Volume 6, Number 3

Print ISSN: 2574-0385
Online ISSN: 2574-0393

GLOBAL JOURNAL OF BUSINESS PEDAGOGY

The *Global Journal of Business Pedagogy* is owned and published by the Institute for Global Business Research. Editorial content is under the control of the Institute for Global Business Research, which is dedicated to the advancement of learning and scholarly research in all areas of business.

The *Global Journal of Business Pedagogy* is owned and published by the Institute for Global Business Research, 1 University Park Drive, Nashville, TN 37204-3951 USA. Those interested in communicating with the *Journal,* should contact the Executive Director of the Institute for Global Business Research at info@igbr.org

EDITORIAL REVIEW BOARD

TABLE OF CONTENTS

COMMUNITY-BASED LEARNING IN SCHOOLS OF BUSINESS—CONSIDERATIONS AND GUIDING PRINCIPLES

Maureen Snow Andrade, Utah Valley University

ABSTRACT

Many higher education institutions have designated centers to support training and logistics for community-based learning (CBL). However, some reports indicate that the number of students enrolled in these courses is relatively low. Limited information is available regarding the extent to which CBL has been implemented in schools of business or specific considerations for its use in this context. The purpose of this article is to examine the current status and relevance of CBL in schools of business and offer an overview of issues and principles to guide implementation and practice. The article illustrates effective practice by providing an example of a CBL initiative in a school of business focused on engaged learning. Overall, the review indicates a lack of recent information specific to CBL practice in business schools and establishes a foundation on which to base future research.

Key Words: service learning, community-based learning, schools of business, high impact practices

INTRODUCTION

Many universities have designated centers and even multiple-unit coordination to support training and logistics for community-based learning (CBL). In spite of this, only 17% of Campus Compact members surveyed indicated that 10-25% of their graduates had taken at least one service-learning course with another 10% indicating that 26-50% had taken one or more courses (Campus Compact, 2016). This raises the question as to the degree to which CBL has become institutionalized, or "central to the mission, policies, and day-to-day activities of universities (Taylor & Kahlke, 2017, p. 138).

Even less is known about the extent to which CBL has been implemented in schools of business or specific considerations for its use in this context. The Campus Compact organization, a coalition of over 1,000 higher education institutions committed to campus-community partnerships to enhance teaching, scholarship, and the public good, has not tracked data on institutional type since 2010. In that year, results indicated that 35% of students in institutions self-identified as business schools participated in some type of service activities (in contrast with professional schools at 38%, liberal arts schools at 39%, and faith-based institutions at 57%). The results also indicated that only 7% of faculty members in business institutions taught a service-learning course, which was also the national average.

It is unknown what percentage of students and faculty members participate in CBL in schools of business within various institutional types (e.g., research institutions, land grant schools, community colleges, faith-based institutions, historically black institutions, technical schools, and so forth). Previous survey results indicated that 46% of Campus Compact members utilized service learning in business courses (Campus Compact, 2004). Although some indicate that business schools are behind other disciplines in the use of service learning (Manolis & Burns, 2011), this is difficult to substantiate due to the absence of recent data.

The lack of current information about CBL practice and the extent of CBL adoption in schools of business is a critical gap. To set a foundation for filling the gap, this article examines what is currently known regarding CBL in schools of business as well as considerations for its use. The discussion focuses on principles that may be helpful to guide CBL practice in business schools and shares an example of a school of business that illustrates effective practice. While the focus is on schools of business, and much of the literature cited is situated in that context, other CBL literature is drawn upon with the goal of helping to inform current practice in business schools.

In this paper, *service learning* and *CBL* are used interchangeably to refer to partnerships between universities and the community aimed at helping students apply their learning and gain real-life experience. "There is no single definition or name to describe the role that public and community engagement play within the taught curriculum. . . . Service-Learning, community-based learning, civic learning, scholarship of engagement, learning-linked volunteering are all frequently used terms by academics and practitioners" (University of Bristol, 2017, para. 3).

CBL IN SCHOOLS OF BUSINESS – THE STATUS QUO

Extensive foundations have been established for CBL in higher education (e.g., see Eyler et al., 2001 for a discussion of student learning outcomes; Farber, 2011 and Olberding, 2012 for information on civic engagement outcomes; Hicks et al., 2015, Stanlick & Sell, 2016, Olberding & Hacker, 2016, and Whitney et al., 2016, for the role of community partners; Kupka et al., 2014 for community impact data; Andrade & Westover, 2020 for an examination of community partners' perceptions of student competences; and Goodman et al., 2018 for research on student reflections). An extensive review of this literature is beyond the scope of this paper. Certainly, schools of business and the faculty within them can gain much from applications of CBL research in other disciplines. However, the purpose of this article is to determine what is known about the extent to which CBL has been implemented in schools of business and to draw lessons from the literature to make recommendations for practice.

A search for relevant studies was conducted using Business Source Premier and Academic Search Ultimate, both of which utilized "OneSearch," which accesses multiple databases. Search terms included the following: service learning, community-based learning, and schools of business. Articles were selected that focused on CBL practice in business schools specifically rather than on CBL generally or how individual business faculty implement CBL in their courses. The timeframe searched was 1990-2021 with an emphasis on research conducted within the last 10 years. These methods were designed to fit the purpose of the study, which is to identify practices related to CBL adoption and use in schools of business.

In spite of research on a variety of aspects of CBL in higher education, the review determined that limited information is available about how schools of business support and embed CBL. The *Journal of Management Education* published a special issue in 2010 on service learning; however, the focus was on *how to* articles representing the implementation of service learning in management courses (Kenworthy, 2010) rather than an examination of the extent to which schools of business are implementing CBL and achieving desired outcomes for student learning and career preparation. No special journal issues on CBL in business and management education have been published since this time nor have Campus Compact surveys tracked information specific to schools of business since the 2004 and 2010 data cited in the introduction.

This results in current researchers making claims about the status of CBL in schools of business based on dated information. For example, a recent study cites research from 1996, 2005, and 2006 to conclude that service learning is soft-funded, time-consuming, and detrimental to tenure (e.g., see Halberstadt et al., 2019). Another study claims that business schools lag behind other disciplines in the adoption of CBL (Manolis & Burns, 2011). These types of claims are extremely difficult to support due to the lack of recent data on these topics. As such, more research and information is needed about CBL adoption in schools of business and related practices.

While this article does not specifically address the lack of data on the extent to which CBL is in use in schools of business or its effectiveness in that context, it does establish the need for this information and reviews what is currently known about CBL in schools of business in order to establish a foundation for future research. It also provides key considerations and guiding principles based on this literature as well an exemplar to demonstrate how one particular school of business embedded CBL into its culture in alignment with institutional goals.

RATIONALE FOR CBL

High impact practices (HIPs) in higher education typically include community and service learning, learning communities, writing intensive courses, internships, capstone experiences, undergraduate research, diversity/global learning, collaborative assignments, common intellectual experiences, first-year seminars, and ePortfolio (Kuh, 2008; Kuh & O'Donnell, 2013; Kuh et al., 2017). HIPs are associated with deep learning, which involves the ability to draw conclusions, synthesize ideas, connect new knowledge with previous learning, reflect on learning, and apply concepts to real-life (Finlay & McNair, 2013). Students participating in HIPs report gains in general learning (e.g., written and oral communication, critical thinking); practical competence (e.g., work-related knowledge, working with others; technological, quantitative, and problem-solving skills); and personal and social development (e.g., values and ethics, self-understanding, understanding others, civic engagement, independent learning, contributing to community, and spirituality) (Finlay & McNair, 2013).

In spite of students reporting learning gains as a result of participating in HIPs, evidence suggests that higher education institutions are not preparing students with the skills that employers expect such as effective oral and written communication, teamwork, and critical thinking skills, the ability to work with those different from themselves, or to apply academic concepts to real life (Hart Research Associates, 2015, 2018). Certainly, community-based partnerships formed as part of CBL initiatives can provide insights for how faculty and community partners can collaborate as co-educators to effectively mentor students and facilitate the development of these cross-cutting skills.

Specific to management and business education, two shortcomings have been identified—curricular disciplinary isolation resulting in limited exchange of ideas, and poor preparation of students for authority positions (DiPodova Stocks, 2005). The first can be addressed by expanding practice to service learning across sectors rather than focusing primarily on only for-profit organizations (DiPodova Stocks, 2005). The solution to the second, particularly abuse of authority and power, is to stop isolating students from the real-world and provide them with opportunities to question their assumptions about those different from themselves (DiPodova Stocks, 2005). CBL has the potential to address both of these issues; it helps students understand and learn from people in a range of contexts and develop the ability to work with those different from themselves.

In addition to being the means of addressing curricular shortcomings, CBL is accounted for in accreditation standards for schools of business, such as those of AACSB International, which calls for curricula that fosters and encourages "innovation, experiential learning, and a lifelong learning mindset" and which has a "positive societal impact" (2020, p. 37). The standards emphasize "learner engagement between faculty and the community of business practitioners" (p. 39), such as service learning, internships, and other high impact practices. Although not all schools of business are accredited through AACSB, all share the goal of preparing students for the world of work. Management and business educators emphasize an experience-based pedagogy that helps students deal with ambiguity and change, not only through classroom practices with case studies and teamwork, but by examining messy, real life problems (Zlotkowski, 1996). Such experiences help students develop the cross-cutting skills that are highly valued in the workplace.

Just over half of Campus Compact survey respondents indicated that their institutions identify specific student outcomes for community engagement (51%). For these respondents, the outcomes cover a range of areas including critical thinking (80%), civic or democratic learning (77%), engagement across difference (77%), global learning (64%), and social justice orientation (62%) (Campus Compact, 2016). This identification of outcomes associated with CBL as well as research on HIPs and business school accreditation standards strongly supports the premise that CBL helps students develop the skills valued by employers and prepares them for success in their future professions.

Given the gap in the ability of higher education institutions to graduate students with appropriate levels of non-disciplinary employer-valued skills (e.g., communication, teamwork, critical thinking, application of knowledge to real life; e.g., see Hart Research Associates, 2015, 2018), the potential for CBL to help students develop these skills, and the call to action by business accrediting agencies to build programs that involve engagement with the community, current data on CLB practice in schools of business is critically needed to determine the status quo and identify areas for improvement. In the interim, the literature does provide helpful considerations for the implementation of CBL and associated principles that can guide effective implementation.

CONSIDERATIONS FOR USE

In order to realize the benefits associated with CBL, schools of business must consider issues related to its implementation and adopt appropriate strategies. This discussion focuses on two specific areas—the faculty and the community partner.

The Faculty

A key consideration for successful implementation of CBL in schools of business is the faculty. Lack of competence (Eisen & Barlett, 2006), increased workload (Boice, 1990), preference for discipline-based research (Haas & Keeley, 1998), fear of student acceptance (Boice, 1990), and the absence of rewards (Davidson-Shivers et al., 2005) are common concerns related to the adoption of new educational practices. Faculty members may have difficulty accepting pedagogical innovations, such as CBL, due to not understanding its purpose, believing that it interferes with teaching or violates academic freedom, or discomfort with approaches currently in use (Koslowski, 2006). Motivations for adopting CBL include alignment with teaching goals, commitment, prior experience, and institutional support and rewards (O'Meara, 2013). Schools of business must adopt strategies that build on these motivations.

In order to transform higher education so that it is "centrally engaged in the life of its local communities" and that the "core missions of academia—teaching, scholarship, and service" (Heffernan, 2001, p. 6) are re-oriented toward community transformation, Heffernan (2001) identifies three areas of transformation related to the faculty role:

> *Pedagogy is transformed to that of engaged teaching, connecting structured student activities in community work with academic study, decentering the teacher as the singular authority of knowledge, incorporating a reflective teaching methodology, and shifting the model of education, to use Freire's distinctions, from "banking" to "dialogue."*
>
> *Scholarship of engagement is oriented toward community-based action research that addresses issues defined by community participants and that includes students in the process of inquiry.*
>
> *Service is expanded beyond the confines of department and college committees and professional associations to the offering of one's professional expertise (p. 6).*

Consideration of these core missions to focus on the larger community is central to the transformation needed to help students develop needed skills and apply academic knowledge. It focuses faculty work on "positive societal impact" (AASCB, 2020, p. 37).

Faculty commitment to CBL depends on the environment and the degree to which CBL is valued by leaders (Lewing, 2019). This support is reflected in four underlying conditions that have been identified for faculty support: clear communication of goals that are aligned with faculty values, opportunities to develop expertise with a reasonable investment of time, on-going administrative support, and rewards for participation, primarily intrinsic (Furco & Moely, 2012). A foundational principle for expanding faculty participation is to "make intentions clear through mission statements, reward system criteria, and infrastructure support that either provides resources or helps create efficiencies of time" (Demb & Wade, 2012, 362-363). Support is critical to the success of CBL, particularly helping faculty members with community partner identification, agreements, and other logistics (Demb & Wade, 2012).

To effectively embed CBL into schools of business, resources and recognition play a key role, particularly when research expectations are high (Lewing, 2019). Accreditation and tenure processes have been identified as limiting the implementation of CBL in schools of business due to pressures to publish discipline-based research and the time intensive nature of CBL (Leigh & Kenworthy, 2018; Pearce, 2016). Faculty will spend their time on what counts the most. AACSB International (2020) emphasizes scholarship aimed at solving real-world issues. Specifically, the standards indicate the need for "exemplars of basic, applied, and/or pedagogical research that have had a positive societal impact" (p. 50). This clearly provides support for CBL- and pedagogy-related research. Even in schools of business not accredited by professional bodies, these guidelines may provide helpful in discussions on tenure policy and related expectations. Scholarship on teaching and learning is widely accepted with many business and management journals focused on business education; however, school rankings may play a role in tenure policy in some contexts.

Transformation related to CBL is particularly effective when initiated and led by the faculty. Such grass roots movements may begin with a single faculty member. This is the case with the Bentley College service-learning project where 25% of the full-time faculty adopted service learning impacting 3,000 students (Kenworthy, 1996). Lessons learned from this project include having a core team of advocates or early adopters, administrative support, effective communication, recognition for service learning in the tenure process, faculty training and awards, community partner workshops, cross-department collaboration (e.g., linking business and liberal arts courses), an evidence-based curricular design model, reflection and evaluation, leveraging success, reinforcing the theme of social responsibility in campus events, community volunteerism, and on-going learning from experience. The Bentley project is a model for service learning in management education (Salimbene et al., 2005). It helps students move from theory to application, address complex real-life issues, and develop managerial skills; it also illustrates the power of the faculty and the role of administrators to enable transformation.

In this case of effective CBL implementation, evidence of the use of change models is apparent; such models help facilitate change in organizational culture and increase the likelihood of lasting change. In the faculty-led Bentley project, several elements of Kotter and Cohen's (2002) eight step model for change can be identified such as create a sense of urgency, form a guiding team, get the vision right, communicate for buy-in, empower action, create short-term wins, do not let up, and make change stick. While some advocate for the use of data to convince, Kotter and Cohen believe that helping stakeholders see how stakeholders are experiencing an organization's processes and products is more convincing. Experts in CBL agree: "It is . . . naive for service-learning advocates to believe that a large number of academics will be persuaded to accept service-learning simply because data show it to have a statistically significant impact on any particular student outcome" (Butin, 2006, p. 489). Schools of business seeking to embed CBL into their culture should be guided by a change model.

Centers and support staff focused on CBL can help address potential barriers experienced by faculty members. In one study, faculty members new to service-learning experienced emotional contagion as the result of students' positive and negative reactions, being encouraged or discouraged accordingly (LeCrom et al., 2016). They also experienced negative emotions due to increased administrative tasks. However, formal and informal support, such as staff assistance and connecting with colleagues helped buffer negative emotions. This demonstrates that success is motivating, particularly when faculty members see the benefits of student engagement; however, a lack of success and a heavy workload are demotivating. Thus, a key strategy for building support is to ensure that needed structures are in place for developing and implementing CBL initiatives.

Overall, service learning is more likely to be institutionalized when it emphasizes students' academic development (Serow et al., 1996) and is aligned with faculty values and commitments. Faculty members are a significant factor in the success of CBL initiatives. "Presidents may dream visions and vice presidents may design plans, and deans and department heads may try to implement them, but without the support of the faculty members, nothing will change" (Bates, 2000, p. 95).

The Community Partner

In addition to faculty considerations, community partner relationships are critical to the success of CBL in schools of business. In this context, community partners can and should include both for-profit and non-profit organizations as appropriate to learning or research objectives as well as community needs. CBL in schools of business can include internships, team consulting projects, or class or individual projects related to the needs and goals of the partners.

Perspectives on the role of community partners has evolved from one in which the community was viewed as a learning laboratory (e.g., as serving the institution and providing students with practical experience) to seeing the community as a source of learning (interview with Barbara Holland as cited in Kenworthy U'Ren et al., 2006). The latter involves faculty and community partners identifying individual and collective goals and creating situations in which these can be achieved. The relationship among stakeholders in CBL is often referred to as *reciprocity*, or the collaboration of students, faculty, the institution, and community partners for equal benefit (Workman & Berry, 2010). A related term is *transformative reciprocity,* which emphasizes collaboration aimed at transforming participants (Jameson et al., 2010).

These reciprocal relationships involve the faculty member and community partner helping students develop practical knowledge and skills and students sharing academic knowledge with the partner through the application of theories and concepts. The institution supports all of the stakeholders with resources, training, and coordination. As such, service learning is characterized as a co-learning environment (Konwerski & Nashman, 2008). Community partners have opportunities to observe students in action and can encourage them to openly share their thoughts and perspectives (Darby, 2016). By encouraging discussion and reflection on students' interactions with diverse clients, for example, partners can increase students' awareness of social issues and how to work with people different from themselves (Darby, 2016), thereby helping them develop a key skill for future employment.

To encourage the development of effective reciprocal relationships, the school of business and faculty member must focus on what community partners need as opposed to narrowly defined class projects or a faculty member's research interests (Hicks et al, 2015; Stanlick & Sell, 2016; Whitney et al., 2016). Students can also be involved in determining goals and projects (Hicks et al., 2015; Kliewer 2013; Meens, 2014; Mitchell, 2008; Saltmarsh et al., 2009). Each participant needs to be "empowered to be an originator or a follower, a teacher or a student, on any given idea or collaboration" (Hicks et al., 2015, p. 108). Community partners stress the need for balance among involved parties and want to contribute project ideas (Harrington, 2014).

Partnerships between schools of business and community partners face a number of logistical challenges. Community partners may be unfamiliar with CBL and their role. Similar to faculty members' concerns over increased workload, community partners may feel that the time needed to participate as co-educators is demanding and results in inefficiencies (Harrington, 2014). They may feel that the time needed to manage student projects is not commensurate with the value of what they receive (Edwards et al., 2001). The short-term nature of projects may limit the ability of students and faculty to address the real needs of the community partner (Hicks et al., 2015; Harrington, 2014). A lack of continuity can also be a problem with students coming and going each semester, resulting in incomplete projects or projects that never get started, and a lack of communication between previous student participants and new participants. Students' busy schedules may cause communication problems (Budhai, 2013). Additionally, the results of studies are sometimes not shared with the community partner (Harrington, 2014).

Effective partnerships with the community entail "beginning with a clear commitment to discovering a community's capacities and assets" (Kretzmann & McKnight, 1993, p. 1). This is in contrast to a deficiency-oriented approach where universities focus on problems and how an institution's services and research can solve these problems. The asset approach emphasizes taking an inventory of the assets and skills of individuals and organizations within a community rather than conducting a needs analysis. Although the asset approach has focused primarily on local urban neighborhoods, the principles apply to the broader role of CBL. Louisiana State University (2013) recommends the PARE model for forming community partnerships:

Prepare—define expectations, determine responsibilities and goals, discuss possible risks, determine the number of student participants, decide on timelines and deliverables, obtain information on the organization's mission and culture, provide a copy of the course syllabus

Act—designate an on-site supervisor, clarify goals and responsibilities with students, sign up or be assigned to a project, provide orientation to the course and the community organization, review risk management, supervise and monitor, hold students accountable

Reflect—require opportunities to discuss, write, and critically examine learning, involve partners in these opportunities

Evaluate—obtain feedback from the community partner, measure goal achievement, complete surveys or evaluations as required

A guide such as this, accompanied by forms or checklists to structure setting up the partnership, helps address the challenges identified and leads to lasting, reciprocal relationships.

As noted in the model, community partners should be involved in evaluation processes. Partners' perceptions of students' professional competencies (e.g., understanding a problem, attitudes, sense of responsibility, teamwork, and professionalism) influence their views of quality, value to the organization, and future participation (Andrade & Westover, 2020). While community partners are generally willing to work with students, their experience with students and their perceptions of benefits predict future participation (Baker-Boosamra et al., 2006). Studies have determined the importance of being clear about objectives and expectations, practicing effective communication, and emphasizing academic content and reflection across stakeholder groups (Appe et al., 2016). Obtaining an evaluation of projects and those involved from the community partner is critical in ascertaining their effectiveness and making needed improvements.

These studies demonstrate what can be learned from community partners. For partnerships to be truly reciprocal, the community partner must be involved in design, implementation, and evaluation and not be a passive participant (Appe et al., 2016). Collaborative research in which participants are involved in identifying problems, research questions, methods, and other aspects is another important feature of CBL (Crabtree, 2008). A lack of community partner voices is detrimental for continued implementation of service learning and sustainable partnerships (Shalabi, 2013) and may be harmful to the community (Baker-Boosamra et al., 2006). Community partner voices must be reflected in the processes, evaluation, and refinement of CBL. Overall, further research is needed on community partners' perspectives (Tinkler et al., 2014; Vogel & Seifer, 2011). Schools of business can play a key role in this research by developing and documenting effective practices for community partnerships.

GUIDING PRINCIPLES

To enable the effective implementation of CBL in schools of business and the achievement of associated learning outcomes, two models are next presented to guide discussion, implementation, and evaluation.

The WE CARE model identifies six criteria for successful CBL initiatives in business education: "**W**elcomed by faculty members, **E**vidence-based as a result of thorough preparation and integration into a course, **C**omplementary in terms of adding value to each course, **A**ction-oriented involving students in tangible real-world projects with associated goals and outcomes, **R**eciprocal in nature, and **E**pistemic with the aim of increasing students' cognitive abilities" (Kenworthy-U'Ren & Peterson, 2005, p. 272). This model focuses primarily on pedagogical considerations but also has implications for leading CBL initiatives and for supporting faculty. Research is needed to demonstrate how the model has been applied in actual practice.

An additional framework that could be effectively used by schools of business to guide CBL initiatives and determine the extent to which are effective is Furco's (2002, 2003) self-assessment rubric consisting of the following categories.

> *Philosophy and mission—defining service learning, inclusion in strategic planning, alignment with institutional mission and with educational reforms*
>
> *Faculty support and involvement—knowledge and awareness, involvement and support, leadership, incentives and rewards*
>
> *Student support and involvement—awareness, opportunities, leadership, incentives and rewards*
>
> *Community participation and partnerships—awareness, mutual understanding, voice and leadership*
>
> *Institutional support—presence of a coordinating entity and a policy-making entity; staffing, funding, administrative support, departmental support, evaluation and assessment*

The five criteria listed are embedded into a rubric which outlines three stages (critical mass building, quality building, and sustained institutionalization) with descriptors for each stage of the six dimensions. The goal of the rubric is to facilitate discussion with recognition that some dimensions may be more salient to a particular context than others and that components may need to be added (Furco, 2002). The rubric can help schools of business develop and measure the effectiveness of an action plan for CBL. Like any change effort, embedding CBL into organizational culture takes time and on-going effort. Once again, information is needed on how this is being accomplished in schools of business.

AN EXEMPLAR

When implementing CBL, institutions should consult research, promising practices based on others' experiences, and guiding principles, and determine how these can most effectively be adapted to their contexts. They should also consider change models to inform their approaches such as Kotter and Cohen's (2002) mentioned previously. The implementation of CBL is an iterative process as institutions learn from their own and others' experiences. The example of Utah Valley University (UVU) illustrates how one school of business embedded CBL into its organizational culture in support of larger institutional goals. The example demonstrates how to enable and institutionalize change.

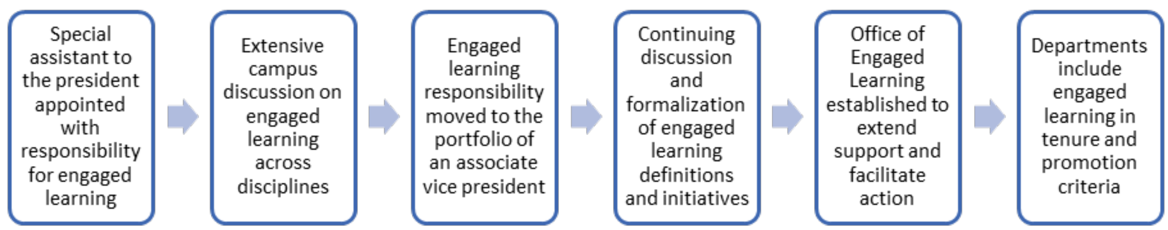
UVU was granted the Carnegie elective classification for community engagement in 2008 with a successful renewal in 2015. The classification reflects "collaboration between institutions of higher education and their larger communities for the mutually beneficial exchange of knowledge and resources in a context of partnership and reciprocity" (Brown University, 2020, para. 1). Available in the U.S. since 2006, the classification is also being piloted internationally based on an initial proof of concept in Ireland and subsequent feedback on how to adapt the standards for international use (Brown University, 2020).

The initial awarding of the elective Carnegie community engaged classification at UVU was based on what was in place at the university; however, the classification and its renewal have provided impetus for further exploration and embedding of related philosophies, values, and practices throughout the university. As a result, on renewal of the classification, the Carnegie Foundation made the following statement:

> *Your application documented excellent alignment among campus mission, culture, leadership, resources, and practices that support dynamic and noteworthy community examples of exemplary institutionalized practices of community engagement. The application also documented evidence of community engagement in a coherent and compelling response to the framework's inquiry" (Utah Valley University, 2020a, para. 2).*

This achievement was the result of years of work throughout the university. See the overview of key milestones, particularly related to structure, in Figure 1.

Figure 1
Key Milestones in Institutionalizing CBL



The Office of Engaged Learning at UVU, which has primary responsibility for CBL, has evolved over time in terms of its responsibilities and initiatives. Overseen by an associate vice president in academic affairs, its primary purpose is to identify institutional strategies and facilitate innovative practice. Key areas of oversight include internships, community engagement, global and intercultural engagement, undergraduate research, engaged curriculum, and a field station for research and student projects. A key strategy has been obtaining grants and funding opportunities to enable innovations across the university. Funding schemes have been developed to support the implementation of high impact learning with a focus on supporting diverse students and student persistence, undergraduate summer research, and *green* grants for junior faculty to encourage engaged teaching and learning and support tenure (green is the university's color and also reflects the novice status of junior faculty members). Grants involve faculty-student collaboration and emphasize sustainable and impactful engaged learning projects (e.g., they must involve multiple course sections and affect a significant number of students).

One noteworthy accomplishment of the Office of Engaged Learning is the development of an engaged learning instrument which measures the efficacy of course design. Results demonstrate a connection between academic engagement and student grades and retention (Utah Valley University, 2020c). The Center for Social Impact, which reports to the Office of Engaged learning, provides resources, funding, and training for curricular, co-curricular, and extra-curricular initiatives. It directly supports the 170 service-learning designated courses offered, impacting approximately 8,000 students each year. Fellowships with stipends provide skill development for faculty members, and a service-learning quality assessment instrument guides course redesign (Utah Valley University, 2020b).

The mission statement and strategic plan of the Woodbury School of Business at UVU reflects the community engaged mission of the institution. The mission, "*Through exceptional business education, we help students become successful professionals who build our community*," is operationalized through the strategic plan. Strategic plan goals include maximizing student improvement through engaged learning, helping students obtain and succeed in careers aligned to their goals, producing research that improves business education and practice, and serving the community through increased efficiency and inclusive outreach. These goals reflect the university's core themes of *engage*, *include*, and *achieve*. To achieve strategic plan objectives, the school of business provides grants and resources in addition to those available from the university to support engaged teaching and learning. Faculty innovations are funded through a competition called *Whale Tank*, modelled after a popular television show, and recognition occurs through tenure and promotion as well as from the dean, who calls attention to noteworthy faculty achievements (Andrade, 2020). An overarching theme for engaged learning in the school of business is referred to as Delta, or “maximizing student improvement through engaged learning” (Andrade, 2020, p. 4).

In this exemplar institution, CBL is central to the mission, and as such, has been embedded into processes, policies, and practice both at the institutional level and within the school of business. In this way, over a period of time and through positive reinforcement and enabling structures, CBL (e.g., engaged learning in the UVU context) has become part of the culture. Additional examples of schools of business that have effectively implemented CBL in order to transform business and management education are needed to demonstrate how to prepare students for what has been called an unscripted future that “involves rapid change, global factors, a need to develop soft skills, and the pressure to remain current (particularly given the rapid rate at which information is created, and subsequently becomes outdated)” (Kenworthy & DiPadova-Stocks, 2010).

CONCLUSION

CBL is well-established as a high impact practice with much potential to help students in schools of business develop employer-valued skills. Researchers and practitioners have identified a variety of considerations as well as principles to guide effective CBL implementation in schools of business and generally. The review of literature in this article, however, has demonstrated that research and documentation regarding the extent to which CBL has been implemented in schools of business and effective practices for doing so is dated or has not yet been collected or examined.

It should be acknowledged that “compared to other pedagogy, service-learning takes additional time from all participants and is difficult to do. It requires commitment on the part of the faculty member, institutional administration, community partner, and students” (Kenworthy-U’Ren et al., 2006, p. 123). This article has identified key considerations to illustrate how leaders and administrators in school of business can effectively lead CBL initiatives. It sets a foundation for further research.

While much progress has been made generally regarding the validity of CBL for enhanced student learning, further opportunity exists to investigate and improve on current practices. In particular, the exploration of considerations and guiding principles in this article indicates the importance of further examination of CBL practices in schools of business to determine the status quo and identify future directions, including exemplary practices and innovations that go beyond the course level to transform practice and prepare students for the 21st century.

REFERENCES

Andrade, M. S. (2020). Utah Valley University: A continuing culture of transformation. *Journal of Management Inquiry, 29*(2), 1–5. https://doi.org/10.1177/1056492619860593

Andrade, M. S., & Westover, J. H. (2020). Student professional competencies as perceived by community service learning partners. *Journal of Community Engagement and Higher Education, 12*(3), 19–32.

Appe, S. Rubaii, N., & Stamp, K. (2016). International service learning in public and nonprofit management education. Reflections from multiple stakeholders and lessons learned. *Journal of Nonprofit Education and Leadership, 6*(1), 3–24. http://dx.doi.org/10.18666/JNEL-2016-V6-I1-7200

AASCB International. (2020). *2020 guiding principles and standards for business.* https://www.aacsb.edu/accreditation/standards/business

Baker-Boosamra, M., Guervara, J. A., & Balfour, D. L. (2006). From service to solidarity: Evaluation and recommendations for international service-learning. *Journal of Public Affairs Education, 12*(4), 479–500.

Bates, A. W. (2000). *Managing technological change: Strategies for college and university leaders*. San Francisco, CA: Jossey-Bass.

Brown University. (2020). *College & university engagement initiative. International pilot*. https://www.brown.edu/swearer/carnegie/international-pilot

Budhai, S. S. (2013). Two sides to every story: Exploring community partners' perspective of their service learning experiences. *Journal for Civic Commitment, 20*(1), 1–13.

Boice, R. (1990). Faculty resistance to writing-intensive courses. *Teaching of Psychology, 17*(1), 13–17.

Butin, D. W. (2006). The limits of service-learning in higher education. *The Review of Higher Education, 29*(4), 475–498. https://wwb.wisc.edu/wp-content/uploads/2015/04/Limits-of-Service-Learning.pdf

Campus Compact. (2004). 2004 *annual membership survey.* https://compact.org/resource-posts/2004-annual-membership-survey/

Campus Compact. (2010). *2020 annual membership survey results executive summary*. https://kdp0l43vw6z2dlw631ififc5-wpengine.netdna-ssl.com/wp-content/uploads/large/2015/04/2010-Annual-Survey-Exec-Summary-1.pdf

Campus Compact. (2016). *Revitalizing our democracy: Building on our assets. 2016 annual member survey executive summary*. https://kdp0l43vw6z2dlw631ififc5-wpengine.netdna-ssl.com/wp-content/uploads/large/2017/03/campus_compact_executive_summary_2016_final3-2-1-2-1.pdf

Crabtree, R. D. (2008). Theoretical foundations for international service learning. *Michigan Journal of Community Service Learning, 15*(1), 18–36. https://files.eric.ed.gov/fulltext/EJ831380.pdf

Darby, A. N., Ward-Johnson, F., & Cobb, T. (2016). The unrecognized co-educator in academic service-learning: Community partners' perspectives on college students service diverse client populations. *Partnerships: A Journal of Service-Learning & Civic Engagement, 7*(1), 3–15. *Academy of Management Learning and Education, 4*(3), 345-353.

Boice, R. (1990). Faculty resistance to writing-intensive courses. *Teaching of Psychology, 17*(1), 13–17.

Brown University. (2020). *Community engagement.* Swearer Center. https://www.brown.edu/swearer/carnegie/about#:~:text=Community%20engagement%20describes%20collaboration%20between,context%20of%20partnership%20and%20reciprocity

Davidson-Shivers, G. V., Salazar, J., & Hamilton, K. M. (2005). Design of faculty development workshops: Attempting to practice what we preach. *College Student Journal, 39*(3), 528–539.

Demb, A., & Wade, A. (2012). Reality check: Faculty involvement in outreach & engagement. *Journal of Higher Education, 83*(3), 337–366.

Edwards, B., Mooney, L., & Heald, C. (2001). Who is being served? The impact of student volunteering on local community organizations. *Nonprofit and Voluntary Sector Quarterly, 30*, 444–461. http://dx.doi.org/10.1177/0899764001303003

Eisen, A., & Barlett, P. (2006). The Piedmont Project: Fostering faculty development toward sustainability. *The Journal of Environmental Education, 38*(1), 25–35.

Eyler, J. S., Giles, D. E., Stenson, C. M., & Gray, C. J. (2001). *At a glance: What we know about the effects of service-learning on college students, faculty, institutions, and communities, 1993-2000* (3rd ed). Corporation for National and Community Service. http://www.compact.org/wp-content/uploads/resources/downloads/aag.pdf

Farber, K. (2011). *Change the world with service learning: How to organize, lead, and assess service-learning projects*. Plymouth, United Kingdom: Rowman and Littlefield Education.

Finlay, A, & Brown McNair, T. (2013). Assessing underserved students' engagement in high-impact practices. Washington, DC: Association of American Colleges and Universities. https://www.aacu.org/assessinghips/report

Furco, A. (2002). *Self-assessment rubric for the institutionalization of service-learning in higher education.* Berkeley, CA: University of California. https://talloiresnetwork.tufts.edu/wp-content/uploads/Self-AssessmentRubricfortheInstitutionalizationofService-LearninginHigherEducation.pdf

Furco, A. (2003). Self-assessment rubric for the institutionalization of service-learning in higher education Berkeley: University of California. http://www.clevelandstatecc.edu/content/uploads/pdf/IRE-5B29_FURCO_Rubric-08_Final.pdf

Furco, A. & Moely, B. E. (2012). Using learning communities to build faculty support for pedagogical innovation: A multi-campus study. *The Journal of Higher Education, 83*(1), 128–153.

Goodman, E., Westover, J. H., Workman, L., & Andrade, M. S. (2018). A model of student learning: A cross-disciplinary examination of student reflections of service-learning experiences. *Experiential Learning & Teaching in Higher Education, 20*(1), 26–46.

Haas, P. F., & Keeley, S. M. (1998). Coping with faculty resistance to teaching critical thinking. *College Teaching, 46*(2), 63–68.

Harrington, K. (2014). Addressing the impacts of service-learning on communities: A recommendation report. https://servicelearning.uga.edu/sites/default/files/harrington_costa_rica_recommendation_report_2014.pdf

Hart Research Associates (2015, January). *Falling short? College learning and career success*. Washington, DC: Association of American Colleges and Universities. https://www.aacu.org/sites/default/files/files/LEAP/2015employerstudentsurvey.pdf

Hart Research Associates. (2018, July). *Fulfilling the American dream: Liberal education and the future of work*. Washington, DC: Hart Research Associates https://www.aacu.org/sites/default/files/files/LEAP/2018EmployerResearchReport.pdf

Heffernan. K. (2001). *Service-learning in higher education*. https://pdfs.semanticscholar.org/9649/1dcd7713c02ec6718f56d4d435169b42e883.pdf?_ga=2.77236437.1965610142.1593311382-201351780.1593311382

Hicks, T., Seymour, L., & Puppo, A. (2015). Democratic relationships in service-learning: Moving beyond traditional faculty, student, and community partner roles. *Michigan Journal of Community Service Learning*, *22*(1), 105–108.

Jameson, J. K., Clayton, P. H., & Jaeger, A. J. (2010). Community engaged scholarship as mutually transformative partnerships. In L. Harter, J. Hamel-Lambert, & J. Millesen (Eds). *Participatory Partnerships for Social Action and Research* (pp. 259– 277). Dubuque, IA: Kendall Hunt.

Kenworthy, A. L. (1996). Linking business education, campus culture and community: The Bentley service-learning project. *Journal of Business Ethics, 15*(1), 121–131.

Kenworthy-U'Ren, A. L., & Peterson, T. (2005). In the hands of us all. *Academy of Management Learning & Education, 4*(3), 354.

Kenworthy-U'Ren, A.L., Petri, A., Taylor, M. L. (2006). Components of successful service-learning programs: Notes from Barbara Holland, Director of the U.S. National Dervice-Learning Clearinghouse. *International Journal of Case Method Research & Application, XVIII*(2), 120–129.

Kenworthy, A. L. (2010). No more reinventing the service-learning wheel: Presenting a diverse compilation of best practice "how to" articles. *Journal of Management Education, 34*(1), 3–8.

Kenworthy, A. L., & Dipadova-Stocks, L. N. (2010). Charging forward into the unscripted future: Following the script of interconnected action. *International Journal of Organizational Analysis, 18*(2), 173–180.

Kliewer, B. W. (2013). Why the civic engagement movement cannot achieve democratic and justice aims. *Michigan Journal of Community Service Learning*, *19*(2), 72–79.

Kuh, G. D. (2008). *High-impact educational practices: What they are, who has access to them, and why they matter*. Washington, DC: Association of American Colleges and Universities. https://www.aacu.org/leap/hips

Kuh, G. D., & O'Donnell, K. (2013). Ensuring quality and taking high-impact practices to scale. Washington, DC: Association of American Colleges and Universities https://www.aacu.org/publications-research/publications/ensuring-quality-taking-high-impact-practices-scale

Kuh, G. D., O'Donnell, K., & Schneider, C. G. (2017). HIPs at ten. *Change: The Magazine of Higher Learning, 49*(5), 8-16. DOI: 10.1080/00091383.2017.1366805

Kupka, B., Westover, J. H., Workman, L., & Barker, C. (2014). Educating the next generation of human resource management practitioners: Benefits and challenges of using experiential methods in collegial human resource management education. *Journal of the Utah Academy of Sciences, Arts, and Letters, 90*, 31–40.

Konwerski, P., & Nashman, H. (2002). Who teaches whom: The varied voices and instructional roles of community service-learning partners. *Journal of Nonprofit & Public Sector Marketing*, 10(2),165–186.

Kotter & Cohen, J. (2002). *The heart of change*. Harvard Business Review Press.

Koslowski, F. (2006, April). Overcoming faculty resistance to assessment. Paper presented at the Undergraduate Assessment Symposium, North Carolina State University. http://www.ncsu.edu/assessment/symposium/presentations/A.10_Koslowski.pdf

Kretzman, J. P., & McKnight, J. L. (1993). *Building communities from the inside out: A path toward finding and mobilizing a community's assets*. Chicago, IL: The Asset-Based Community Development Institute.

LeCrom, C. W., Pelco, L., & Lassiter, J. W. (2016). Faculty feel it too: The emotions of teaching through service-learning. *Journal of Community Engagement and Higher Education, 8*(2), 41–56.

Leigh, J. S. & Kenworthy, A. L. (2018). Exploring the "three Ps" of service-learning: Practice, partnering, and pressures. Oxford Research Encyclopedia's Research and Management Online Series. https://oxfordre.com/business/view/10.1093/acrefore/9780190224851.001.0001/acrefore-9780190224851-e-63

Lewing, J. M. (2019). Faculty motivations and perceptions of service-learning in Christian higher education, *Christian Higher Education, 18*(4), 294–315.

Louisiana State University. (2013). *Service learning handbook*. https://www.lsu.edu/academicaffairs/ccell/faculty_resources/course_design_and_tools/course_design_tools.php

Manolis, C., & Burns, D. J. (2011). Attitudes toward academic service learning semesters: A comparison of business students with non-business students. *Journal of the Scholarship of Teaching and Learning, 11*(1), 13–33.

Meens, D. E. 2014. Democratic and social justice goals in service learning evaluation: Contemporary challenges and conceptual resources. *Michigan Journal of Community Service Learning, 21*(1), 41–54.

Morton, K., & Bergbauer, S. (2015). A case for community: Starting with relationships and prioritizing community as method in service-learning. *Michigan Journal of Community Service Learning, 22*(1), 18–31.

Olberding, J. C. (2012). Does student philanthropy work? A study of long-term effects of the "learning by giving" approach. *Innovative Higher Education, 37* (2), 71–87. http://dx.doi.org/10.1007/s10755-011-9189-5

Olberding, J. C., & Hacker, W. (2016). Does the 'service' in service learning beyond the academic session? *Journal of Nonprofit Education and Leadership, 6*(1), 25–46.

O'Meara, K. (2013). Research on faculty motivation for service-learning. In P. H. Clayton, R. G.

Bringle, & J. A. Hatcher (Eds.), *Research on service learning: Conceptual frameworks and assessment* (Vol 2A, pp. 215–243). Sterling, VA: Stylus.

Pearce, J. (2016). Ask the business school ranking media to walk their talk: Rejoinder to 'Identifying research topic development in business and management education research using legitimation code theory.' *Journal of Management Education, 40*(6), 722–725.

Salimbene, F., Buono, A., Van Steenberg Lafarge, V., & Nurick, A. (2005). Service-learning and management education: The Bentley experience. *Academy of Management Learning & Education, 4*(3), 336–344. http://www.jstor.org/stable/40214330

Saltmarsh, J., Hartley, M., & Clayton, P. (2009). *Democratic engagement white paper*. Boston: New England Resource Center for Higher Education.

Shalabi, N. (2013). Exploring community partners' perspectives of the nature of service-learning partnerships in Egypt. *The International Journal of Research on Service-Learning and Community Engagement, 1*(1), 80–21.

Stanlick, S. & Sell, M. (2016). Beyond superheroes and sidekicks: Empowerment, efficacy, and education in community partnerships. *Michigan Journal of Community Service Learning, 23*(1), 80–84. http://dx.doi.org/10.3998/mjcsloa.3239521.0023.107

Taylor, A., & Kahlke, R. (2017). Institutional logics and community service-learning. *Canadian Journal of Higher Educaiton, 47*(1), 137-152.

Tinkler, A., Tinkler, B., Hausman, E., & Tufo-Strouse, G. (2014). Key elements of effective service-learning partnerships from the perspective of community partners. *Partnerships: A Journal of Service-Learning and Civic Engagement, 5*(2), 137–152.

University of Bristol. (2017). How to enable community based learning. https://www.publicengagement.ac.uk/sites/default/files/publication/how_to_enable_community_based_learning.pdf

Utah Valley University. (2020a). *Engaged learning.* https://www.uvu.edu/engagedlearning/carnegie.html

Utah Valley University. (2020b). *Faculty service-learning.* https://www.uvu.edu/socialimpact/service-learning/faculty-sl.html

Utah Valley University. (2020c). *Measuring engagement*. https://www.uvu.edu/engaged-curriculum/measurement-assessment/index.html

Vogel, A. L., & Seifer, S. D. (2011). Impacts of sustained institutional participation in service-learning: Perspectives from faculty, staff and administrators. *Gateways: International Journal of Community Research and Engagement, 4*, 186-–202.

Whitehurst, G. J. (2002). *Evidence-based instruction. http://www2.ed.gov/nclb/methods/whatworks/eb/evidencebased.pdf*

Whitney, B., Harrison, B., Clayton, P. H., Muse, S. & Edwards, K. E. (2016). Learning from and with community organizations to navigate the tensions of democratic engagement. *Michigan Journal of Community Service Learning, 23*(1), 85-90. http://dx.doi.org/10.3998/mjcsloa.3239521.0023.108

Workman, L, & Berry, G. R. (2010). Building the five R/five stakeholder research framework: Understanding engaged learning in the business school. *The Journal of Business Inquiry, 9*(1), 127–147.

Zlotkowski, E. (1996). Opportunity for all: Linking service-learning and business education. *Journal of Business Ethics, 15*(1), 5–19.

EMPLOYER AND STUDENT PERCEPTIONS ON FACTORS IMPORTANT IN THE HIRING PROCESS: WHO GETS AN INTERVIEW?

Terry J. Ward, Middle Tennessee State University
Emily Ziadeh, LBMC
Kavin Ismail, Deloitte & Touche LLP

ABSTRACT

The purpose of this study is to determine if accountants and students agree on the ranking of characteristics most important when recruiting accounting graduates for entry-level positions.

Our study extends prior literature by comparing both students' perceptions and employers' perceptions of the factors influencing hiring to see if agreement exists. Agreement on the factors would result in more efficient hiring and should lead to less turnover and greater employer and employee satisfaction. Disparity between employer and students on the factors could result in hiring inefficiency.

Our results suggest that students agree with the accountants on the most important criteria, accounting work experience. However, accountants and students disagreed significantly on the ranked importance of leadership evidence, non-accounting work related experience, and having a master's degree. The results suggest accountants place a significantly greater importance on non-accounting work related experience and leadership evidence than students, while students place a significantly greater emphasis on possessing a master's degree than accountants.

Results also suggest that the ranking differences between accountants and students for non-accounting work related experience and possessing a master's degree are not consistent across male and female responses. The female accountants and female students generally agree on the rankings, while the male accountants and male students significantly disagree. Male accountants consider non-accounting work related experience much more important than male students do. Both male and female accountants consider having a master's degree of less importance than students do. However, the difference is much greater between the male accountants and male students.

Key Words: Perceptions of hiring students, employer and employee hiring satisfaction, and hiring criteria.

INTRODUCTION

The employment outlook for accounting graduates is less optimistic than ten years ago. The US Bureau of Labor Statistics had expected employment of accountants and auditors to grow 11 percent yearly to 2024 (Bureau of Labor Statistics, 2015). However, according to survey trends, hiring of accounting graduates with BAs and MAs had increased for years to a peak of 45,000 in 2014, but has declined since then to 30,093 in 2018 (Cohn, 2020).

Enrollment in accounting degree programs had also reached a record high in 2011. The AICPA (2011) reported "enrollments at BA and MA degree levels continue to increase and have reached the 225,000 mark for the first time" (Moore, 2011). However, enrollment also started a downward trend right after 2011, with a decline in undergraduate enrollment to 208,000 for 2018 (Dawkins et al., 2020). This downward trend indicates the need for efficiency in the hiring process of accounting graduates.

The purpose of this study is to determine if accountants and students agree on the ranking of characteristics most important when recruiting accounting graduates for entry-level positions.

Our study extends prior literature (Kirsch et al., 1993; and Moncada and Sanders, 1999) two ways. First, we compare both students' perceptions and employers' perceptions of the factors influencing pre-interview hiring to see if agreement exists. Second, we include a student obtaining a master's in accountancy degree as one of the factors ranked. If both the employer and student agree on the rank order of the factors, then the recruiting process is likely to be efficient and less likely to lead to turnover later.

This paper concentrates on those factors that will determine which students receive an interview. One can look at numerous factors, both personal and achievement oriented. To be consistent with most prior studies, and because few firms give communication skills or psychological tests to all applicants to determine an interview, we test the following factors: Work Experience (accounting related), Leadership Evidence, Cumulative GPA, Work Experience (non-accounting related), Accounting GPA, and Obtaining a master's degree.

Although the literature is rich in accounting firm recruitment, most studies on factors influencing hiring tend to include factors observed in the interview process such as communication skills and other interview related characteristics (e.g., Yunker et al., 1986; Klein et al., 1990; Hafer and Hoth, 1983; and Dinius and Rogow, 1988). Many accounting graduates never get an interview, and failure of companies in selecting the best applicants to interview can result in failure to hire productive graduates.

BACKGROUND

According to Kirsch et al. (1985), little early research existed before 1985 that examined recruiter and student recruiting perceptions. Instead, recruiting research looked at either student expectations and rankings or the attributes valued by recruiters in the recruitment process.

For example, studies investigating students' perceptions on what work environment factors are important when selecting a firm included Stolle (1977), Kochanek and Norgaard (1985), and Schmutte (1987). These studies found friendliness of personnel, relaxed work environment, and location as importance factors to students in selecting a firm. Additional student focused studies found that opportunity for advancement, acceptable starting salary, and potential longevity with the organization as additional factors influencing a student's decision in selecting a firm (Carpenter and Strawser, 1970; Barnhart, 1971; and Morgan et al., 1980).

Other studies simultaneously looked at recruiting factors during the interview process and found that the interview did not significantly change student and recruiter job related perceptions (Yunker et al., 1986; Klein et al., 1990; and Hafer and Hoth, 1983). The study by Hafer and Hoth (1983) looked at how employer and student agreement on ranking factors are important in doing managerial related abilities in public accounting.

Several studies have looked at the characteristics used by recruiters when hiring for entry-level accounting positions. Lewis, Shimerda, and Graham (1983) surveyed 168 CPA offices from twelve of the largest CPA firms in the country. They also surveyed 150 randomly selected firms from the 1979 list of Fortune 500 firms. Their questionnaire focused on the employer-preferred credentials of business graduates. The results of their study found that two aspects were consistently important to recruiters from CPA firms: the applicant's grade point average (GPA) and interview performance. Additionally, the study found that the following three aspects were most important to the Fortune 500 firms: interview performance, work experience, and GPA.

Dinius and Rogow (1988) used three rounds of Delphi questionnaires to collect panel members' expert opinions regarding the qualities that firms consider important in hiring entry-level accountants. The panel members consisted of either ten personnel partners or ten managers from each of the Big Eight accounting firms. The panel members ranked accounting GPA as the most important quality in hiring someone, followed by overall GPA.

Hassell and Hennessey (1989) examined the relative importance of criteria used by major CPA firms in recruiting and hiring entry-level accountants. They extended the study by Lewis, Shirmerda, and Graham (1983) by examining general selection criteria and specific personal characteristics. They also compared simple rankings to AHP (Analytical Hierarchy Process) weight rankings to assess the difference between the characteristics perceived important by recruiters and the characteristics used in the decision-making process. Study participants included 30 partners or managers from three of the Big Eight accounting firms who specialize in recruiting. The results of the simple rankings indicated that the three most important attributes were personal characteristics, followed by accounting GPA and interview performance. Prior work experience was ranked second to last in the simple ranking. The AHP ranking, on the other hand, found prior work experience as the most important attribute. This finding led the researchers to conclude that the study participants did not actually use the self-ranked characteristics to guide their decision process.

Cook and Finch (1994) extended prior research by surveying both public accounting firms and industry employers. Their study also included local, regional, and national firms. The 509 respondents in the study were experienced, upper-level managers or partners. Results from the study found differences between public accounting and industry employers. Public accounting firms ranked training potential and educational background as the two most important qualities in potential employees. In contrast, industry employers ranked educational background and prior work experience as most important. Differences were also found between national firms and local and regional firms. National firms ranked educational background as the most important quality in a potential employee and prior work experience as the least important quality. Local firms ranked prior work experience as most important, and regional firms found training potential to be most important.

Moncada and Sanders (1999) surveyed recruiters, faculty, and students from across the United States. National, regional, local firms were included in the study. The study attempted to determine whether the perceptions of accounting students, faculty, and CPA firm recruiters agreed with the actual characteristics deemed most important when selecting students for on-campus interviews. Students, faculty, and CPA firm recruiters all ranked accounting GPA as most important. However, the authors found several differences among perceptions of the three groups. Students and faculty both ranked self-starter evidence as fifth in importance, while CPA firm recruiters ranked it second. Students ranked writing skills ninth and faculty ranked it tenth in importance. Firms, on the other hand, ranked writing skills fifth in importance. Faculty ranked the reputation of a school third, as opposed to eighth by recruiters. Work experience was another notable difference. Students overrated the importance of work experience and faculty underrated its importance.

Other research studies found similar results. Davidson (1994) found that overall GPA was the most important factor in the hiring of accounting students. Lewis et al. (1983) found employers values, overall GPA, work experience, and interview performance to be the most important factors in the hiring process. Krzystofik and Fein (1988) found that evidence of leadership, overall GPA, GPA in accounting, and work experience in accounting, in order, as the most important factors. More recent studies looked at the importance of non-technical skills and found employers stressed the need for non-technical skills such and communication skills (Low et al., 2016; and Getahn et al., 2020).

JUSTIFICATION FOR STUDY AND HYPOTHESES

We were unable to find a study that specifically compared accounting students' opinions and employers' opinions of the factors important in the pre-interview selection process, although a study by Kirsch et al. (1993) was somewhat like our study. The authors looked at the disparities between student perceptions and employer expectations for staff auditor jobs. The authors found that students' perceptions of job requirements differed from those of recruiters in several areas, mostly on ranking of inter-personal and communication skills.

Our study extends prior literature by comparing both students' perceptions and employers' perceptions of the factors influencing pre-interview hiring to see if agreement exists. Agreement on the factors would result in more efficient hiring and should lead to less turnover and greater employer and employee satisfaction. Disparity between employer and employees on the factors would result in hiring inefficiency. We extend Kirsch et al. (1993) and Moncada and Sanders (1999) by using a broader sample, and by adding obtaining a master's degree as one of the factors considered in the hiring process. Our sample covers all the main areas of employment in a metropolitan area in a southern state.

Prior studies did not include a master's degree as a hiring factor because, prior to 1999, only 17 states had implemented the 150-hour education requirement for CPA exam eligibility (AICPA, December 2011). As of 2017, the U.S. Virgin Islands was the only U.S. jurisdiction that did not hold this requirement. (AICPA, 2016-17). Additionally, there has also been a dramatic increase in the number of students obtaining a master's degree in accounting. In fact, the number of accounting master's degrees awarded had risen from 6,725 in 1999 (Moore, 2011) to 37,359 by 2014 (AICPA, 2015). Additionally, the number of students enrolled in a Master of Accountancy program in 2014 was 39,641, which is a 34% increase from the prior year.

Thus, this study addresses the research question of whether students and employers differ in their perceptions of the importance of the six hiring factors. We also test the impact of gender differences between the students and the hiring process. Prior studies offer limited evidence on gender differences in the hiring process.

SAMPLE

The authors gave a survey to accounting professionals at a CPE event held in a metropolitan area of a southern state. These professionals consisted of employers representing national and local accounting firms, public and private corporations, government entities, and self-owned and other entities. In addition, we gave the sample survey with slight modifications to senior level undergraduate and Master of Accountancy students at one of the largest universities in the state located in the same geographical area of the state where the CPE event was held. The survey asked various demographic questions. The main question of interest asked the participants to rank the following six criteria in the hiring process on a scale of 1 to 6, with one indicating "greatest importance" and six indicating "least importance".

- Work Experience (accounting related)
- Leadership Evidence
- Cumulative GPA
- Work Experience (non-accounting related)
- Accounting GPA
- Master's Degree

Each subject completed a response for each of the dependent variables; each subject ranked all the responses. So, the sample size is 174 for each of the dependent variables. Statisticians differ somewhat on the number of observations needed per cell thumb to generate valid multivariate models. For example, Bhattacharyya and Johnson (p. 270, 1977) recommends fifteen observations per cell, while Simmons et al. (p. 1363, 2011) recommends twenty observations per cell. The cell sample sizes in our study easily exceed these minimum sample sizes for multivariate models. Thus, our results should be valid.

Table 1 contains a breakdown of the 174 participants. The sample contained 83 accountants and 91 students. The sample of accountants contains similar numbers of male and female participants. Most of the accountants were CPAs (80.5%), while over half were currently on their firm's Hiring Committee. The sample of students contains 40 male participants and 51 female participants. Most of the students were undergraduates (80 undergraduates versus 11 graduates). In similar numbers to the accountants, most of the students desire to obtain the CPA license, 78 to 13, respectively.

Table 1
Participates

I. Accountants in Study		
Stratified by Gender:		
Male	Female	Total
41 (49.5%)	42 (50.5%)	83 (100%)
Stratified by CPA:		
Not a CPA	CPA	Total
16 (18.5%)	67 (80.5%)	83 (100%)
Stratified by Hiring Position:		
On Hiring Committee	Not on Hiring Committee	Total
44 (53%)	39 (47%)	83 (100%)
II. Students in Study		
Stratified by Gender:		
Male	Female	Total
40 (44%)	51 (56%)	91 (100%)
Stratified by Academic Status:		
Undergraduate	Graduate	Total
80 (88%)	11 (12%)	91 (100%)
Stratified by Desire CPA:		
Plans to become CPA	Does not Plan to become CPA	Total
78 (85.5%	13 (14.5%)	91 (100%)

METHODS

The dependent variables in this study are the responses for the six ranking criteria for hiring calculated as follows:

WORK_ACC = rank score of importance of accounting related work experience,
LEADERSHIP = rank score of importance of leadership evidence,
CUM_GPA = rank score of importance of cumulative GPA,
WORK_NON = rank score of importance of non-accounting related work experience,
ACC_GPA = rank score of importance of accounting GPA, and
MASTER = rank score of importance of a master's degree.

The study's models have two independent variables of interest with one interaction term. We coded them as follows:

SUBJECT = coded 0 for responses from accountants, and coded 1 for responses from students,
GENDER = coded 0 if participant is male and coded 1 if participant is female, and
SUBJECT*GENDER = interaction term.

We ran Multivariate Analysis of Variance (MANOVA) generated models. Each of the three independent variables were regressed on the dependent variables of rank responses to test differences in ranking between accountants and students, males and females, and consistency of responses across the levels of subjects and gender. We also ran separate stratified models to see if results differed between accountants on hiring committees and those not on hiring committees. Since we found no differences between those two groups, we only report those for the full samples. We also looked at differences in rankings between undergraduate and graduate students and identified no significant differences. For power considerations, we did not stratify the students into undergraduate and graduate groups in the reported models.

RESULTS

We first show non-inferential ranking statistics results. Table 2 contains the mean rankings of each of the hiring criteria from highest ranking to lowest (from an ordinal scale of 1 to 6) for the accountants and the students along with the sample size used to generate each mean response. The first part of the table contains the rankings for the accountants, while the second part contains the rankings for the students. The means show differences between accountants and students in the rankings of the hiring criteria. The accountants believe that the most important criteria for hiring is accounting work experience, followed by leadership evidence and accounting GPA. The accountants placed the least importance on obtaining a master's degree, with cumulative GPA also not very important.

Table 2
Ranking of the Six Hiring Criteria

I. Accountants' Responses for Ranking of the Six Hiring Criteria

Criteria Ranked from Highest to Lowest Importance	Mean Response	Number of Observations	
Accounting Work Experience	2.06	n = 83	
Leadership Evidence	3.16	n = 83	n
Accounting GPA	3.28	n = 83	
Other Work Experience	3.55	n = 83	
Cumulative GPA	4.07	n = 83	
Master's Degree	4.73	n = 83	

II. Students' Responses for Ranking of the Six Hiring Criteria

Criteria Ranked from Highest to Lowest Importance	Mean Response	Number of Observations
Accounting Work Experience	1.91	n = 91
Accounting GPA	3.31	n = 91
Master's Degree	3.58	n = 91
Leadership Evidence	3.67	n = 91
Other Work Experience	4.02	n = 91
Cumulative GPA	4.46	n = 91

Students agreed with the accountants on the most important criteria, accounting work experience, which does suggest some efficiency in the hiring process. However, students differed somewhat with the accountants after the first criteria. The students ranked accounting GPA and the master's degree as the second and third most important criteria in being hired. Thus, the major difference between accountants and students in the initial phase of the hiring process to obtain an interview seems to be the importance of leadership evidence and the master's degree. However, the descriptive statistics in Table 2 do not tell us if the differences are significant.

To determine if the accountants and students differed significantly on the rankings of the criteria for initial hiring consideration, we created MANOVA generated models. The two independent variables with interaction term were regressed on the ranked responses as follows:

WORK_ACC + LEADERSHIP + CUM_GPA + WORK_NON + ACC_GPA + MASTER = SUBJECT + GENDER + SUBJECT*GENDER,

MANOVA generates a separate Analysis of Variance (ANOVA) model for each of the dependent variables, along with test statistics on interactions and correlations among the dependent variables. Table 3 contains the results for the independent models, with overall dependent variable F-test Statistic and Chi-Square Statistic probabilities reported for each independent variable term. The overall dependent variable model F-test statistics suggest that most of the differences in ranking occur with LEADERSHIP (significant at p-value < .05), WORK_NON (significant at p-value < .10), and MASTER (significant at p-value < .001) responses.

Accountants and students significantly differ on the ranking of leadership evidence (SUBJECT p-value = .01 for the LEADERSHIP model), non-accounting work related experience (SUBJECT p-value = .05 for the WORK_NON model) and having a master's degree (SUBJECT p-value = .00 for the MASTER model).

Thus, the results for the models do suggest that students and accountants differ significantly on the ranked importance of leadership evidence, non-accounting work related experience, and having a master's degree. Although MANOVA generated models do not provide signs for the parameter estimates, the means reported earlier in Table 2 together with the independent variables' test statistics in Table 3 suggest that accountants place a significantly greater importance on non-accounting work related experience and leadership evidence than students. Students place a significantly greater emphasis on obtaining a master's degree than accountants.

Male and female participants did not significantly differ on the ranking of any of the criteria (GENDER was not significant in either model). However, the SUBJECT*GENDER interaction term was significant in the WORK_NON model (p-value = .08) and MASTER model (p-value = .05). The significant results for the interaction term in these two models suggest that the differences in accountant and student rankings for non-accounting work related experience and master's degree are not consistent across male and female responses.

The correlation statistics for the dependent variables further validated the strength of the MANOVA results. The highest correlation for MASTER is between it and WORK_NON. These two dependent variables possess a negative correlation of -0.259, which is significant at p-value = .001. This correlation indicates that participates (SUBJECT and GENDER) differed in their ranking of these two responses in opposite direction. Those participants ranking MASTER important tended to rank WORK_NON unimportant, while those ranking WORD_NON important tended to rank MASTER unimportant.

Table 3
Results for MANOVA Generated Models with SUBJECT and GENDER Main Variables, and SUBJECT*GENDER Interaction Regressed on Each Ranked Criterion

[1] Dependent Variable	Overall Model F Value	P Value of Chi-Square Test Statistic		
		[2]SUBJECT	GENDER	SUBJECT*GENDER
WORK_ACC (n = 174)	0.50	.56	.36	.54
LEADERSHIP (n = 174)	2.69**	.01	.45	.20
CUM_GPA (n = 174)	1.58	.15	.19	.30
WORK_NON (n = 174)	2.12*	.05	.81	.08
ACC_GPA (n = 174)	0.62	.95	.35	.34
MASTER (n = 174)	8.70***	.00	.84	.05

[1] SUBJECT + GENDER + SUBJECT + SUBJECT*GENDER were regressed on the dependent response variables. The dependent variables were WORK_ACC, LEADERSHIP, CUM_GPA, WORK_NON, ACC_GPA, and MASTER. WORK_ACC is rank score of importance of accounting related work experience. LEADERSHIP is rank score of importance of leadership evidence. CUM_GPA is rank score of importance of cumulative GPA. WORK_NON is rank score of importance of non-accounting related work experience. ACC_GPA is rank score of importance of accounting GPA. MASTER is rank score of importance of a master's degree.

[2] SUBJECT is an independent variable to measure participant differences coded 0 for responses from accountants, and coded 1 for responses from students.

GENDER is an independent variable to measure gender differences coded 0 if participant is male and coded 1 if participant is female.

SUBJECT*GENDER is an interaction term to see if participant responses are consistent across gender.

*** = significant at < .001. ** = significant at < .05. * = significant at < .10.

To provide evidence of the significant SUBJECT*GENDER interactions for the other work experience and master's degree responses we created cell contrasts of means generated by the MANOVA independent models. The means and contrasts for the WORK_NON dependent variable are shown in Table 4. Table 5 contains the means and contrasts for the MASTER dependent variable.

Table 4
Contrasts and Means for WORK_NON Ranked Response Means Across SUBJECT and GENDER Interaction

I. Means and Contrasts for WORK_NON Dependent Variable Response

WORK_NON Ranked Response Means (the lower the mean the higher the ranked importance) for SUBJECT*GENDER cells:

SUBJECT	Male mean (std dev)	Female mean (std dev)
Accountant	3.29 (1.53) N = 41	3.81 (1.48) N= 42
Student	4.22 (1.71) N = 40	3.86 (1.64) N = 51

Contrasts for WORK_NON Response Means (ranked importance of non-accounting related work experience):

	df	F stat	P Value
difference in male and female accountant rank response: 3.29 vs 3.81	1	2.16	0.14
difference in male accountant and male student rank response: 3.29 vs 4.22	1	6.86	0.00
difference in male accountant and female student rank response: 3.29 vs 3.86	1	2.88	0.09
difference in female accountant and male student rank response: 3.81 vs 4.22	1	1.38	0.24
difference in female accountant and female student rank response: 3.81 vs 3.86	1	0.03	0.87
difference in male and female student rank response: 4.22 vs 3.86	1	1.15	0.28

The major differences in ranking the importance of non-accounting related work experience (WORK_NON) are for the male participants. Male accountants considered non-accounting work related experience significantly more important than the male students (pair-wise comparison of 3.29 and 4.22 means = f-statistic of 6.86 with p-value = .00), while the female accountants and female students tended to agree (pair-wise comparison of 3.81 and 3.86 means = f-statistic of 0.03 with p-value = .87). Male accountants also ranked the importance of non-accounting work related experience higher than the female students (significant at p-value = .09), but the difference was not as strong as the difference between male accountants and male students.

Table 5
Contrasts and Means for MASTER Ranked Response Means Across SUBJECT and GENDER Interaction

I. Means and Contrasts for MASTER Dependent Variable Response

MASTER Ranked Response Means (the lower the mean the higher the ranked importance) for SUBJECT*GENDER cells:

SUBJECT	Male mean (std dev)	Female mean (std dev)
Accountant	5.00 (1.43) N = 41	4.46 (1.55) N= 42
Student	3.35 (1.64) N = 40	3.76 (1.62) N = 51

Contrasts for MASTER Response Means (ranked importance of obtaining a master's degree):	df	F stat	P Value
difference in male and female accountant rank response: 5.00 vs 4.46	1	2.41	0.12
difference in male accountant and male student rank response: 5.00 vs 3.35	1	22.48	0.00
difference in male accountant and female student rank response: 5.00 vs 3.76	1	14.14	0.00
difference in female accountant and male student rank response: 4.46 vs 3.35	1	10.23	0.00
difference in female accountant and female student rank response: 4.46 vs 3.76	1	4.52	0.03
difference in male and female student rank response: 3.35 vs 3.76	1	1.57	0.21

The results in Table 5 for the pair-wise comparisons on the ranking of the importance of having a master's degree show a definite interaction between subjects and gender on this response. In this case, the results were not consistent across both groups of subjects. The major differences appear to be between the accountants and students, but gender differences do exist. In both cases, the accountants did not consider a master's degree to be very important, with the male accountants' ranking averaging 5.00 and the female accountants' ranking averaging 4.46. However, both male and female students ranked the importance of a master's degree higher than the accountants did. The female students ranked it an average of 3.76, while the male students ranked it an average of 3.35. All the differences between accountants' responses and students' responses are significant. The difference between the male accountants' average ranking and male student's average ranking is more significant (pair-wise comparison of 5.00 and 3.35 means = f statistic of 22.48 with p-value = .00) than the difference between the female accountants' average ranking and female students' ranking (pair-wise comparison of 4.46 and 3.76 means = f statistic of 4.52 with p-vale = .03). However, both comparisons are significant, indicating a strong interaction between gender and subject.

Therefore, the pair-wise comparisons' results for WORD_NON and MASTER validate the significance of the subject by gender interaction in the MANOVA generated models. They indicate that the responses for non-accounting work related experience were not consistent across gender, with most of the differences coming from the responses between male accountants and male students. The results also illustrate that the responses for the importance of a master's degree were not consistent across subjects and gender, with the major difference again between the male accountants and students.

CONCLUDING REMARKS AND LIMITATIONS OF STUDY

Studies such as this one involving students and accountants tend to suffer from some external validity. Primarily, one must determine if the results are generalizable to subjects in other areas of the country. The students in the study are from a large southern university that had the largest undergraduate student body in the state. The accountants in this study are from the area surrounding the largest metropolitan area in the state. Thus, although the results may have less relevancy outside the southeast area of the United States, we believe that the results do add to research in this area and has more validity than prior studies.

We extend prior research by using a broader sample, and by adding a master's degree as one of the factors in hiring. Prior studies did not tend to include a master's degree as a hiring factor. We also test the impact of gender differences between the students and the hiring process. Prior studies offer limited evidence on gender differences in the hiring process. Thus, results from our study should have greater generalizability and external validity than prior studies.

Our results suggest that students agreed with the accountants on the most important criteria, accounting work experience. However, students differed with the accountants after the first criteria. They disagreed significantly on the ranked importance of leadership evidence, non-accounting work related experience, and having a master's degree. The results suggest accountants place a significantly greater importance on non-accounting work related experience and leadership evidence than students, while students place a significantly greater emphasis on obtaining a master's degree than accountants.

Male and female participants did not significantly differ overall on the ranking of any of the criteria (GENDER was not significant). However, interactions between the subjects and their gender were significant for non-accounting work related experience and obtaining a master's degree. The significant results for the interaction term suggest that the differences in accountant and student rankings for non-accounting work related experience and master's degree are not consistent across male and female responses.

The female accountants and female students generally agreed on the rankings, while the male accountants and male students significantly disagreed. The male accountants considered non-accounting work related experience to be much more important than male students did. For possessing a master's degree, both male and female accountants consider having a master's degree to be of less importance than students do, but the difference is much greater between the male accountants and male students.

The results of this study do indicate some inefficiency in the hiring process in accounting in deciding which students get an interview. Students and accountants differ on how important they view leadership evidence, non-accounting work related experience, and a master's degree. Accountants consider leadership evidence and non-accounting work related experience to be important, while students consider them of much less importance. Accountants consider possessing a master's degree to be of less importance, while students place a greater importance on obtaining a master's degree.

Further, there exists a gender and subject interaction for the non-accounting experience and master's degree responses, mostly driven by male students differing greatly with the male accountants on their importance. The male students greatly undervalue the importance of non-accounting experience and over-state the importance of a master's degree when compared to the male accountants. Students would increase their odds of getting an interview by placing a greater emphasis on getting leadership experience and experience, non-accounting and accounting are important, and maybe placing less relevance on the master's degree. Male students are greatly decreasing their chances in the job market by placing value on criteria of limited value to the male accountants.

REFERENCES

AICPA.150 Hour Requirement for Obtaining a CPA License. (2017). *American Institute of Certified Public Accountants*. AICPA.org, 2016-17. Web. 28 (March). (http://www.aicpa.org/BECOMEACPA/LICENSURE/REQUIREMENTS/Pages/default.aspx#states)

AICPA. Strong Hiring Demand Forecast for Accounting Graduates. (2011). *American Institute of Certified Public Accountants*, 17 (May). (http://www.aicpa.org/Press/PressReleases/2011/Pages/StrongHiringDemandForecastforAccountingGraduates.aspx)

AICPA Students, Academics & Inclusion. (2015). Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits. (http://www.aicpa.org/interestareas/accountingeducation/newsandpublications/downloadabledocuments/2015-trendsreport.pdf)

Barnhart, J. R. (1971). Employer firm selection among accounting majors: An ex-post study. *Journal of Accounting*, (Fall), 87-90.

Bhattacharyya, G. K., and Johnson, R. A. (1977). *Statistical Concepts and Methods*. John Wiley & Sons, (New York).

Bureau of Labor Statistics. (2017). Accountants and Auditors. Occupational Outlook Handbook. United States Department of Labor, 17 Dec. 2015. Web. 28 (March). (https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm#tab-1)

Carpenter, C. G., and Strawser, R. H. (1970). Job selection preferences of accounting students. *Journal of Accounting*, (June), 84-86.

Cohn, M. (2020). CPA firms' hiring of accounting grads down 30%. *Accounting Today*, (August 26th), online version.

Cook, E. D., & Finch, B. (1994). Qualities employers seek in new accounting employees. *Journal of Education for Business*, 69(3), 136-136.

Dawkins, M. C., Dugan, M., Steven, M., and Trapnell, J. E. (2020). The future of accounting education. *The CPA Journal*, (September), online version.

Davidson, R. A. (1994). Use of perceptions in employee selection by accounting firms. *Revue Canadienna des Sciences de I'Administration; Montreal*, 11(4), 331-338.

Dinius, S. H., & Rogow, R. B. (1988). Application of Delphi method in identifying characteristics big eight firms seek in entry-level accountants. *Journal of Accounting Education*, 6.

Getahun, M., and Mersha, D. (2020). Skill gap perceived between employers and accounting graduates in Ethiopia. *Financial Studies; Bucharest*, (Vol. 24, Iss. 2), 64-90.

Hafer, J. C., and Hoth, C. C. (1983). Selection characteristics: Your priorities and how students perceive them. *Personnel Administrator*, (March), 25-28.

Hassell, J. M., & Hennessey, H. W. (1989). Examination of factors important in the CPA recruiting process. *Journal of Accounting Education*, 7.

Kirsch, R. J., Leathers, P. E., and Snead, K. C. (1993). Student versus recruiter perceptions of the importance of staff auditor performance variables. *Accounting Horizons*, 7(4), 58-**finish**.

Kochanek, R. F., and Norgaard, C. T. (1985). Student Perceptions of Alternative Accounting Careers--Parts 1 and 2. *The CPA Journal*, (May and June), 36-43, 26-32.

Krzystofik, A., and Fein, R. (1988). Does your firm use the right approach in hiring campus recruits? *Journal of Accountancy*, 166 (November), 83-88.

Lewis, T. D., Shimerda, T. A., & Graham, G. (1983). What the academic advisor needs to know about job placement. *Journal of Accounting Education*, 1.

Low, M., Botes, V., Dela Rue, D., and Allen, J. (2016). Accounting employers' expectations the ideal accounting graduates. *The e – Journal of Business Education & Scholarship of Teaching*, (Vol. 10, Iss.1), 36-57.

Moncada, S., & Sanders, J. (1999). Perceptions in the recruiting process. *The CPA Journal*, 69(1), 38-41.

Moore, S., Mahler, R., & Ashton, R. (2011). Trends in the supply of accounting graduates and the demand for public accounting recruits. (http://www.tsbpa.state.tx.us/pdffiles/AICPA_2011_Trends_Report.pdf)

Morgan, R. G., Bremser, W. G., and Chou, C. (1980). Are expectations realistic? Job expectations of entrants in the accounting profession. *The Women CPA*, (October),13-17.

Schmutte, J. (1987). The socialization effect of the on campus recruiting phase of the placement process. *Issues in Accounting Education*, (Fall), 292-312.

Simmons, J. P., Neilson, L. D., and Simonsohn, U. (2011). False-positive Psychology: Undisclosed flexibility in data collection and analysis allows presenting anything as significant. *Psychological Science*, (Vol. 22, Iss. 11), 1359 – 1366.

Stolle, C. D. (1977). Perceived differences among public accounting firms which affect job choices. *The Accounting Review,* (April), 474-478.

Yunker, P. J., Sterner, J. A., and Costigan, M. (1986). Employment in accounting: A comparison of recruiter perceptions with student expectations. *Journal of Accounting Education*, (Spring), 95-112.

STRENGTHENING THE PROFESSOR BRAND: A STUDY OF HOW TO IMPROVE PROFESSOR BRAND ADVOCACY AMONG STUDENTS

Michael W. Pass, Sam Houston State University

ABSTRACT

The Professor Brand is the particular way that students think about a Professor. The strength of a Professor Brand is the extent that students exhibit Professor Brand Advocacy, which is a student's willingness to advocate on behalf of a professor. The purpose of this study was to answer the research question: How can Professor Brand Advocacy among students be improved? Understanding how to improve Professor Brand Advocacy is useful because some professors may not have a strong Professor Brand. There is little advocacy for them among students, so knowing how they may influence Professor Brand Advocacy is beneficial. Professors, students, and institutions benefit from stronger Professor Brands when professors take steps to improve student advocacy.

Professor Brand Advocacy was examined in relation to Professor Brand Attitude that was represented as the student's opinion of relatedness to the professor. Professor Brand Attitude was studied in relation to Professor Brand Personality. It was conceptualized as a student's perceptions of three Big Five personality factors: Conscientiousness, Agreeableness, and Extraversion. A conceptual model of the hypothesized relationships was tested using student opinions obtained from a convenience sample of 201 undergraduate junior and senior students taking in-person classes at a university located in the Southwestern United States.

Students responded to measures of Big Five personality factors that were developed through qualitative research. Professor Brand and Professor Brand Advocacy were measured with scales drawn from the literature and modified for the study context. Quantitative analyses included exploratory factor analysis, confirmatory factor analysis, and structural equation modeling. Findings indicate the importance of student perceptions of relatedness (i.e. Professor Brand Attitude) when improving Professor Brand Advocacy. In addition, perceptions may be improved by attending to Conscientiousness, Agreeableness, and Extraversion personality factors of the Professor Brand Personality.

INTRODUCTION

The branding of products received research attention after Fournier's (1998) seminal article provided a theoretical foundation for the branding concept. Researchers studied branding in numerous ways, including brand identity (Aaker, 2003; Balmer & Greyser, 2006; De Chernatony, 1999), brand personality (Aaker, 1997; Freling & Forbes, 2005), brand positioning (Reiss & Trout, 2000), and brand equity (Davcik et al., 2015; Keller, 1998). Product branding concepts explain individuals such as sports figures and celebrities as human brands (e.g., Fournier, 2010; Thomson, 2006). This study considers the individual professor as a brand, thus aligning with the expansion of human branding to individuals having roles in specific contexts. Previous studies of individuals as brands include ones of CEOs, doctoral students, entrepreneurs, and psychologists (Bendisch et al., 2013; Cederberg, 2017; Close et al., 2011; Razeghi et al., 2016).

A Professor Brand is the particular way that students think about a professor. It is a student's holistic perception of a professor, including characteristics such as expertise, skills, abilities, and personality. The strength of a Professor Brand is indicated by the extent of Professor Brand Advocacy among students. It is a student's willingness to advocate on behalf of a professor. Students advocate for a professor through word of mouth, teaching evaluations, and online web sites (e.g., ratemyprofessors.com). Individuals, such as professors, are "living brands" that are likely to influence perceptions of an institution brand (Bendapudi & Bendapudi, 2005). Therefore, it is important for professors and institutions to consider how to strengthen the Professor Brand.

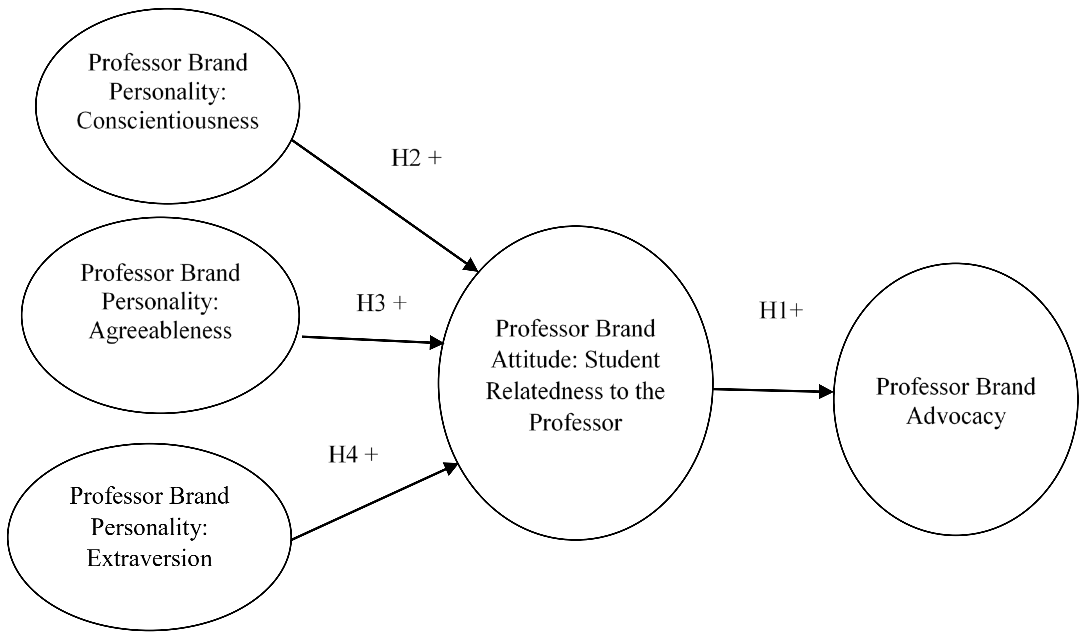
Creating a strong Professor Brand by increasing Professor Brand Advocacy is likely to yield benefits for an institution, professors, and students. Public recognition of an institution increases from positive word of mouth among students and other stakeholders. In addition, the credibility of academic programs may be perceived as better than the credibility of ones at other institutions. The differentiation is likely to influence individuals making a decision about where to attend school, thus potentially affecting enrollments. A professor also benefits from a strong Professor Brand. Students are likely to tell others about characteristics that differentiate the professor, thus exhibiting Professor Brand Advocacy. When options for courses are available, students are more likely to select one taught by a professor receiving endorsements from fellow students. Moreover, students taking courses from the professor are likely to report positive teaching evaluations that influence tenure, promotion, and compensation decisions. Students benefit from professors with a strong Professor Brand because the professors more than likely meet their needs and expectations for teaching skills, expertise, and personality.

The motivation for this study was the desire to address the situation when a professor receives little Professor Brand Advocacy among students, thus falling short of being perceived as a strong Professor Brand. Students may not perceive the professor as a meaningful contributor to their knowledge development, or they may have negative perceptions for other reasons. The professor experiencing this situation may not understand what to change to make a difference, or may spend time on ineffective solutions to improve the situation. Therefore, it is beneficial to understand what influences Professor Brand Advocacy. The research question for this study was: *How can Professor Brand Advocacy among students be improved?*

An answer to the research question was sought by investigating student attitude towards the professor, termed Professor Brand Attitude, in relation to Professor Brand Advocacy. Moreover, personality traits, representative of the Professor Brand Personality, are examined in relation to Professor Brand Attitude. Figure 1 presents the Conceptual Model of Relationships. The particular Professor Brand attitude considered is the student's sense of relatedness to the professor. Relatedness is the extent with which someone feels a sense of connection and belonging to others (Ryan & Deci, 2000a; 2020). In the context of the current study, a student would have a sense of relatedness to the extent that a professor interacts well with the student and the student has been able to "get to know" the professor. Professor Brand Personality was examined to determine if certain personality factors of the professor influence the student's sense of relatedness (i.e. Professor Brand Attitude). The personality factors include student perceptions of three Big Five personality factors: Conscientiousness, Agreeableness, and Extraversion.

The sections that follow explain the Professor Brand Attitude and Professor Brand Personality constructs. Hypotheses are presented within each of these sections to support testing the Conceptual Model of Relationships (Figure 1). The Methodology, Findings, and Conclusions are then presented and followed by Recommendations for applying the findings. Contributions of the research and Limitations are then explained.

Figure 1
Conceptual Model of Relationships



PROFESSOR BRAND ATTITUDE

An attitude is "a psychological tendency that is expressed by evaluating a particular entity with some degree of favor or disfavor" (Eagly et al., 2007). A student's opinion of relatedness to a professor is the attitude investigated in this study and it is a proxy variable for Professor Brand Attitude. The Professor Brand Attitude construct may be characterized by other attitudes, such as one about the expertise of a professor, but examining more of them is beyond the scope of this study. The formation of a student's attitude about relatedness to a professor may be explained theoretically with reference to cognitive, affective, and conative components from the consumer behavior literature. They are identified in the literature as the Tri-Component Attitude Model (Schiffman & Kanuk, 2007), the ABC Model of Attitudes (Solomon, 2006), the Tripartite Model (Breckler, 1984; Rosenberg & Hovland, 1960), or simply as the three components of attitude (Fishbein & Ajzen, 1975).

The commonly held view is that attitude results from the interaction of the affective and cognitive components. Researchers empirically support this two-component attitude structure (e.g., Bagozzi & Burnkrant, 1979) and explain that cognitive and affective components must be present for an attitude to develop (Rosenberg, 1960). The cognitive component refers to what an individual believes about a target object or individual, such as a professor, and the affective component refers to the feelings held about the beliefs (Fabrigar et al., 2005). The third component, conative, refers to the behavioral intention, or actual behavior, that may occur because of the attitude formed from the interaction of cognitive and affective components.

Regarding the current study, cognitive components are the student's beliefs regarding a professor's personality that develop from personal interactions and what others have said about the professor. The affective component is comprised of favorable, or unfavorable, feelings for the beliefs about the professor's personality. A student's attitude of relatedness to the professor (i.e. Professor Brand Attitude) forms from the interaction of beliefs about a professor's personality and feelings about the beliefs. The conative component occurs when the student either indicates the willingness (i.e. intention) to advocate for the professor, or actually advocates, thus exhibiting Professor Brand Advocacy.

Theoretical support exists for hypothesizing a positive relation between a student's attitude of relatedness to a professor (i.e. Professor Brand Attitude) and Professor Brand Advocacy (i.e. the conative component). Self-Determination Theory (SDT) states that relatedness is an innate need that individuals wish to fulfill (Baumeister & Leary, 1995; Deci & Ryan, 2000; LaGuardia & Patrick, 2008; Ryan & Deci, 2000b; 2020). It is a sense of connection and belonging to others that an individual feels (Ryan & Deci, 2000a; 2020). SDT explains that fulfillment of the need for relatedness, as well as competence and autonomy, contributes to personal development, self-motivation, and a sense of well-being (Reis et al., 2000; Ryan & Deci, 2020; Ryan et al., 2021). A student's attitude of relatedness to a professor is indicated by the opinion of how well he (or she) interacts with a professor and has been able to "get to know" the professor. Theoretically, as a student's attitude of relatedness to a professor develops, the student would appreciate the relationship because the innate need for relatedness is being fulfilled. The student's appreciation is indicated by the student advocating for the professor. Therefore, a positive relation between an attitude of relatedness (i.e. Professor Brand Attitude) and the student's advocacy on behalf of the professor (i.e. Professor Brand Advocacy) is hypothesized.

Research related to the Professor Brand and Professor Brand Advocacy is limited but there is empirical support for hypothesizing a positive relation between Professor Brand Attitude and Professor Brand Advocacy. Jillapalli & Wilcox (2010) found positive relationships for antecedents (i.e. Student Satisfaction and Trust) to Professor Brand Advocacy. The strength of student attachment to a professor, called Attachment Strength, was positively related to the antecedents and indirectly related to Professor Brand Advocacy. The student's perception of relatedness to a professor was positively related to Attachment Strength. However, it was not modeled as having a direct relation to Professor Brand Advocacy.

As shown in Figure 1, the current study models a direct relationship between Professor Brand Attitude (i.e. Student's Relatedness to the Professor) and Professor Brand Advocacy. It does not replicate the previous study because mediators (i.e. Attachment Strength, Satisfaction, and Trust) are not examined. Nevertheless, empirical support for hypothesizing a positive relation between Professor Brand Attitude and Professor Brand Advocacy is provided by the previous study. The correlation matrix from the study reports a significant correlation between student relatedness to a professor and Professor Brand Advocacy. Specifically, student relatedness correlated positively at .45 ($p<.001$) with Professor Brand Advocacy. The correlation suggests that a direct relationship between Professor Brand Attitude and Professor Brand Advocacy will be positive and significant. In sum, the theoretical explanation from Self-Determination Theory (SDT) and empirical findings from the previous study of Professor Brand Advocacy support testing the following hypothesis:

H1: Professor Brand Advocacy is positively related to the student's Professor Brand Attitude (i.e. Student Relatedness to the Professor).

PROFESSOR BRAND PERSONALITY

Personality factors that a student associates with a professor represent the Professor Brand Personality, thus aligning with the definition of brand personality as the set of human characteristics associated with a brand (Aaker, 1997). The Tri-Component Attitude Model (Schiffman & Kanuk, 2007) theoretically supports the notion that student beliefs about the professor's personality influence the formation of an attitude of relatedness to the professor. As previously explained, a student forms beliefs about a professor's personality (i.e. cognitive component) and holds favorable, or unfavorable, feelings (i.e. affective component) about the personality traits. The interaction of the cognitive and affective components result in an attitude about the professor. Therefore, it is valuable to know about the personality factors for which beliefs may be formed that influence the student's attitude of relatedness to the professor (i.e. Professor Brand Attitude). By knowing the salient personality factors, they may be managed to influence the student's attitude of relatedness, thus improving Professor Brand Advocacy.

Theoretical support for the personality factors examined in this study is provided by literature related to the Big Five personality factors. Goldberg (1981) coined the name "Big Five" for five abstract factors that broadly represent dimensions of an individual's personality. The five factors are Extraversion, Agreeableness, Conscientiousness, Neuroticism, and Openness. Literature describing validity of the Big Five informs this study (Digman, 1990; John et al., 2014). The Professor Brand Personality in the current study corresponds to the Conscientiousness, Agreeableness, and Extroversion factors of the Big Five. The three factors are referred to as *mega-factors* because they are primary factors of the Big Five (Saucier, 1997). Descriptions of the mega-factors, typically found in the literature (e.g., Digman, 1990; John et al., 2014), are below with the advancement of hypotheses. The Neuroticism and Openness factors of the Big Five were not included in the study because of limitations explained in the Methodology section.

Research leading to identification of the Big Five was initiated using an inventory of 17,953 terms characterizing behaviors and personalities of individuals (Allport & Odbert, 1936). After developing the inventory, the terms were selected and classified by judges into four groups with one of them having 4500 personality traits. Correlation and factor analyses were used to classify the 4500 traits as 16 factors (Cattell, 1943) and a five factor structure was found using Cattell's data (Fiske, 1949). According to Goldberg (1992), further analyses were completed and the factors labeled as the Big Five were identified by Tupes and Christal (1961) with data from Cattell (1957).

Numerous studies provide evidence for the Big Five being representative of an individual's personality (e.g., Borgatta, 1964; Digman & Takemoto-Chock, 1981; Norman, 1963). However, the factors do not necessarily indicate every aspect of an individual's personality because the presence of specific traits that represent each personality factor will vary depending on the context of an analysis (Brown et al., 2002; John et al., 2014). Therefore, it is important to consider the study context when selecting personality trait adjectives to measure the personality factors. Personality characteristics, including the Big Five factors, have been examined in the higher education context in relation to teaching evaluations (Clayson & Sheffet, 2006; Kim & MacCann, 2018), student motivation (Lantos, 1997), instructional effectiveness

(Feldman, 1986), quality in higher education (Hill et al., 2003) and student perceptions of the ideal instructor (Kim & MacCann, 2016).

Professor Brand Attitude (i.e. student relatedness to the professor) is hypothesized as being positively related to three *mega-factors* of the Big Five: Conscientiousness, Agreeableness, and Extraversion. Conscientious individuals are more likely to be dependable, hardworking and better at the performance of their job (Hurtz & Donovan, 2000). When a professor is conscientious, students experience fewer fluctuations in the quality of teaching. They develop a belief that the professor is well organized, efficient when completing tasks, and effectively plans activities. The professor's conscientiousness fulfills a student's need for an effective learning environment, thus increasing the student's inclination to interact with the professor. Therefore, there is likely to be a positive relationship between the student's perception of Conscientiousness and the student's relatedness to the professor (i.e. Professor Brand Attitude).

A student's belief of a professor's Agreeableness develops when the professor is sensitive, friendly, sympathetic, and kind to the students. The professor's prosocial orientation encourages interactions that help the student with academic challenges. The supportive interactions influence the student's belief of the professor's Agreeableness. The student also gets to know the professor more personally through the interactions. These outcomes suggests there is likely to be a positive relationship between the Agreeableness perceived by a student and the Professor Brand Attitude (i.e. Student Relatedness to the Professor). A positive relationship is also proposed to exist between the Extraversion of a professor and the Professor Brand Attitude (i.e. Student Relatedness to the Professor). Extraversion is perceived when the professor is talkative and actively interacts with students. The professor's outgoing personality fosters interactions with students, thus facilitating development of relationships that increase a student's sense of relatedness to the professor.

Empirical support for the hypothesized relationships, described above, is suggested by findings from a study of instructor personalities in relation to teaching evaluations (Kim & MacCann, 2018). The Extraversion, Agreeableness, Conscientiousness personality factors examined in the study were significantly correlated to two elements of the Student Evaluation of Educational Quality (Marsh, 1982). The elements are similar to what a student would experience when the perception of relatedness to a professor exists. The two elements of instructor evaluations by students are: (1) encouragement of discussion and participation in the classroom (group interaction), and (2) instructor accessibility and friendliness to students (individual rapport). Correlations of student scores for these elements in relation to the Extraversion, Agreeableness, Conscientiousness personality factors were .31 to .68 and significant ($p<.001$). The significant and positive relations between the personality factors and the two elements support proposing that the personality factors are positively related to the student's sense of relatedness (i.e. Professor Brand Attitude). The following hypotheses guide testing relationships between the three personality factors and Professor Brand Attitude.

H2: Professor Brand Attitude (i.e. Student Relatedness to the Professor) is positively related to the extent that the Professor Brand Personality exhibits Conscientiousness.

H3: Professor Brand Attitude (i.e. Student Relatedness to the Professor) is positively related to the extent that the Professor Brand Personality exhibits Agreeableness.

H4: Professor Brand Attitude (i.e. Student Relatedness to the Professor) is positively related to the extent that the Professor Brand Personality exhibits Extraversion.

METHODOLOGY

The hypotheses were tested with survey responses from a convenience sample of undergraduate junior and senior students taking in-person classes at a university located in the Southwestern United States. The convenience sample provided findings that may be generalizable to another university but only to the extent that the location and respondents are similar to those of this study. Questionnaires were distributed during four semesters in seven sections of marketing classes attended by students enrolled as marketing majors and majors for other disciplines. Junior and senior students were asked to participate because they would have more experience taking courses from professors, as compared to freshmen and sophomores. A total of 201 questionnaires were completed and used in the analysis.

Students provided perceptions of a professor they knew from a face-to-face class taken during a previous semester. IRB approval was obtained and guidelines were followed to ensure that students understood participation was optional and responses were provided anonymously. In addition, students did not reveal the name of the professor they considered when completing the questionnaire. The participants included juniors (7%) and seniors (93%), marketing majors (80%) and other majors (20%), males (45%) and females (55%) between the ages of 20 to 23 (79%) and 24 to 29 (21%). They held an overall GPA of 2.0 to 3.0 (45%), 3.1 to 3.4 (27%) or 3.5 to 4.0 (26%). A small number of students (2%) did not provide a GPA.

The students' opinions of the likelihood of advocating for the professor (i.e. Professor Brand Advocacy) and their perceptions of relatedness to the professor (i.e. Professor Brand Attitude) and the professor's personality (i.e. Professor Brand Personality) were obtained with scale items drawn from the literature and developed for this study. Construct scale items were reviewed by colleagues to confirm face validity as suitable measures. Table 3 reports the scale items for the constructs with results of the Confirmatory Analysis and Measurement Model of the Constructs.

Professor Brand Advocacy was measured with six scale items, including four developed by Jillapalli and Wilcox (2010) and two scale items developed for this study. A seven-point scale with Strongly Disagree (1) to Strongly Agree (7) anchors was used to obtain responses. Professor Brand Attitude (i.e. Student Relatedness to the Professor) was measured with items from the SDT Basic Psychological Needs Scales (Deci & Ryan, 2000) that were modified for the context of this study. The five scale items measured the student's opinion about relatedness to the professor using a seven-point scale with Strongly Disagree (1) to Strongly Agree (7) anchors.

The Big Five personality factors were measured by presenting survey participants with 30 adjectives descriptive of personality traits. They were asked to indicate how accurately each one describes the professor. A seven-point scale with Extremely Inaccurate (1) to Extremely Accurate (7) anchors was used to obtain the opinions. The personality trait adjectives were selected from literature describing the nature of effective professors (Brown, 2004; Lincoln, 2008; Swanson et al., 2005; Sweeney et al., 2009; Voss et al., 2007). In addition, literature related to the measurement of the Big Five personality factors guided selection (John et al., 2014; Saucier, 1997; Wood et al., 2010).

The literature review yielded 52 personality trait adjectives representative of the Big Five personality factors. In order to reduce questionnaire length, a qualitative research orientation was taken to select the final set of adjectives. Meetings were held with groups of students to discuss the research and ask them to explain their understanding of the less common adjectives, thus learning if any might not be understood by survey respondents. In addition, they rated each adjective as a suitable descriptor of professors. Consideration of the student's feedback and their ratings resulted in the use of 30 personality trait adjectives for the questionnaire. The final set of adjectives were reviewed by students and colleagues to confirm face validity as measures of the Big Five personality factors.

As previously noted, the Neuroticism and Openness factors of the Big Five were not included in the study. Neuroticism is the extent of an individual's emotional stability. It was excluded because students evaluating the initial 52 personality trait adjectives rated the ones suggestive of Neuroticism as low, or neutral, descriptors of professors. Students also explained being uncomfortable and hesitant to give an opinion about personality trait adjectives for Neuroticism. The Openess factor is whether the person is open-minded, creative, or imaginative. The exploratory factor analysis of personality trait adjectives did not identify a set of adjectives related to Openness so it could not be measured for the study.

The quantitative analysis of student responses included an exploratory factor analysis of the personality trait adjectives to confirm acceptable loadings on the three Big Five factors and discriminant validity. Confirmatory factor analysis (CFA) was completed to assess fit for a measurement model and confirm acceptable loadings of scale items for the measurement of constructs shown in Figure 1. Means, standard deviations, and the Cronbach's Alpha for each construct were determined. The CFA provided the Composite Reliability (CR) and Average Variance Extracted (AVE) for each construct. In addition, the CFA provided the measurement model used to test the four hypothesized relationships (Figure 1) with structural equation modeling using LISREL 10.20 (Jöreskog & Sörbom, 2019).

FINDINGS

Table 1 presents results of the exploratory factor analysis showing the personality trait adjectives that represent the Conscientiousness, Agreeableness, and Extraversion factors of the Big Five included in the study. The adjectives loaded between .674 and .884 on the correct factors, thus being acceptable for measurement purposes and indicating discriminant validity.

Table 1
Exploratory Factor Analysis of Personality Adjectives

Item	Conscientiousness	Agreeableness	Extraversion
Planner: Plans Ahead	.884	.057	.025
Efficient	.743	.193	.064
Organized	.674	.123	-.014
Sympathetic	.137	.805	.110
Kind	.172	.720	.194
Sensitive to Others	.077	.695	-.027
Talkative	-.009	.112	.755
Shy (R)	.050	.057	.720

n=201 Extraction: Maximum Likelihood with Varimax Rotation R=reverse scored

Table 2 shows descriptives of the three Big Five factors (i.e. Professor Brand Personality), Professor Brand Attitude (i.e. Student Relatedness to the Professor), and Professor Brand Advocacy. The means, standard deviations, and reliability measures (i.e. Cronbach's alpha, Composite Reliability) are shown. In addition, the Average Variance Extracted (AVE) and correlations are reported. The Cronbach's alpha coefficients (CA) exceed the minimum recommended level of .70 (Nunnally, 1978), thus indicating acceptable reliability of the measures.

Further support for the internal consistency (i.e. reliability) is provided by Composite Reliabilities (CR) greater than the .60 standard (Bagozzi & Yi, 1988). The Average Variance Extracted (AVE) relative to variance from measurement is between .57 and .89, thus exceeding the .50 minimum acceptable level (Bagozzi & Yi, 1988). On the diagonal of the correlations, the italicized square root of the AVE for each construct is greater than the correlations with the other constructs, thus providing further support for discriminant validity.

Table 2.
Descriptives of Factors and Constructs (n=201)

Construct	Mean	SD	CR	CA	AVE	Correlations and Square Root of AVE 1	2	3	4	5
1. Professor Brand Personality: Agreeableness	5.29	1.23	.80	.80	.57	*.75*				
2. Professor Brand Personality: Conscientiousness	5.59	1.32	.82	.82	.60	.257**	*.77*			
3. Professor Brand Personality: Extraversion	6.10	1.05	.71	.71	.67	.165*	.057 ns	*.82*		
4. Professor Brand Attitude Relatedness to the Professor	5.74	1.11	.91	.87	.67	.623**	.410**	.323**	*.82*	
5. Professor Brand Advocacy	5.42	1.63	.98	.95	.89	.581**	.541**	.313**	.757**	*.95*

SD = standard deviation. CR = composite reliability. CA = Cronbach's alpha.
AVE= average variance extracted. Italicized diagonal values are square roots of average variance extracted.
** Significant at .01 level (2-tail test) * Significant at .05 level (2-tail test) ns=not significant

Table 3 shows results of the confirmatory factor analysis (CFA) completed using LISREL 10.20 (Jöreskog & Sörbom, 2019) with a covariance matrix. The CFA includes personality trait adjectives representing the three Big Five factors (i.e. Professor Brand Personality) and scale items representing Professor Brand Attitude (i.e. Student Relatedness to the Professor) and Professor Brand Advocacy. Measures of fit presented on Table 3 exceed the minimum values for acceptance reported in the literature (Bagozzi & Yi, 1988; Hair et al., 1998; Hu & Bentler, 1999). The fit measures and significant *t* values (i.e. above 2.00) for personality trait adjectives and construct scale items indicate discriminant and convergent validity.

Table 3
Confirmatory Analysis and Measurement Model of Constructs (*n*=201)

Construct, Personality Trait Adjective, Scale Items	Loading **	t value
Professor Brand Personality: Agreeableness		
Sympathetic	.78	12.20
Kind	.83	13.20
Sensitive to Others	.64	9.46
Professor Brand Personality: Conscientiousness		
Organized	.72	10.84
Planner: Plans Ahead	.85	13.46
Efficient	.77	11.82
Professor Brand Personality: Extraversion		
Talkative	.73	7.82
Shy *	.75	7.93
Professor Brand Attitude (i.e. Student Relatedness to Instructor)		
The instructor was friendly towards me.	.80	13.28
The instructor did not wish to spend much time with me.*	.61	9.27
I was able to get along with the instructor of this course.	.75	12.06
Overall, it was difficult to get along with the instructor. *	.88	15.43
The instructor seemed to understand challenges I face when learning.	.77	12.47
Student Brand Advocacy		
I often recommend the professor to other students.	.93	17.28
The professor would be the first professor I recommend to other students.	.86	15.23
I always say positive things about this professor to other students.	.93	17.20
Compared to other professors, I expend more effort recommending this one.	.85	14.95
If asked, I would recommend this professor to other students.	.92	17.03
If time were available, I would recommend the professor on a web site.	.74	12.08

Measures of Fit χ^2=187.13, 142 df, p=.007, RMSEA=.0398, NNFI=.979, CFI= .983, SRMR=.0402 GFI=.912, AGFI=.882 * denotes reversed items. ** Standardized loadings

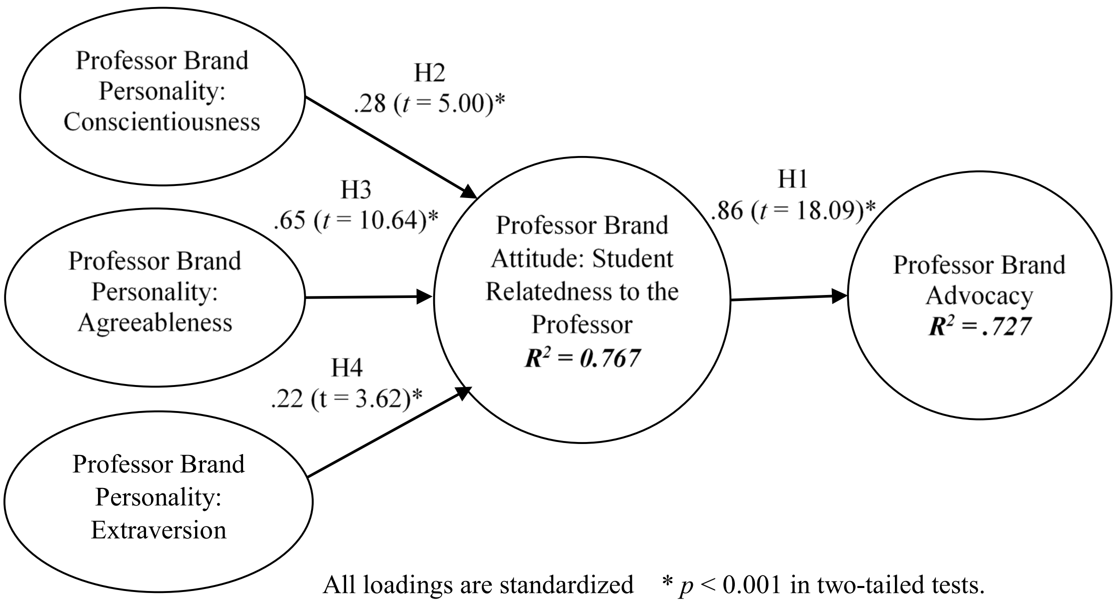
The confirmatory factor analysis (CFA) presented on Table 3 has a reasonably good fit so the relationships were retained as the measurement model for structural equation modeling with a covariance matrix using LISREL 10.20 (Jöreskog & Sörbom, 2019) to test the hypotheses. The conceptual model with the hypotheses, findings, and measures of fit is presented as Figure 2. Overall, the fit measures suggest a good fitting model with them meeting recommended levels (Bagozzi & Yi, 1988; Hair et al., 1998; Hu & Bentler, 1999).

CONCLUSIONS

The findings suggest that H1, H2, H3, and H4 cannot be rejected because all relationships are significant with t-values between 3.62 and 18.09. The hypothesized relationships provide answers to the research question: *How can Professor Brand Advocacy among students be improved?* The significance of Hypothesis 1 (H1) confirms that Professor Brand Attitude (i.e.

Student Relatedness to the Professor) is positively related to Professor Brand Advocacy (*b* = .86, *t* = 18.09). Moreover, Professor Brand Attitude (i.e. Student Relatedness to the Professor) explains about 73% of the variance in Professor Brand Advocacy (R^2 = .727). Therefore, a large amount of variation in a student's willingness to advocate on behalf of a professor is associated with the student's perception of relatedness to the professor. The finding suggests that taking steps to improve students' perceptions of relatedness to a professor is likely to increase their advocacy, thus strengthening the Professor Brand. As previously noted, the strength of a Professor Brand is indicated by the extent of Professor Brand Advocacy among students.

Figure 2
Conceptual Model of Relationships: Findings



All loadings are standardized * $p < 0.001$ in two-tailed tests.
Model Fit: n=201, χ^2=216.10, 178 df, p=.027, RMSEA=.03, NNFI=.99, CFI=.98, SRMR = .05, GFI=.90, AGFI=.89

Significant relationships supporting Hypotheses 2, 3, and 4 (H2, H3, and H4) indicate personality factors to place attention upon when taking steps to improve the students' perceptions of relatedness. Each of the three mega-factors of the Big Five is significantly related to the construct Professor Brand Attitude (i.e. Student Relatedness to the Professor). Findings for the hypothesized relationships between the construct and personality factors are Conscientiousness (*b* =.28, *t* = 5.00), Agreeableness (*b* = .65, *t* = 10.64), and Extraversion (*b* = *.22*, *t* = 3.62). Considering the combined influence of all three personality factors, they explain about 77% of the variation (R^2 = .767) in the student's sense of relatedness (i.e. Professor Brand Attitude). Of the three factors, Agreeableness (*b* = .65, *t* = 10.64) has greater influence on the Professor Brand Attitude (i.e. Student Relatedness to the Professor).

RECOMMENDATIONS

When a student does not have a sense of relatedness to a professor, Professor Brand Advocacy may not be exhibited to the extent that it benefits the student, professor or institution. Based on the study findings, the key to improving perceptions of relatedness is to manage the professor's personality. The findings show that the three Big Five personality factors should be considered when hiring faculty and advising them on how to improve their relationships with students. When recruiting faculty there is an inherent difficulty assessing how a candidate for a teaching position will interact with students. The candidate's personality during the interview process may not be representative of the one used when teaching. Other characteristics also contribute to the perception of a Professor Brand (e.g. expertise and skills) but they can be evaluated more precisely by referring to credentials before hiring the individual. Assessing how a candidate may interact with students could be accomplished during the interviewing process by having the candidate teach a class and attend some student events. When teaching a class, the preparation, organization, and presentation indicate the level of conscientiousness. Interactions with students at events may be helpful when assessing levels of agreeableness and extraversion.

After joining faculty at the institution, issues related to a professor's personality may be revealed by student evaluations and negative word of mouth. The professor facing the issues can be encouraged to adopt a Professor Brand orientation. Recognizing the professor as a brand and being aware of the relationships presented in the model (Figure 2) is an important first step towards improving student perceptions. However, a professor may have some difficulty altering interactions with students to improve their perceptions of the personality factors (i.e. Conscientiousness, Agreeableness, and Extraversion). The difficulty may stem from the personality factors not being inherent aspects of the professor's general nature. Therefore, a developmental issue exists that could be addressed through mentoring, or another form of training. Appendix A presents examples of what a professor can do to improve perceptions of the three personality factors. It is not an exhaustive list but may generate more ideas applicable to an individual professor's situation.

An approach to encourage change with a professor is to explain the relationships in the model (Figure 2) by positioning the teaching role as one similar to being an actor in a theatre. Interactions between professors and students are metaphorically similar to a theatre drama with the professor being the actor performing "on stage" while lecturing, talking to individual students, and meeting with student groups. The professor follows a script that encompasses what will be taught, how it will be taught, and the personality to be portrayed when interacting with students. The personality used while "on stage" may be very different from one followed "backstage" in the office and during meetings with other members of faculty. When teaching, the professor's role is one exhibiting an onstage personality that can improve students' perceptions of the professor's Conscientiousness, Agreeableness, and Extraversion (i.e. Professor Brand Personality). The study findings suggest following a script to improve these perceptions can influence the sense of relatedness to the professor (i.e. Professor Brand Attitude), thus increasing Professor Brand Advocacy among the students. They support the professor with positive comments as "applause" that is conveyed through teaching evaluations and positive word-of-mouth to other individuals.

CONTRIBUTIONS

This study contributes to the literature by focusing on an under-researched area with only two articles reporting studies related to the Professor Brand. The study by Jillapalli and Wilcox (2010) modeled Professor Brand Advocacy in relation to student attachment, satisfaction, and trust. Another article related to the Professor Brand covers research of antecedents to professor brand equity (Jillapalli & Jillapalli, 2014). The second contribution is the finding of a direct relationship between a student's relatedness to the professor (i.e. Professor Brand Attitude) and Professor Brand Advocacy. The relationship was not tested prior to this study and the finding indicates that a successful effort to fulfill the need for relatedness is likely to increase Professor Brand Advocacy. The third contribution is the investigation of three Big Five personality factors (i.e. Conscientiousness, Agreeableness, and Extraversion) to provide an explanation of how to influence the student's sense of relatedness (i.e. Professor Brand Attitude). Previous studies examined the Big Five personality factors but not in relation to Professor Brand Attitude.

LIMITATIONS

Some limitations of this study warrant consideration and suggest opportunities for future research. First, generalization of the findings is somewhat limited. Students participating in the research are from a convenience sample of Junior and Senior students attending a university located in the Southwestern United States. It is important to account for anything at a university that might make a difference in the findings. For example, students participating in the survey considered professors teaching face-to-face classes. The findings may be different when the study context is one with professors teaching with an online, or hybrid, course format. Future research could investigate other class formats and the study could be completed with freshman, sophomore, and graduate students. Another limitation is that the Big Five Neuroticism and Openness personality factors were not examined. Future research including them would provide a more complete representation of the Professor Brand Personality. The third limitation is related to the measurement of Extraversion. Although reliability measures for the Extraversion personality factor are acceptable and the personality trait adjectives describe the factor, only two adjectives were measured to represent it. Future research could have at least three personality trait adjectives, thus providing a stronger measure of Extraversion.

REFERENCES

Aaker, J. (1997). Dimensions of brand personality. *Journal of Marketing Research*, *34*(3), 347–356.

Aaker, D.A. (2003). The power of the branded differentiator. *MIT Sloan Management Review*, *45*(1), 83-87.

Allport, G. W., & Odbert, H. S. (1936). Trait names: A psycho-lexical study. *Psychological Monographs*, *47*(1), i–171.

Bagozzi, R.P., & Burnkrant, R.E. (1979). Attitude organization and the attitude-behavior relationship. *Journal of Personality and Social Psychology, 37*(6), 913-929.

Bagozzi, R. P., & Yi, Y. (1988). On the evaluation of structural equation models. *Journal of the Academy of Marketing Science*, *16*(1), 74-94.

Balmer, J. M. T., & Greyser, S. A. (2006). Integrating corporate identity, corporate branding, corporate communications, corporate image and corporate reputation. *European Journal of Marketing*, *40*(7/8), 730-741.

Baumeister R. F., & Leary M. R. (1995). The need to belong: Desire for interpersonal attachments as a fundamental human motivation. *Psychological Bulletin*, *117*(3), 497–529.

Bendapudi, N., & Bendapudi, V. (2005). Creating the living brand. *Harvard Business Review*, *83*(5), 124-132.
Bendisch F., Larsen G., & Trueman, M. (2013). Fame and fortune: A conceptual model of CEO brands.*European Journal of Marketing*, *47*(3/4), 596-614.
Borgatta, E. F. (1964). The structure of personality characteristics. *Behavioral Science*, *9*(1), 8–17.
Breckler, S. J. (1984). Empirical validation of affect, behavior, and cognition as distinct components of attitude. *Journal of Personality and Social Psychology, 47*(6), 1191–1205.
Brown, N. (2004). What makes a good educator? The relevance of meta programmes. *Assessment & Evaluation in Higher Education*, *29*(5), 515-533.
Brown, T. J., Mowen, J. C., Donavan, D. T., & Licata, J. W. (2002). The customer orientation of service workers: Personality trait effects on self and supervisory performance ratings. *Journal of Marketing Research*, *39*(1), 110-119.
Cattell, R. B. (1943). The description of personality: Basic traits resolved into clusters. *The Journal of Abnormal and Social Psychology*, *38*(4), 476–506.
Cattell, R. B. (1957). *Personality and motivation structure and measurement*. World Book.
Cederberg, C. D. (2017). Personal branding for psychologists: Ethically navigating an emerging vocational trend. *Professional Psychology: Research and Practice*, *48*(3), 183–190.
Clayson, D. E., & Sheffet, M. J. (2006). Personality and the student evaluation of teaching. *Journal of Marketing Education*, *28*(2), 149-160.
Close, A. G., Moulard, J. G., & Monroe, K. B. (2011). Establishing human brands: Determinants of placement success for first faculty positions in marketing. *Journal of the Academy of Marketing Science*, *39*(6), 922–941.
Davcik, N.S., Silva, R.V., & Hair (2015). Towards a unified theory of brand equity: Conceptualizations, taxonomy and avenues for future research. *Journal of Product & Brand Management*, *24*(1), 3-17.
De Chernatony, L. (1999). Brand management through narrowing the gap between brand identity and brand reputation. *Journal of Marketing Management*, *15*(1-3), 157-179.
Deci, E. L., & Ryan, R. M. (2000). The "what" and "why" of goal pursuits: Human needs and the self-determination of behavior. *Psychological Inquiry*, *11*(4), 227-268.
Digman, J. M. (1990). Personality structure: Emergence of the five-factor model. *Annual Review of Psychology, 41*, 417-440.
Digman, J. M., & Takemoto-Chock, N. K. (1981). Factors in the natural language of personality: Re-analysis and comparison of six major studies. *Multivariate Behavioral Research*, *16*(2), 149–170.
Eagly, A. H., & Chaiken, S. (2007). The advantages of an inclusive definition of attitude. *Social Cognition*, *25*(5), 582-602.
Fabrigar, L. R., MacDonald, T. K., & Wegener, D.T. (2005). The structure of attitudes. In D. Albarracin, B.T. Johnson, M.P. Zanna (Eds.), *The Handbook of Attitudes* (pp. 79-124). Lawrence Erlbaum Associates.
Feldman, K. A. (1986). The perceived instructional effectiveness of college teachers as related to their personality and attitudinal characteristics: A review and synthesis. *Research in Higher Education*, *24*(2), 139-213.
Fishbein, M., & Ajzen, I. (1975). Belief, attitude, intention and behavior: An introduction to theory & research. Addison Wesley.
Fiske, D. W. (1949). Consistency of the factorial structures of personality ratings from different sources. *Journal of Abnormal and Social Psychology*, *44*(3), 329-344.
Fournier, S. (1998). Consumers and their brands: Developing relationship theory in consumer research. *Journal of Consumer Research, 24*(4), 343-373.
Fournier, S. (2010). Taking stock in Martha Stewart: A cultural critique of the marketing practice of building person-brands. In M. C. Campbell, J. Inman, & R. Pieters (Eds.), *Advances in Consumer Research* (pp. 37-40). Association for Consumer Research.
Freling, T. H. & Forbes, L. P. (2005). An empirical analysis of the brand personality effect. *Journal of Product & Brand Management*, *14*(7), 404-413.
Goldberg, L. R. (1981). Language and individual differences: The search for universals in personality lexicons. In L. Wheeler (Ed.), *Review of Personality and Social Psychology (*pp. 141–165). Sage.
Goldberg, L. R. (1992). The development of markers for the Big-Five factor structure. *Psychological Assessment*, *4*(1), 26-42.
Hair, J. F., Anderson, R. E., Tatham, R. L., & Black, W. C. (1998). *Multivariate data analysis.* Prentice Hall.
Hill, Y., Lomas, L. L., & MacGregor, J. (2003). Students' perceptions of quality in higher education. *Quality Assurance in Education, 11*(1), 15-20.

Hu, L. T., & Bentler, P. M., (1999). Cutoff criteria for fit indices in covariance structure analysis: Conventional criteria versus new alternatives. *Structural Equation Modeling, 6*(1), 1–55.

Hurtz, G. M., & Donovan, J. J. (2000). Personality and job performance: The Big Five revisited. *Journal of Applied Psychology*, *85*(6), 869-879.

Jillapalli, R. K., & Wilcox, J. B. (2010). Professor brand advocacy: Do brand relationships matter? *The Journal of Marketing Education*, *32*(3), 328–340.

Jillapalli, R. K., & Jillapalli, R. (2014). Do professors have customer-based brand equity? *Journal of Marketing for Higher Education*, *24*(1), 22-40.

John, O. P., Naumann, L. P., & Soto, C. J. (2014). Paradigm shift to the integrative Big Five trait taxonomy: History, measurement, and conceptual issues. In O. P. John, R. W. Robins, & L. A. Pervin (Eds.), *Handbook of personality: Theory and research* (pp. 114–158). The Guilford Press.

Jöreskog, K.G., & Sörbom, D. (2019). *LISREL 10.20.* Scientific Software International.

Keller, K. L. (1998). *Strategic brand management: Building, measuring and managing brand equity*. Prentice Hall.

Kim, L. E., & MacCann, C. (2016). What is students' ideal university instructor personality? An investigation of absolute and relative personality preferences. *Personality and Individual Differences*, *102*, 190–203.

Kim, L. E., & MacCann, C. (2018). Instructor personality matters for student evaluations: Evidence from two subject areas at university. *British Journal of Educational Psychology, 88*(4), 584–605.

La Guardia, J. G., & Patrick, H. (2008). Self-determination theory as a fundamental theory of close relationships. *Canadian Psychology*, *49*(3), 201-209.

Lantos, G. P. (1997). Motivating students: The attitude of the professor. *Marketing Education Review, 7*(2), 27-38.

Lincoln, D. J. (2008). Drama in the classroom: How and why marketing educators can use nonverbal communications and enthusiasm to build student rapport. *Marketing Education Review*, *18*(3), 53-65.

Marsh, H. W. (1982). SEEQ: A reliable, valid, and useful instrument for collecting students' evaluations of university teaching. *British Journal of Educational Psychology*, *52*(1), 77–95.

Norman, W. T. (1963). Toward an adequate taxonomy of personality attributes: Replicated factor structure in peer nomination personality ratings. *The Journal of Abnormal and Social Psychology*, *66*(6), 574–583.

Nunnally, J. (1978). *Psychometric Theory (Second Edition),* McGraw-Hill.

Razeghi, Y., Roosta A., Gharache, M., & Alemtabriz. A. (2016). Understanding the role of entrepreneur's personal brand in SMEs total brand. *International Business and Management*, *12*(2), 47-57.

Reis, H. T., Sheldon K., Gable S., Roscoe J., & Ryan R. (2000). Daily well-being: The role of autonomy, competence and relatedness. *Personality and Social Psychology Bulletin*, *26*(4), 419-435.

Reiss, A., & Trout, J. (2000). *Positioning: The battle for your mind: How to be seen and heard in the overcrowded marketplace*. McGraw-Hill.

Rosenberg, M. J. (1960). A structural theory of attitude dynamics. *The Public Opinion Quarterly*, *24*(2), 319-340.

Rosenberg, M. J., & Hovland, C. I. (1960). Cognitive, affective and behavioral components of attitudes. In M. J. Rosenberg, C. I. Hovland, W. J. McGuire, R. P. Abelson, & J. W. Brehm (Eds.), *Attitude organization and change: An analysis of consistency among attitude components.* (pp.1-14). Yale University Press.

Ryan, R. M., & Deci, E. L. (2000a). Self-determination theory and the facilitation of intrinsic motivation, social development, and well-being. *American Psychologist*, *55*(1), 68-78.

Ryan, R. M., & Deci, E. L. (2000b). The darker and brighter sides of human existence: Basic psychological needs as a unifying concept. *Psychological Inquiry*, *11*(4), 319-338.

Ryan, R. M., & Deci, E. L. (2020). Intrinsic and extrinsic motivation from a self-determination theory perspective: Definitions, theory, practices, and future directions. *Contemporary Educational Psychology*, 61 DOI:10.1016/j.cedpsych.2020.101860.

Ryan. R. M., Deci, E. L., Vansteenkiste, M., & Soenens, B. (2021). Building a science of motivated persons: Self-determination theory's empirical approach to human experience and the regulation of behavior. *Motivation Science*, *7*(2) 97–110.

Saucier, G. (1997). Effects of variable selection on the factor structure of person descriptors. *Journal of Personality and Social Psychology*, *73*(6), 1296-1312.

Schiffman, L. G., & Kanuk, L. L. (2007). *Consumer behavior* (9th ed.). Pearson Prentice Hall.

Solomon, M. (2006), *Consumer behavior: Buying, having, being* (7th Ed). Pearson-Prentice Hall.

Swanson, S. R., Frankel, R., & Sagan, M. (2005). Exploring the impact of cultural differences. *Marketing Education Review, 15*(3), 37-48.

Sweeney, A. D. P., Morrison, M. D., Jarratt, D., & Heffernan, T. (2009). Modeling the constructs contributing to the effectiveness of marketing lecturers. *Journal of Marketing Education, 31*(3), 190-202.

Thomson, M. (2006). Human brands: Investigating antecedents to consumers' strong attachments to celebrities. *Journal of Marketing*, *70*(3), 104–119.

Tupes, E. C. & Christal, R. E. (1961). Recurrent personality factors based on trait ratings. *USAF ASD Tech. Rep. No. 61-97*, Lackland Airforce Base, TX: US Air Force.

Voss, R., Gruber, T., & Szmigin, I. (2007). Service quality in higher education: The role of student expectations. *Journal of Business Research*, *60*(9), 949-959.

Wood, D., Nye, C. D., & Saucier, G. (2010). Identification and measurement of a more comprehensive set of person-descriptive trait markers from the English lexicon. *Journal of Research in Personality*, *44*(2) 258–272.

APPENDIX A	
Personality Factor	**Ideas for Improving Perceptions of Personality Factor**
Conscientiousness Personality Adjectives: • Organized • Planner: Plans Ahead • Efficient	Focus on essential concepts and explain why they are essential to know. Do not waste time on unimportant concepts. Verify that in-class activities are truly useful and evaluate if too much time is taken in relation to their usefulness. Have classroom routines that are followed regularly (e.g., adhere to start times, take attendance, review agenda for class, provide reminders of due dates, etc.). Plan for potential disruptions to the course schedule such as when classes are cancelled due to bad weather. Be ready to make good decisions about a revised schedule; quickly inform students about changes.
Agreeableness Personality Adjectives: • Sympathetic • Kind • Sensitive to Others	Take time for self-reflection before class. Assess your mood and adopt an onstage persona of agreeableness. Meet with students individually and as much as possible. Become familiar with circumstances outside of the classroom that students are experiencing. Talk with them about their other activities and interests. This demonstrates that you care about them. Let students make decisions about course structure, so they decide the context of their learning. For example, let them choose team members for course projects. This demonstrates that you are sensitive to their needs. Give feedback with a positive orientation instead of using a negative tone. Reinforce their good work. Be supportive by acknowledging when they have done well and encourage them to continue the good work. Give students individual feedback on assignments. Give feedback with a positive orientation by first pointing out what is correct with the work.
Extraversion Personality Adjectives: • Talkative • Not Shy	Be eager to interact with students. Demonstrate this by approaching and talking with them individually, or in small groups, before class. This "meet and greet" time indicates Extraversion and helps to develop student perceptions of Agreeableness. When students are completing in-class activities, check-in with them to provide support. In addition to increasing perceptions of Extraversion, what is said by the professor may increase student perceptions of Agreeableness.

QALO: WHEN IS IT TIME TO EXIT?

Jeff Cohu, Lipscomb University

CASE DESCRIPTION

The case follows the origin story of the startup company QALO from its inception and launch through the first few years of scaling up the business to a potential exit decision by a co-founder. The case is intended to be used in undergraduate entrepreneurship or sales and marketing courses at the junior and senior level. The case is designed to illustrate the challenges of scaling a fast-growing startup and to evaluate the options of a founder's exit strategy. The case is useful to demonstrate concepts such as lean startup methodology, sales channel selection, startup business model development, and exit strategy choice. The case also illustrates the challenges of the emergence of differing visions and preferences of co-founders.

CASE SYNOPSIS

QALO Co-founder KC Holiday has a decision to make. Should he exit QALO, the company he co-founded, or stay? The case describes the origin story of the startup company and outlines the successes and challenges of scaling a bootstrapped organization from ideation to millions of dollars in sales revenue. The case illustrates how an idea became a brand and how a startup scaled from a small e-commerce business to a large multi-channel company. Students will be asked to apply entrepreneurship concepts to the origin story and consider the potential exit decision.

INTRODUCTION

KC Holiday had been on a great adventure: the founding and scaling of QALO, the silicone wedding ring company. The company had experienced rapid growth in the 7 years since KC and his co-founder, Ted Baker, had launched the concept and began the company in the living room of KC's apartment. New product lines, competition, and sales and distribution channels had each increased the complexity of the company and had raised questions in KC's mind about his abilities to continue to grow the company. "I had learned everything I knew about business on the fly. I learned every day more about what I didn't know, and it started to scare me," KC said. The process of exploring the possible introduction of new investors for QALO and a partial exit from the company had created a division between the two co-founders, which complicated the decisions of how the company should continue to grow. As KC reflected on the company, he thought to himself, "I am really proud of what we have accomplished with QALO, but I don't know what I should do now." He knew the company needed more resources, including both capital and new expertise to go to the next level, and he was not sure where those resources would come from without accepting new investors into the company. Exiting the company, at least partially, would be a solution if they could find the right investment group with which to partner. However, KC knew that this choice would probably mean giving up control of the day-to-day operational decision-making at QALO, a choice his co-founder was not willing to make. KC knew he would have to decide soon.

THE QALO STORY

KC Holiday's Story

KC Holiday took an indirect path to becoming an entrepreneur. KC grew up in Southern California and went to college at Texas Christian University (TCU) to study broadcast journalism. During his third year of school, his family experienced some financial difficulties, and it fell on KC to acquire the financing necessary to continue in school. "I was already starting to question the viability of my chosen career path, and this forced me to get real very quickly, and I came to the conclusion that borrowing a bunch of money to get a degree in a field in which I had low commitment was not a good idea," KC commented. "So, I decided to go home to Southern California and try something else," he added. That something else turned out to be firefighting school, which KC pursued for a year before realizing he lacked a commitment to that future career option as well. "One day I was sitting there thinking I just don't have the same level of commitment to this career as the others in the program. And this was not a job you should do if you have any commitment concerns," KC recalled. So, at that point KC decided to pursue a career in acting, which he said meant that he was actually serving as a bartender in Beverly Hills. "Everybody in Southern California believes they are going to become an actor, but most are working in restaurants and bars to make ends meet. I was no exception to that rule," he added.

While auditioning for acting roles, KC met his future wife, Bryony, an aspiring actor from Australia. Later the two married, and KC continued to work as a bartender. One night while visiting with his restaurant manager, also a newlywed, the conversation turned to wedding rings. "Ted asked, 'Do you ever get frustrated with wearing your wedding ring?' I responded 'Yes, it is a pain in the butt' because wearing my metal ring had become a real challenge for me," KC commented. "I was very active in sports, golfing, surfing, weightlifting, and other activities that made wearing a metal ring very difficult, but at the same time I wanted to represent everything that ring symbolized about my marriage commitment at all times. It was real conflict," KC added. Ted agreed with KC and discussed how he had experienced the same frustrations. At that moment, the search for an alternative solution began for KC and Ted.

Concept and Launch

This casual conversation between KC and his co-founder Ted led the two men to search for available wedding ring products to wear during active lifestyle activities. However, their search for alternatives came up empty. Therefore, KC and Ted decided to develop their own alternative product and see if it would sell. After much experimentation, they ultimately decided on a silicone wedding ring. "We just kept thinking that if we have this problem, there must be others with same concern. So, we took what little savings we had between the two of us, roughly twenty thousand dollars, and went out and had a simple mold made and produced a few hundred silicone wedding rings and started trying to sell them on Shopify," KC said. The first product version was very basic and served as an MVP (minimum viable product) to test the viability of the idea.

For KC and Ted, the original idea was simply to prove the concept and perhaps develop a small side hustle to supplement their regular incomes. "We never had a grand scheme to become a large scaling business. We just were trying to address a simple problem we had personally experienced and see if there were any others who wanted to buy the same type of solution." The initial response to their product exceeded their expectations as they managed to create sales of $45,000 during the first year in business. "We thought we were rich. I actually decided to quit my job at that point. Again, we had no plan of how to grow the business, but we were having fun," KC added.

The name QALO also emerged in an organic and somewhat spontaneous fashion. Originally, KC and Ted planned to name the company HALO to signify the sanctity of marriage and to represent the acronym, "Healthy, Active, Lifestyle, and Outdoors." After conducting several name searches, it became apparent that "HALO" was not available for trademarking or branding purposes. At that point, it was decided that the name would be QALO (pronounced Kay-Low) with the "Q" representing quality in the new acronym of Quality, Athletics, Love and Outdoors. In retrospect, KC has mixed feelings about the name choice. "We thought QALO with a 'K' sound would be cool, but it has been a challenging name to promote. My dad was on a trip and saw someone with one our rings and said, 'Hey is that a QALO ring?', and the guy said 'yes, but it is pronounced que-low.' We just continue to laugh about it."

A Viral Moment

During the early stages of the QALO launch, a unique situation occurred that changed the course of the company's trajectory. In an effort to market to key influencers within QALO's selected target market, KC had sent a sample ring to one of his old TCU college friends, Jordan Dalton, the wife of Cincinnati Bengals starting quarterback Andy Dalton. KC casually sent the product sample to the Daltons with an accompanying Facebook Messenger note congratulating the couple on their recent marriage and suggesting that Andy might find the QALO wedding ring useful in his active lifestyle. Months passed without any follow-up conversations, and then one night KC's phone started blowing up. The Cincinnati Bengals were featured that season on the HBO television program *Hard Knocks*. The first episode of the season included a five-minute conversation between Andy Dalton and his coaches regarding his QALO wedding ring. Andy discussed how the ring was important to him as a symbol of the sanctity of his marriage and how the ring was perfect for the intensity of an NFL game. Andy's comments on *Hard Knocks* could not have been more fitting with QALO's value proposition if they had been scripted. Although Dalton's comments had not been scripted, they unintentionally produced a viral moment by a genuine NFL quarterback testimonial and created new opportunities and challenges for the bootstrapped startup.

"My phone was blowing up for 48 hours straight. People kept asking 'Was that a product placement investment?' and I didn't even know what they were talking about," KC commented. The viral moment produced an exponential jump in orders, which the QALO team was unprepared to fill. "We didn't have the inventory to address the surge, but we just took the orders and quickly asked our supplier to expedite as much inventory as possible. We were not at all ready for that kind of success," KC added. Getting the inventory delivered to Southern California was only one piece of the challenge presented by the surge in orders. At this point in the company's history, the business was still operating out of KC's living room. With thousands of new orders that had to be sorted and packaged as soon as the inventory arrived, KC relied on a large group of friends to help process the shipments. This was a turning point in KC's understanding of his business requirements. "I remember at that moment being extremely grateful to the 15 or so friends who helped us out of this jam, but I also remember thinking that I don’t want to ever go through this experience again. I needed to scale the business and not scale my friends,” KC said.

Challenges of Scaling

KC and his team experienced many challenges as QALO began to scale. “We had no experience in anything like this. We had never had a business course. We didn’t know anything about manufacturing or e-commerce. We knew nothing about accounting or finance. We did not understand how to manage cash flow. We were just doing what we instinctively thought would grow the business and focused exclusively on getting more sales. Unfortunately, getting the orders is only part of the job. You actually have to figure out how to fill the orders. That is where the challenges really began,” KC said as he reflected on the chaotic days of QALO’s early success. The process of rapidly scaling the business involved many urgent decisions, including setting the core values and company culture, managing quality, deciding which sales and distribution channels to pursue, and various other issues. Looking back, KC questions some of the decisions, but he has few regrets. “We focused on growth at times at the expense of other things, but we really didn’t know any better. And if I am real about it, I don’t know that we could have done much better if we had known some of the things I know now. In some ways it helped not to know. We had fun and it was a wild ride.”

Core Values

For KC, the success of scaling QALO was a function of staying true to their core values. Those core values included purpose, processes, and people. It also meant knowing the customer well enough to build a defendable brand. “Early on, after we had proven the concept and started to scale, we met with some consultants who asked if we wanted this to just be a product innovation or if we wanted to build a brand. We chose to build a brand. Our logic was that our product was easily imitated, but if we created a brand, we might have a defensible position when competition inevitably emerged,” KC commented. “That was the best decision we ever made. We got a lot of things wrong in the startup process, but we got that one right,” he added.

To emphasis the purpose of QALO, the leaders went deep into their target market. “The business was always about marriage, not rings,” KC commented. “We wanted our QALO customers to be part of a community that was committed to marriage and staying inspired in marriage while also pursuing active, healthy lifestyles. Those are the values we wanted the brand to represent,” he added. The strategy seemed to work well. The original focus was on individuals with active athletic lifestyles, but the focus soon expanded to include craftsmen, soldiers, and firefighters. “We started with athletes, but after we heard an inspirational story from a customer who was a combat soldier in Afghanistan, we realized that the military market was also a key piece. We doubled down on our target markets in hopes that it would develop brand loyalty and community, and I believe it worked effectively,” KC explained.

KC clarified his expanded vison of the QALO brand and community: “I think when you see someone wearing their QALO wedding ring, you know something about that person. You know that they value their marriage enough to address a problem or wear a ring when maybe their profession or the activity they participate in says don’t wear a ring here. That is the brand community we have tried to create.” That brand image has also grown to include many professional athletes and other key influencers including Michael Phelps and Steph Curry. KC added, “I didn’t know how big this would get or that we would become a brand that is considered a disrupter in an industry, but we did know the image we wanted to convey, and I think we have done a good job delivering our brand promise to the customers.”

KC also described how his philosophy of human capital evolved throughout the start-up experience. “We realized very early on that how we hired was critical to our success. At first, we were just hiring anyone we could get because we were so scattered just trying to figure out what we were doing. But we soon realized that some of the people we hired were there to help grow the business and be engaged in creating something great and others were just there…. We needed people who were both able to deal with a lot of change and chaos but also stay engaged in the process. As we expanded, we started hiring for culture fit more than anything else, and it started to really pay off in the second and third years as we were growing. Good people help you develop and execute good processes.” KC added that hiring the right people was one of the most important lessons he learned during the QALO start-up stage. “I am really proud of the people we brought together and the culture we built at QALO,” KC concluded.

Managing Quality

Managing quality was another major challenge QALO faced as the company structured their growth strategy. KC described one of the early quality challenges the company faced: “We received a container full of product that all had hanging silicone shavings. Thousands of rings with rough edges not suitable for shipment to the customer…. So, one night I am digging through our bathroom drawers and found my wife’s eyelash scissors. I asked Bryony, ‘What is this?’ She said those are my eyelash scissors. I said, ‘Well, they are mine now.’ The next day I bought 50 pairs and we used those to trim thousands of rings by hand.” KC quickly realized that holding vendors to quality standards would be essential to continued growth.

The process of learning how to develop better quality products was an ongoing lesson for the startup organization. “We learned very quickly that a mold that cost two thousand dollars was a lot better than a mold that cost two hundred dollars. But when you are a bootstrapped startup, those are hard decisions to make. We did put money into improving the quality of our suppliers and production process as quickly as we could, but it was a real learning curve,” KC commented.

To Amazon or Not to Amazon?

Choosing new sales channels was yet another major decision QALO had to address. “I always tell other entrepreneurs that Amazon is a necessary evil,” KC acknowledges. However, the decision to enter Amazon was not a decision the QALO leadership took lightly. “We spent a lot of time and energy debating the Amazon decision and ultimately concluded that we didn’t have a choice but to go for it. To pursue an e-commerce distribution strategy for a product like ours essentially forces you into the Amazon sphere of influence,” KC commented. Entering the Amazon platform allowed QALO to maintain a first mover advantage and continue to produce new growth opportunities. The Amazon platform provided many benefits but also produced some challenges. KC described the experience in the following thoughts: “We had to really do a lot of groundwork to meet the requirement for the Amazon prime vendor certification. I think in many ways that process helped us improve our direct B2C (business-to-consumer) retail channel, but we also knew that entering Amazon would soon reduce the scope of our direct e-commerce sales. It certainly did and quicker than we anticipated, and it reduced our margins more than we realized. We gained sales volume, but we gave up some margin. I think that is the deal you are making when you go into the Amazon space, more scale and wider reach, but at lower margins." QALO experienced significant growth following the move into the Amazon sales channel, but the move definitely "cannibalized" their existing B2C online sales.

Entering Brick-and-Mortar Retail

Not long after scaling the company online direct to the consumer and later through the Amazon platform, many QALO advisors and potential investment bankers suggested that the time had come to enter traditional brick-and-mortar retail. This meant for the first time in the company's history they would be operating as a wholesaler of products. "Everyone keep saying 'Well, you are doing good as an online retailer, but you need to show this product can work in a brick-and-mortar channel,' so we started having those discussions. What I quickly learned is in-store retail is a whole different animal," KC commented. The move to retail required several new capabilities and core competencies that the QALO team had not yet developed, including developing inventory management systems. KC acknowledged that inventory systems had not been a priority in the e-commerce space. "In direct B2C e-commerce sales, if your backroom inventory is a total mess, nobody sees that. Nobody is the wiser. The only issue is whether you can find a product to ship to the customer. But when you are a supplier to major retail stores, that kind of sloppiness is not acceptable, and you are exposed. All of sudden, your forecasting and cash flow management become much more challenging as you are dealing discounts and net 60 receivables and fronting the inventory to your retail customers." Still, QALO expanded quickly into brick-and-mortar stores during 2017, placing their product in Academy, Dick's Sporting Goods, Bass Pro Shops, Home Depot, REI, and military exchanges across the United States. Entering brick-and-mortar retail during 2017 quickly increased sales another 25%, adding to the challenges of managing growth.

Product Line Extensions

As the company continued to grow and enter new sales and distribution channels, the product line also continually expanded. "Originally, our products were men's wedding rings with very little style variation. But after we proved the concept and figured out some of the manufacturing quality issues, we began expanding our product line in terms of style and color options. Then we started getting requests for women's wedding bands, and we moved into that space also," KC commented. He added, "Even when we were exclusively a men's product line in the early stages, we realized women were placing a large percentage of the orders. So, it made sense to expand our selection for women who also wanted a functional alternative to a traditional ring." Later product line extensions included medical ID tags, baby teething necklaces, tags for pets (including QR enabled dog tags), and cause-related wearable products designed to raise awareness of different issues, such as breast cancer research or fallen firefighters. As the product lines continued to expand, the number of SKUs increased dramatically as did the complexity of the supply chain at QALO. KC commented, "As the sales grew faster and faster, the complexity of the business grew at even greater pace. New products meant more resource needs and the need for more complex systems. We just were not equipped to manage these types of systems."

Emerging Competition

While the QALO product line had a first mover advantages as the creator of functional silicone wedding rings, it did not avoid attracting competition. By the third year of operation QALO had new competitors in the silicone wedding ring industry. Companies such as AEON, SafeRingz, GrooveLife, and Manly Bands, had emerged as competitors and were selling similar products, both on e-commerce platforms and in brick-and-mortar retail. KC described the emergence of new competitors in this way: “We always knew competition would come at some point, but I don’t think I expected it to be so fast and how different running a business with competition would be compared to making a new industry segment. Everything changed quick. We had to reconsider many aspects of our business that we had never given much consideration, especially when all our competitors were essentially copycats who were basically engaging in pay to play with no innovation. It changes the dynamic, but ultimately we were not going to obsess over our competition.” QALO still had many first mover advantages, but some of their competitors were well funded, adding new pressure to QALO’s business strategy.

Bootstrapping and Differing Co-founder Visions

Throughout the first six years of the QALO launch and expansion, the company remained a bootstrapped organization relying only on internal funds to grow and build the business. The company had been seeded with the combined savings of the two co-founders and had relied on reinvesting profits back into the business to continue to grow. But that process had made cash flow very challenging, and KC began to wonder whether bringing in additional investors would be wise both for capital needs and to gain new expertise in scaling a high-growth company. “First, imagine you are a newlywed, and you tell your wife you are going to dump all of our savings into starting up a silicone ring business. That is risky enough. But then you achieve success in sales, but every dime you make needs to be reinvested as fast as you can to keep the company moving forward. That was where we were for all six years of the launch, growing but cash strapped,” KC commented.

KC and Ted first entertained selling part of the company in late 2016. They had just completed year 3 of business, going from zero to $19 million in sales. KC felt that the company needed outside help to improve operations and support the rapid growth, but Ted was less convinced. This was the beginning of some tension between the co-founders. KC described his feelings at the time: “I was 3 years removed from being a bartender, and we were going over $20 million in sales. I felt proud of where we were, but I also felt we could use some new expertise.” Therefore, KC and Ted recruited an investment bank to advise them on the possibility of a partial sale to bring in new investors. The process did not go well. “They came back at us and said, ‘We don’t think you are ready for outside investment.’ They were concerned we were a fad. They did not see the brand potential that we saw and didn’t really understand the concept very well. But they also told us several things that were true about our lack of capabilities. We needed better accounting and inventory systems. We needed a stronger board structure and more developed strategic plans. Those criticisms were all valid. That is why I had wanted to a do a partial sale, so that we could get help and expertise in those areas.” KC added, “I realized that I was looking for an investor group that wanted to buy and develop a fixer upper, and they were looking to invest in a company that was showroom ready. It was a disappointing realization, but it gave us some insights into what we needed to do."

The QALO leadership team revisited the possibility of selling part of the company again at the end of 2017. "We got really serious about pursuing new partner investors a year after the first inquiry," KC said. "We went through some serious due diligence. We spent at least $250 thousand in prep work. Honestly, we still didn't really understand the game. We had never thought about strategic acquisition or co-branding opportunities. I had spent all my time focused on growing the business." Still the two co-founders proceeded to go to the market in 2017, received four letters of intent (LOI), and started doing the due diligence process. "It was a fun process. You meet all these potential buyers, you learn about them, and they learn about you…. So, we picked the one we thought made the most sense and started working towards a deal," KC said. "We had put together our slide decks. We believed we could find someone out there with retail and distribution experience that could take us to the next level. We believed that there was a window of opportunity, and I felt we had found the right partner in San Francisco Private Equity. We were moving towards a deal."

Ultimately, that window closed but the reasoning for the deal falling through this time was quite different from the previous sale exploration process. "I believed we needed help. But Ted was less interested in that aspect and wasn't interested in someone coming in and telling him what to do," KC commented. "We had gotten to the finish line with the buyer and as we got deeper into the due diligence process, discussions about management roles started to occur. They were meeting with each of us individually and discussing what our roles were in the company now and what we foresaw our roles being in the future, and from my perspective I was open to whatever would make the company more successful. But Ted was very uncomfortable with the idea that he might not be in charge anymore." KC added, "We had been going through this process for over 4 months and it was time to close, shake hands, and make it happen. But after one of these meetings Ted told me he didn't want to continue with deal. San Francisco Private Equity was about to give us a lot of money for a major stake in QALO, but the deal was now dead, and there was nothing I could do about it because we were equal partners."

In the two years following the rejection of the latest investor group, the co-founders continued to grow further apart on the topic of an exit strategy. The cash flow challenges had become more acute as the company moved further into brick-and-mortar retail. KC believed Ted had also started to make some unilateral decisions without consulting him. The company had always been self-funded, but the cash flow requirements necessary to continue to grow were beyond the capacity of the company's retained earning reinvestment. Ted wanted to take out substantial debt to address the company's capital needs, but KC was concerned about becoming overly leveraged. Ted continued looking for money in other places so that he would not need to give up any equity in the business and potentially lose control. The co-founders were no longer on the same page regarding how to move the company forward. "I came to the realization that there was no amount of money Ted would take for the company if it meant he wasn't in charge. I realized he would rather see the company fail and go broke than give up some control. He was willing to risk it all to keep control and I wasn't," KC reflected. After a couple of years, KC began to consider a solo exit from the company and explored that option formally with potential buyers. The option was available but not as financially lucrative as the previous deal they had negotiated. However, it would mean a clean exit from a situation that was growing increasingly unworkable.

IS IT TIME TO EXIT?

As QALO entered its seventh year, KC began to face the pressing question: Should he exit QALO? “When we started this company, I was debating if we could afford $99 to develop our own theme on Shopify or if we should just use the free template. Now we have eclipsed $100 million in cumulative sales revenue, and I still have questions about what we can afford to do as a company while at the same time I realize we need resources to continue to reinvest and move the company forward with better systems, more marketing, international expansion, and just general company infrastructure development. I now realize those investment decisions and capital needs never go away; they just get bigger and more complex. The bigger a company gets, the harder it is to run, and the stakes get much higher,” KC reflected. KC also realized that QALO was now a company with a life of its own and he felt that he had to consider what was best for the company while simultaneously considering what was best for himself and his family. “There is a lot to consider when you think about stepping out of something you have created. But part of that consideration is what is best for the company’s future. This will be a difficult decision either way,” KC concluded.