

Accounting Community of Practice: A Pedagogical Concept for Developing Personal Competencies in Accounting Education

Abstract: *This paper reports the findings of an exploratory qualitative study using the implementation of Wenger's (1998) and (2000) "Theory of Communities of Practice" to develop an Accounting Community of Practice (ACOP) pedagogical concept, where students can practice and develop the personal competencies and skills required by the accounting professions as outlined in the AICPA's Personal Competency Framework. Data including—120 narratives and 280 surveys—were collected and analyzed from approximately 320 students in eight financial, managerial, and cost accounting courses over four academic years. The results and effectiveness of this study and concept are that personal and transferable competencies needed to be effective accounting professionals can be developed in ACOP and meaning and knowledge can be owned in ACOP where the learning focus of the class shifts from the instructor to the students. The study adds to the limited empirical research in communal forms of learning in accounting.*

Keywords: Accounting community of practice, accounting education, communal learning, cooperative learning; social learning theory

Introduction and Purpose

The American Institute of Certified Public Accountants (AICPA) continues to endorse the personal competencies necessary to be effective accounting professionals and outlined them in its Core Competency Framework (AICPA-PCF, 1999, 2006). These competencies include: problem solving, interpersonal/interaction, leadership, communications, and project management skills and relate to the attitudes and behaviors of individuals preparing to enter the accounting profession. In 2014, the American Accounting Association's Pathways Commission also included some of these attributes in its overall goals of enhancing the quality and integrity of the educational process for future accountants. These competencies are further supported by the International Accounting Education Standards Board (IAESB) within the International Federation of Accountants (IFAC) and other international professional organizations. Some academic scholars concluded that such competencies and skills can be practiced by using various learning strategies in the classroom to enhance interpersonal, collaborative, and communication skills. For example, Ballentine and McCourt Larres (2009) noted that based on their research on professional skills need by accounting majors, that "technical skills and business management skills supplement the transferable skills referred" to by the IFAC (p. 388). Also, Daigle, Hayes, and Hughes II (2007) assessed the functional competencies learning expectations components of the AICPA's Personal Competency Framework for Entry into the Accounting Profession, using case studies and assessments in Accounting Information Systems (AIS) courses.

This paper reports the analyses of student narrative reflections and student surveys concerning their experiences in an exploratory Accounting Community of Practice (ACOP) course pedagogy. The author developed the ACOP based on Wenger's (1998, 2000) Theory of Communities of Practice, in an effort to enhance personal competencies seen as necessary by the AICPA, IAESB, and AAA's Pathways Commission. Adaptation of this theory to the accounting classroom is appropriate because it supports the notion that students who participate in ACOP develop competencies by combining Wenger's three structural foundations: (1) accountability to joint enterprise, (2) mutual engagement, and (3) shared repertoire of communal resources. Data were collected from approximately 320 students in eight financial, managerial, and cost accounting courses over four academic years. The results of the study suggest that students can be responsible for the context in which their learning occurs. They can make meaning of the competencies they acquire while engaging in interpersonal and social engagements in their learning communities. The study further demonstrates that these objectives can be achieved, by organizing large classes into smaller manageable accounting communities of practice.

The remaining sections of the paper outline: An exposition of the relevant theoretical frameworks, the ACOP pedagogy; Wenger's Community of Practice; the AICPA-PCF; a synopsis of the extant literature on cooperative learning. Descriptions of the "methodology" and the implementation of the experiment and analyses of the findings follow. The paper concludes with the overall implications for the role that ACOP can play in an accounting class, and in the development of learning theories and orientation about accounting students. Biases and suggestions for further research are also discussed. This paper adds to the gap in the accounting literature relative to communal forms of learning.

Theoretical Framework and Extant Literature Overview

The rationale for implementing this exploration was to determine if the Theory of Communities of Practice (COP) Wenger (1998, 2000, and 2006) could be adapted to accounting courses and used to practice and enhance the AICPA professional competencies. Hence this section outlines the Wenger's theory, the Accounting Community of Practice (ACOP, The AICPA-Professional Competency Framework (AICPA-PFC), and an overview of the extant literature related to this study.

Wenger's Communities of Practice

Wenger suggests that each of us is a core member of some learning community and gain experience from belonging to COP, which are found at school, work, home, and other institutions. According to Wenger (1998, p. 5) learning encompasses four "interconnected" components: practice (doing); meaning (experience); identity (becoming); and community (belonging) as parts of a learning community of practice (see Figure 1).

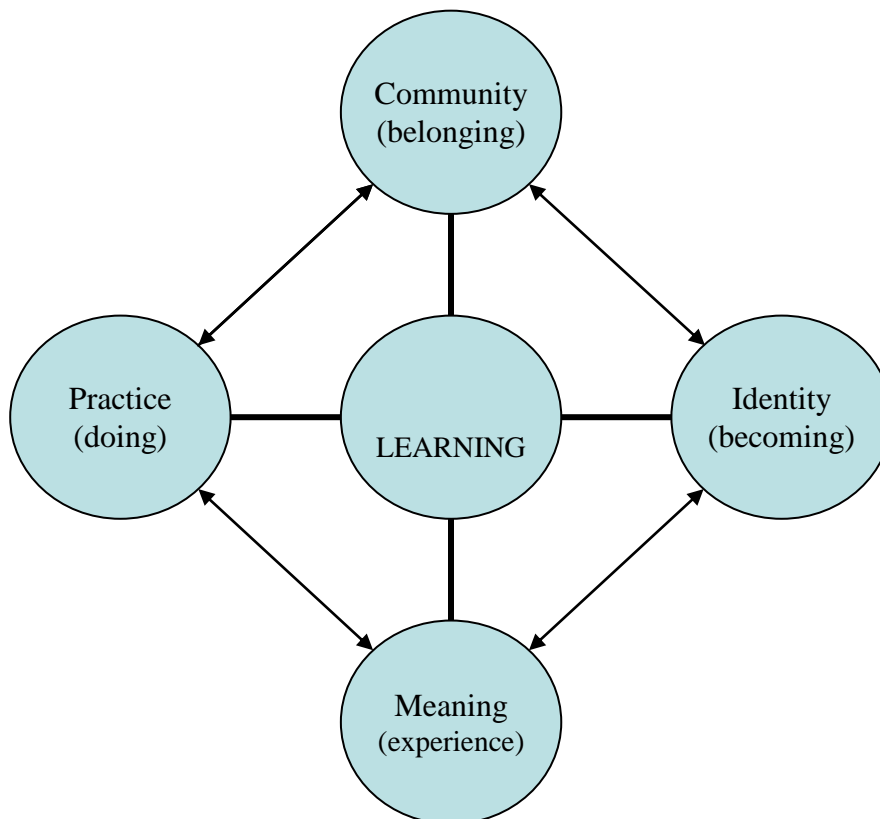


FIGURE 1. An Adaptation of Wenger's Four Interconnected Learning Compass

Wenger (2000) further suggests that members of COP develop competences by combining three structural foundations: (1) accountability to joint enterprise, (2) mutual engagement, and (3) shared repertoire of communal resources. These structural foundations are also expanded into six-sub elements, which are mandated in the "design" of each COP. A

synopsis of the structural elements—events, leadership, connectivity, membership, projects, and the artifacts produced these elements together create learning loops that combine applications with capability development (see table 1). Members of communities are bound by what they do and learn from doing, or practicing; for example, solving difficult problems together. Accordingly, the author rationalized that learning would occur and competencies would develop within the ACOP.

TABLE 1. Wenger’s Elements of Communities of Practice

Wenger’s Structural Foundations of COP	Wenger’s Elements of COP	Explanations of the Structural Foundations and Elements of COP
Accountability to joint enterprise	Membership	COP should have diverse membership, but that membership should be welcoming and allow participation to be flexible and help to maintain the focus of the community. Further, membership experiences should be positive such that visible inefficiencies do not allow members to feel overextended and leave the community.
	Events	COP decide on and organize events such as meetings, which allow the members to come together. It will determine the regularity of these meetings, based on the responsibilities of the members.
Shared repertoire of communal resources	Leadership	COP depend on different types of leadership and allows the leaders to enact their roles to help the COP develop. The forms of leadership may include one of two members who are responsible for directing the daily activities of the community or thought leaders who maintain the community networking or documents the practice events of the COP.
	Connectivity	COP are not all about organizing the events, but very important is the enabling a rich connectivity and relationships between or among the members. Such bonds allow brokering of relationships among those who need to talk, who need help, and those who can offer that help.
	Learning Projects	COP deepen their mutual commitment when they engage in responsible learning agendas. Activities in the learning agenda include finding gaps in the

Mutual engagement		knowledge base and deciding on learning projects to fill this gap. These projects can include assessing information, designing prototypes, doing research.
	Artifacts	Artifacts produced in COP are decided on and are unique to that learning community. These include: documents, stories, tools, symbols, etc. These artifacts must be maintained and should prove useful as the community evolves.

Accounting Communities of Practice (ACOP)

The Accounting Community of Practice (ACOP) pedagogy is akin to cooperative, group, and other forms of social learning for enhancing professional and or interpersonal skills, which are also espoused in the extant literature. ACOP is analogous to cooperative learning approaches in the classroom, such as Cottell and Millis (1993) “Numbered Heads” approach to designate specific roles for specific group projects. Cooperative learning is defined as “a successful teaching strategy in which small teams, each with students of different levels of ability, use a variety of learning activities to improve their understanding of a subject. Each member of a team is responsible not only for learning what is taught but also for helping teammates learn, thus creating an atmosphere of achievement.”¹ However, ACOP has several distinguishing features as discussed below. Moreover, Wenger (2000) notes, “Communities of practice are the basic building blocks of a social learning system because they are the social ‘containers’ of the competencies that make up such a system” (p. 229). ACOP pedagogy was designed as a semester-long course-management learning community (LC) used to help students practice and enhance transferable competencies necessary to be professional accountants.

The first distinguishing feature is the design and operation of the ACOP by combining the three structural foundations and six-elements of Wenger’s (1998, 2000) Theory of Communities of Practice (COP) as social learning systems (see table 1.), which has inferences from the earlier Social Theory of Learning presented by Lave and Wenger (1991). According to (Wenger, 2000, p. 229) “Communities of practice grow out of convergent interplay of competence and experience that involves mutual engagement; they offer an opportunity to negotiate competence through an experience of direct participation...they remain important social units of learning even in the context of much larger systems.” The ACOP engages in formal meetings, informal meetings, problem-solving sessions, and other responsibilities. Accordingly, each member is responsible for particular activities and assignments as decided on by the community. The projects and activities of the ACOP can include: (a) case study project management and execution; (b) management of homework and other out-of-class assignments, and (c) management of class attendance and in-class learning activities, which are reported to the professor.

¹ This definition of cooperative learning is found at the archived information at the Education Office of Research. Available at <http://www2.ed.gov/pubs/OR/ConsumerGuides/cooplear.html>.

The second distinguishing feature is based on the notion that ACOP depend on multiple forms of internal leadership and enables the leaders to play their role in ways to help the community develop (Wenger 1998, 2000). There is a student-elected community leader (CL) and assistant community leader (ACL) along with three or four other students for a total of five or six members. The CL is the liaison between the ACOP and the professor, but gains no special favor as a result of this role. Rather the CL uses the role to enhance higher order thinking and develop leadership skills. The CL keeps the members on task and ensures that all have an opportunity to learn, to participate, and to be respectful of each other. The ACL is maintainer of the community and assists the CL in executing the projects and overseeing other in-class assignments. The attendance recorder verifies attendance for all students in the community and reports to the professor on a weekly basis. The oral reporter is the spokes-person and reports on activities and conclusions about assignments and projects.

The third distinguishing feature is that ACOP will engage in various types of activities; to do so, they need membership, events, learning projects, connectivity, and produce artifacts (Wenger 1998, 2000). Lave and Wenger (1991) used the word artifacts to define the documented practices and strategies implemented by members of the community to perform various activities and to accomplish tasks and goals. In this setting, students produce written artifacts such as project papers, surveys, narrative reflections etc., demonstrating what was learned or accomplished while members of the community. Accordingly, ACOP offers an augmentation to the standard approach to accounting instruction by using communal based social theory to devise the learning contexts for students to practice and enhance the transferable personal competencies espoused by the AICPA-PCF. These ACOPs are innovative ideas for medium or large size undergraduate accounting courses, which uses a combination of assessments, such as lectures, case-studies, and course projects, etc.

AICPA'S Personal Competencies Framework (AICPA-PCF)

The AICPA Core Competency Framework developed by educators for educators, defines a set of skills-based personal competencies needed by all students entering the accounting profession, regardless of the career path they choose. The ACOP in this study are implemented to develop these personal competencies, which relate to the attitudes and behaviors of individuals preparing to enter the accounting profession (1999, 2006). These include (a) problem-solving and decision-making, (b) interaction, (c) leadership, (d) communication and, (e) project-management skills, defined as follows:

(a) Problem solving—accounting professionals are often asked to discern the true nature of a situation and then determine the principles and techniques needed to solve problems or make judgments. Thus, individuals entering the accounting profession should display effective problem solving and decision-making skills, good insight, and judgment, as well as innovative and creative thinking.

(b) Interaction—accounting professionals must be able to work with others to accomplish objectives. This requires them to act as valuable business partners within organizations and markets and work in teams to provide business solutions. Thus, individuals entering the accounting profession should demonstrate an ability to work productively with individuals in a diversity of roles and with varying interests in the outcome.

(c) Leadership—individuals entering the accounting profession should be able to effectively lead in appropriate circumstances. This involves acquiring the skills needed to influence, inspire, and motivate individuals and groups to achieve results.

(d) Communication—accounting professionals are called upon to communicate financial and non-financial information so that it is understood by individuals with diverse capabilities and interests. Individuals entering the accounting profession should have the skills necessary to give and exchange information within a meaningful context and with appropriate delivery. They should have the ability to listen, deliver powerful presentations and produce examples of effective business writing.

(e) Project-management—accounting professionals must successfully manage a diversity of projects throughout their career. Individuals entering the accounting profession should demonstrate the ability to effectively control the course of a multi-dimensional, multi-step undertaking. This includes managing project assets, including human, financial, property, and technical resources.

Overview of the Extant Literature

This study demonstrates the outcomes of implementing the ACOP, communal form of learning, to accounting courses to help students acquire and practice using transferable competencies. Several theories, including those examining Wenger's Community of Practice, and research related to social learning are found in the extant literature. For example, Lave and Wenger (1991,) suggest that "rather than learning by replicating the performances of others or by acquiring knowledge transmitted instruction...learning should occur through centripetal participation in the learning curriculum of the ambient community" (p. 100). Felstead et al. (2005) also proposes that learning is highly depended on social relationships and participation. Learning is also meaning-making, and connections occur when the practical experiences gained allow students to think about different ways to make meaning of new knowledge learned from the projects and activities. This knowledge can be applied and expanded to new projects in the future. Eckert (1989) advocates that learning, knowing, and sharing knowledge are not abstract things, they are a part of belonging or identity development. With identity development, students are becoming as they form collaborations and bonds. Hence, identity is crucial to students in a social learning system; it combines competence and experience into ways of knowing; students define themselves by who they are, as well as who they are not. Identity development helps students deal with boundaries and experience ways of conceptualizing and being [leaders] in the world (Wenger 2000, 2006).

Thousands of researchers have reviewed, cited, and or criticized Lave and Wenger and Wenger's (1998; 2000; 2006) works. For example, Lave and Wenger's (1991) seminal work on Communities of Practice (COP) has been cited more than 44,000 times. These works suggested that Wenger's Community of practice is applicable to various work-based learning environments and professions including: nursing, teaching, and medicine and to the broader concept of situated learning in various management settings. For example, Andrew, Tolson, and Ferguson (2008) debated the framework created by Wenger and reviewed the role of the communities of practice as an innovative way for educators and practitioners, to collaborate, to develop and manage new knowledge and emerging practice in nursing. Handley, Sturdy, Fincham, and Clark (2006) explored the communities of practice concept from several perspectives. In their study, the perspective of the individual learner, and the processes which

constitute 'situated learning' was examined. Further, the authors considered the broader socio-cultural context in which communities of practice were embedded and argued that the cultural richness of this broader context generates a fluidity and heterogeneity within and beyond communities. They also argued that it is sometimes difficult to distinguish conceptually between the terms participation and practice because of occasional duplication of meaning and proposed that the definition of community of practice be refined to allow for greater conceptual clarity.

Roberts (2006) critically explored the communities of practice approach to managing knowledge and its use among management academics and practitioners in recent years. Roberts proposed that there are several limitations of the COP approach in the field of knowledge management and reviewed the various critiques noted in the management literature. One of the major critiques of Wenger's and Lave and Wenger's Theory of was put forth by Hodkinson and Hodkinson (2004). In their report the authors note that, "Lave and Wenger's (1991) seminal work on learning has become something of an iconic text in the workplace learning field. It is incredibly widely cited, but opinions about the work tend to polarize (sic), between those who adopt aspects of it fairly uncritically, and those who largely reject it, as being either inadequate or, more charitably, past its sell by date" (pg.1). They argue that the theory of communities of practice fails to describe or analyze communities which are spatially or socially fragmented. They further note that it is unclear whether or not membership in COP is a prime condition for all learning or whether COP presents the conditions in which some learning can occur.

Studies such as Ravencroft, Buckless, and Hassall (1999, p. 164) assert that "all cooperative learning techniques can be characterized as a form of group discussion." Gammie, Gammie, and Cargill (2002) in their studies suggested that in addition to academic knowledge, it is "increasingly necessary for students to gain skills which will enhance their prospects of employment" (63) in today's challenging economy. In 2003, Bolt-Lee and Foster conducted a survey of the history of contemporary American Accounting Education Frameworks. They analyzed the various efforts in the United States by the accounting professions to recommend and institute accounting education change, including the incorporation of those applicable skills in the accounting education curriculum. They conclude that skills such as those proffered by the AICPA are critical to the success of the accounting graduate in the profession.

Ballantine and McCourt Larres (2009) compared the perceptions of skills enhancement between accounting students who experienced traditional or simple group learning and those who undertook cooperative learning. Their findings provided evidence that students participating in groups thought cooperative learning is a more effective model for delivering interpersonal and communication skills, than those of the simple group learning cohort. Clinton and Kohlmeyer (2005) investigated the effect of group quizzes on accounting students' performance and motivation to learn; they conducted two experiments using a series of group quizzes in a mixed factorial design. In the first experiment students took group quizzes and the results were compared to classes in a prior semester without group quizzes. The second examined the performance of both long-term groups versus ad hoc groups and self-selected groups versus instructor assigned groups. Students in the first experiment reported a significantly greater motivation to learn and to perception of learning than those in the second experiment.

Agyemang and Unerman (1998) used cooperative learning to review the establishment of an undergraduate personal skills development module for students pursuing an accounting degree. The results showed that students were very positive about the socializing effect of the cooperative learning module and that they performed slightly better in the introductory accounting course. Shankar and Seow (2010), Scofield (2005); Lancaster and Strand (2001);

Tanner and Lindquist (1998); Ravenscroft (1997) Caldwell, Weishar, and Glezen (1996); Cottell and Millis (1992); Sullivan (1996) illustrate that cooperative learning can have positive effects on student achievement, multiethnic relationship, self-esteem, retention and self-efficacy. These scholars offer that cooperative learning created a more successful interface between academic accounting and professional accountancy training, while also improving their communication and interpersonal skills. These studies set the precedence for this social, interactive approach to learning, yet they used a variety of quantitative or test design methods. Accordingly, Cooperative, group, and other forms of social learning can be a simple team-based approach for one or more term projects to more sophisticated approaches like the ACOP in this study.

Methodology

This study uses the classroom research methodology as defined by Loyd, Kern, and Thompson (2005, p. 9) as “research that is conducted within the classroom, linked to the course content and embedded in the classroom culture.” The exploration was implemented at a state university in the United States identified in this study as, The U. The ACOP were conducted in undergraduate financial, managerial, and cost accounting course series, during the fall and spring semesters for four academic years. A total of eight courses with an average 80 students per course; hence, 320 students participated in these explorations.

The ACOP Process

- Prior to the beginning of the course a notice is uploaded to the course website asking students to consider taking on a leadership role in a learning community (LC). During the first week of each course students are formed into communities of five (5) to six (5) members, using a random count-off. A total of 64 (LCs) were formed, with the majority having 5 members. Students were informed they would use these (LCs) to get to know and help each other, to learn to work in teams, to perform certain responsibilities, and to engage in several learning activities in and out of class, including two major projects. They were not told about the other objectives or assumptions relative to any possible competences they would practice or acquire.
- The first project and artifacts included: selecting a community leader (CL), an assistant community leader (ACL), and completing a Learning Community Charter (LCC). The LCC outlines the responsibilities of each member and serves as a contractual agreement of the functionality of the LC, including sections to devise goals, possible barriers to such goals, members’ individual expertise, and responsibilities, conflict management, etc. The professor approved each LCC (appendix A).
- All CLs and ACLs are given the instructor’s suggestions for operations of the LCs and report sheets for out of class meeting attendance, etc. All other members are given directives and suggestions for delegating their responsibilities. However, the final delegation of responsibilities is decided by the CLs and ACLs.
- In keeping with the concept of communities of practice, a 15-minute LC time is built into the syllabus for each class session for LCs to meet and work on various activities including: each-one-teach-one learning exercises and problems, and discussing out of class projects.

- Throughout the semester, the professor visited with each LC to observe the dynamics and interaction among the students and to listen to their approach to problem solving. The professor observed how students verbalized their thinking, listened to each other, asked questions as they struggled with new ideas and concepts. When conflicts were noted, the professor referred students to their LCC.
- Rather than relying solely on the professor's observations, the CLs and ACLs were invited to write a one-page narrative of their experiences with the LC. In addition, all students were invited to respond to a survey regarding their experiences and their observations of each other's participation in the LC as well as the operational efficiency of the process. They assessed each other on preparation, attendance, participation, interpersonal relations, and meeting communication, and on activities completed. This was done using a qualitative survey (appendix B). The objectives of these were to allow students to reflect on what they learned and on the efficiency of the ACOP.

Data and Analysis

Wenger (2000, p. 232) proposes that COP “produce their own set of artifacts.” These artifacts—project reports, essays, stories, and evaluation sheets etc. are tools used within the ACOP to perform reflective and suggested activities. Hence, the author rationalized that some of these artifacts can be analyzed as data to understand what was achieved and learned in the (ACOP) based on narratology, a qualitative methodology. Some of the seminal and extant works of Narratology have been widely conducted in psychology and educational research contexts. Scholars such as Bruner (1989, 1991); Crotty (1998); Holley & Colyar, (2009) note that Narratology relates to the manner in which people construct meaning from their experiences. It is a method of knowing, which helps the researcher understand a “phenomenon or experience rather than to formulate a logical or scientific experience” (Kramp, 2004, p. 104; Polkinghorne, 1988). In these contexts, researchers tell personal, “human” experiences of teachers and students through conversations, stories, and documents. These stories are the central focus of narrative analysis, whether they are stories of teaching, or stories of and by students (Barone, 2000; Kramp, 2004, 1995; Kramp & Humphreys, 1993; Preskill & Jacobvitz, 2002). Moreover, narrative studies are informed by “phenomenology’s emphasis on understanding the lived experience” (Patton 2002, p. 115). It essentially links the knower (researcher) to the would-be known, the participants under study. The more complex interactive, and encompassing the narrative, the better the qualitative study (Denzin & Lincoln, 2008; Glesne, 2006). Therefore, narratives fill the space between “what happened” and “what it means” (Kramp, 2004, p. 107).

Hence, the goals of qualitative research and specifically narratology are to describe, verify, or understand some social phenomenon, from the perspectives of those involved. Specifically, qualitative research is emergent rather than tightly predetermined; it is fundamentally interpretative; an emic view of the participants’ narratives. Huber (2009) sets precedence for this method, with a specific example of principle of financial accounting students writing “reflection papers to evaluate their own learning and address how they are feeling about their progress” (p. 162). She refers to accounting students reflecting on their own learning as learning to learn; one of the six dimensions of learning offered by Fink (2003). Thus, the author assumed that using reflection papers and surveys in this exploration would allow students the opportunity to relate their learning outcomes and make meaning of their personal experiences.

Therefore, narratology is a process of decoding the ACOP concept in order for the author to understand the students' learning outcomes relative to the AICPA-PCF; (2) to make meaning of the ACOP concept relative to Wenger's Theory.

All 128 CLs and ACLs were invited to reflect on the ACOP experience and the process; and to write a reflection paper which would serve as an artifact of their experience. Those self-reflections were not coached, and were based on one open-ended question—"reflect on and relate your experiences with the ACOP process." In addition, all 320 students were invited to complete a four point Likert-scale survey—ranging from strongly disagree (1), to strongly agree (4), reflecting on the exploration. Therefore, the data sets for this study were gathered: (1) 120/128 (94% response rate) CLs and ACLs one-page narratives, and (2) 280/320 (88% response rate) students' surveys.

The narrative essays were analyzed using a process where the recurrent and emergent thematic categories, were inductively coded by two experienced coders. The author, an experienced and certified qualitative researcher with a graduate certificate in qualitative research was the first coder. The second coder an experienced paid professional qualitative data analyst, independent of the data gathered was used to mitigate any biases which may have occurred during the first coding process and to determine where differences of interpretation may have occurred. However, one could surmise that the emergent themes are not necessarily representative of all iterations of the students' experiences that could be deduced from such an analysis. Hence, data saturation and repeated concepts from both coding were compared and considered when determining the major emergent themes. The frequency with which each theme occurred was quantified as a percentage of the number of times that each theme emerged and summarized using limited descriptive statistics such as numerical counts, frequencies, and percentages. Such descriptions are effective for presenting data based on qualitative research methodology (Taylor-Powell & Renner, 2003; Drew, Hardman, & Hosp, 2008).

The 280 surveys were completed at the end of the course anonymously by each student (including CLs and ALs) in each of the ACOP. The author devised the questions to reflect the themes noted in the preliminary analysis of the written narratives in the first data set in collaboration with Wegner's Elements of COP and with the AICPA-PCF (Felstead et al., 2005; Freeman, 2004). The survey questions related to the overall functionality of ACOP including: preparation, attendance, participation, interpersonal relations, and meeting communication. The second set of questions addressed students' understanding of which Personal Competencies were practiced or acquired while a member of the ACOP (see appendix B). The rationale for doing this second data set was to offer breath, and most importantly to triangulate the initial analysis of the narrative artifacts, using multiple data sources and to validate the study's results by comparing the analyses of both data sets (Patton, 2002). These surveys were analyzed using several iterative approaches, as explained in the following paragraphs. In summary, a qualitative design, comprising thematic analysis, was used for this study. The data are nominal-categorical, which were analyzed using percentage frequency distribution, descriptive statistics, means, and standard deviations (Taylor-Powell & Renner, 2003).

Findings

The major rationale for implementing this exploration was to determine if the theoretical and conceptual frameworks, specifically Wenger (1998, 2000, and 2006) Theory of Communities of Practice could be adopted to accounting courses and used to garner and practice

professional competencies and skills proffered by the AICPA-PCF. The numerical results are summarized in tables 2 and 3 and an expanded discussion of the emergent themes follows. Illustrative and prototypical students' quotes are excerpted in the discussion to augment the quantified data summaries and to provide a rich description of the students' meaning making from the exploration. The discussion is also used to assess the relevance of the supporting conceptual frameworks and to make valid claims about the functional efficiencies of the ACOP process to augment accounting education.

Leaders' Narrative Analysis

Recall that narrative analysis is based on the researcher's interpretation of the narratives and or stories (Huber, 2009; Kramp, 2004). Both coders noted that when combined, the inductive comparisons of the (N=120) narrative reflections reveal seven (n=7) overarching themes or issues. Further, each leader's narrative included several themes, with a mean number of four (n=4) overall dominant themes; hence, the themes are not mutually exclusive; they overlap. Table 2 summarizes the comparative percentage allocation of these themes and the overall frequency responses per theme.

TABLE 2. Leaders' and Assistant Leaders' Narrative Responses (N=120)

Themes/AICPA Personal Competencies ²	Applicable Wenger's Elements of COP ³	Total N=120	
		F	RF ⁴ (%)
Functional Efficiency of ACOP experience	Membership and events	101	84%
Problem solving	Learning Projects	94	78%
Communication	Connectivity	86	72%
Positive Interaction	Connectivity	78	65%
Leadership	Leadership	95	79%
Project management	Learning Projects	70	58%
Organizing tool & replicate in future	Artifacts	88	73%

The results indicate that overall functional efficiency is the most dominant theme noted in the leaders' narratives. 84% of the leaders feel that overall the ACOP process is an efficient way to enhance the accounting learning experience. Problem-solving is also a big focus; 78% noting

² First and last themes are not AICPA-PC specific

³ See Table 1 for a reminder and explanation of Wenger's structural foundations and elements

⁴ F= Frequency; RF = relative frequency

that using ACOP is an efficient way to learn and to solve accounting exercises and problems together. 72% also specified that good communication has an impact on their experiences with the ACOPs. Leadership practices are also a major focus. 79% of leaders expressed that having specific leaders is an important element in team work; that it allows them to garner leadership skills. 65% noted that positive interaction is also a necessity for the effectiveness of the ACOP. Project management is also a component, of their experiences with 58% focusing on this competency in their narratives. 73% of the leaders suggest that ACOP should be replicated in future accounting courses, with some improvements.

Students' Survey Analysis

Frequency distributions and descriptive statistics for the questions in the (N=280) student surveys are outlined in Table 3. When students' responses are combined (81%; mean = 3.57) agreed or strongly agreed that the “overall” functional elements and processes of the ACOP — participation, attendance, communication, and interpersonal relations—are effective because the process made a positive difference in their learning experiences.

TABLE 3. Survey Responses (N=280). Likert scale 4 = SA; 1 = SD

Themes/AICPA Personal Competencies⁵	Applicable Wenger's Elements of COP⁶	S-Agree F/ RF %	Agree F/ RF %	Disagree F/ RF %	S-Disagree F/ RF %	M	SD⁷
Functional Effectiveness of ACOP experience	Membership and events	65/ 25%	145/ 56%	29/ 11%	21/ 8%	3.57	.248
Problem solving	Learning Projects	118/ 45%	106/ 40%	21/ 8%	15/ 6%	3.76	.138
Communication	Connectivity	98/ 38%	111/ 43%	15/ 6%	36/ 14%	3.59	.236
Positive Interaction	Connectivity	109/ 42%	115/ 44%	19/ 8%	17/ 7%	3.71	.167
Leadership	Leadership	84/ 32%	148/ 57%	15/ 6%	13/ 5%	3.70	.173
Project management	Learning Projects	91/ 35%	126/ 48%	26/ 10%	17/ 7%	3.40	.346

These results indicate that a combined majority of students (89%; mean=3.70) agree or strongly agree that leadership skills can be acquired by having designated leaders in the ACOP

⁵ First theme is not an AICPA PC.

⁶ See Table 1 for a reminder an explanation of Wenger's structural foundations and elements

⁷ F = frequencies; RF = relative frequencies (percentages rounded); M = means; SD = Standard Deviation

and that those competencies made a difference in their learning experience. (86%; mean=3.71) agree that positive interaction is one of the most important competencies they were able to observe. Students agree or strongly agree as indicated by an (85%; mean=3.76) that learning how to problem-solve is an important skill acquired and practiced while a member of the ACOP. A majority of students (83%; mean=3.40) note that practicing project management and organizing competencies made a difference in their learning experience. A relative frequency of (81%; mean=3.59) indicate that a majority of students agree or strongly agree that communication skills can be acquired by being a member of the ACOP. None of the themed categories of responses reflected a significant dispersion from the average means, as noted by the low standard deviations, ranging from .138 for problem solving to .346 for project management.

Discussion and Analysis of Emergent Themes

Quantitative analyses of the emergent themes from the narrative and survey data are presented in the findings above. Nevertheless, the central inquiry to be determined is whether or not the overarching objectives of the study are met. Specifically, are students able to identify, or make meaning of, personal competencies they acquired by being a part of the ACOP? This question is answered with the ensuing extensive discussions, which link the analyses of the emergent themes of the narrative and survey data, supported by excerpts from students' written perspectives. Moreover, the primary AICPA personal competencies framework juxtaposed by structural elements, and sub-elements Wenger's Theory, are infused in these discussions to authenticate the objectives and inferences of the study.

Theme 1: Functional Efficiency of the ACOP experience.

The characteristic of this theme relates to the students' focus on the efficient functionality of the ACOP experience. The combined 84% for leaders' responses indicate that communities of practices are unique and can be very important in enhancing the accounting courses learning experience. Students' comments include,

"This accounting course was the most uniquely arranged course I've taken in my college history. Everything from group projects to individual homework assignments, this course was dynamic in teaching styles, which is an attribute overlooked frequently in a university setting. Students learn in a variety of ways and to have a professor who not only understands but applies that ideal is refreshing...I also found your analogies really useful in class. It made the materials understandable in terms of what we previously know and understand. I can tell that you care that the students learn the information; a trait overlooked by professors, but thoroughly appreciated by students" (CL, THE U).

Students also linked the efficient environment of the ACOP directly to Wenger's (1998, 2000) elements of communities of practice as evidenced in the following comment, *"The learning community also helped prepare students for real world situations that will occur; diverse cultures and opinions coming together to form a working team, is something that has increased with globalization"* (CL, THE U). The survey results were not significantly different from those of narrative results for this theme. A majority of the students (81%; mean = 3.57) found this approach to teaching and learning in accounting courses very effectual and several of them expressed their feeling about this on the survey. For example, one student commented, *"I*

myself am junior this year and have been in some big classes up to 300 ranges! So breaking all of these students down into smaller groups or learning communities is a huge advantage for students” (Student *THE U*). Another student commented on the foreseeable impact that the ACOP would have on students by noting, *“From the beginning of the semester, when I enrolled in this class, I had a feeling this was going to be a hard class. But from the first day of class with the professor, when she first mentioned her learning community, I knew that we were in for a whole new semester* (Student *THE U*). This theme also indicate that ACOP can provide students with the appropriate context in which professional competencies can be practiced and acquired even with a peripheral participation This is evident by another student’s comments:

I believe in the end, having learning communities benefits everyone including yourself, such as, time to focus on lecturing, grading, etc. It is a decentralized way to manage, which seems to be more impactful, when those who are working closely with their teams, and making decisions can follow-up with you to provide feedback, direction, It was a nice experience, thanks” (Student *THE U*).

This student’s comments imply that structuring the course in (ACOP) would allow for manageable components in the class-room, would allow decision-making and interaction to take place. It is also implied that the activities and events done in the LC created learning loops; by working closely with their peers and by the feedback the instructor provides. Accordingly, the ACOP environments stimulate collaboration, commitment, leadership, and community in accounting classes. These students’ comments are consistent with the structural foundations and elements of Wenger’s Theory and also with Lave and Wenger (1991) social theory of learning. They concluded that *“...learning occurs through centripetal participation in the learning curriculum of the ambient community”* (p. 100). The theories hypothesize that members of these communities are bound by what they do and learn from doing, practicing, or by solving difficult problems together. The implication of this concept is an indication that knowledge can own in ACOP where the focus of learning shifts from the instructor to the students. Therefore, the remaining emergent themes continue to highlight the specific contexts in which the transferable skills promoted by the AICPA’s PFC were evident “in practice” as articulated by students in their written perspectives of the ACOP.

Theme 2: Problem-Solving

Creating communities of practice is an authentic environment for learning to solve contextual problems. The rationale is students serve as important resources for each other as they practice decision-making to solve accounting exercises, problems, and projects as well as interpersonal problems which arise. The AICPA-PCF explicitly recognizes and posits the importance of developing such competencies, which are needed to succeed in professional accounting practice. A total of 79% of the leaders commented about this theme in their narratives, with some specifically articulating this concept in their comments. For example, *“For some reason the responsibility of being a Center Leader showed me that I am stronger than I think and have great career leadership and problem-solving potential...I have never had the opportunity of leading a group, so this was an awesome experience for me and I would not have changed anything”* (CL, *THE U*).

In correlation with the leaders’ narrative analysis, the survey results (86%; mean= 3.76), also reveal the importance students place on problem-solving, as an acquired skill for working on

assignments in a team setting. Problem-solving is a key element of the learning experience when students find appropriate information to solve assignments, as one student articulated, “*What I mostly learned from being a leader was management and problem-solving skills. I and my Assistant Leader made sure that everyone did what they were supposed to do on the projects, quizzes, and lectures*” (CL, *THE U*). This theme emphasizes the concept that problem-solving is inexorably linked to, and enriches the learning experience in a community of practice. Wenger (2000) noted that communities of practice are effective means of providing members with the alternatives available to “practice” such professional competencies. The elements of COP indicate that activities in the learning agenda include finding gaps in the knowledge base and deciding on learning projects to fill this gap. Therefore, “filling of the gap” is indicative of the problem-solving, which is occurring while students are doing activities together in their ACOP.

Theme 3: Communication

Another rationale on which the ACOP was based is creating bonds among students. The implicit theme, which emerged from this rationale and explicitly the related competency as delineated by the AICPA-PCF, is communication. Students created such bonds while collaborating on activities. 72% of the leaders focused on this skill, as expressed in their narratives; they were learning to belong and to communicate effectively as they worked together. One leader’s comments include:

I know sometimes for myself it can be hard getting to know fellow class mates, and this opportunity really broke down those barriers. We were able to hear others opinions as we utilize our knowledge to assist others over a course matter someone was struggling with. I really loved your style of teaching and your enthusiasm about the course (CL, *THE U*).

The scaled survey results (81%, mean= 3.59) indicate that student members strongly, or agreed that there was efficient communication among their members. Moreover, the following excerpts from students’ reflections imply that developing these skills in the ACOP was effective, “*I really enjoyed the groups, and I felt responsible in a way for myself and my team. I pushed myself more in this class than ever before because I had to keep my members up to date with the course materials and make sure they have a perfect understanding*” (CL, *THE U*). Other students wrote about the importance of being able to trust and rely on others for their success. One student noted, “*I believe the learning groups were successful because we had a group of people the second week of class, that we could rely on and receive help from* (ACL, *THE U*). This theme relates to developing such competencies, as the elements of COP offered by Wenger (2000) note that, “Very important is the enabling of a rich connectivity and relationships between or among the members.” This shows that connectivity results when students engage in open discussions there is communication, which offers a sense of community or belonging.

Theme 4: Interaction

One rationale for implementing the ACOP was to help silent or quiet learners cope in a smaller learning community and to help them develop interpersonal skills, based on teamwork. This rationale is juxtaposed by the interaction skills noted by the AICPA-PCF, as important for success as a professional accountant. It indicates that individuals entering the accounting

profession should demonstrate an ability to work productively with other individuals in diversity of roles and with varying interests in the outcome. 65% of the leaders noted that ACOP allows for students to interact with each other. To explicate, one ACL stated in the narrative, “*When I first heard of the concept of the learning community, I initially liked the whole idea and felt that it was a good opportunity for students to engage more with other classmates in and out of class.*” While several students (86%, mean =3.71) focused on interaction as one competency acquired in their evaluation of each other’s performance. This implies that students agreed or strongly agreed there was interaction among the members and that they were coping and developing interpersonal skills. That is one of the most important attributes of the communities of practice concept. The following excerpt portrays one student-leader’s opinion of the interaction achieved in this setting:

My favorite part of the learning community was having a group of classmates I knew I could turn to for support. In other classes that don’t use learning community, it takes a while to become acquainted with class mates and build a network (and often times the network never forms); designating a group from beginning allowed for the group to become comfortable and provide support for each other earlier on. Working on two different projects with the same team was also beneficial because we were able to be more productive from the start; since we already knew each other...we were able to bypass the initial uneasy ice-breaking phase and get right to work. Finally, since all of the group members were familiar with each other, there was more positive pressure to be accountable for homework/quizzes, attendance, etc. (ACL, THE U).

Eckert (1989) suggests that learning, knowing, and sharing knowledge are not abstract things, they are a part of belonging or identity development Furthermore, Felstead et al. (2005) propose that learning is highly depended on social relationships and interactive participation. In the ACOP, students work together for sixteen weeks, to complete various tasks, assignments, and projects; hence interaction must occur, whether positive or negative. One student commented:

I personally like the idea of working with a new few students because everyone has no choice but to open up and get to know others and work together to achieve a common goal. That’s exactly what we did with the book reviews and final project, and overtime I noticed everyone becoming more comfortable with each other (Student THE U).

In this setting, students must engage and thus develop strong sense of interaction, which Wenger notes in the connectivity element of COP, “Such bonds allow brokering of relationships among those who need to talk, who need help, and those who can offer that help.”

Theme 5: Leadership

Another rationale for the ACOP implementation was to enhance transfer of learning to real world settings as the leaders role-play leadership and management skills. The AICPA-PCF established that leadership involves acquiring the skills needed to influence, inspire, and motivate individuals and groups to achieve results. (79%) of the leaders expressed the importance of leadership skills in their narratives. This theme also measured by the student survey results (89%, mean = 3.70) suggests that students recognized the significance of leadership skills and noted that they had an opportunity to practice and develop this competency

by their participation. The following excerpts offer examples of the how the leaders made meaning of their leadership roles and how it enhanced their learning:

At the start of the semester I volunteered to be my team's leader without having any real idea of what I was getting myself into. In fact, all I knew is that I'd rather be a leader and know what was going on with my grades than let someone I did not know have control over them. Even though I might have made this decision for the wrong reasons I have not regretted it at all and I actually learned a lot about problem-solving skills and my teammates. During the course of the semester I was the one that had to keep our group on task during the quizzes and divide up the work for the project and case study. This was a new experience... Not only did this experience help me to learn about accounting but it also taught me valuable leadership and people skills that already have started to help me in my college career and personal life. Overall, I feel like this method of teaching class is the best I have encountered at [THE U, supplied] so far and I hope that you continue to use it (CL, THE U).

The above comment infers that, acquiring leadership skills in this learning modality is possible and that such competencies are essential to real world professional experiences. The following statement is also exemplifies the leaders' perception and execution of their leadership roles:

When I joined our group no one wanted to be Assistant Leader so I didn't think it was a big deal and volunteered... our Leader was a good leader....Being in this [role] was, in my opinion, a great thing because it meant that other people depended on you. This encouraged me to be "on top of my game" in class because other people depended on me and my work. There would be times when I did not want to get up, get ready and drive for 30 minutes to class. The only thing that changed my mind was feeling as though I was letting my team down. I did not want them thinking I was slacking. I was encouraged to come to class on those lazy days when you just want to stay in bed, because I felt I owed it to my teammates to go. In my opinion for future semesters you should also keep on doing this project. This [not] only saves you time as a professor, but helps to promote leadership and also creates skills needed to work in teams. These traits are highly sought after in the business world, or so I have heard (ACL, THE U)

The above remarks suggest that leadership skills used in this role are akin to those used in professional practice. Specifically, the ability to influence and feel a sense of responsibility to those they lead. These statements also embody the elements of leadership offered by Wenger, which notes that COP depend on different types of leadership and allows the leaders to enact their roles to help the COP develop. Such forms of leadership may include one or two members, who are responsible for directing the daily activities of the community, or thought leaders who maintain the community networking or documents the practice events of the COP Lave and Wenger's also concluded that social learning systems combine competence and experience into ways of knowing and help students deal with boundaries and experience ways of conceptualizing and being [leaders] in the world (Lave & Wenger, 1991; Wenger, 1998, 2000).

Theme 6: Project management

Another rationale for executing the ACOP concept was as a project management tool in the classroom. The author rationalized that learning would occur within the ACOP while students are doing activities and projects together. These activities create learning loops that combine applications with capability development. The specific skill related to this rationale in the AICPA's PFC, is project-management. The PFC states that accounting professionals must be able to successfully manage a diversity of projects throughout their careers. In addition, the secondary major objective was to devise a way to organize such large classes into manageable units so that a range of activities and or projects could be used to accentuate learning. 58% of the leaders focused on this notion in their narratives as indicated by the following synopsis of one student's response, "*At first I thought I would be overwhelmed with the added responsibility of being an assistant leader....what I did was keep track of quizzes and lectures, and make sure that everyone had something to do on the case study and company projects*" (ACL, THE U).

Moreover, (83%, mean =3.4) of the total participants noted they felt that this objective was achieved. Further, several students agreed that such project management skills were important to their development as accountants as the following student remarks indicate: "*As the team leader I had to make certain that all our book reviews and company financial statement projects were completed on time and that everything was looking good. I wanted the team to get a very good grade; I learned in class that accountants must pay attention to details and accuracy, so I and the [assistant leader, name removed] reviewed everything that the other students did before submitting it to the professor.*" (CL, THE U).

Wenger's elements of COP note that events, such as meetings, which allow the members to come together are the set of elements, which the COP decide on and organize. The COP will determine the regularity of these meetings, based on the responsibilities of the members, and will develop learning projects, which can include assessing information, designing prototypes, doing research.

Theme 7: Organizing tool replication and improvement

One overarching rationale for executing the ACOP concept was as an organizing tool for large accounting courses. As indicated in the students' synopses, the process could be improved or tweaked and replicated in future courses. 73% of the leaders focused on replicating the ACOP concept in future classes. They note it is an efficient means for managing and organizing classroom learning activities, but could be improved, based on three major issues they encountered: (1) the team sizes—they suggested the AOPC should be reduced to approximately 4 students; (2) accountability of some students—all students should be held more accountable to the teams; (3) arranging out of class meeting times—perhaps more in-class meeting time because it was sometimes stressful to arrange meeting times to work on project out of class. These suggestions for improving the ACOP and "in turn" their learning is expressed in the following example:

Some recommendations that I would like to make for the program are as follows: have smaller groups, and have established duties for each member. Having smaller groups will make it easier to work around everyone's schedules for projects and it will make the team leaders' job easier when it comes to keeping track of everyone...with these few tweaks the program can be more effective and more enjoyable (Student, THE U).

According to Wenger (1998 2000), students in learning communities structure learning potential in two ways: (1) through the knowledge they develop at their core and (2) through interactions at their boundaries. Hence, the main objective of the exploration was to determine whether or not students were able to identify, or make meaning of, personal competencies they acquired or practiced by being a member of the ACOP. This concept is a holistic approach to enhancing accounting education and for the exchange and interpretation of information. The hope is that members make meaning of, and retain knowledge and competencies acquired in a living-human way. Notwithstanding this holistic approach, issues arose and when they were identified, the instructor directed students back to another element of COP—the artifacts. As proposed by Wenger, artifacts produced are unique to that learning community. These artifacts include: documents, stories, tools, symbols, etc. and must be maintained and should prove useful as the community evolves. Recall that students noted in their first artifact, the learning community charters (LCC), the manner in which they would deal with and solve problems and conflicts. Hence, when issues arose, the instructor would refer the members to this artifact and remind them to work the issues out based on the agreement outlined in the LCC (appendix A).

Conclusion and Implications

This study illustrates how using Accounting Communities of Practice (ACOP) can help students garner and practice critical competencies outlined in the AICPA's Personal Competencies Framework for the accounting professional. The conceptual framework of the ACOP exploration is based on several assumptions and the rationale developed by the author's understanding of Wenger's (1998, 2000) Theory of Learning and Learning Communities. Wenger suggests that learning encompasses four interconnected components: community, practice, identity, and meaning. It uses Narratology—a qualitative-analytical approach to research (Leedy & Ormond 2010). This methodology is widely used in education for understanding how students and teachers make meaning of their learning experiences and outcomes, using written (artifacts) reflections (Freeman, 2004; Huber, 2009; Jacobvitz, 2002). The paper used synopses from reflective narrative artifacts and survey as data to highlight students' experience with the ACOP process in several accounting courses. However, one could surmise that the themed data summaries analyzed and presented in the paper are not necessarily representative of all iterations of the students' "experiences" that could be deduced from such an analysis. Nevertheless, data saturation and repeated concepts within the major themes were considered in mitigating this bias. Moreover, students' words were unedited when used in the themed data discussion to authenticate the analysis.

The results indicate that ACOP is a means of practicing real-world competencies and skills as students work in a learning community of practice. ACOP help to create an environment of trust, interaction, open communication, creative thinking, leadership, and project management skills. Students expressed their perspectives about the competencies and skills they obtained as members of the ACOP. They also reflected on their personal perceptions of the authenticity of learning in this context. They expressed feelings of "belonging" as they were doing, becoming, and creating meaning in their learning communities. They identified with "we" becoming a part of the community rather than, "I". One student note, "*If you don't work as a team, you fail as a team*".... "*I feel it's being a part of something that's bigger than you.*" These students' reflections suggest that placing "faith and responsibilities" in them to manage their learning

outcome is a great way for accounting faculty to motivate and create positive business traits that each student needs in the future. The results also indicate that the ACOP strategy is effective in increasing students' awareness of their need for collaboration, interaction, and help from each other in a course, thus the responsibilities for learning shift from the teacher to the students.

Implications for Practice and Research

The main point of the exploration and this paper is that ACOP can be used for creating and maintaining an innovative and dynamic learning environment while practicing problem-solving, leadership, and interaction and other skills in large accounting courses. It illustrates how students can be challenged to take responsibility for their own learning, define and practice competencies by linking three *structural foundations*: (1) accountability to joint enterprise, (2) mutual engagement, and (3) shared repertoire of communal resources (Wenger, 1998, 2000). Wenger's Theory has been widely cited or positive social constructs, it has also been criticized for various conceptual flaws, such as not defining the conceptual notions between the terms participation and practice (Handley, Sturdy, Fincham, and Clark, 2006). And for not clearly defining whether or not membership in COP is a prime condition for all learning, or whether COP presents the conditions in which some learning can occur (Hodkinson & Hodkinson, 2004). However, such criticisms are not valid for the ACOP setting, because such setting is strategic for building and leveraging the benefits of self-knowledge management, self-identity, and meaning making. Moreover, the ACOP concept shows some correlation with prior studies, which espouse active and cooperative learning. For example, Hwang, Nen-Chen, Lui, Gladie, Yew, and Marian (2008) show that cooperative learning is more effective than traditional lecture for students who were raised and educated in a passive learning environment. Bolt-lee and Foster (2002) alleged that "interpersonal competencies...include professional interaction, and the way interpersonal skills enhance the function of accountants" (p. 49).

Wenger proposes that competence is historically and socially defined...knowing, therefore, is a matter of displaying competences defined in social relationships and participations formed in the communities, enables one to know. Yet, success in the ACOP will depend on how seriously each member adopts to his or her responsibilities. As noted by Lave and Wenger, "a community of practice is an intrinsic condition for the existence of knowledge...Thus, participation in the cultural practice in which any knowledge exists is an epistemological principle of learning. The social structure of this practice, its power relations, and its conditions for legitimacy define possibilities for learning" (Lave and Wenger, 1991, p. 98). Accordingly, the ACOP, as a socially constructed approach to learning, builds upon one concept of social theory of learning. In this regard, future studies in accounting curriculum could extend other social components of learning and learning communities, as well as the use of narrative analysis as a methodology in accounting education and accounting research as a whole.

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Appendix A—ACOP Learning Community Charter (LCC)

Course Title _____
Professor _____
Course Dates _____

All community members participated in the creation of this charter and agree with its contents
 check

Community Members/Personal Information

Name	Phone	Fax	Email
CL: _____	_____	_____	_____
ACL: _____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Community Members' Skill Inventory or Learning Styles (indicate your learning styles)

(Areas individual members can contribute/want to develop)

Learning Community Goals

(May include project assignment goals, group process goals, quality level goals, etc.)

What are potential barriers to the achievement of these goals?

Ground Rules

Meeting schedule, locations, attendance expectations, agenda, assignment completion, communication methods, etc.

Conflict Management

What are potential conflicts that might arise among or between team members during this course? How will team members deal with these and other conflicts?

Professor's Feedback to Students

Appendix B—ACOP Members' Evaluation and Reflection Survey

Each community member **MUST** rate each other's performance and contribution in the centers. USING THE SCALE BELOW, INDIVIDUALLY RATE EACH MEMBER OF YOUR LEARNING COMMUNITY, INCLUDING YOURSELF (PUT YOUR NAME IN THE FIRST COLUMN). IN ADDITION, PLEASE COMPLETE THE SEVEN INDIVIDUAL QUESTIONS FOR REFLECTIONS INCLUDED BELOW. **THANK YOU FOR YOUR PARTICIPATION.**

	1 = Strongly Disagree	2 = Disagree	3 = Agree	4 = Strongly Agree		
Names of Learning Team Members:						
Preparation Research, reading, and assignment complete						
Attendance On-time and stayed for duration						
Participation Contributed best academic ability						
Interpersonal Relations Positive and productive						
Between Meeting Communication Initiated and responded appropriately						
Overall Contribution score: rate in %age						

Individual Questions for Reflection: Please circle the response that reflects your perception of the Learning Community Concept

1. Learning how to problem-solve in a Learning Community setting is the most important concept I have learned from this experience:

1. Strongly Disagree; 2. Disagree; 3. Agree; 4. Strongly Agree

2. Learning how to communicate in a Learning Communities setting is the most important concept I have learned from this experience:

1. Strongly Disagree; 2. Disagree; 3. Agree; 4. Strongly Agree

3. Having someone else to rely on, and creating bonds of friendship during our interaction, is the most important concept I have learned from this Learning Community experience:

1. Strongly Disagree; 2. Disagree; 3. Agree; 4. Strongly Agree

4. Having designated leaders and assistant leaders made a difference in my learning experience in the Learning Community:

1. Strongly Disagree; 2. Disagree; 3. Agree; 4. Strongly Agree

6. The “Learning Communities” strategy used in organizing this course has made a difference in my learning experience compared to other accounting courses, which have not used Learning Communities?

1. Strongly Disagree; 2. Disagree; 3. Agree; 4. Strongly Agree

7. In one sentence, describe your experiences with or feelings about the Learning Communities strategy used in this course. You can focus on any aspect of the process.
