

From Experience to Instruction: Understanding Faculty Adoption of Cryptocurrency Accounting Content

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Abstract

Faculty readiness is critical to the successful integration of emerging financial technologies into accounting curricula. This study examines a focused behavioral model of accounting faculty willingness to teach cryptocurrency accounting in U.S. universities. Drawing on experiential learning and cognitive load perspectives, the study investigates whether industrial experience and perceived complexity shape willingness to teach indirectly through faculty familiarity with cryptocurrency accounting concepts. Survey data from 192 accounting faculty members were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results show that industrial experience positively influences familiarity, whereas perceived complexity negatively affects familiarity. Familiarity, in turn, exerts a strong positive effect on willingness to teach cryptocurrency accounting. Mediation analysis further indicates that familiarity fully transmits the effects of both industrial experience and perceived complexity on willingness. These findings suggest that curricular adoption of cryptocurrency accounting depends primarily on faculty members' perceived competence and topic familiarity rather than on exposure or difficulty alone. The study offers practical implications for accounting programs seeking to strengthen curriculum readiness through targeted faculty development and applied exposure to digital-asset issues.

Keywords: Cryptocurrency Accounting; Accounting Education; Faculty Readiness; Familiarity; Curriculum Change