

## A Descriptive Study of the Characteristics of Introductory Accounting Courses Offered by Community Colleges

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**Abstract :** In many nations, community colleges, or similar institutions, play a crucial role in higher education. For example, in the United States more than half of all undergraduate students enroll in a community college at some point during their academic career. Similar statistics have been reported for Australia and Canada. Recognizing the important role these institutions play in educating future accountants, the American Accounting Association has called for research that contributes to a better understanding of these members of the academic community. Although previous literature has shown that community colleges and 4-year institutions differ on many levels, the extant literature has provided data on the characteristics of introductory accounting courses for four-year institutions but not for community colleges. We fill a void in the literature by providing data on the characteristics of introductory accounting courses offered by community colleges in the United States. Data are collected on several dimensions including: course size and staffing, pedagogical orientation, standardization of course elements, textbook selection, and use of technology-based course management tools. Many of these dimensions have been used in previous research examining four-year institutions thereby facilitating comparisons. The resulting data should be of interest to instructors, regulators and administrators, researchers, and the accounting profession. The data provide information on the introductory accounting courses completed by the average community college student which can help instructors identify areas where transfer students' experiences might differ from their contemporaries at four-year colleges. Regulators and administrators may be interested in the differences between accounting courses offered by two- and four-year institutions when implementing standardized transfer programs. Researchers might use the data to motivate future research into whether differences between two- and four-year institutions affect outcomes like the probability of students choosing to major in accounting and their performance within the major. Accounting professionals may use our findings as a springboard for facilitating discussions related to the accounting labor supply.

**Keywords :** Accounting curricula, Community college, Descriptive study, Introductory accounting

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