitalize on their industry experiences to bring in real-world experiences. However, participants reported their experiences as teachers impacted their teaching with considerable more frequency than any other experience. These findings are not surprising as these faculty members had no formal education training to draw from and therefore relied on their earlier experiences. This finding is also consistent with Dewey's notions about practical teaching experiences. According to Dewey (1904/2008), practical teaching work gives the teacher in training a better understanding of the educational significance of the subject matter as well as the science, philosophy and history of education.

Research Question 3: Content Knowledge

RQ3: What content knowledge do community college accounting faculty with industry experience perceive as necessary for their teaching roles?

The third question sought to identify the content knowledge participants felt were necessary for teaching accounting in community colleges. To answer this question, participants were asked how comfortable they were relative to the amount and level of content knowledge they felt they possessed prior to transitioning to teaching. Participants were also asked their views on keeping current in the accounting field. Two themes emerged from the data when seeking answers to the third research question. They were 1) *academic content* and 2) *up-to-date industry content*. Table 5 displays these two themes.

Table 5: Content Knowledge Themes: Academic Content and Up-to-date Industry Content

Code	Category	Theme
Knowledge of subject matter Material in the textbook Textbook to keep current Textbook selection College transfer	Academic content	Academic Content
Workforce knowledge Expand on material in textbook	Industry content	Up-to-date Industry Content
Importance of keeping current Incorporating current events Updates the textbook	Keeping current	

Theme 1: Academic Content

From participant responses to questions about content knowledge, keeping current in the accounting field and participant descriptions of what they taught, one of the themes that emerged was *academic content*. The category related to this theme was also academic content.

Nearly all participants reported they were extremely comfortable with the amount and depth of accounting content knowledge they possessed for the classes they taught.

Yes, I have always been. I would not teach a class if I was not comfortable with it (Terry, paragraph #43).

In my field, I was comfortable because I have almost 20 years working in the field and in all of the different aspects and areas (Nancy, paragraph #26).

I didn't really have, feel too bad about the principles class. I had worked in it so much that I knew most of it (Patricia, paragraph #51).

While most participants were comfortable with their content knowledge, the accounting field is very broad and some participants felt they needed to re-familiarize themselves with the material.

I still have to refresh on certain topics (John, paragraph #40).

Some of the areas in accounting that I am less familiar with, like international standards, I almost depend on the textbook to kind of keep me updated on current trends because I just don't have a foot in that world (Chad, paragraph #31).

I felt like I was re-learning things... I guess I should say I knew everything it is just that I had not looked at it in a long time (Judy, paragraph #38).

A few participants reported some difficulty in upper level courses when they did not have industry experience related to the content taught in these courses:

That has always been my most difficult class to teach because I don't enjoy the material and I am not overly strong in the material and I don't have the experience in the material (John, paragraph #41).

One faculty member, Ethel, had the opposite experience:

I started with principles of accounting I and to be quite honest, a lot of that I had not really been exposed to that much since I was in school because it was the basics. It is teaching accounts and debits and credits in the accounting cycle and what a general ledger is and things like that (Ethel, paragraph #25).

One participant, however (Tom), was initially not comfortable with the material he was asked to teach.

Many student comments on student evaluations indicated that the instructor's knowledge of the subject matter was a strength. Below are some student comments related to subject matter knowledge:

The professor was very knowledgeable, professional and organized (SE15, line #10).

Knowledge of subject, very knowledgeable in the concepts of this course (SE5, Line #10).

For many participants, the foundation for academic knowledge taught in their classes was the textbook. John comments “I rely heavily on the book and the materials that came with the book for translating the information to the students” (paragraph #32). For Judy, “there is no question, we are based on the book. Everything we read in there is going to be, is going to apply” (paragraph #57). According to Nicole, “I cannot stress to my students about the reading of the textbook because that is their, for lack of a better word, Bible for my class” (paragraph #56). Finally, Richard explains how the textbook is used in his classes:

I have them bring the book all the time because I will say okay let’s turn to page, then let’s work on this problem or let’s take a look at this problem and I will do it up here on the board. So, then we do that those in financial and managerial. So, they do use the book (paragraph, #57).

Faculty members were also mindful of college transfer when choosing the content to cover in their courses.

Well, we use the same textbook that the state university uses (Jane, paragraph #41).

So, when our students start having difficulty transferring then we all kind of say okay, how do we need to change, first the description, the learning outcomes, to meet those school’s requirements (Richard, paragraph #41).

Analysis of the syllabus provided by participants confirmed that textbooks were required for all the accounting courses taught. Some syllabi detailed the course schedule by class period and typically required students to read and study a chapter in the textbook followed by assignments from the textbook.

Theme 2: Up-to-date Industry Content

The second theme that emerged from participant responses to questions about content knowledge, keeping current in the accounting field and participant descriptions of what they

taught was *up-to-date industry content*. The categories related to this theme were 1) industry content and 2) up-to-date content.

Industry content. Participants felt that real-world industry content was important. Chad explains “I think accounting is a very practical field. So, I look at it as some professional fields like nursing, like education” (paragraph #19). Nancy comments “if you have the practical background, that is what you bring to the classroom” (paragraph #16). “Make sure that you understand accounting, not just accounting conceptually, GAAP [Generally Accepted Accounting Principles], etc. but understand it from the perspective of a construction company, a restaurant or a retail store because those are all going to have to processes” (Mike, paragraph #112).

Knowledge of the workforce was also important concerning subject matter content. Many faculty members made content decisions based on what their students were most likely to encounter in the workforce.

They actually have a laboratory part of their class where they are getting in there and actually using a program that would be similar to whatever might be out there in the work world (Patricia, paragraph #63).

We feel like QuickBooks is more geared to smaller businesses in our area where our students would be working for, smaller business (Nancy, paragraph #46).

I have transitioned now to a certified professional bookkeepers class so that they can actually become a certified professional bookkeeper. Which for a two-year student is more practical (John, paragraph #43).

We feel payroll is where they need to go because they will get a job doing payroll work before they are going to be given an estate or trust return (Braden, paragraph #98).

Knowledge of the workforce was also needed when the textbook was lacking in a particular area. Participants reported that they could enhance the material in the textbook with industry information. Below is an example:

I mean, the textbooks don't show for instance, from an accounting perspective how important changes in sales impacts net income depending upon how you set up a business from a fixed costs versus variable costs standpoint (Richard, paragraph #17).

Keeping Current. Participants felt that it was also important for the subject matter being taught to be up-to-date. Most participants felt it was important to keep current in the field because students need to learn the most current material. As previously noted, participants rely heavily on the textbook, however they need to stay current to incorporate any changes.

Even though my students are only two-year students and they may never go on to do a four-year degree or go on to do a CPA, but there will still be things that they will run into that may be a change that they need to know (Nancy, paragraph #30).

Oh, I think you have to [keep current]. You know, our books don't change that much. A debit is a debit and credit is a credit. But, I had to go back to my payroll accounting and laws change. And every year the wage base for FICA changes for has for the last 20 years it has. And you got to stay on top of that (Edith, paragraph #51).

I go into my textbook, I might use the same textbook for a couple of years straight each semester, I get updates as far as things that have updated in the accounting industry that will affect my teaching in that book. So, I try to keep abreast of all of those changes too, so that I can bring those in (Nicole, paragraph #52).

Some participants did not feel as strongly about keeping current in the accounting field.

Below are a few examples:

It is important, it has not been as drastic, the changes have not been extremely drastic... So, it is a slow-moving ship. GAAP, you know both the AICPA and FASB are both notoriously slow to react to certain things (Chad, paragraph #39).

Well, I sort of have mixed views on it, keeping current (Mike, paragraph #39).

Nearly all participants reported they were extremely comfortable with the content knowledge they possessed before they started teaching and they consider themselves subject matter experts. When making content decisions many participants referred to the course description and course objectives outlined in the course syllabus. The findings indicated that participants placed a high reliance on the textbook as the primary source of material content but

supplemented it with industry content and up-to-date content. Although some participants reported creating their own assignments, most participants relied heavily on the textbook for the source of homework assignments. This reaffirms earlier research on textbook significance in accounting education (Jones, 2011; Phillips, et al., 2012).

Research Question 4: Teaching Skills

RQ4: What teaching skills do accounting faculty with industry experience perceive as necessary for their teaching roles?

The fourth question sought to identify the teaching skills participants felt were necessary for teaching accounting in community colleges. From participant responses to the question concerning the necessary skills that community college accounting need to be successful in their roles of educators, two themes emerged. These themes were 1) *instructional skills* and 2) *soft skills*. Table 6 displays these two themes.

Table 6: Skills Theme: Instructional Skills and Soft Skills

Code	Category	Theme
Variety of methods Real-world applications Thorough lecturing Teaching to students' level	Instructional Methods	Instructional Skills
Use of examples Multiple presentation of material Handouts Visual aids Videos	Teaching Strategies and Techniques	
Adaptability Compassion Empathetic Patience Friendliness Self-reflection Organizational skills	Personal Skills	Soft Skills
Encouraging Engaging Interpersonal relationships Motivating	Interpersonal Skills	
Listening skills Presentation skills Public speaking skills Verbal communication skills Visual communication skills Writing skills	Communication Skills	

Theme 1: Instructional Skills

The categories related to the *instructional skills* theme were: 1) instructional methods and 2) teaching strategies and techniques.

Instructional methods. In response to the question concerning teaching skills, some participants indicated that instructional methods were important when teaching community college students. Many went on to describe the various approaches they used. Chad explains how he uses several teaching methods in his classes to keep the students attentive:

They have to move around, they have to mix it up. So, I will usually have a pre-reading assignment, something that I want them to do, most of them will do it, some of them

won't. I will then lecture for 15 to 20 minutes. And I usually have a rule like on PowerPoint, like a five-slide rule so I can't go more than five slides without doing some kind of interaction. And so, I will break them into small groups and they will have. You have to time it; I give you five minutes to do this. Keep them kind of on target and let them do whatever and then say okay. I will select someone from the group, last night I did this, and go to the board and you need to put your answers down. Another person in the group has to describe how the group came to the answer. And that gets them moving (paragraph #43).

Jane explains that is important to present all the material to students and the need for detailed lectures:

What teaching skills are important? You have to present everything. I had a class one time his name was Andy, I can still see him, he had an MBA and wanted to get some accounting background and he was sitting beside a little girl who had blonde hair, I cannot remember her name, and raised her hand and said I am having trouble with some of these word problems. So, Andy was setting beside the girl who is having trouble with the word problems. I don't think she read very well. So, both of these people wanted to get something out of this class. So, what do you with that? And so, I kind of, I guess tried, will we use the same textbook that the state university uses. So, if Andy wants to get as much out of it as he possibly could at the state university, because he's got the textbook, he's got the material. This is what is being taught, it is not dumbed down in terms of reading. But yet when I do lecture I have to be very thorough in the lecture (paragraph #41).

Some participants explain that teachers need to understand the students' level of understanding and teach to that level: Edith explains:

I think you've got the ones that come in and sit in the classroom and you know they've got it. They are in there, they are ready to roll, they don't want to waste any time on certain things. And then you've got the ones that are sort of, they are okay with it. And then you've got the ones that sort of struggle. So, you sort of, sometimes have to bring it down a level (paragraph #61).

Teaching strategies and techniques. Participants felt that the way content was delivered to students was also a necessary skill. When asked what some of the most important teaching skills are needed to teach diverse community college students, Patricia felt it was important to present the material in several ways:

Well I try to teach each lecture, I try to present the material in a variety of manners so that learning styles can choose what manner best suits them (paragraph #63).

Likewise, Braden indicated that he used visual aids, handouts and provided an example of role play that he felt were important skills for teaching community college students.

Sandy felt she had success incorporating videos and handouts in her lessons:

They seem to be more, they can pick it up if they watch a video versus me lecturing and giving them examples. If I have them watch a video first then we work the problems that seems to work better for them. I give them a lot of handouts that have step-by-step, this is how you work the problem in the process. One particular handout that we have with the closing journal entries, we went through the scenario of that. And then another one was how to prepare your adjusting journal entries. And then how to post from there. So just giving and handouts from step A to step B on how to do that. And then you can give them an example to work the problem. And that seems to work very good, especially for this class (paragraph #52).

Tom indicated that teachers need to be able to provide to different supports to students:

If the student has a certified learning disability that they will provide services to them which is a wonderful help to faculty. That it is, you know you just have to try different things to reach different students. And it can be challenging (paragraph #44).

Several students made comments on instructor evaluations related to how teachers taught the material in ways that helped them learn.

[The instructor] did a wonderful job explaining the material in a way that I could easily understand (SE15, line #2).

Instructor took time and explained material well. He asked questions to be sure everyone understood the material (SE2, line 8).

[The instructor] is able to teach in a manner to which we are able to understand the material (SE 5, line 5).

From the literature, the first course in accounting is very a difficult course for students (Camp, et al., 2015). In addition, community college students are more diverse (AACC, 2016a; Townsend & Twombly, 2007). Both are factors that make teaching accounting in community colleges a challenge. To teach accounting in community colleges, participants felt that accounting faculty need to be skilled in the way content is delivered to students.

The participants in this study shared many beliefs on teaching skills with those considered to be exemplary teachers. Award-winning faculty in Wygal and Stout's 2015 study ranked classroom delivery skills and the need for the instructor to be an effective communicator highest. Award-winning faculty place a high priority on individual student learning and break down the material in simple ways and use examples as well as teaching to all levels in the class. Participants in Wygal and Stout's study are also big supporters of creating an active learning environment and using collaborative and experiential learning in class.

Theme 2: Soft Skills

“Just because you are a good accountant does not mean you are a good teacher” (Patricia, paragraph #53). The second theme that emerged when participants were asked which important teaching skills were needed to teach community college students was *soft skills*. The categories related to this theme were: 1) personal skills, 2) interpersonal skills and 3) communication skills.

Many faculty interviewed felt that soft skills were needed because community college students are extremely diverse. Nancy describes why soft skills are important for community college faculty members:

I think you always have to keep in mind that the students at a community college are not four-year students. They are non-traditional students in the fact that when I look at my class I see all ages, I see all types of backgrounds. I can guarantee that most of my students now work and then there will be some that have families. So, you are looking at all types of situations and I think that is something that is really important to keep in mind (paragraph #28).

Personal skills. Participants indicated that personal skills were important for being an accounting faculty member in community colleges. The most frequent response from participants was personal skills. Personal skills included being compassionate, empathetic and patient. It was also felt that faculty needed to be flexible and adaptable. Organizational skills

were also important skills identified by some participants. Below are a few examples provided by participants:

The one thing that I have to say after taught probably over 1,000 students at this point is that every class is different. You well, you have to sort of be flexible enough to mold yourself into the faculty member that whatever the class needs you to be (Mike, paragraph #31).

Because then you need to realize you need to be compassionate and examine when they come for help and assistance, then you need to examine what is needed. And that may mean that I may be staying after 5, waiting on a student that works until 5 to come for assistance. So, I think compassion, flexibility, understanding that you are working with a non-traditional student and just being there for them (Nancy, paragraph #28).

I think patience, bringing in real life experience and I think as I said earlier, understanding their situation (Terry, paragraph #47).

But you also find too, one thing that I think is really important as far as teaching in the community colleges is the realization that a lot of times the students also have a lot more responsibility generally in life than do traditional students (Mike, paragraph #63).

If accounting was easy, everybody would do it. And they wouldn't pay accountants so much money. So, there is a reason why the students are struggling with this material (John, paragraph #61).

Interpersonal skills. Interpersonal skills were also identified by participants as an important skill. Participants felt they needed to be engaging, encouraging and motivating as well as forming interpersonal relationships with students. Below are some participant descriptions:

At the community college especially, it has always been this way, but there are different terms now, and what we are using now is the connection with the students. Just being able to relate to the students and show that you care about them (Tom, paragraph #33).

So, I tried to spice up the class, certainly the first day because if people are thinking, oh, I am taking tax or whatever they are taking, I try to get excited the first day (Judy, paragraph #10).

So, I try, I don't want to say we have to entertain, but we have to keep them engaged, I will put it that way (Patricia, paragraph #4).

Communication skills. Another skill participants felt was important for community college accounting faculty was communication skills. These included verbal and nonverbal

communication skills and writing skills. See RQ1 for examples of presentation and public speaking skills. Below are some other examples that participants described.

I think more so today than I had ever seen in my short career of teaching. You have got to be able to read, you know personality and read nonverbal behavior (Terry, paragraph #48).

I have to learn how to communicate with them with technology rather than face-to-face (Sally, paragraph #45).

Some students seemed to appreciate instructors with soft skills according to student comments on evaluations:

She was welcoming, patient and helpful when I had questions or concerns (SE 15, line #2).

Instructor strengths: knowledge, flexibility and communication (SE 5, line #2).

[The instructor] is a wonderful and understanding teacher (SE 12, Line #1).

Faculty members interviewed in this study also stressed the need for a repository of soft skills to be successful. Specific categories included personal skills such as being compassionate and flexible, interpersonal skills such as having good personal relationships with the students, having excellent communication skills. Award-winning faculty likewise placed a high priority on having a caring attitude and genuine interest in students as well as being accessible, being prepared, being organized and having empathy for students.

Research Question 5: Instructional Methods

RQ5: Do instructional methods of community college accounting faculty change over the course of their teaching career?

The fifth research question this study sought to answer was this: Did understanding of instructional methods of community college accounting faculty with industry experience and little formal education training prior to becoming a faculty member change over the course of

their teaching career? Through analysis of the data, one major theme developed to answer the research question. The overriding theme that emerged was *continuous evolution*. Categories that supported this theme included: 1) beginning instructional methods, 2) need for change, 3) changes in instructional methods and 4) unchanged instructional methods. Table 7 provides the codes and categories that related to continuous evolution theme. According to Chad, “It is an evolution I think in teaching that comes with doing your best and also experience” paragraph #45).

Table 7: Instructional Method Change Theme: Continuous Evolution

Code	Category	Theme
Traditional lecture Real-world applications Problem demonstrations	Beginning instructional methods	Continuous Evolution
Students change Students were not learning	Need for Change	
Lecture with discussion Problem demonstrations Variety of methods Instructional technology	Changes in Instructional Methods	
Real-world applications Same approaches	Unchanged instructional methods	

To gain an understanding if instructional methods changed over time, participants were first asked their perceptions of their early teaching experiences in relation to their current teaching experiences. Many instructors reported improvements in their teaching over the course of their teaching careers.

The more often you teach, even if you are not teaching the same class every time, it just gets easier knowing how to deal with the students and how to structure your courses (Tom, paragraph #31).

In all of these years that I have taught classes, I find something new to add every semester...I am always changing my site a little bit every semester (Nicole, paragraph #30).

I think when first started, I was young, kind of naive, probably not as good as I am now (Nancy, paragraph #44).

Oh gosh, early, I made a lot mistakes. And I have learned from those mistakes (Sandy, paragraph #64).

Beginning Instructional Methods

The traditional approach used in colleges and universities to deliver knowledge in introductory accounting courses is typically lecture and problem solving during class, reading and homework assignments outside of class (Camp, et al., 2015; Warren & Young, 2012). As reported in Q2, for many participants, experiences they had as students influenced their beginning teaching practices. Richard explains, “You fall back into all of those things that, the way that you learned it, you fall back into those methods because that is what you know and that is what you are comfortable and familiar with” (paragraph #31). John elaborates on the way he was taught in college:

When I went through, all of my professors were in their 60s. It was all old school and this is the way you do it. I stand up here and I emit knowledge and wisdom upon you and you just sit here and soak it up and should be happy to do so. That was the instructional method that I grew up with. That is what I used. Which I think it worked, I definitely think it works. Generations and generations went through that and have done phenomenally well and that was mine and the way I learned. I felt like I did well learning that way but I also understand a lot of people learn things differently, more collaborative learning and stuff like that (paragraph #66).

Most participants reported using the traditional lecture method. Below are other examples of using this early in their teaching career:

It was much more of a lecture. The standard, what I was used (Chad, paragraph #45).

It was lecture because that is what I was familiar with. I had all traditional lecturing (John paragraph #66).

Now I did exercises with them too, but it was more lecture. And I think a lot of it was because I was relying on how I was taught. I was mimicking what my professors had done (Patricia, paragraph #83).

I think we tend to think of our own college career, what we experienced in college. And I thought you were always supposed to lecture (Judy, paragraph #64).

As previously reported in RQ1, participants also used real-world applications when they began teaching. They also reported using problem demonstrations in their earlier teaching.

Need for Change

Although some participants used other methods in the beginning, participants mostly used the traditional lecture method. Participants acknowledged the need for change because what they were doing when they first started teaching was not working in the classroom. Below are some examples of how the traditional lecture method was ineffective.

I wanted to teach the way I had been taught but it did not work (Jane, paragraph #41).

In the beginning, no I walked in, I taught, if they got it they did well on the test, if they didn't, they did not perform well (Nicole, paragraph #77).

I don't hand them everything as far as, the first semester I worked, I walked them through all of the answers and I realized that I have got to stop that because I need them to be able to think critically (Nicole, paragraph #54).

One thing that changed was the transition from the traditional lecture method to the lecture with discussion method. Ethel explains how she used the lecture/discussion, group work and more hands on instructional methods instead of the traditional lecture:

I do all hands on now. If I do lecture or talk it is for 5 minutes at a time, 5 or 10 the most and then I stop and I have them working. And I am walking around more, helping people individually and in group work. And I find that that keeps the students more engaged than a traditional lecture type classroom (paragraph #33).

Another change that occurred among participants was the approach to homework and problems. Many participants reported that students were unable to do significant work outside of class which changed their approach from assigning problems as homework to including them in the class discussion. Below are a few examples of how problem demonstrations changed:

They are not, when I was in school, you pretty much religiously did your homework and they have a tendency to not do that. They have a tendency not to ask questions and not to come get help. So, there are things that where we used to assign homework and go over it in the next class period, I started to change those types of things so that we do some of them in class (Richard, paragraph #33).

We decided that they are learning better by hand. So, we took them out of, we are no longer in computer labs and they are pencil and paper doing the problems (Judy, paragraph #53).

I probably, probably the first month is when I realized just getting there and talking and going over the problems was not going to work, that they had to have a small problem to work in front of them. And then have another one the next class, then a third one. They have to have more than just homework problems. (paragraph #80).

Analysis of student evaluations indicated that students learned better when examples and problems were worked in class. Below is an example of a student comment:

The most helpful thing for me was we discussed the chapter then we were able to do some of our assignments in class with the instructor. She always made sure we understood the material (SE 3, line #11).

Another change that occurred was that many participants included other teaching methods as they gained more knowledge about these approaches through professional development activities and gained more experience in the classroom. It should be noted that the teaching methods presented represent examples provided by participants, they may not represent all of the teaching methods utilized by participants nor does it imply that all participants use these methods in their day to day teaching activities. Some participants provided the instructional methods used in their class syllabus. Instructional methods noted in syllabi included: lectures, demonstrations, discussions, computer instructions, laboratory periods, problem solving, case discussions, group assignments, PowerPoint presentations and other online and print resources. In addition, other teaching methods previously discussed in RQ4 include games and simulations, role play, using visual aids and videos. John describes how his teaching changed:

My original principles class was a lecture, I lectured the material and I worked a couple of problems and they were on their own to do and figure it out and they were not figuring it out. And now they watch the videos, [if] they don't understand it, but then I relay it in a problem where they can see it and then it starts coming together (John, paragraph #75).

Judy explains how the use of games and simulations is helpful during a lesson on petty cash:

I will simulate a petty cash and I will give them all packets with the receipt books, fake money, pencils. And I get them in groups and I say okay, and even bring doughnuts in that day because once in a while I do that, not too often. And I will say okay, an example of when you use petty cash is when you need doughnuts for some meeting this morning and someone needs to go out and get it. And they need to be given the cash. So, let's, so then I tell them okay go buy things and then we replenish it and did the journal entry (paragraph #41).

Instructors also provided students more learning aids such as handouts, PowerPoints and materials provided by the textbook publishers. Sandy explains her philosophy on providing learning aids “and the other thing that I did, I tried to give them as many tools to help enhance their learning” (paragraph #58).

Patricia described how she used the VCCS learning system more and added videos and PowerPoints to her lessons in an effort to improve student understanding:

I utilize blackboard now a lot, even in my seated classes because students like that computer work. So, that is one is method of presentation. I, over the last five years have started incorporating a line of YouTube videos because they have someone else presenting the same material. So, if they are not getting it from my communication, they may be able to get it from somebody else, or they can go back and watch at a time when they have a little more leisure. So, I provide PowerPoints for them to take notes on as well as blackboard. So just presenting the material in several different styles, hopefully they will be able to match up (paragraph #63).

Many respondents reported changes in instructional methods because of technology. Faculty with more years of teaching tended to experience more changes due to the emergence of new technology.

So, I mean you have to change just because of what was going on in the classroom with the technology and all of those things (Richard, paragraph #53).

Now the world has just opened up with so many tools that we can use. Videos and all of the things that are incorporated into Blackboard. You can tape your lectures so the students can listen to them later (Patricia, paragraph #79).

Technology has changed, so being able to email assignments out, being able to scan and students can scan assignments back to you, even if they don't put it on blackboard. So, it has changed tremendously (Terry, paragraph #37).

Unchanged Instructional Methods

The researcher noted no significant change in use of real-world applications among participants. Therefore, using real-world examples from their work experience was perceived as effective teaching strategy from the beginning. Award-winning faculty utilize relevant examples in their classrooms as well.

However, not all faculty interviewed felt their teaching methods had changed significantly. Nancy describes her teaching as primarily the lecture/discussion method "I am a lecturer, I am old-fashioned, I am a lecturer, but I encourage and I ask the students questions (paragraph #56). Nancy remarks "I still think I teach basically the same way, only now I use more technology than when I had when I started" (paragraph #44). Another faculty member, Mike, felt his teaching basically had not changed since he began teaching, making specific references to the use of PowerPoint (paragraph #85), use of examples (paragraph #85), and use of technology (paragraph #89). "I really do approach class the same way five years later, and now, as I did then" (paragraph #77).

The AECC (1990) emphasized the importance of teaching and stressed that accounting faculty must be trained on how to apply appropriate instructional methods. Overall, participants felt their teaching improved since their inception into faculty roles. For all but two participants, it became apparent they did change at least to some degree their instructional methods over time.

Participants tended to favor traditional lectures in the beginning because they were unfamiliar with the knowledge of teaching methods and how students learn. However, they branched out into other teaching methods as they gained teaching experience and participated in professional development activities. Without this knowledge, participants tended to fall back on teaching methods they experienced as students or gained through industry experience. As pointed out here, they learned a lot about pedagogy as they gained experience in teaching.

Research Question 6: Teacher Preparation

RQ6: What types of teacher preparation would be beneficial for accountants to have before they begin their teaching roles?

The last research question in this study sought to answer what types of teacher preparation would be beneficial for accountants before they begin their teaching roles. To answer this question, faculty members were asked to describe their early teaching experiences and any related challenges or barriers. Participants were also asked their perceptions of what teacher preparation would be beneficial for beginning faculty who transitioned from industry.

The theme that emerged was *teacher training and development*. There were three categories relating to this theme: 1) community college environment, 2) pedagogy training needs and 3) teacher preparation recommendations. Table 8 provides the codes and categories related to the theme *teacher training and development*.

Table 8: Teacher Preparation Theme: Teacher Training and Development

Code	Category	Theme
Student diversity Hiring dynamics Level of support for beginning faculty Absence of education training New faculty programs and resources Formal education coursework Funding concerns	Community College Environment	Teacher Training and Development
Conveying material How students learn Lesson planning and objectives Assessments Accounting curriculum specific Learning system (Blackboard) Preparation time Adjunct teaching	Pedagogy Training Needs	
Pre-service training Professional development improvements Mentorship	Teacher Preparation Recommendations	

Community College Environment

Some participants shared their perceptions of the community college environment which was helpful in understanding participant’s views on teacher preparation. One area that was frequently discussed was student diversity due to the open admissions policy. Mike further elaborates on this diversity. “You have a lot more diversity just generally in life responsibilities. So that is a key factor I think with the community college that maybe does not exist in the traditional university” (paragraph #63). Below are some other responses from participants concerning diversity:

That is probably the most challenging part of teaching at a community college. I think the difference in age, which also implies different experiences and also socioeconomic status. I have had 15-year-olds who were dual enrolled from high school and I have had 65-year-olds’s in the same class (Chad, paragraph #43).

But of course, here at the community college, well not this year, this year we have been having more traditional students, but in past years we have had a lot of the older students

who were out in the workforce, they have lost jobs or whatever and they are coming back to improve skills. They learn totally different (Patricia, paragraph #67).

They all come from different backgrounds and it is so hard sometimes (Edith, paragraph #61).

And the problem is, if you don't get a book, there are online resources now and all types of things, then how does the student have access to the classroom? And especially since you have some students who can't afford a computer perhaps or can't afford a laptop or an iPad, that becomes a problem (Richard, paragraph #59).

Another area that was discussed was the hiring process and some of the challenges involved with that process, especially as it relates to adjunct faculty. Below are a few participant comments:

Gosh, that is difficult. In the fields where, I think in most fields, most professional fields that we teach here, there isn't any formal preparation on the job for teaching. Pedagogy is not something that is really, talked about or a lot of people probably, they start teaching as an adjunct do not have any kind of training or know anything about. So, I'm not sure what the college can do, if you ask my Dean that, because a lot of what the Dean does at a community college is make sure that he has coverage for classes. So, he has an applicant pool of adjuncts and so forth. And he will say, are they academically qualified based on the accreditation standards? Yes or no. And so, he will cull the field down...you have a Masters in this field, you have the hours, you had good recommendations, let's give it a try. And you are stuck in front of a classroom. And what I have been told anecdotally, it works a lot and it doesn't work a lot. And a lot of people teach one semester and they are not asked to teach again. The thing, you kind of feel for the students who were under them for that semester (Chad, paragraph #61).

They can hire someone prior to the semester starting for number one. I think I got hired, like two days before the semester started (Jane, paragraph #75).

If you have just got hired, you did not even know that you are teaching the class until right [before class starts] (Judy, paragraph #31).

The level of support new faculty received varied depending on the community college and timing of when the faculty member was hired. Some participants reported receiving very little support while others reported receiving significant support. John, who has been teaching over five years, describes his experiences after having mentor the first semester he taught but not the second semester:

You know the first semester I was kind of given this is what it needs to be, this is what it needs to look like. Just go with this. And the second semester it was kind of like okay, here is what we were able to find. We realize classes start in three days, best of luck to you. It was like, come ask us anything you want, we try and do the best we can but we have no clue about this either. So, I was just kind of, no one did. And so, I kind of finagled my way through it (paragraph #35).

Braden remarks in his experience 15 years ago:

They hired us and threw us in with no real guidance. Of course, you go to college and you've been in classrooms and you look back your experiences. They really did not for me, give me any guidance on how hard do you need to be, what can you expect from these people. And I was probably a little bit too easy coming in (Braden, paragraph #38).

Sandy and Judy on the other hand, experienced the opposite when they begin teaching.

But I have got to tell you that the two professors were totally helpful because we share. That is one thing that is nice, it is not everyone is by themselves. One professor gave me her whole blackboard practically. And the other professor gave me her blackboard, so that I did not have to reinvent the wheel. Especially walking into a full-time, I have never taught full-time. Full load, four courses and all of our courses are four credits for the most part. So that is what happened the first time that I was full-time (Judy, paragraph #8).

I want to say that the lady that I work for what a great resource. I just used her materials and added some of my own to supplement hers. She would set up the material and handouts, she would copy her material over to us. Which was very helpful because just having to do that, Alison. I mean I would need the whole summer to get prepared for fall and spring class. But at you started it right at the front it would be very hard. So, she would copy her course material to us and give us everything we needed to use for testing and all of that (Sandy, paragraph #38).

Many participants referred to the lack of teacher training prior to becoming a faculty member.

I don't think that a lot of business teachers are trained in pedagogy and in formal education. So, I don't, from my perspective, there wasn't anything done by my academic work that trained me at all in teaching or academics. A lot of accounting, and this is not just accounting professors, a lot of PhDs in the universities have no formal training in education. They're never taught how to teach. The assumption is that, well that just comes naturally or they taught like they were taught (Chad, paragraphs #33, #35).

We don't have, I mean it [lack of education training] is an issue. When you look at all of the community college professors, all of us are all subject experts and not education experts. So yeah, when they start talking education lingo sometimes it is like, okay, time

out, help me a little bit. But that applies to most of us. Most of us in the community college are not classroom teachers. We are subject matter specialists, which I guess can be good or bad because you fall back into how you were taught accounting. You fall back into all of those things that, the way that you learned it, you fall back into those methods because that is what you know and that is what you are comfortable and familiar with (Richard, paragraph #31).

I know people take education courses and they learn how to write their course plans and structure their courses. I have never had that. Like I said it was a lot of it was the mentor that I had that helped me with that (Tom, paragraph #50).

There are also several professional development activities available through the VCCS that participants either participated in as new faculty or were aware of to assist with training for new faculty. Below are some examples of these professional development activities described by the participants:

Well, there are some things that they do. They now have the entire community college system, has a new faculty orientation for new faculty members to go to and they are in various places throughout the state and they meet other people. I just came back from this week, several of us from, we had a peer conference where you can meet other accounting faculty if you will and learn from them. Those kinds of things I think are quite helpful (Tom, paragraph #36).

I think they have done a better job since I came on in terms of orientation for new faculty. When I came on there was no such thing as orientation for a new faculty. And I did know where the copier was, there were a lot of things that I had to learn (Jane, paragraph #27).

I know that most new faculty here, the first semester that they are here; we attend a new faculty seminar, actually in Richmond. And I did that the first semester that I taught, the first, when I was full-time. Now some of the adjuncts can go to that and the first full year that I was full-time I went to that. There were a lot of topics that were covered that really helped in my first semester of teaching but again, I think the one thing that helped me more than anything was to have those folks that were in this division that had taught for years. That I was able to go to ask questions and they were able to answer for me (Nicole, paragraph #34).

We do workshops, I think about when I first started, I used to go to the New Horizon Conference that the VCCS does in Roanoke because they used to do a lot of help on blackboard. They would have a lot of sessions on blackboard (Nancy, paragraph #58).

And they, had us all the new faculty on campus, once a month, they had us learn about a particular department in the school, like the accommodations department. So, we learned about how to handle when someone needed an accommodation (Judy, paragraph #44).

Several participants shared their experiences with TACTYC (Teachers of Accounting at Two Year Colleges) and found it to be very beneficial.

Early on in my career there was a, well there still is, a group, a conference called TACTYC and it stood for Teachers of Accounting at Two Year Colleges, and it was, how more appropriate than that. And they had a national conference every year. And early on when we had more professional development money, and it was more reasonably distributed, they would send me maybe once every 3 or 4 years, I would get funds to go to that conference. I learned a lot there. People would bring in, I remember one lady was doing cost accounting with Lego blocks and it was just such a cool thing, to have a production facility, just simulate all of the problems that can go wrong with production I having someone build, like cars, the little toy cars with Legos (Jane, paragraph #47).

It is awesome; it is absolutely awesome [TACTYC]. It is worth the personal money that I fork out to go because they are not local. I went the first year that I was full-time, I went to Miami, that is where they had it. Then I went last year to Denver and I am going again this year. It is everything you need to know about teaching at two-year colleges in accounting. I talked to the text book editor, author of the QuickBooks textbook. I talked to her about next year (Judy, paragraph #47).

Participants who participated in formal education training or coursework after they become teachers shared how it was beneficial. See RQ2 for additional participant descriptions of the benefits of education coursework.

It [the education course] was extremely helpful, it was extremely helpful. I imagine how would I have had any idea how to write a syllabus, had I not had that class or even what a syllabus is...And so, I was on some of the peer review committees. And it was shocking to me how poor some of the syllabi really were in terms of what I had learned that were required elements of a syllabus. And what was actually being included. How lacking they were. And I thought, well of course I would not have known that either except for the fact that this class and going through the whole performance objectives and measuring, and the criteria. And I just thought that was really really good. So, it was very helpful, but it was a semester long class, but it was very helpful (Jane, paragraph #81).

Some participants shared concerns about the current funding situation at their community college and how it affected the ability to pursue professional development activities. Below are some of the participants' concerns:

[It is] very frustrating as a community college professor because there is no money for continuing education (Jane, paragraph #33). But, you know those conferences cost probably \$1,800-\$2,000 by the time you get your airfare and they just stopped giving us the money (Jane, paragraph #47).

But now with the funding changes it is costing a little bit more because it used to be free or you could go for free. They would pay for you to have one night's hotel but now some of that has changed (Sandy, paragraph #10).

And then Virginia CPAs, also has things that I think mostly in Richmond. So once again it is travel, we have to pay for our own traveled so we try to find things that either the VCCS will pay for us or it is local (Judy, paragraph #47).

Pedagogy Training Needs

To gain an understanding of teacher preparation needs, participants were asked to reflect on their earlier teaching experiences and to elaborate on any challenges they encountered as new teachers. Through the analysis of participant responses, specific teacher preparation needs identified were as follows: 1) learning how to convey the material, 2) understanding how students learn, 3) developing lesson plans and objectives, 4) developing assessments, 5) content specific guidance, 6) how to use the learning system (Blackboard) and 7) knowledge of and how to use available resources.

Judy reflects on her early years of teaching to explain her struggles with how to present the material in ways that the students could understand the material. Similarly, Patricia shares her story.

Teaching them the language of accounting, I wasn't as comfortable with it initially. How do they learn these words? How do I make it relate to something in their lives? And of course, I wasn't as heavy into the education side yet. I thought, I am a CPA, I can just and teach people. But (Judy, paragraph #39).

It is just a totally different world, it really is. Usually as accountants, especially in corporate accounting, you are doing what someone else tells you to do. They are dictating projects that you are doing, and whatever the fires are that you are having to put out at the time. Or you are driven by the calendar, the first week of the month you got to the X number of things in so. You become the owner of your own classroom. So, you have to really have a change in mindset I think. You are imparting knowledge so that other people understand, they are not so much making decisions on it but you have been used to providing information to decision-makers. But you are trying to have people who have had not much experience at all, if any understanding in something which is truly like a foreign language to them (Patricia, paragraph #53).

Sandy reflected on the amount of preparation time spent on preparing her lessons so that she could present the material to her students:

I spent a lot of Fridays, Saturdays and Sundays making sure I understood the material well enough to present it to the class. I looked for tools online that helped me to present it to my class. I joined this thing called Accounting Coach, which I can receive extra supplemental quizzes and study guides and things like that that helped me provide tools to my students. The subject matter, you know, I was very comfortable. It was just how do I communicate that and not speak above the students and make sure I communicated in a manner that they can understand (Sandy, paragraphs #32, #42).

Several participants commented on the need to understand how students learn. Below are some comments relating to the need for faculty to understand the learning process.

You just, you have to understand some students will comprehend what you tell them, some students will comprehend what they read, some students will and most of them will comprehend much better if they do. Others need other assistance perhaps a note taker or a recorder or taking their test and quiet areas, those kinds of things. Some have language barriers (Tom, paragraph #44).

And then I had to learn that students all learn in different ways. I am a reader and I learn with a pencil in my hand and I make notes and so on. That is, these days very much not the way students learn. They are much more visual, computer oriented (Patricia, paragraph #45).

I relied very heavily on the PowerPoint that came with the book and not wanting to branch out of that security blanket. And I wanted to make certain I was giving the material. It was a big transition for me because I had done accounting for so long and its principles. This is easy. I had several students that just did not get it and they were getting frustrated which made me get frustrated at them because I could not understand why in the world you just could not get this simple concept. That was one of the hardest things for me (John, paragraph #60).

And you have to really realize when you walk into the classroom, that you know so much more than the students do, how are you going to help them understand what you understand. And you can't expect them to learn in the same method that you learned in the past (Patricia, paragraph #53).

Many of the participants interviewed did not develop formal lesson plans but some participants indicated that some type of lesson planning was needed. Participants also discussed the need for learning how to write course objectives, syllabus development and time management techniques. Nancy shares her thoughts on lesson planning:

I don't know that I still do lesson plans, I think that is the piece a lot time is missing when you come out of the workforce and come into teaching. Because I have colleagues who are out of education backgrounds and so they seem to be extremely knowledgeable about lesson plans and program assessment, and how to write objectives, and so that's a piece of the pie that I constantly struggle with. Because I don't necessarily have a written lesson plan, but when I do my syllabus at the beginning of semester, I know what topics I am going to cover, when I go to class, I know where I am at, what I want to discuss, what I prepared as far as are my demonstration problems. I try to do two demonstration problems, one by hand and then I use homework sites so we do another different one in the homework site. So that we are looking at both ways to do this. So, I know, and that is not necessarily a formal lesson plan, but I do know that when I get to class I am going to cover what I think is important. Here are the problems that we need to look at (paragraph #40).

Below are other participant responses concerning course objectives, syllabus development and time management needs for new faculty members:

I think developing your lesson plans, developing your main key points that you want to put in your syllabus, the main key points that you know the students need. And if you have not worked, my comments earlier. I think syllabus organization. The blackboards that they use in other programs (Terry, paragraphs #23, #31).

And be very specific and kind of, how do you set the parameters of the assignments, keeping the objectives in mind, keeping the activity in mind but also without losing control of the time elements, being efficient. And that is something that I had to learn (Chad, paragraph #53).

The challenges were, usually the first couple of years of teaching, any teacher will tell you this, the first couple of years of teaching are difficult because you don't know the material. You don't know, you have not read the textbook at the same level that you need to read it if you are teaching. You have to create the assignments, you have to create the syllabus, you have to plan it. Once you have a couple of years under your belt,

it is kind of a revision that goes on. But when you start teaching it is a creation (Jane, paragraph #25).

Braden describes how he developed his tests early in his teaching career and felt assistance with developing assessments is needed for new faculty. Nancy also felt new faculty need to learn about testing and the importance of ensuring what was tested was in alignment with the content taught.

I went through the test bank and I picked about 20 or 25 multiple-choice, 20 of them pretty straightforward, five of them you have to think a little bit. And then they have ratings on the test banks. I did not give them the easiest problems that I did not give them the hardest ones. I gave them things we went over in class. I believe if I would have had a series of tests and saw what kind of questions they were used to and how well they did, that would have been a very beneficial guide (Braden, paragraphs #48, #50).

If you come out of the workplace into teaching, then it is even more important because you also need to focus on how; workshops that help you design assessments that are effective (Nancy, paragraph #58).

A lot of the times when you are adjunct, you are given the information and the tests and the stuff that you are supposed to be doing. And so that may not necessarily be what you are focusing on when you are teaching, so then you have to be self-reflective, be proactive in the fact that you need to look at the tests, be sure they are in alignment with what you have taught and not give them something on the test, you don't give them the answers but you are covering the information that is on there so that they are prepared. So, I think that might be all (Nancy, paragraph #24).

Many participants use learning systems in their courses and felt knowledge of the community college learning system, Blackboard, would be beneficial. John describes his first experiences with using Blackboard:

When I first started, I used a lot of Blackboard, just because I have a lot of online classes. But for the most part I had no clue what I was doing. I just kind of did stuff. And that was basically what it was and trying to figure some things out (John, paragraph #72).

Nancy and a few other participants referred to training for the learning system that is available.

We do workshops, I think about when I first started, I used to go to the New Horizon Conference that the VCCS does in Roanoke because they used to do a lot of help on

blackboard. They would have a lot of sessions on blackboard, if you are doing online courses you have to know how blackboard works to be able to do an effective course. As a new faculty, you may not necessarily know that, know to know to get help, to focus on these professional development workshops (Nancy, paragraph #58).

Teacher Preparation Recommendations

Participant responses when asked what types of teacher preparation would be beneficial for new faculty before beginning their teaching role include offering training sessions prior to when faculty start teaching, observing faculty prior to teaching, a teacher preparation course and graduate level experiences that focus on teaching. Below are some participant recommendations related to pre-service teacher preparation.

So, I will tell you one thing that helps, and this might go into a question, but I actually observed accounting professors before I taught. And I asked for that. They did not offer that, I asked. I said, I have not been in the classroom and how many years. And so, I asked, what is a classroom like these days? Of course, they taught me how to use the equipment, right but I just need to see someone else do it, how do they do it. So, I went in, and I watched an adjunct and I watched a full-time professor. And, it was really good because I already, I kind of felt like, okay what am I going to look like up there, let me see what I am going to feel like. What does the classroom look like, what are students like? And so that was really helpful for me (Judy, paragraph #38).

I do know that the VCCS, if I wanted to teach online requires, and I have already done this, you take a three-credit hour semester long class. Which is a training class, how to teach online. And they do talk about pedagogy in that class. So maybe, there is a class like that, that is more formal that has the same kind of ideas, that is more of a face-to-face (Chad, paragraph #63).

There are opportunities in the community college system where you could go to training. But it is much later, once you have already gotten into it. They will either have it the late fall or offer some classes in the spring. When I first started, I took advantage of all of those (paragraph #46).

I think some kind of training to help them with the interaction with the students. And kind of like a teacher prep course. I know a lot of grant programs do those, preparing for teachers and I think a little summary teacher prep course might would be useful. That is what I thought potentially. It would have helped me for just certain planning aspects. I did kind of the parking lot planning. The only thing I can think of is if there was a teacher prep course that would prepare them for what they are going to walk into and what the students are going to be like, because I wasn't prepared for that (John, paragraphs #76, 77).

In addition to pre-service teacher preparation programs, nearly all participants felt mentorship after the new faculty member started teaching would be beneficial for new faculty. Many participants indicated that VCCS does not have a formal mentoring program. However, some participants had informal mentoring relationships early in their teaching career. Those individuals who experienced informal mentorships found them to be very beneficial. The following comments describe how a mentorship program could be beneficial:

I love the idea of mentoring with another faculty member for the first year or so. I think that has been brought up so many times but never actually followed through. So, when a new instructor comes in, if they could partner with someone else, hopefully someone in the same department but not necessarily, I think that really eases the transition in working in the corporate world to working in higher education. I would have liked to have had someone that I felt comfortable to go to. I have been fortunate to have a couple of fantastic Deans, but you don't always want to go to your boss to ask questions. So, if you have somebody else assigned, hey I can come to you, I think that would help (Patricia, paragraph #91).

I think every college should have a mentoring relationship. I don't know that we do. I think we may be trying to start one. So that an inexperienced faculty can be paired with a more experienced faculty you can ask any questions as far as blackboard, how it works. We have people that are instructional technologists that can do that but it is like, you can't go to them and ask well how do I do a test? What is the best way to do a test? Do you have tips on what things work in the classroom for you? And talk with these people so that they make you better. I think that relationship should always be there (Nancy, paragraph #58).

Have someone at the campus or whatever that you can lean on for help and advice because you are going to run into a whole bunch of situations that you have never thought of. And all of a sudden you are going to be facing something, and you are going to go, okay what do I do about this? So, you need, I am going to use the term mentor, but you need to somebody, if you have never taught before because you are going to get a lot of these issues that come up, that you are going to need somebody to bounce ideas off of (Richard, paragraph #69).

Many participants felt professional development was important for new faculty and some faculty members made recommendations for improvements to existing professional development activities. According to the participants, part-time instructors are not required to attend some of

the professional development seminars and workshops that full time faculty are required to attend. Many participants expressed that making attendance a requirement for these faculty members. Mike shares his thoughts:

The in-services are always really useful even for adjuncts...But, the in-services, adjuncts often don't have to take advantage of those, don't have to attend those. It would be advantageous for them to (Mike, paragraph #107).

Ethel notes the lack of curriculum specific training:

But we did not have any formal training program and here at this college, we still don't in terms of curriculum specific. Now we do have some training that talks to adjuncts about the way to, the procedures to follow to get things copied, and what happens in an emergency on campus when you are teaching and things like that. We do that kind of training that nothing really that curriculum specific or course specific (Ethel, paragraph #28).

Jane makes the recommendation for more planning time to help teachers prepare for their courses:

Of course, that just happens, you know, they have to get someone in. They could give release time for prep, for a new class. I always thought that would be fair, if you are going to be doing a new class in the spring and they could give you a three-hour release time, or at least a one-hour release time, something to compensate for all of the prep time. (Jane, paragraph #77).

Two participants, Mike and Jane, felt that starting off as an adjunct faculty member would be beneficial.

I think most people do kind of when they get into teaching from the field, they kind of move in slowly, from in my experience. And then kind of move on from there. So, I think that is helpful definitely, not get overwhelmed in the teaching side while still being employed doing something else (Mike, paragraph #107).

And that was helpful from part-time to full-time because at least when I started part-time, I found out where the copy machine was. So, by the time I came full-time and knew a bit more because I had been here a little bit (Jane, paragraph #27).

The practice of teaching involves a combination of knowledge of subject matter, knowledge of pedagogy and practical teaching experience (Dewey, 1904/2008). Participants

entered their teaching roles armed with extensive content knowledge and industry experience. However, all study participants lacked any form of pre-service or formal education training prior to becoming college instructors. This lack of knowledge presents a challenge because knowledge of the subject of accounting does not insure an effective instructor, the faculty member must also be able to impart knowledge to students (Njoku, et al., 2010). As beginning teachers, participants developed their knowledge of pedagogy and the practice of teaching simultaneously.

Participants reported that initial knowledge of pedagogy was gained mainly through personal experiences as students and a gap in pedagogical knowledge at the onset of teaching was implied by many participants. As participants entered their teaching positions with no formal teacher preparation, it was not surprising that participants recognized the need to learn pedagogy. Although, some participants reported barriers related to the hiring process and funding which impacted their professional development, it became clear that study participants took advantage of training opportunities offered by VCCS. In addition to professional development activities, a few participants took formal education courses after they began teaching. Participants indicated that these courses were beneficial for learning about pedagogy. Many participants, especially the part-time faculty were extremely proactive in taking advantage of these opportunities to improve their teaching knowledge and putting it into practice.

While participants reported taking advantage of professional development and training provided by the community college system, participant experiences with the level of support they received as beginning teachers varied. Some of the participants reported they received only minimal materials and support where others received extensive support. Participants also had mixed experiences with mentors. Some received informal mentoring that was beneficial to their

transition while others received inadequate or no mentorship at all. Those that did have a mentor reported receiving course materials from mentors and learning about teaching techniques. However, none of the participants reported receiving any significant feedback about their actual teaching.

Specific pedagogy knowledge needs identified by participants included strategies for conveying the material and gaining an understanding how students learn. They also expressed needing assistance in developing lesson plans and objectives and developing assessments. Other needs included specific guidance related to accounting content, how to use the VCCS learning system and knowledge of available resources and how to use them. Participants reported the need for developing a range of teaching strategies and instructional activities that promote student learning to a diverse student population. Participants indicated the need for using supports to assist in student learning.

Participants made recommendations for pre-service training which consisted of offering existing training sessions prior to when faculty start teaching, observing faculty prior to teaching, a teacher preparation course and graduate level experiences that focus on teaching. Participants actively participated in professional development activities after they began teaching and found them to be beneficial. However, participants felt that mentoring activities are needed for beginning faculty to reinforce what they previously learned about teaching and as a resource for answering a multitude of questions that arise during their teaching.

Summary

Accounting is a practical field and accounting instructors with prior industry experience are very valuable. These instructors have a great deal of expertise and industry knowledge which participants perceived as an asset to accounting faculty in terms of knowledge and skills. Industry experience was also helpful in delivering engaging and industry-rich content to the students.

Accounting faculty in community colleges typically do not have student teaching opportunities like K-12 teachers, however, there were a number of experiences that did help prepare them for the role of educator. Experiences as a student, relying on how they were taught and industry experience were influential in their transition. In addition, many faculty members benefited from teaching on the job. While on the job, most indicated their teaching methods in the beginning involved using traditional lecture, demonstration and real-world application exercises although some reported using a few other methods and strategies. As they participated in professional development activities to learn more about pedagogy and had more years of teaching experience, participants incorporated different methods and strategies into their lessons.

Participants provided several teacher training areas that were perceived as necessary for new teachers. They described several professional development activities currently available to new faculty and made recommendations for improvement. They also identified some gaps in training and most were in favor of instituting a formal mentorship program.

Chapter 5

Discussion of Results and Conclusion

Chapter 5 presents a summary of the study, discussion of the findings, conclusions drawn from the researcher's interpretation of the results and recommendations for practice and future research.

Summary of the Study

The purpose of this study was to explore the early experiences of community college accounting faculty members who entered the profession with industry experience yet very little teacher training.

Statement of the Problem

Community college faculty spend most of their time teaching with little or no formal teaching preparation being required prior to becoming a faculty member. Accounting faculty members who have transitioned from the accounting field generally have the knowledge and expertise to be successful in practice but their work experience may not have prepared them for teaching roles in community colleges. It is important to identify the experiences necessary for the successful transition from accountant to faculty member because accounting faculty with industry experience are very desirable. They help address the accounting faculty shortage and they are the most common type of accounting instructor in community colleges. Therefore, the problem that was addressed in this study was to obtain information about the experiences of accountants who transitioned from their industry jobs to becoming accounting faculty members in a community college. Particular attention was focused on their content knowledge, accounting skills, pedagogical knowledge, and teaching skills.

Research Questions

The study was guided by six research questions:

1. What are the benefits (if any) of having industry experience prior to becoming a community college accounting faculty member?
2. What experiences do community college accounting instructors with industry experience perceive as necessary for their teaching roles?
3. What content knowledge do accounting faculty with industry experience perceive as necessary for their teaching roles?
4. What teaching skills do accounting faculty with industry experience perceive as necessary for their teaching roles?
5. Do instructional methods of community college accounting faculty change over the course of their teaching career?
6. What types of teacher preparation would be beneficial for accountants to have before they begin their teaching roles?

Theoretical Framework

The theoretical framework for this study was based on Dewey's notions about what it takes to be an excellent teacher. He believed that to become an outstanding teacher, one must have a thorough knowledge and understanding of the content being taught and knowledge and skills associated with pedagogy (the art and science of how to teach) (Dewey, 1904/2008).

Both aspects of his theory are equally important and if one is absent the chance for becoming an excellent teacher is minimized. According to Dewey, teachers who have both content knowledge/skills and pedagogical knowledge/skills can recognize which methods of teaching work in the classroom with a given set of students and understand why they work. Dewey also

believed that gaining knowledge and understanding of pedagogical theory should precede the application of the theory in a real classroom (Shulman, 1988).

Methodology

A basic qualitative research design was used to conduct the study. Semi-structured interviews were conducted with fifteen professionals from an accounting-related field who transitioned into community college faculty roles with little or no formal educational training about their transition and experiences. The interviews were audio recorded and transcribed by the researcher. Field notes and memos were written throughout the study. The constant comparative method for analyzing the data was used. Categories were identified from comparing codes that developed during the coding process. Themes emerged from comparing and analyzing the categories and codes.

Key Findings

Highlights of the findings include the following:

1. Participants' demographic characteristics were similar to existing research on community college faculty in terms of faculty credentials and percentage likely to retire in the next decade; however, fewer participants in the study were part-time.
2. Nearly 50 percent of faculty in the study will likely retire in the next 10 to 15 years.
3. Prior industry experience offered accounting knowledge, skills and a source of material for courses that could only have been gained through work experience.
4. College academic experiences as students were influential transition experiences as they provided a frame of reference in which to model teaching, that model being the use of traditional lecture during the early years of the participants' teaching. However,

on-the-job teaching experiences were important to help participants move beyond the use of traditional lecture.

5. The selection of accounting courses taught is determined by each community college and accounting curriculum is developed separately by each community college.
6. The textbook used in community college accounting courses is a major source for accounting content and assignments; however, this content must be supplemented with up-to-date industry-rich material.
7. Important skills for imparting knowledge of academic and practical accounting content to community college students include a combination of pedagogical skills and soft skills. This combination is necessary because of community college student diversity and their life circumstances that prevent them from devoting significant time outside of class to school work.
8. Specific areas of pedagogical knowledge needed to teach accounting in community colleges were identified. These included: 1) effective communication of the material being taught, 2) knowledge of the learning process, 3) developing performance objectives and lesson plans, 4) student assessments, 5) different instructional methods and strategies, 6) effective use of examples, 7) content specific guidance, 8) effective use of technology and 9) knowledge and use of available resources.
9. Participants gained pedagogical knowledge primarily through their experience as teachers and participating in professional development activities.
10. Participants continued to evolve and improve their teaching abilities as they gained more teaching experience. Most instructors reported using a wider range of

instructional methods over time, changed their approach to problem solving and added more instructional supports.

11. Professional development activities are valued and there was a high participation in those activities for both full-time and part-time faculty.
12. Existing mentorship activities are valued but are informal and inconsistent among community colleges.
13. Pre-service teacher preparation was perceived as beneficial for new teachers as well as on-going mentorship after faculty members begin teaching.

Conclusions

Based on the findings of the study, as related to the experiences of accounting faculty who transitioned from industry to teaching accounting in select community colleges in Virginia, the following conclusions were made:

1. Community college accounting faculties need specific types of knowledge and skills to be effective in their roles as educators. This knowledge includes:
 - a. An in-depth knowledge of accounting
 - b. Practical accounting knowledge that can only be gained through experience
 - c. Knowledge of the general practice of teaching
 - d. Specific knowledge for teaching in a community college setting
2. A certain set of skills and teacher characteristics are needed to effectively teach accounting in community colleges, including:
 - a. Instructional delivery skills designed specifically for community college students
 - b. Soft skills to work with diverse community college learners
3. Transition experiences differ among accounting faculty depending on:

- a. The level of support received when beginning teaching
 - b. Number of accounting faculty at each community college
 - c. Amount of time between completing graduate coursework and beginning teaching
4. Nearly 50 percent of the participants interviewed in this study are likely to retire in the next decade, making it critical to begin planning for their replacements now.
 5. Having to rely on how one was taught in college (traditional lecture) as a model for teaching is ineffective for teaching accounting in community colleges and students of new accounting faculty relied more on themselves for their learning than those with experienced faculty as instructors.
 6. Although most new accounting faculty in community colleges typically model their teaching from the way they were taught in college, their methods of teaching repertoire advanced, to varying degrees, beyond that of traditional lecture as they gained teaching experience.
 7. Professional development activities provided by VCCS are well received but do not fully meet the needs of accounting faculty. Additional professional development needs include:
 - a. Curriculum specific training
 - b. More extensive pedagogy training
 8. The timing in which faculty members receive training and acquire pedagogical knowledge is critical. To be more effective new faculty need:
 - a. Pre-service teacher training
 - b. Earlier professional development opportunities

9. The types of ongoing support necessary for new faculty to develop as teachers includes:
 - a. Improved professional development activities
 - b. Formal mentorship programs.

Discussion of Findings and Conclusions

A discussion of the study's findings and conclusions is presented as follows: 1) industry experience, 2) content knowledge, 3) teaching skills, 4) evolution of instructional methods, 5) transition experiences and 6) teacher preparation.

Industry Experience

Participants gained additional accounting knowledge and acquired skills from prior industry experience that was beneficial in their teaching career. All participants reported bringing valuable industry experience to the classroom and incorporating examples from their work experiences in their lessons. Participants felt that bringing industry experience into their lessons helped students relate to the material and made for a more interesting class. Prior industry experience offers community college faculty members accounting knowledge, skills and a source of material for courses that could only have been gained through work experience.

After considering the literature review and the results of the study, accounting instructors with prior industry experience are better suited for teaching positions in community colleges than those without accounting experience. Individuals who practice accounting prior to becoming faculty members bring with them a set of skills and knowledge different from those who enter teaching without industry experience. Terry describes this phenomenon "When I teach classes, I can bring real life experiences into the classroom...So those are things that I can bring to class that it is almost impossible for someone who is in academia" (paragraph #17). Jane discusses

how she was only able to understand accounting concepts after she began working “I could have never understood them [accounting] in the same way that I understood once I started working” (paragraph #17). While Judy explains that she learned the concepts in school but not how to do the work until she experienced it “even as CPAs, when we graduate we had never done, we took auditing, but you did not know how to physically actually do it” (paragraph #62).

Accounting faculty members with industry experience are also best suited for the role of preparing students for the world of work. They have only a few years with students so they tend to focus on knowledge and skills that would best serve students entering the workforce. They are knowledgeable about the types of jobs that students are likely to receive and focus on material that students are most likely to use. Braden describes how he focuses on tasks students are most likely to encounter “We feel payroll is where they need to go because they will get a job doing payroll work before they are going to be given an estate or trust return” (paragraph #98).

This is not to infer that these faculty members do not meet the needs of their students who plan to further their education, upon completing the community college accounting program. They also prepare students to transfer to four-year institutions and they work closely with four-year schools to ensure their credits transfer. Occasionally, community college accounting instructors have students who take classes specifically to pass the CPA exam. Instructors with industry experience, many of whom are CPAs, can relate to the needs of students interested in passing the CPA exam. Judy discusses how she assigns additional problems with the occasional student preparing for the CPA exam, “If you are studying for the CPA, we do have CPA exam questions in the book. I will say to them, go ahead and do them, do those too. Because I am not going to do the entire chapter in detail, but if you’re going to do the CPA, go ahead and do them and I will check the answers” (paragraph #60).

Content Knowledge

Participants were comfortable with their subject matter knowledge prior to their teaching career. Undergraduate studies and the 18-hour graduate level coursework requirement in accounting, when combined with industry experience, is an appropriate credential for content knowledge. Participants perceived that relevant, up-to-date industry-rich content should be included in the curriculum and knowledge gained through industry experience provides that. However, the longer faculty members teach without working in industry the more likely they are to lose some of the benefits industry experience brings to them in terms of content knowledge. Therefore, full-time faculty members need to stay connected to industry to ensure the course content is relevant.

In terms of staying current, participants shared a variety of ways to do so. Current CPA's usually kept current through the normal continuing professional development required to maintain their CPA status. Non-CPA's and inactive CPAs tended to rely on the textbook publishers for keeping current. The researcher observed no distinctions between CPAs and non-CPAs as to the need to keep current.

Each community college develops the accounting content for the courses that are offered. This method is inefficient, inconsistent and allows for the possibility of quality issues. A statewide community college standard curriculum resource guide for the introductory accounting course would be very beneficial for beginning faculty, especially in situations where there are no other accounting faculty peers located at the community college. The curriculum guide should include the course description, syllabus, industry certifications offered, list of tasks and competencies, a topical outline, detailed calendar and course plan, sample lesson plans and sample student evaluation instruments. In addition, a standard template for the use of the

BlackBoard learning system should be provided. This has the potential to improve consistency of this course across VCCS and may improve credit transferability to four-year institutions.

Teaching skills

Participants placed a high value on instructional delivery skills that are needed to teach accounting in community colleges. Many community college students do not read the textbook and therefore place a higher reliance on the instructor for communication of content knowledge than students in other institutions. Participants reported that this phenomenon impacted their teaching as far as doing more work in class, providing more support materials and having a more thorough class lecture/discussion. This indicates that high quality teaching is extremely important at the community college level.

The participants in this study shared many beliefs concerning teaching skills with those considered to be exemplary accounting instructors. While there were notable similarities between faculty members in this study and participants in the Wygal and Stout's study, there were differences as well. One involves the use of collaborative learning. Collaborative learning was discussed with several participants and its use was varied among faculty interviewed. Some faculty had the opinion that it was not successful in the community college environment because the student population is different than in other institutions.

Community college teaching is complex and requires many skills beyond subject matter knowledge (Alexander, et al., 2012). Community college accounting faculty members need additional skills than those identified by exemplary accounting instructors in four-year institutions. Participants identified soft skills that were necessary in the role of being a community college accounting educator. Most notably, skills involving the ability to care deeply for students, form professional relationships and communicate effectively with students were

mentioned. Many of the participants reported bringing these skills with them from their industry experiences. In so doing, they were able to focus more on the teaching and learning aspects of their new instructor role. In addition, participants felt some of these skills can only be developed through experience or cannot be taught. For example, having a caring attitude toward students cannot be taught. This highlights the importance of the hiring and screening process because some soft skills such as compassion and empathy are difficult to impart.

Evolution of Instructional Methods

The faculty members interviewed had from five to nearly 30 years of teaching experience, however, they did not start out as good as they are now. There was no question that participants felt their teaching improved as they began learning what worked and what does not work in their classrooms. The participants' willingness to improve and change their teaching practices demonstrates a commitment on their part to improve their teaching.

Participants typically started out using the traditional lecture method; however, adjustments were necessary to accommodate the specific needs of community college students. They felt their pedagogical knowledge and skills improved by participating in professional development opportunities and from gaining additional years of teaching. Although improvement and changes to instructional methods should be expected over time, the initial issue is that faculty start out using techniques and methods that are less effective in the community college setting. Students attending courses during the trial and error stage had to take more responsibility for their own learning and students who were not able to do this were less successful. Patricia explains the impact on her students. "In the beginning, no I walked in, I taught, if they got it they did well on the test, if they didn't, they did not perform well" (paragraph #77). Chad comments on using part-time faculty for the first time. "A lot of people

teach one semester and they are not asked to teach again. The thing, you kind of feel for the students who were under them for that semester” (paragraph #61).

It is also felt by the researcher that if participants had gained pedagogical knowledge and skills prior to starting their instructor roles they could be even more advanced in their current abilities to teach. Thus, it is important for all community college accounting instructors to receive pre-service teacher education.

Transition Experiences

The experiences participants felt were influential for their transition included their prior industry experience, their academic experiences as collegiate students and experiences gained while teaching.

Prior industry experience. Participants’ industry experiences prepared them well in terms of content knowledge and skills in accounting. Their industry experience also equipped them with the knowledge of contemporary practices, giving them an abundance of contemporary examples to use in class. However, participants reported spending a lot of time preparing for courses when they first began teaching, but none of them reported feeling overwhelmed in their new roles. The accounting field, while very rewarding can be a very challenging and demanding career. It is often fast-paced, deadline oriented and the workload is tremendous at times. Many participants reported coming from this type of environment. As beginning teachers, they faced similar demands so they were already equipped with the skills to prevent them from being overwhelmed, thus allowing for a smoother transition.

Academic experiences. The only thing most participants had to rely on for teaching content when they began teaching was how they were taught in college. Participants made connections to experiences they had as collegiate students to their teaching practices and this

gave them a frame of reference in which to model their teaching. Patricia shares her beginning approach to teaching, “And I think a lot of it was because I was relying on how I was taught. I was mimicking what my professors had done” (paragraph #83).

Unfortunately, this frame of reference was traditional lecture and they found it did not work in the community college setting. Having pedagogical knowledge and skills prior to transitioning into their new roles of being teachers would have helped them tremendously and their students during their first few years of teaching would have learned a lot more.

Although participants initially resorted to teaching the way they were taught, they reported adjusting teaching practices because those methods were not successful in the community college environment. Relying on the use of traditional lectures does not meet the needs of today’s diverse student population in community college students. It does not facilitate getting students into higher levels of learning.

Professional development activities. Participants valued professional development and were motivated to participate in professional development activities to learn more about teaching and improving their teaching practices. Professional development opportunities were the primary way participants closed the gap in their teaching knowledge. There is no doubt that professional development activities helped broadened participants’ teaching skills to better meet the diverse learning needs of their students.

Participants spoke highly of the professional development programs provided by VCCS and they were aggressive in improving their knowledge of teaching through these programs. Full-time and part-time faculty actively participated in professional activities and there appeared to be no distinction in the level of commitment between them. Judy who started out as a part-time-instructor explains her level of participation in professional development. “I took advantage

of every training opportunity they offered to any full-time person here. The Virginia Community College System provides new faculty seminars. I went to those conferences as an adjunct, attending every class that they offered” (paragraph #12).

Professional development activities offered through the VCCS met many of the participants’ needs. However, a shortcoming of these VCCS sponsored activities is discipline-specific curriculum development training. Participants reported going to a curriculum conference that catered specifically to teaching accounting in community colleges. Opportunities exist for VCCS-sponsored professional development programs to expand to topics specifically relating to accounting.

Another concern with VCCS professional development activities is their timing. New faculty members have been teaching for weeks, sometimes months before they receive any significant training. As previously discussed, new accounting faculty tended to fall back on ineffective teaching practices they experienced as students. Professional development activities are more beneficial if they occur prior to and earlier in the beginning teacher’s career. Another opportunity to improve VCCS professional development is to require new part-time faculty to attend professional development activities. Ideally, these activities should be required prior to becoming a part-time instructor. However, if this is not possible, providing them early in the part-time instructor’s first semester of teaching would still be a better option than providing them later. Offering professional development sooner and requiring part-time faculty to attend could be implemented with relative ease in many situations.

Mentorship activities. VCCS does not have a formal mentoring program but some informal mentorship activities do exist. The lack of formal mentoring has led to inconsistency in the level of support participants received as beginning teachers. Those participants who

benefited from mentorship activities seemed to have an easier transition. They frequently went to their mentor for questions, relied on them for course materials and shared teaching methods and strategies. A mentorship was the most helpful transition experience for Nicole:

I think the one thing that helped me more than anything was to have those folks that were in this division that had taught for years. That I was able to go to ask questions and they were able to answer for me (paragraph #34).

Many participants interviewed taught at the smaller community colleges in Virginia. Often, they were the only accounting faculty member at the college. Several comments were made from these participants about the lack of mentoring and socialization with other accounting faculty. In contrast, faculty interviewed that had two or more instructors at their college tended to have mentors and therefore easier transitions. This presents a challenge for smaller schools when existing faculty retire.

Teacher Preparation

Teaching accounting is complex because the subject matter is highly technical and difficult. When factoring in the diverse student population of community college students, it becomes increasingly more complex. The need for highly qualified accounting faculty trained in the art and science of teaching cannot be emphasized enough. This is not to infer that participants' teaching methods and instructional practices lacked fundamental principles of pedagogy once they had acquired a number of years of teaching, many examples and participant descriptions provided evidence to the contrary. The primary concern is the timing in which faculty members receive training and acquire pedagogical knowledge.

Some participants sought formal pedagogy education after they began teaching. The researcher observed that faculty who had formal coursework used the term pedagogy more often in the interviews. For example, one participant named Bloom's Taxonomy by name and another

participant made specific reference to it. These participants also discussed course objectives with more frequency. One participant who did not take formal coursework reported getting lost during pedagogical discussions among education faculty. As great as the professional development activities are at VCCS, they may not provide as much in-depth understanding of pedagogy that is needed by faculty. Formal pre-service teacher preparation may address the need for deeper understanding of pedagogy that may not be possible in professional development activities. Formal partnerships with teacher education programs, resulting in providing pedagogical education for new faculty just prior to teaching and then continuing as they teach may be another way of addressing this problem. Pre-service teacher education programs are discussed in greater detail in the next section of this document.

Budgetary reductions are beginning to present problems for professional development. Participants have already started finding alternative forms of professional development such as webinars and online training but those were perceived as not as effective by participants. Alternative solutions must be found. Requiring faculty to have formal teacher preparation prior to becoming a faculty member would solve some of the budgetary issues as there would be fewer professional development needs. Pre-service teacher training would also allow for more meaningful mentorship experiences.

Pre-service Teacher Training. Pre-service training is an opportunity for community college accounting faculty to learn teaching approaches to meet the needs of the diverse student population in advance of teaching. Pre-service training enables new faculty members to be more efficient and they will not be faced with such a pedagogical learning curve when they begin teaching. There will be less trial-and-error approaches to teaching because new faculty members with pre-service teacher training are already armed with some knowledge of what works and

what does not work in the community college environment. Additional benefits of pre-service teacher training include a deeper understanding of pedagogy than can be offered through professional development, reduced funding needs for professional development and reduced need for mentoring.

Training topics should include the unique aspects of teaching in a community college. Pre-service faculty should receive training on learning styles, the domains of learning and ways to promote higher levels of learning. Comprehensive competency-based curriculum planning should also be included in the training. This includes writing performance objectives, selecting appropriate materials and instructional aids, developing a course outline, developing a calendar of instruction, developing detailed lesson plans and developing student assessments. Emphasis should be placed on learning student-centered instructional methods and how to apply them effectively in the classroom. Training should also involve how to effectively use problems, practice sets and case studies. Discussions with existing accounting faculty should occur to identify additional areas of need.

Mentorship. It is imperative that community college faculty be given the opportunity and tools to continue to incorporate and improve upon instructional strategies and methods that enhance student learning. Participants overwhelmingly felt some type of mentorship was needed to support new faculty. There is little consistency in mentoring activities among the community colleges in the study. An official mentorship program needs to be developed, offered, and required by the VCCS in order for this type of professional development to be successful. This program should involve training on the part of the mentors so that mentoring is effective and the mentors should be willing to give time to the new accounting faculty member. Structured mentoring is needed which includes dedicated time for meeting with mentors which are tailored

to the specific needs of new accounting faculty. Feedback should be an ongoing part of mentoring. A list of accounting faculty volunteers willing to help new accounting faculty regardless of where the community college is located will address some of mentorship issues for the smaller colleges.

Recommendations for Practice

Community colleges must continue to develop ways to hire high quality accounting faculty and facilitate knowledge of pedagogy in the earliest possible fashion. Based on the review of the literature and the results of the study, the following recommendations for practice:

1. The VCCS faculty credentials for hiring new accounting faculty should continue to include 18 credit hours of graduate level accounting coursework and should be expanded to include:
 - a. A minimum of two years industry experience as is required to become a CPA
 - b. Pre-service teacher preparation
2. The new hire screening process should include an evaluation of soft skills.
3. Recognize the need for professional development in the accounting field and encourage faculty to include up-to-date content in their curriculum.
4. Develop a state-wide accounting curriculum resource guide for the most common accounting courses taught.
5. Provide professional development activities regarding discipline-specific curriculum development.
6. Provide professional development activities sooner and require part-time faculty to participate in professional development.

Recommendations for Future Research

Based on the literature review and the results of the study, the following recommendations for further research are made:

1. Similar research should be conducted of faculty members with only a few years of experience teaching accounting in community colleges.
2. Duplicate this study in the more populated areas within Virginia and in community colleges in other states. In addition, an opportunity exists for smaller four-year institutions to conduct similar research.
3. Similar research should be conducted of faculty members who had formal education training prior to teaching to identify similarities and differences and to identify the benefits of pre-service teacher preparation.
4. Further research should be conducted to determine the most effective teaching methods for teaching accounting in community colleges.
5. Further research is needed to determine the most effective characteristics of mentoring for community college accounting faculty.

Concluding Remarks

As an outsider, never having taught in a community college setting, the researcher was able to get a glimpse into the actual experiences of the community college accounting educators. Interviewing the 15 participants in this study was an extremely enjoyable and enlightening experience for the researcher. The general impression the researcher was able to get from speaking with the participants is that they were passionate about teaching and their level of dedication to their students and to accounting education is to be commended. Their willingness to rise above the challenges caused by open enrollment policies and budgetary constraints is

admirable. The students they teach are fortunate to have caring and compassionate accounting faculty who can pass along their practical and theoretical accounting knowledge to the next generation of accountants.

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Appendix A
Letter Seeking Assistance for Research

Dear VCCS Dean,

As a Ph.D. doctoral candidate in Career and Technical Education at Virginia Tech, I am conducting a qualitative research study as partial fulfillment of my doctorate degree. The title of the research project is “Early Experiences of Accountants Transitioning to Virginia Community College Faculty”.

_____ Community College has been selected as a potential location for my study and the purpose of this letter is to seek your assistance in identifying faculty and to provide information on faculty development opportunities. The research involves gathering information about the experiences of practicing accountants transitioning to accounting faculty. I have received approval from the Instructional Review Board at Virginia Tech which aims to protect the rights and safety of human subjects participating in research.

The nature of data needed includes obtaining information from you about professional development opportunities specifically related to teacher training. In addition, your assistance would be appreciated in identifying faculty within your department who have previous accounting work experience to interview.

I realize you have many commitments and your assistance is sincerely appreciated. If you have any questions or have an interest in assisting me with this study, please feel free to reply to this email or call me at (____) _____.

Sincerely,
Alison H. Rolley
Doctoral Candidate
Career and Technical Education
Virginia Tech

Appendix B
Participant Recruitment Letter

Dear VCCS Accounting Faculty,

As a Ph.D. doctoral candidate in Career and Technical Education at Virginia Tech, I am conducting a qualitative research study as partial fulfillment of my doctorate degree. The title of the research project is “Early Experiences of Accountants Transitioning to Virginia Community College Faculty”. _____, the Dean of the Business Program, suggested you might be interested in participating in the study. Specific criteria for participants include accounting faculty within a community college setting who had practical experience in the accounting field prior to becoming an educator.

Faculty in community colleges educate a large portion of accounting students each year. Research shows that accounting faculty members who have transitioned from the accounting field are very valuable because of their prior work experience. However, there is limited research on the experiences, content knowledge and teaching skills these faculty perceive are necessary to be successful in their teaching roles. The purpose of this study is to gain insight and understanding of accounting faculty experiences as they transitioned from practice into faculty roles. The findings of this study could provide a better understanding of the best ways of supporting entry into the teaching profession and could influence recruitment and professional development of accounting educators in community colleges.

This study involves one audio recorded interview and examining other data such as your class syllabi and student evaluations. The interview will take approximately one hour and will be held at a time and place that is convenient for you. A pseudonym will be used and your identity will be kept completely confidential. Participation in the study is voluntary and will not affect your status at the college. If you decide to participate, you can withdraw at any time during the interview process. After the interviews are conducted, you will be able to review the findings for accuracy.

My personal background includes serving as a part-time faculty member as well as working as an accountant. I am excited about the opportunity for this research to increase the understanding of the valuable work of those who teach accounting in community colleges.

As a token of my appreciation for your participation in this study, I will provide you with a \$25 fuel card. If you have any questions or have an interest in participating, please feel free to reply to this email or call me at (____) _____.

Thank you in advance.

Sincerely,
Alison H. Rolley
Doctoral Candidate
Career and Technical Education
Virginia Tech

Appendix C
Participant Follow Up Email

Dear VCCS Accounting Faculty,

As I mentioned in the attached email, I am conducting a research study on the early experiences of accountants transitioning to community college faculty. I am very excited about the opportunity for this research and hope that you will consider participating in the study.

This study involves a one-hour audio recorded interview and will include examining other data such as your class syllabi and student evaluations. Participation in the study is voluntary and your identity will be kept completely confidential. If you decide to participate, you can withdraw at any time during the interview process. You will have the opportunity to review the findings for accuracy.

Please contact me via email or at (____)_____ if you have an interest in participating or have any questions

Thank you in advance.

Sincerely,

Alison H. Rolley
Doctoral Candidate
Career and Technical Education
Virginia Tech

Appendix D
Informed Consent for Faculty Participants

VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY
Informed Consent for Participants in Research Projects
Involving Human Subjects

Title of Research Project: Early Experiences of Accountants Transitioning to Virginia Community College Faculty

Researcher: Alison Rolley, Career and Technical Education, Virginia Polytechnic Institute and State University

I. Purpose of this Research/Project

This study involves research, and its purpose is to investigate the experiences of practicing accountants who transitioned to accounting community college faculty. The research study will be used for a dissertation and may be published. You will be asked to describe your experiences on the above topic during a one-on-one interview with the researcher.

II. Procedures

Your participation in the above-mentioned interview will involve sharing with the interviewer your experiences of being a faculty member. This interview will take approximately one hour in total and will take place at mutually agreed upon place.

Questions will be on the following topics:

1. What are the benefits (if any) of having practical accounting experience prior to becoming a community college accounting faculty member?
2. What experiences do accounting faculty members in community colleges perceive are important for their transition from practicing accountant to faculty member?
3. What content knowledge and teaching skills do practicing accountants perceive as necessary for their teaching roles?
4. Do instructional methodologies of community college accounting faculty change over the course of their teaching career?
5. What types of teacher preparation would be beneficial for practicing accountants to have before they begin their teaching roles?
6. About yourself (name, educational background, work background, prior teacher preparation).
7. Any other information that might be relevant to the study.

You may also be asked to provide class syllabi and class evaluations for the last year and your consent is requested to analyze these documents.

III. Risks

The risks associated with participating in this study are considered to be minimal.

IV. Benefits

No promise or guarantee of benefits has been made to encourage me to participate. However, the results of this study might: 1) provide a better understanding of the best ways of supporting entry into the community college teaching profession and 2) could influence recruitment and professional development of accounting education professionals in community colleges.

V. Extent of Anonymity and Confidentiality

Every effort will be made to protect your identity in any written work resulting from this study. Where need arises to use a name, a pseudonym will be used to identify you in any written materials. The researcher will make every effort to mask identifiers. For example, your college will not be identified by name or other identifying characteristics.

The researcher is the only individual who will have access to the recordings of the interviews. Transcripts may be viewed only by the researcher and members of the dissertation committee.

The Virginia Tech (VT) Institutional Review Board (IRB) may view the study's data for auditing purposes. The IRB is responsible for the oversight of the protection of human subjects involved in research.

VI. Compensation

You will receive a \$25 gas card at the time of the interview as compensation for participating in this study.

VII. Freedom to Withdraw

It is important for you to know that you are free to withdraw from this study at any time without penalty. You are free not to answer any questions that you choose or respond to what is being asked of you without penalty.

Please note that there may be circumstances under which the investigator may determine that a subject should not continue as a subject.

Should you withdraw or otherwise discontinue participation, you will be compensated for the portion of the project completed in accordance with the Compensation section of this document.

VIII. Questions or Concerns

Should you have any questions about this study, you may contact the researcher or researcher's advisor whose contact information is included at the end of this document.

Should you have any questions or concerns about the study's conduct or your rights as a research subject, or need to report a research-related injury or event, you may contact the VT IRB Chair, Dr. David M. Moore at moored@vt.edu or (____) ____-____.

IX. Participant's Consent

I have read the Consent Form and conditions of this project. I have had all my questions answered. I hereby acknowledge the above and give my voluntary consent:

_____ Date _____
Signature of Participant

Printed Name

_____ Date _____
Signature of Principal Investigator

Printed Name

Contact Information:

Alison Rolley Researcher	____.____.____/____@vt.edu Telephone/email
Dr. Bill Price Faculty Advisor	____.____.____/____@vt.edu Telephone/email
Dr. David M. Moore Chair, Institutional Review Board for the Protection of Human Subjects Office of Research Compliance	____.____.____/____@vt.edu Telephone/email

[Note: Participants were given a complete copy (or duplicate original) of the signed Informed Consent.]

Appendix E

Faculty Interview Questions

General Questions

Are you a full or part-time faculty?

How many years have you been teaching in a college or university?

What is your education level? (prompts: PhD or other terminal degree, master's degree, bachelor's degree, other)

Briefly describe your work history prior to becoming a faculty member. Are you a CPA?

Q1: What are the benefits (if any) of having practical accounting experience prior to becoming a community college accounting faculty member?

Has your prior experience benefited your teaching role? How?

Can you provide an example of when you incorporated your prior work experiences in your teaching activities?

RQ2: What experiences do accounting faculty members in community colleges perceive are important for their transition from practicing accountant to faculty member?

What experiences prepared you for your teaching role?

What have been the greatest teaching challenges or barriers you have experienced since becoming a faculty member?

When you first began teaching, how comfortable were you with the subject matter?

Is there anything else that you think is important to successfully transition from accountant to accounting faculty?

RQ3: What content knowledge and teaching skills do practicing accountants perceive as necessary for their teaching roles?

What are your views on keeping up with the changes in the accounting field?

How do you keep current in the accounting field?

Community college students are academically diverse, what are some of the most important teaching skills that accounting faculty need?

How have you developed your teaching skills such as constructing lesson plans, developing tests, and determining whether students understand the lesson?

RQ:4 Do instructional methods of community college accounting faculty change over the course of their teaching career?

How do you perceive your teaching the first year you taught? What about now?

What teaching/instructional methods did you use early on? What about now?

What instructional technology (computers/software) did you use early in your teaching? What about now?

RQ5: What types of teacher preparation would be beneficial for practicing accountants to have before they begin their teaching roles?

How could your college help new faculty without prior teaching training develop teaching skills?

What advice would you give new faculty without formal teacher preparation?

Closing

Are there any other changes that occurred to your teaching practices since you began teaching?
Is there anything else you would like to add that we have not already discussed?

Appendix F

Example of Coding

Level 1 Code	Idea Source	Raw text data that inspired the Level 1 Code	Level 2 Code	Categories	Theoretical Concept
Q1: What students need to be successful in the workplace.	2-Q1-22	And work experience has taught me that they need more than just the basics to be successful.	Career knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Prepares students for jobs	2-Q1-24	I let them know also the jobs they may end up retiring from, may not even be around. They don't know what they are going to do. I never dreamed I would be a teacher I figured I would retire from Company X.	Career knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Use of examples	12-Q1-27	Oh yes, I sure do. Like when I was teaching this spring, I will walk in and I will say, okay, it's tax season, for those of you that are going to be in public accounting, this will be a hard time. The next four months will be a tough time for you	Career knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Knowledge of accounting career jobs for students	8-Q1-16	The other thing is, I developed, because I know the accounting industry, I know it is a great profession. There are so many things that you can do with an accounting degree. And I want students to know that there are jobs, they pay well.	Career knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Helps explain various career paths for students.	12-Q1-23	Well, it has in the fact that a lot of the times, students asked me when I start teaching and I talk about the different aspects of accounting. Because there are public, private and nonprofit and all of that. Trying to, so of not help guide them but explain the different types of accounting and the different fields that you can go into.	Career knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Knows type of work students are most likely to encounter	1-Q1-26	I have experience of more what you are going to see unless you are one of the rare few who go to work for one of the big 4 accounting firms.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Textbook teaches standard way but could be different depending on type of business	6-Q1-19	And it is like coming to the realization that depending on what type of business it is, we teach accounting from a standard point of view here. But it is going to differ depending on what business you are in.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Real-world applications	2-Q1-24	Because I worked as an internal auditor, and I did a lot of work with petty cash	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences

Q1: Philosophies about the accounting career	4-Q1-37	Because I, part of it established a lot of my own philosophies about the career itself, the field of accounting, how it was so important to be accurate and follow the rules and regulations and that kind of stuff	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Exposure to different ways accounting is done depending on type of business	6-Q1-19	But I also try to stress to my students that, hey this is Fortune 500 publicly traded, let's look at small mom-and-pop's down the street as well because it is going to be different.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Accounting must be applied in practice to truly understand	8-Q1-62	Even as CPAs, when we graduate we had never done, we took auditing, that you did not know how to physically actually do it.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: How academic learning applied in the work force.	7-Q1-17	I could have never understood them in the same way that I understood once I started working. Particularly manufacturing, in particular cost accounting. I had never been in a factory as a student, as a young person	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Work experience helped keep current in the field	1-Q1-40	I learned a whole lot in that timeframe and we got a lot done. Again, which helped me keep current	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Real-world applications	3-Q1-16	I think we are our experiences and we bring those with us. We are bringing real-world applications to the classroom where we are teaching out books, and theory and sometimes we can expand a little bit	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Applying higher level understanding	4-Q1-39	In intermediate accounting, we start learning how to actually interpret the statements so much more than just debiting and crediting in the bookkeeping side of things.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Importance of accounting	12-Q1-51	In order to be a good accountant, to know how to tell someone or teach how to run a business, you have got to know that. You have got to stay up on it.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Real life experiences	14-Q1-17	So those are things that I can bring to class that it is almost impossible for someone who is in academia	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: More than one way to perform calculations	1-Q1-55	There are different ways to getting to a lot of these calculations in accounting the way we do it.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences

Q1: Real life experiences that are beneficial to students in their personal lives	2-Q1-100	They just trust whatever is being paid to them. Or they don't really understand the filing status, the W-4s, how important it is to kind of line up what you are going to claim when you do your return with what you are going to have withheld.	Provided a higher level of understanding		Fosters teaching experiences
Q1: No teaching experience, only practical experience	1-Q1-20	with NO teaching experience prior to that. Just all real-world practical accounting experience	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Vast industry experience	4-Q1-31	Yes, but, and I was part of the whole thing that went through divestiture and we had to completely revamp everything.	Provided a higher level of understanding	Provides knowledge	Fosters Teaching Experiences
Q1: Real-world experience	6-Q1-33	And know what they are going to see, feel, when they graduate and when they start their careers.	Workforce knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Helps explain what it is like to be an accountant	12-Q1-27	But I said, you will either like it or you will get over it or whatever. You will get over it and move on. And I will share with them my experiences there	Workforce knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Using databases and Excel	5-Q1-23	That is something that if you are a professional accountant and you need to look stuff up, you are used to those databases, that is something that I like to bring to the classroom and have the students fully explore Edgar	Workforce knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Working in the real-world	4-Q1-39	They want you to tell them what to do, and that was one thing I learned on the job. I don't just bring in some sheet of paper that's got numbers on it, they want me to go ahead and tell them what those numbers mean.	Workforce knowledge	Provides knowledge	Fosters Teaching Experiences
Q1/Q3: Need to be tied into local industries	3-Q1-46	we feel like QuickBooks is more geared to smaller businesses in our area where our students would be working for, smaller business	Workforce knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: Skills that employers want	2-Q1-22	When these guys get hired, I want them to be able to sit down the first day on the job and be able to do spreadsheets or a Word document. Because businesses are so competitive, they are not going to mess around with you if you can't create a Word document or do a simple spreadsheet	Workforce knowledge	Provides knowledge	Fosters Teaching Experiences
Q1: communication skills	4-Q1-37	So, I watched and I learned a lot about communication, which I think carried over into the teaching aspect	Communication skills	Provides skills	Fosters Teaching Experiences
Q1: Explaining accounting to a non-accountant	8-Q1-20	And he knew nothing about accounting, and he does not have inside accountants. So, you to sit there in teach them about their accounting and their taxes and	Interpersonal skills	Provides skills	Fosters Teaching Experiences

financial statements. So, I felt like I already was teaching people

Q1: Not all business people understand accounting	6-Q1-19	And it is not something that, when you are out in the field in a position like that, you start to realize that business owners don't understand this material.	Interpersonal skills	Provides skills	Fosters Teaching Experiences
Q1: Leadership skills	4-Q1-37	A lot of it was designed for the leadership aspect of it. So, I did learn a lot about myself and how to take ownership over a project or something that sort	Leadership skills	Provides skills	Fosters Teaching Experiences
Q1: Real-world experiences	14-Q1-19	I don't think I could be in academia without the experience of actually working and presenting and that sort of thing	Presentation skills	Provides skills	Fosters Teaching Experiences
Q1: Presentation skills	14-Q1-19	One thing that working in industry helped me because I had to give presentations to my peers, my coworkers, to auditors, that sort of thing	Presentation skills	Provides skills	Fosters Teaching Experiences
Q1: Research skills	5-Q1-23	Also, the research side of it, things like Edgar, the SEC's database and so forth	Research skills	Provides skills	Fosters Teaching Experiences
Q1: How to locate resources	5-Q1-23	And know where to look for good resources for assignments.	Research skills	Provides skills	Fosters Teaching Experiences
Q1: Prior supervisory experience	9-Q1-48	And you know in work situations, when I supervised people, you have to sometimes approach people in different ways so that they will understand what you are asking them to do.	Supervisory skills	Provides skills	Fosters Teaching Experiences
Q1: Impacted by supervisors	4-Q1-37	I was in middle, lower to middle management I would say, so my supervisors at the time were like division managers that had very different supervisory skills	Supervisory skills	Provides skills	Fosters Teaching Experiences
Q1: Real-world applications	4-Q1-37	Yes, I did learn a lot about real-world accounting applications, but I think probably I gained more from styles and skills as far as supervisory skills which translated into the classroom as to how I communicate with students.	Supervisory skills	Provides skills	Fosters Teaching Experiences
Q1: Teaching experience working with clients	8-Q1-20	You get teaching experience when you are working with your clients because I am working with, I am not working with a CFO, I am working with the guy that invented some plasma filtering system or whatever, I can't remember what it was. And he knew nothing about accounting, and he does not have inside accountants. So, you sit there in teach them about their accounting and their taxes and financial statements. So, I felt like I already was teaching people.	Teaching skills	Provides skills	Fosters Teaching Experiences

Q1: Working on teams	5-Q1-25	But I think having to run projects and work in teams is a necessary first step to coordinating the learning objectives of the classroom	Teamwork skills	Provides skills	Fosters Teaching Experiences
Q1: Teamwork skills	4-Q1-37	So, teamwork was tremendous there, you could not do your job without other people so I really did learn a lot about teamwork.	Teamwork skills	Provides skills	Fosters Teaching Experiences
Q1: Skills accountants need to know	5-Q1-23	A lot of practical stuff in Excel, just very basic. Excel is the bread and butter of accountants in today's world	Technical skills	Provides skills	Fosters Teaching Experiences
Q1: Knowing what students need to know in the workforce	5-Q1-57	And they need technology when they go into the workforce. They need to be able to do databases, because I have used SAP, I used the Oracle platform, I use QuickBooks.	Technical skills	Provides skills	Fosters Teaching Experiences
Q1: Experience with technology	1-Q1-40	Fortunately for me, I had a lot of experience in QuickBooks just from having used it in every job I ever worked at	Technical skills	Provides Skills	Fosters Teaching Experiences
Q1: Accounting is a practical field	14-Q1-17	Accounting is something that is like business, you almost have to have that experience, the business structure	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Importance of why students need to know accounting	2-Q1-24	And I let them know, even if you are going to be a manager, you got to be able to speak the language of business. You can't be in a meeting and have people talking about the balance sheet and you not know what they are talking about.	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Connecting accounting to student's personal lives	10-Q1-30	And the last thing as far as bringing it back in, is with a nonprofit and the bank recs and how important it is to make sure you do the bank recs. And the interesting part about that is that the students say, we do, we don't balance our debit cards, who does that anymore	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Gives students understanding of why the need to learn accounting	1-Q1-22	And why all the business students have to get through it, you have to understand what is going on	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Examples	6-Q1-21	I am teaching principles of tax here this semester and that was one of the things that I talked about was with those sales tax returns and the importance of making sure that all, everything was filed on time and then emphasizing all of the changes that come about from year-to-year	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Helps explain the importance of accounting	12-Q1-23	I have also told some of them, you don't even have to go into public accounting. They could own their own business. And that would benefit them, knowing the	Importance of accounting	Real-world Applications	Fosters Teaching Experiences

accounting piece and the financial side of it to run their own business.

Q1: Beneficial in students' personal lives	2-Q1-24	I let them know even in their personal lives that it will be useful.	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Why students need to learn accounting?	6-Q1-23	That is a frequently asked question of my accounting students, why do I need to learn this.	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Being able to convey the importance of accounting and how the information is used	10-Q1-29	The other item that I can touch base on is the cash flow statement and how it is important for what you want to call the external users and why the financial statements are really important, and what is communicated and internal versus to the external users	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Students learn something that is beneficial to them in the workplace	12-Q1-23	What are my hopes for them walking away from learning. That is how I teach. I want to make sure that I bring to the table something that when they walk away from my class, they can use and it is a benefit to them, that they won't forget.	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Importance of accounting to everyone, not just accountants	8-Q1-20	You are going to do accounting your whole life, and I try to stress to them that you need to know what I am teaching you. This is not just for accountants, this is for everyone.	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Helps explain why accounting is important	1-Q1-38	you know let me tell you a little story and so tell them a little story about it. How can we prevent this? This is why we do internal controls.	Importance of accounting	Real-world Applications	Fosters Teaching Experiences
Q1: Way to engage students	2-Q1-28	Yeah and you know, the debits and credits get boring, but if you can wind a story into it with real life experiences.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Way to engage students	2-Q1-28	Yeah and you know, the debits and credits get boring, but if you can wind a story into it with real life experiences.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Draw on different experiences	5-Q1-19	, when I talk to students, I'm able to draw readily from doing different things, I have done multimillion dollar budgets. I am able to add color to what I am talking about.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Provides examples of real life scenarios	12-Q1-27	And I share that with them and they all laugh because. I said, I know you think I am crazy, but one of the days when you are in public accounting and that box rolls around the corner and ends up on your desk, I said you think of me. And they will laugh. But that is the truth and I tell them stuff like that.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Real-world experience	4-Q1-55	Because I feel like when I teach I have credibility now because I have been there and I have done.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences

Q1: Real life experiences	8-Q1-21	But merchandising, I want to get into more of the ethics with them about returns. Because how many people have you heard that they wear an outfit and then return it.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Increasing student interest	7-Q1-17	I worked on a breeding operation where they bred cattle and horses and talked about the inventory of cattle. Things that really grab a student's interest. So, it was quite helpful	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Student enjoy hearing stories	10-Q1-27	So that I can speak to in the classroom. And they seem to like that	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Real-world examples	2-Q1-24	So, we go over petty cash in class, I tell them about all of the times I went out and counted it and I had to fire a girl because she was embezzling.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Telling stories about real life experiences	8-Q1-18	there is so much that happens during your career that people really can't read about. So, I tell them about it, tell them about, we all have fraud stories and they love to hear them	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Telling stories about real life experiences	8-Q1-18	there is so much that happens during your career that people really can't read about. So, I tell them about it, tell them about, we all have fraud stories and they love to hear them	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	1-Q1-38	Which actually thinking of that I tell them of an experience where I saw the bank make a mistake.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Helps explains why accounting is important	1-Q1-38	you know let me tell you a little story and so tell them a little story about it. How can we prevent this? This is why we do internal controls.	Makes accounting interesting	Real-world Applications	Fosters Teaching Experiences
Q1: Sharing experiences of jobs students are likely to get.	4-Q1-39	And I have worked in both banking and retail so I tried to bring in a lot examples there.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Visualizing through an example	7-Q1-19	And if I need to, I can reach in for that example and it is helpful. It is helpful for visualizing	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Demonstrate to students how financial statements can be managed	11-Q1-21	But if you want to make your statements perhaps look a little better to somebody that doesn't truly understands, especially like a balance sheet which is on a particular date, you can make it look pretty even though it perhaps is pretty ugly underneath	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Exposure to ways accounting can be done improperly	6-Q1-19	But really, what sort of shaped my teaching was again, it was in my first position, all of the things that were wrong	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: On the job experiences	9-Q1-13	Certainly. One that comes to mind is when we are discussing ethics or preparing financial statements.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences

Q1: Real-world examples	1-Q1-22	For me I get to give students some real-world scenarios.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Mistakes made on the job	1-Q1-22	I did my first journal entry backwards.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	2-Q1-28	I get real life experiences	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1	4-Q1-39	I just recently taught this, on inventory shrinkage. And in the retail industry how shrinkage is so bad here in this area with shoplifting and theft. And how that gets embedded in the cost of the actual goods and passed on to the consumer. So, because I have actually been in retail, I worked for a retail company for a while too, and I can vouch for what's really going on. This is why the prices of goods go up because it is part of the cost. So that one just popped in my mind as an example of real-world experience.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	15-Q1-23	I try to share with my students whenever I can different experiences that I had in public accounting. I was in the tax department mainly but I did have some opportunities to work on the audit side of the house. So, I got to see a lot of different company's financial statements and their books	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Experiences to use in the classroom	4-Q1-37	I use my experiences there in the classroom quite frequently so I think it did help.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Practical experience added to content of lessons	13-Q1-19	It has really, really impacted the teaching that I do, because I can bring in a lot of the things that we do within the company	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real-world examples	10-Q1-28	Plus going to some of the VSCPA courses on fraud and classes like that, I can talk about examples of what they did for us in those classes, what people have done in the real-world as it relates to fraudulent activity.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Examples	9-Q1-13	So, I bring that example when we are discussing ethical situations, what would you do?	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Provides examples to use in class	13-Q1-19	So, I can bring in different parts of the store and talking about inventory. I can also bring in costs of the company.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences

Q1: Providing examples	7-Q1-17	So, it gave me a lot of material that I could pull from when I did start teaching in terms of examples.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real-world experience	4-Q1-39	So that one just popped in my mind as an example of real-world experience.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Helps explain the material	13-Q1-19	So, the experiences I had, the theft both employee and customer theft, I can bring that out and explain shrinkage in the store. There are just so many areas that I can bring in, just from retail alone. And to the accounting and explain the processes to them.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	14-Q1-17	That I have done different things. Right now, when I teach classes, I can bring real life experiences into the classroom...So those are things that I can bring to class that it is almost impossible for someone who is in academia.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real-world examples	1-Q1-22	them some real-world application and I can tell them about experiences that I had, situations that I have come across or heard from other accountants working in industry.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: First-hand experience of what is being taught in the classroom	10-Q1-27	When we look at the fraud triangle, I can speak to that as working, you have employee theft and I can let the students know about examples, things that I have run across, employee theft and what people should look for.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	15-Q1-23	Whenever I am teaching a particular topic and I remember something about the way a company accounted for something, then I will bring it up. So, I try to bring those experiences into the classroom whenever I can.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	1-Q1-38	Which actually thinking of that I tell them of an experience where I saw the bank make a mistake.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Demonstrate that accounting is not always done correctly in the real-world.	1-Q1-26	you get records from someone who hasn't been doing it right so you actually go on the back end, correct it as opposed to doing this all along the correct way.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Examples of what it is like working on the job	1-Q1-22	You know, you are going to make mistakes, and still from time to time will make mistakes. On the easy ones, why I'm like, I know this, why did I write that, it's not the right thing.	Real-world examples used for instruction	Real-world Applications	Fosters Teaching Experiences
Q1: Sharing experiences of jobs students are likely to get.	4-Q1-39	And I have worked in both banking and retail so I tried to bring in a lot examples there.	Use of examples	Real-world Applications	Fosters Teaching Experiences

Q1: Visualizing through an example	7-Q1-19	And if I need to, I can reach in for that example and it is helpful. It is helpful for visualizing	Use of examples	Real-world Applications	Fosters Teaching Experiences
Q1: Relating to students	6-Q1-33	And they start to pick up on the types of things that you have the seen and how that relates to the material you are trying to convey to them. And so, I think, you know, having that real-world experience is important for the faculty members, to be able to relate to the students. And know what they are going to see, feel, when they graduate and when they start their careers.	Use of examples	Real-world Applications	Fosters Teaching Experiences
Q1: Real life experiences	3-Q1-18	And when we talk about the aging of receivables, then I talk about how important it is for an Accounts Receivable person to have that detail that the aging report is based on so that and emphasized that the percentages that the older the receivable gets a harder it is to collect. And how important it is for an Accounts Receivable person, that your collection process starts almost immediately. As soon as it gets 30 days old. Then you should be immediately trying to get in touch with these people and get the money. So that is a real-world application that is not talked about in the book because all we are doing for the book and the text, is look at the percentages and how to calculate it and what they are doing. And for students that are younger, with no work experience, they probably have never seen a report like this, emphasizing that you actually need this detail and it is probably more real-world, this method to do it in the detail that you need when you are out in the real-world	Use of examples	Real-world Applications	Fosters Teaching Experiences
Q1: Real-world examples	10-Q1-28	Plus going to some of the VSCPA courses on fraud and classes like that, I can talk about examples of what they did for us in those classes, what people have done in the real-world as it relates to fraudulent activity.	Use of examples	Real-world Applications	Fosters Teaching Experiences
Q1: Examples	9-Q1-13	So, I bring that example when we are discussing ethical situations, what would you do?	Use of examples	Real-world Applications	Fosters Teaching Experiences
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