Keys to Success in the Online Accounting Classroom to Maximize Student Retention

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Online programs have traditionally had significant issues with student retention. Some, but not all of the retention issues faced are a function of faculty lacking skills to teach in an online environment. This paper first reviews literature pertaining to factors that positively and negatively impact student retention. Based on the instructional factors that are shown to have the most positive impact on retention, this paper develops and demonstrates best practices that can be utilized in the online classroom by instructors to assure that students engaged in the course are more than likely to remain part of their respective program.

INTRODUCTION AND BACKGROUND

Online learning has over the past several years grown at a rate that significantly outpaces that of traditional programs. According to Allen and Seaman (2010), online education was growing at a rate of approximately 21%. Overall, 5.6 million students have taken at least one online course throughout their college career (Allen and Seaman, 2010). Online education since 2010 has been forecasted to grow at a steady rate as a result of the economic downturn, but has of recent begun significant change and leveling off of growth. As online education has grown, it has faced significant challenges. These challenges involve retention rates, as well as debated quality issues with the education delivered and acceptance by many employers (Haynie 2015). The online market has become saturated in many disciplines, and this saturation started with the emergence of the-for profit institution and an open admission model to maximize tuition revenue. The for profit model was crucial in the development of online education despite many of the reported issues of quality and acceptance, as many of the most effective technologies and models used in programs today originated from for profit programs. Many traditional programs have emerged in the market and are entering revenue sharing arrangements with large for profit companies to manage and develop their programs as tight budgets make it impossible for schools to invest in the infrastructure necessary to launch a successful online program (Friedman and Friedman, 2011). There has been significant harm to the image of online education due to low retention rates often tied to underprepared students admitted through questionable recruitment practices and open admission policies with an exclusive focus on admitting and graduating as many students as possible at the expense of rigor and standards to maximize profits, as has been hotly debated in the media, most specifically with the for profit schools such as Corinthian College which was recently shut down in April 2015. Traditional institutions have leveraged the technology developed by the-for profits within their programs, but also suffered many of the same retention issues as for profit schools. Traditional schools have also been shown to offer lower admission standards for their online programs versus their equivalent on ground programs

(Haynie 2013). As the traditional universities are steadily entering the online market, for profit schools are struggling to compete, facing financial difficulty and declining enrollments. The decline in for profit institutional growth has led to a slower and more sustainable growth rate in the industry (Haynie 2015). The online program retention issues in traditional schools can also be traced to issues with student quality in some cases, but in many cases retention issues stem from instructors that do not have the preparation, motivation or understanding of online course delivery. This issue is a result of an increased reliance of adjunct faculty (Mueller 2013) who have shown to be less effective than full time faculty (Kirk and Spector 2009), as well as full time faculty who may lack the understanding of the online audience. While it is true that not every student admitted to an online program will have the skill set to complete a program, and retention rates will be lower as a result of nontraditional student demographics who often struggle to balance work, life and families (Cochran, Campbell, Baker and Leeds 2013), there are many opportunities to improve retention and quality in online education for those students qualified to be part of a program. This article will review recent literature that deals with the challenges faced in online student retention, and based on the literature discuss personal best practices used in an online accounting class to increase student involvement, satisfaction and ultimate retention.

REVIEW OF LITERATURE

Student characteristics play a significant role in the prediction of retention in online courses. According to Cochran, Baker, Campbell and Leeds (2013), the most popular focus of engaging students to reduce withdrawal rates is not the most effective way to ensure student success. From the study, the authors learned that there are certain personal characteristics that more effectively can predict who will succeed and who will withdraw. Based on the study, the probability of student withdrawal significantly decreases with each successive class year, through senior year. There is not a correlation between age and probability of non-success, and also not a correlation between race and non-success. The factors that are most commonly tied to non-success are GPA, lower the GPA, the greater probability that one will withdraw; increased loan balance increases the probability of withdrawal, and pattern, meaning that students who have withdrawn from previous classes will have a greater probability to withdraw in the future. These characteristics hold true regardless of engagement, so based on the study one would argue that emphasis to improve retention needs to be focused on engagement patterns, and more on early identification and counseling of students who meet the criteria within this paper as an increased risk.

Zvi (2011) looks at the balance of quality and workload in an asynchronous discussion. Traditionally, in an online course, use of a discussion board has been known as the backbone of the course, and one of the most important activities required within an assigned period. The standard online teaching philosophy has always been that the discussion board is what fosters engagement, and the more one engages, the lower the chance that a student will withdraw. This theory was found not to hold based on Cochran and Baker et.al. (2013). Zvi (2011) looks at how a balance can be reached between engagement and not over bearing on the student. When the discussion board is too dominant a tool within a class, it can take away from other learning activities, erode quality of learning and reduce retention. This paper will focus on a best practice that uses principles from Zvi (2011) to demonstrate ways that a discussion board can be an effective tool, not only in learning and applying content, but how properly set questions and expectations can assist the properly engaged instructor to early in the term identify students that have the risk factors as explained in Cochran and Baker et.al. (2013) to identify students that may be 'at risk' and have measures in place for early intervention to avoid withdrawal at a later date. The finding in this paper is also consistent with Kilburn, Kilburn and Cates (2014) profiled later showing that students are better engaged and less likely to withdraw when they see value to their education, which can relate to discussion boards that can be easily accessed, are focused and show a clear application of concepts as opposed to busy work with little perceived value.

Within an online program, it is common to find courses that are largely staffed by adjunct faculty. Profit motives and general shortages of full time faculty cause even the best programs to rely heavily on a large pool of adjuncts to manage online classes. The adjunct faculty members often hold full time

appointments at other universities, or in some cases often times make their career as adjuncts at several online schools. Pay offered to adjunct faculty is low, and the personal commitment is often less than that of a full time faculty member due to the commitment to other schools and occupations outside of the class at hand. Compensation often does not include any preparation time and little motivation for the instructor to have any involvement within the curriculum. Betts (2012) looks at faculty engagement and the impact on student retention within a classroom. Betts (2012) shows a clear relationship between faculty engagement, development and student retention. Many administrations do not develop sufficient strategies to link full time and part time online faculty to the institution other than teaching courses from a distance. This lack of connection to the college has an impact on faculty engagement in the classroom and student retention. Faculty members need the training and support to represent their college nationally and internationally. When a program uses a large contingent of adjunct faculty geographically spread around the world, more effort needs to be made to assure that these faculty are part of the overall campus community, connected to each other, as well as the full time faculty on campus. If a faculty member is not connected to his/her program, there will not be a full engagement to the course, which flows to activity in the discussion board as discussed in Zvi (2011). Lack of faculty commitment on the discussion board will lead to more missed identification of common non success characteristics as presented in Cochran and Baker et.al. (2013) and as a result decreased retention.

Alman, Frey and Tomer (2012) look at social and cognitive factors that increase retention. In the article, the authors find that cohort based education is considerably more effective than the standard practice of many schools to design programs around student 'customer' satisfaction. In the study, the results showed a strong relationship to cohort education and increased learning attitudes and learning satisfaction. To allow ease of application of a cohort model, the emergence of technology has made the ability for online students to interact significantly easier with each other, but logistical scheduling issues with students being able to proceed through a program together in the same courses and sections can be difficult. According to Alman, Frey and Tomer (2012), a crucial element of the cohort experience is required weekend on campus experiences. These on campus experiences can allow communication and interaction outside of the course management system, which was shown to be crucial by Keans and Frey (2010). Betts (2012) showed that identification with the campus was a key element of faculty engagement, and it would only make sense that the same identification with the campus would also be crucial to student engagement. Many traditional universities with more controlled enrollments utilize a cohort structure and require face -to face residencies. These cohort models are less frequently available within the larger for profit schools, many of which lack a physical campus.

Faculty leadership and experience also plays a significant role in student retention. As stated in the introduction, from personal observation, many online courses end up being led by instructors with no formal training in an online environment, or through adjunct faculty who are unwilling or unable to make the commitment needed of an effective online instructor. Kranzow (2013), shows that faculty leadership through curriculum structure will play a major role in motivation, satisfaction and ultimately learning. Consistent with findings in Alman, Frey and Tomer (2012), as well as Keans and Frey (2010), the topic of online community through the cohort is significant, and it is the responsibility of the faculty member to understand ways to bring together cohort learning and make it a significant element of course design to increase involvement and motivation. In addition to the sense of community, prompt and clear feedback is also crucial to keep motivation strong.

Kilburn, Kilburn and Cates (2014) show that in addition to the traditional measures of motivation, a student must see a perceived value in what is being delivered in learned. In the case of this study, the authors focused on privacy and system availability as primary measures of value. Students desire convenience, and when systems are routinely changed and they cannot log in at times that fit their schedules with logistical barriers retention will decrease. Privacy when it comes to addressing personal matters is also a very significant measure of value. The student expectation is significant one on one access to the faculty member at times of day that are flexible to the student. Considerations based around access and privacy include use of a reliable course management system, ability to access courses on demand 24/7 and management of flexibility around any required synchronous sessions. Synchronous

flexibility would mean offering a variety of times to log on, or assurance that recordings of sessions be flexible and acceptable alternatives to live attendance. Lastly, clear office hours at reasonable times when the instructor is available for one on one discussions, clear expectations to student and instructor on personal communication access as well as guidelines to adequate response time are important retention tools.

Friedman and Friedman (2011) emphasize the importance that online education can and will have on overall education policy, but before it can be effective discusses how educators can manage retention rates and meet needed objectives of education. In their paper, the authors suggest that online learning can be a highly effective method of learning, but most effective are courses that blend online with traditional learning methods. An important consideration from this article is to explore whether or not technology can effectively create an in class experience, and whether or not the created in class experience using technology can be blended with best practice in online learning to create a successful learning experience. Overall, the combination of the best classroom practices and best online practices will create the most successful learning experience. The benefit of merging online and in class technology not only can enhance learning, but provide a significant cost savings to colleges and universities that are under extreme pressure to manage tuition cost, control budgets and offer competitive salaries to attract appropriately qualified full time faculty, which in many disciplines such as management and engineering has been a significant challenge to a vast majority of schools.

Another important consideration for effective distance learning course development is that of student demographic. Many students who enroll within a distance learning program are of a different demographic, and of a demographic that physically could not enroll in a traditional on ground program. Students attracted to online programs are often older, working professionals who have significant commitments to maintain a career and family while completing a program. These differences result in differing needs, learning styles and course design that can deliver appropriate content, yet maintain rigor and learning objectives that mirror a traditional course. Alstete and Beutell (2004) studied the performance indicators in online distance learning courses across undergraduate and graduate business students. Research from the sample indicated that there are performance differences between gender and age, and that these differences are not uniform across online classes offered at the undergraduate and graduate levels. Overall, age, undergraduate grades, work experience and discussion grades are play a significant role in performance. Additionally, scores on standardized tests, such as the SAT and GMAT have little to no bearing on performance. Cochran and Baker et.al. (2013) dispute and say that age does not play a factor in retention. Most likely, age in itself does not play a role in retention, but the fact that the older a student is, the greater the probability that distractions outside of the classroom such as employment or family will interfere with the time commitment necessary to complete a program.

Based on these indicators, if a program wants to most effectively manage retention, a top priority needs to rest on criteria used for admission, and this criteria should place little bearing on standardized test scores. For schools on an ‘open admission’ platform, the typical first courses within a program must be designed to place emphasis on the factors that play the greatest role of success, and work to develop these skills in enrolled students, and counsel out students who cannot develop necessary skills that would indicate performance. It is the opinion of the author of this article that schools need to focus on retention for those with the requisite skills to meet program standards, but also to not lead on students who clearly lack the skills to be retained in a specific program. It is better for both the student and program over the long run if students with a low probability of success based on key indicators are removed from programs early within the first two or three courses. Retaining students with lacking skills to succeed increases the likelihood of student loan default (Franklin 2013) and will lead to lower course quality due to lower standards in course design and instructor standards in order to maintain student satisfaction and maximize teaching evaluations.

One area of significant attention that requires debate in any retention discussion is student satisfaction. A student who is more satisfied with their educational experience will become less likely to drop out. At the same time, one must also consider if programs spend too much effort on student satisfaction, and if an overemphasis on satisfaction can negatively impact quality. Chun Kuo, Walker,

Belland and Schroder (2013) look at the overall student satisfaction in online education programs. The overall question is what education factors contribute to satisfaction, and if satisfaction can be maximized, retention will increase. Chun Kuo et al.. (2013) find that learner-instructor interaction, learner- content interaction and Internet self-efficacy were all significant predictors of student satisfaction. At the same time, interactions among students and self directed learning did not play a significant role in satisfaction. Interaction between learner and content was the most significant measure of satisfaction. Many of the factors that did increase satisfaction were also influenced by gender, class level and weekly time commitment to the course, consistent with the findings also reported by Alstete and Beutell (2004).

The prior research all demonstrates a common theme, and this common theme needs to be carefully considered when developing a mixture of best practices for use within an online course. A properly designed online course must understand prior academic experience and grades earned (Cochran and Baker et.al, 2013), balance of a variety of teaching methods using caution with discussion boards (Zvi 2011), properly engages faculty and students (Betts, 2012), considers the many characteristics of success (Alman, Frey and Tomer, 2012, Keans and Frey, 2010, Alstete and Beutell, 2004), and provides value to the student (Kilburn, Kilburn and Kates, 2014; Chun Kuo et.al, 2013).

The best practices of a course presented within this paper consider all of the factors presented within the research to develop a model of teaching that can maximize overall student retention and learning.

BEST PRACTICES: A DESIGN STRUCTURE BEST PRACTICE TO MAXIMIZE LEARNING

From personal experience in the design and instruction of online courses, a course that has the best probability to maximize retention would utilize the below best practices.

A Requirement for a Good Student Biography on a Discussion Board

Understanding the demographic of the enrolled student in each specific course and section is key. There are many ways that this can be done, but the use of the personal biography on the discussion board is very important. Setting up a discussion board for the first two or three days of class with targeted questions can help an astute instructor learn a significant amount of demographic detail leading to crucial characteristics of success defined in much of the prior research on retention presented within this paper. In a class of an appropriate size, the instructor can use the demographic data to adequately adjust necessary elements of the course to reflect supportive measures for those of a higher risk for non-retention. Specific questions that are significant to obtain from a course bio include; student name, geographic location, prior educational background, areas from prior educational experience that are often most difficult for the learner, prior work experience and what are the learners desired personal take away and expectations from the course (i.e. what the students plan to learn, how many hours a student plans to commit to the course).

When an instructor sees a specific student, or group of students that reflect certain characteristics that may lead to non retention based on the bio (Alman, Frey and Tomer, 2012, Keans and Frey, 2010, Alstete and Beutell, 2004), outreach efforts to these student(s) can be adjusted to address concerns and improve a student's overall satisfaction through learner-instructor interaction (Chun Ko et.al., 2013). Properly targeted outreach will also provide an increased perception of value to the student (Kilburn, Kilburn and Kates, 2014). In addition to targeting outreach to specific student background, class structure and design can be tailored to student background. Very often, there may be patterns of students enrolled in the class who share a specific background, such as from a specific industry. An engaging professor will track the background of their students and tailor discussion and any synchronous learning experiences to reflect represented industries of the students in the class. If there are blocks of students who come from the healthcare profession, using discussion boards and synchronous chats to discuss examples of application that tie specifically to the healthcare profession, which the students can relate to and consider value added. If the class consists of undergraduate students with little professional experience, many concepts can be applied to the typical part time jobs held by college students. The ability of a professor to use biographical information to develop in class examples that relate to the experiences of students will

significantly increase perceived value to the student as supported in Kilburn, Kilburn and Kates (2014), increased satisfaction consistent with Chun Ko et.al., (2013). When the student realizes that the instructor has made an effort to relate course material to real life examples consistent with student provided background, this also casts the image of an engaged instructor, as shown to be important by Betts (2012). Kranzow (2013) is also supported here by the instructor providing a curriculum with a structure that can be related to the student.

Some research has shown that discussion boards do not provide the value in an online course as initially hoped such as Chun Kuo et.al (2013) stating that learner interaction does not show value. This does not mean that a discussion board should not be used, and that there should be no interaction, but it needs to be managed so that there can be a basic value added. Within a discussion board requesting a student bio, it is important to state within the assignment that information from the bio will be used to help the instructor lead the class and present material in a manner consistent with student experiences. When a student can understand an instructor purpose for an assignment, and how it impacts them in a positive manner, they will consider the assignment value added and put forth increased effort to provide what is expected and not be discouraged as discussed in Zvi (2011).

Use the Telephone

In an online course, it is easy to forget and lose touch with a support system, and students quickly feel alone, and as a result lose self-confidence when there are issues. A short conversation with the instructor early in the term can make a significant difference over the course, especially for the student who will require assistance to be successful. Typically, a best practice is to have the bio discussion post due by the second or third day of the course. Once the instructor has reviewed all biographical information provided by the student, the next step is for the instructor to personally call each student. This phone call does not have to be long, no more than five to ten minutes for the typical student. The purpose of the call is strictly to assure that the student has reviewed the syllabus, understands the course requirements, understands the various methods of technology utilized within the course, and also aware of direct lines of communication available to reach the instructor if assistance is needed, consistent with Kilburn, Kilburn and Cates (2014). Remaining time on the phone call should consist of casual discussion of course goals and experiences. This call also allows a great opportunity to discuss the academic program the student is enrolled in and perhaps some significant events occurring on the campus to increase the student connection to the school, consistent with Betts (2012) showing that development of a connection to the campus will increase retention. It is suggested that the instructor have a checklist of specific questions to ask the student and keep track of each call and any concerns that may arise on the call during the conversation. During the term, when a student seems to be struggling or not engaged, the instructor should offer a follow-up call to offer support and discuss any concerns that may be keeping the student from working to maximum potential and open up the crucial line of private communication. Oftentimes, relatively small issues that can be corrected quickly can emerge from a short phone call, and the student very much appreciates what is a rather small effort.

A properly structured phone call will significantly improve student and instructor interaction, increase community and also provide the personal communication, which has shown to be so important to increase retention. Additionally, the willingness of a professor to provide an open line of communication can provide a student a measure to initiate private discussion as well as an opportunity to discuss any technology concerns which as stated by Kilburn, Kilburn and Kates (2014), which is a key factor to improve satisfaction and retention as referenced in many other studies.

Students Learn from Feedback

In an on ground classroom, it is easy to pass back an assignment with a grade on the top, and simply discuss as a class where students lost credit. In an online course, as the ability to have one on one discussions is typically significantly less than an on ground class, feedback on the assignment plays a significant role in the learning process, and retention process. Clear feedback, which increases student confidence and can guide improvement will make a significant impact on retention. As has been shown

by Chun Ko et.al. (2013), proper feedback will increase the student-instructor communication experience, as well as value, consistent with Kilburn, Kilburn and Kates (2014). Feedback needs to be clear, show room for improvement in a clear manner and encourage improvement, but not overwhelm. Proper use of the commonly known sandwich method from the beginning of the term will maximize retention and overall increase learning. The easiest way to explain the sandwich method is 'good, bad, good.' Regardless of overall grade, starting with a positive comment on the assignment plays a significant role in self-confidence. Following the opening positive comments, then the feedback should discuss issues and areas where points were deducted. Once the problem areas are stated, then conclude the feedback with clear direction as to how to improve, and what you as the instructor can offer to help, if warranted. An example of sandwich feedback would be:

> *Dear Student, Thank you for submitting the assignment. From your written explanations, it seems that you have a solid basic understanding of the basic terminology behind the balance sheet and its usage. This is a good start. At the same time, it seems that you may need a bit of practice on proper account classification. I did take off ten points due to the fact that you have expenses classified as liabilities, and this caused the numbers to not tie out. See my lecture in the week 2 folder, as well as page 75 in the book for a nice table illustrating how these accounts should be classified. Overall, the effort was good, and there is plenty of opportunity to improve. Next assignment will also allow you to group accounts and prepare another balance sheet, so there is still opportunity to improve. If you are still confused after using the resources provided, please contact me by telephone at my posted office hours. Also, the syllabus directs you to the free online student tutoring center. Between the tutoring and my office hours, there is plenty of time to learn these concepts if you put forth the effort to utilize the resources available. Good luck on the next assignment!*

From the above feedback example, the student is being provided value added information on how to succeed, but also not being 'spoon fed.' The feedback is not giving the exact answer, but guidance as to how to locate the answer, which will require the student to utilize the learning tools provided and take ultimate responsibility for their own learning. There is balance. The student is being encouraged to improve and offered tools that are available, but the responsibility of taking learning and seeking answers is on the student. The feedback is also not overwhelming the student. A student will be more able to improve if they are able to focus on one or two measures each assignment. If within feedback, there are five or six problem areas, and three of them are minor and can be assessed later in the semester, the instructor might consider focusing on two or three of the most crucial problems on one assignment, and the remaining minor issues on future assignments during the term.

When this feedback is posted, it needs to be consistently posted in the same location for each assignment, either in an online grade book, or on the assignment itself. When grades are complete, the instructor should post a short course announcement letting them know that are grades are complete and where feedback is available. Consistent with findings in Kilburn, Kilburn and Cates (2014) as well as Alman, Frey and Tomer (2012), ease of technology and access to information plays a significant role in satisfaction and retention. A reminder announcement where grades and feedback are, and detailed instructions early in the term on how to access this information is significant.

Keep Technology to What is Necessary

The newest technology might look the best, and the technology experts might all say that it needs to promptly be integrated into the class as soon as possible, but from the standpoint of a cautious instructor, caution must be taken. First adopters are rarely the most successful. The research of Kilburn, Kilburn and Cates (2014) was strong to state that students demand working technology and ease of access. Glitches and problem areas with new technology can lead to significant student stress, loss of perceived value consistent with Kilburn, Kilburn and Cates (2014), dissatisfaction and retention issue. New technology

not only often has design flaws, but rarely works in the same manner on the computers of students as it may on that of the technology professionals on campus. Many students experience technology issues due to computers that have restricted operational capacity due to the fact that it is a company owned computer, or simply as the machine might be older, and not updated by the student as fast as the school, and each time the program updates technology requirements. The instructor needs to be extremely cautious of student computing and technology needs. Prior to introducing a new technology as a major and required component of the class, it should be tested within a course at length. Let the students know that a new technology is being tested, use it for a minor area of the course and have a backup delivery method of the content in place for any student that may have an issue with the new technology. Being open that a technology is new and being tested is very important and will prevent the stress that so often leads to retention issue in the event of technology failure. As part of the open disclosure that new technology is being tested, encourage the students to provide feedback on how well it worked, and any issues encountered, and collect data on student computing equipment used when issues result. As an instructor, this will help when problems are reported in later terms when the technology is more widely used, and it will help in course development to avoid issues when the technology is implemented on a wider scale. Consistent with Kranzow (2013), this practice also shows instructor involvement with the curriculum, has had a positive impact on student retention.

CONCLUSION

The online classroom is significantly different from the traditional classroom. Due to the significant differences, the faculty member who simply posts PowerPoint slides used in an on ground lecture to a website and administers the same exams as an on ground section will rarely be successful, and should not be considered an effective online instructor. With technology, when used properly it is fully possible to deliver the same experience online to a student as if the class is on ground as shown to be important by Friedman and Friedman (2011). Additionally, due to the different demographic of online students, and research showing factors that differentiate how these students learn, technology needs to replicate the on ground experience, but also adjust delivery style to meet the styles of the demographic enrolled in the class as shown in the research of Alstete and Beutell (2004). As effective as these best practices can be, retention problems will not be eliminated, but reduced. Education is a partnership, a partnership between the student, school, instructor and other stakeholders of the educational experience. A faculty member should be expected to utilize the best practices of online teaching, and be willing to learn and adjust, but this does not take responsibility away from the student to be willing and able to engage. Though oftentimes forgotten, rigor should not be reduced in an online course, and there should be an expectation that a student be engaged in the class, completing assignments on a daily basis, meeting assigned deadlines and not cramming on the day an assignment is due to learn a week's worth of material. A student needs to be aware of all expectations before enrolling and committed to several hours of work per week, and learning content to become a better educated professional, not the more common modern day philosophy of paying tuition for a degree as a business transaction. Open admission practices at many online schools, marketing practices to boost enrollment that make online programs appear to be easier, and an over emphasis on student satisfaction to drive ranking has eroded student dedication to the classroom and led to the admission of students into online programs that are of a lower standard than would be in a traditional program. If a student is not dedicated to the significant time commitment required of any course, even the most effective best retention practices will fail. If student service advisors and program administrators focus on keeping a non dedicated student, or student lacking the basic skills to learn the subject matter enrolled in a program, faculty efforts managing these students erode the ability to manage committed students and use best teaching practices as intended and overall classroom quality erodes as a result. This opinion might not be popular to all educators, but to maximize overall long term retention and maintain program quality, which increases gainfully employed graduates, change starts with those in charge of admission to assure that programs are only admitting students who have the ability to handle rigor of a program. For those students who lack basic skill and ability for

whatever reason to handle program rigor, there needs to be more of a willingness to deny admission or remove these students from programs much faster than many programs are willing to do. Decreasing the retention rate of those at the bottom lacking basic skills and willingness to commit will allow an instructor to focus more on educational quality and teaching content over managing a student with little willingness or ability to do what is necessary to succeed. Working non-qualified students out of programs, long-term retention will increase for the student who matters, and the best practices presented will work. Classroom best practices by the instructor are only one element of the overall educational partnership. The best practices presented within this paper also represent a small portion of all best practices available. These best practices work in business classes, specifically accounting classes. Depending on academic area, different practices work better than others, and faculty should engage with each other and share best practices as a team. Collaboration between faculty will improve overall teaching and also set an example for students on how collaboration can also make them better professionals and learners.

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