

CPAs' Evaluations of Accounting Graduates: An Empirical Investigation of Face-to-Face and Online Degrees

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Abstract

Student demand for online education is strong, with percentage growth in online education far outpacing percentage growth in higher education as a whole. Given the significance of the investment that students make in their education, questions arise as to whether CPAs recruiting for an entry-level accounting position view face-to-face and online degrees from traditional and online universities equally. This research addresses these questions through an experimental design in which the instructional context (the delivery method and type of institution) is manipulated at three levels. Results indicate that CPAs are most likely to pursue a candidate having earned a degree in a face-to-face classroom setting from an institution with a traditional campus. CPAs are more likely to pursue a candidate who earned a degree online from a university with a traditional campus than a candidate who earned a degree online from a university without a traditional campus. Additional data lends insight into possible sources of these differences. For example, CPAs view face-to-face education as superior on several dimensions of skill development. CPAs also have more confidence in rigor, academic integrity, and the level of career preparation of candidates when the degree is earned in a face-to-face setting.

Introduction

There can be little doubt that online technologies will change the face of higher education in the years ahead. What is less certain is how those changes will affect accounting students, accounting programs, and the accounting profession. Demand forces will play a significant role in determining desirable characteristics of accounting graduates. Students likely consider their return on investment when selecting online degree programs (Columbaro and Monaghan 2009). If students graduating from online degree programs were to be successful in gaining employment in desirable positions, popularity of those programs would rise. Conversely, failure to place graduates in desirable accounting positions could slow the growth of online programs. Although the stakes are high for both

the profession and the academy, at this point, we know little about the demand side of the equation for those recruiting and employing graduates. Given that accounting professionals ultimately determine demand through the competitive marketplace for accounting graduates, it is important that we have a better understanding how they perceive and value different delivery methods for accounting education.

This study provides evidence from accounting professionals regarding how the type of program affects their interest in employing entry-level accounting candidates. Based upon Bryant et al.'s (2005) model of distance education, we focus on the type of educational institution (a university with a traditional campus versus a university without a traditional campus) and the communication medium (face-to-face versus online) to conceptualize the instructional context of an accounting degree. For the purposes of this paper, the instructional context refers to either courses delivered face-to-face in a classroom setting at a university with a traditional campus, courses delivered over the internet from a university that also has a traditional campus, or courses delivered over the internet from an online university that does not have a traditional campus. An experimental design, in which CPAs received one of three manipulated conditions using instructional context as the independent variable, demonstrates that the type of program from which a hypothetical candidate graduates significantly affects employer evaluations and intentions to recruit. Results indicate that, all other candidate characteristics constant, accounting professionals perceive differences in accounting graduates depending on the instructional context in which they earned their degree. In addition, data were collected to provide insight as to why the differences may exist.

Literature Review

In each of the last thirteen years, enrollment in online courses has increased at a rate higher than the rate of increase in enrollment in higher education overall, with 28 percent of students taking at least one course online (Allen and Seaman 2016). In addition, the percentage of chief academic officers who agree with the statement, "Online education is critical to the long-term strategy of my institution" stands at 63.3 percent in 2015 (Allen and Seaman 2016). Similar trends exist in the corporate environment. Although classroom learning remains the most prevalent training modality, e-learning and other delivery methods increased by 10 percent while classroom learning decreased by 10 percent in the period from 2010 through 2012 (Anderson 2012).

While research on trends in utilization of online delivery provides a clear picture, research on the quality of online education does not. Several studies outside of accounting indicate no difference in quality between online and face-to-face education (e.g., Jones et al. 2005; Iverson et al. 2005; Carrol and Burke 2010; McFarland and Hamilton 2006), and several reach the conclusion that online education is of inferior quality (e.g., Priluck 2004; Kan and Cheung 2007; Adams and DeFleur 2006). Other studies note the superiority of online learning over traditional methods (e.g., Maki et al. 2000; Schoenfeld-Tacher et al. 2001; Zhang 2005). Allen and Seaman (2016) report that 71.4 percent of academic leaders rate online learning outcomes as the same or superior to traditional methods. Only 29.1 percent of academic leaders believe that faculty accept the "value and legitimacy" of online education, however.

Within accounting, the picture is also unclear, but with fewer studies comparing the quality of online and traditional offerings. Chen et al. (2013) found that learning outcomes are significantly more favorable for traditional (face-to-face) delivery methods in advanced courses but that such differences do not exist in principles-level courses. By contrast, Watters and Robertson (2009) report that the quality advantage resides with online delivery methods for the graduate-level course that they studied. Lindquist (2012) finds that CPA exam pass rates are well below national averages in for-profit online universities but above average for online programs at not-for-profit universities.

Another way of assessing quality is to compare the demand for graduates of online programs with demand for graduates of face-to-face programs. Previous research that empirically examines hiring decisions based upon instructional context has been scarce, however (Apostolou et al. 2013). As such, Bryant et al. (2005) identified four areas of inquiry for future research regarding educational institutions, including, "Is an accounting degree from an online university valued as highly as a traditional degree?" Metrejean and Noland (2011) examine a closely related issue, finding no difference in the extent to which recruiters would recruit a hypothetical student based upon whether

a graduate of a Master of Accounting degree program from a traditional, medium sized regional university earned the degree online or in a face-to-face setting. The authors note a limitation to their findings in that employers of entry-level accountants may place more emphasis on a candidate's undergraduate studies versus graduate studies. Since both experimental conditions involved a traditional university, the study also does not consider relative assessments of degrees earned from traditional universities versus online only universities, leaving Bryant et al.'s (2005) question open, for the time being.

Kohlmeyer et al. (2011) address the question through a survey of public accountants, finding a strong preference to hire graduates of a face-to-face curriculum as opposed to graduates of an online degree program. Respondents provided several reasons for their reservations toward graduates of online programs, including lack of interpersonal experiences, inferior reputation of online institutions, professors not knowing students, lack of rigor, and lack of familiarity with online instruction. The specification that the graduate had passed the CPA exam did not significantly moderate the difference in assessment, although whether or not the program was AACSB accredited did. However, the authors do not specify the type of institution granting the online degree. As the study employed a survey method, participants were aware that the purpose of the study was to compare online and face-to-face education.

In their survey of chief academic officers, Allen and Seaman (2013) report that 40 percent cite lack of acceptance by potential employers as an important or very important barrier to widespread acceptance of online education. Also using a survey methodology, Adams and DeFleur (2006) contacted hiring personnel in a multidisciplinary study of anticipated hiring practices. Data were gathered from contact information in newspaper advertisements. The survey instrument asked respondents to evaluate two candidates who differed only as to the method of delivery of the coursework supporting their degrees. Their results indicated a strong preference for graduates of face-to-face programs over graduates of full or partial online educational experiences. Again, it was apparent to the participants that the study was comparing online and face-to-face degrees.

The question as to whether online degrees are valued as highly as traditional degrees has been addressed using a randomized experiment in the information systems field (Tabatabaei and Gardiner 2012). Results indicated that delivery method (online versus face-to-face) did not significantly affect the attractiveness of the business information systems job candidate. Of course, attitudes toward technology among information systems professionals may differ markedly from those of accounting professionals.

Grossman and Johnson (2016) address whether potential recruiters perceive a difference in the value of online accounting education at the undergraduate and graduate levels. Using a regional sample of accounting employers, they consider three types of educational environments—traditional, blended (lectures and assignments online with tests on campus), and all online. Their study found (1) that recruiters are less willing to offer employment to those earning degrees online, (2) reputation of the educational institution does not significantly affect willingness to hire, and (3) employers are more accepting of lower-level online accounting courses than higher-level online accounting courses.

The current study's results are consistent with Grossman and Johnson's (2016) central findings that accounting employers prefer face-to-face accounting education. Importantly, the current study uses a between-subjects design to provide insight into the reasons for this persistent preference.

Hypotheses

Based upon Keegan (2002), Bryant et al. (2005) propose a model of distance education that includes the educational institution, communication medium, teacher and learner as components. We focus on two of those components, educational institution (traditional campus or no traditional campus) and communication medium (face-to-face or online) in conceptualizing the instructional context. Instructional context has been defined as the instructional setting

and environment in which the instruction occurs (IAR 2011).¹ There is insufficient empirical research using an experimental design to address whether the instructional context of the education model affects the demand for graduates of accounting programs. As such, this study attempts to provide insight into this issue by testing the following hypothesis, stated in the null:

- H₁: The instructional context of the accounting degree will have no effect on an accounting professional's recruiting evaluation of an entry-level job candidate.

Since Davis (1989) introduced the technology acceptance model, age has been cited as a key barrier to technology acceptance (Hertzog and Hultsch 2000). To further refine our understanding of the effect of instructional context, this study also examines the role that the age of the accounting professional may have on the demand for graduates using the following hypothesis, stated in the null.

- H₂: The age of the accounting professional does not impact the recruiting evaluation for entry-level job candidates based on the instructional context associated with the candidate's accounting degree.

In addition to addressing the question of whether the instructional context has an effect on the demand for graduates, we explore the reasons why such an effect may exist. We examine both attributes related to overall program characteristics and the skills and abilities cultivated within the students by these programs.

Using CPA exam pass rates as a measure of quality, Lindquist (2012) notes that lower pass rates at for profit institutions (no traditional campus) may be due to differences in the rigor of programs and questionable faculty credentials (with regard to AACSB standards). In a literature review of employers' online degree perceptions, Columbaro and Monaghan (2009) note that employers have reservations when considering candidates with online degrees because of concerns over rigor and increased potential for academic dishonesty. Adams (2008) also noted academic dishonesty and program rigor among concerns surrounding online education. Grossman and Johnson (2016) find significantly higher ratings of candidates graduating from hybrid programs (online lectures and assignments with face-to-face exams) than all online programs. Since the only difference between the two is exam logistics, presumably there is a perception of a difference in the academic integrity.

Based on prior research, we hypothesize that the assessment of the candidate is likely to be influenced by characteristics of the program based on instructional context. We examine the following hypotheses, stated in the null:

- H₃: The instructional context of the accounting degree will have no effect on an accounting professional's confidence in the...
- H_{3a}: academic integrity of the program's learning environment;
- H_{3b}: academic rigor of the of the program's learning environment;
- H_{3c}: the program's ability to prepare students for entry-level positions in public accounting.

Rather than focusing on overall program characteristics, Adams and DeFleur (2006) note that students' educational experiences teach them skills that are important to employers and that these skills may vary by instructional context. Indeed, those who earned degrees online are not always considered to have the same qualifications as those who

¹ Instructional context is a broad concept that includes several factors not specifically addressed by this study (e.g., fiscal conditions, student demographics, organizational relationships, etc.). While institution type and delivery method are two important components of the instructional context, they are not the only two components.

earned degrees in a face-to-face setting (Adams 2008). Allen and Seaman (2013) note that 50 percent of chief academic officers indicate as "very important" the increased need for discipline (work ethic) in order to succeed in online courses. Practicing senior accountants surveyed by Kohlmeyer et al. (2011) identified the following factors as important to their negative attitudes toward graduates of online programs: lack of interpersonal experiences, inferior quality and reputation, faculty unfamiliarity with students, and lack of rigor. Further, in the open-ended comments section of Grossman and Johnson (2016), several respondents identified "soft skills" as an area in which online programs may be at a disadvantage.

Based on prior research, the skills and abilities of students may be perceived to be cultivated differentially across these instructional contexts. We examine the following hypotheses, stated in the null:

- H₄: The instructional context of the accounting degree will have no effect on an accounting professional's evaluation of the...
- H_{4a}: oral communication skills of an entry-level job candidate;
- H_{4b}: interpersonal skills of an entry-level job candidate;
- H_{4c}: written communication skills of an entry-level job candidate;
- H_{4d}: team/cooperation skills of an entry-level job candidate;
- H_{4e}: work ethic of an entry-level job candidate;
- H_{4f}: flexibility/adaptability to change of an entry-level job candidate.

Research Method

This study employed an experimental, between-subjects design to examine accounting professionals' recruiting evaluations for entry-level accountants based on the influence of the instructional context associated with a candidate's undergraduate accounting degree. The current study seeks to communicate clearly and succinctly regarding the delivery method and type of university. Hybrid or blended programs were excluded because of a lack of common understanding and agreement regarding the terms. Hybrid or blended programs could include individual courses that are offered partially online and partially face-to-face. Or, they could include some courses that are exclusively online blended with some courses that are exclusively face-to-face. Finally, some courses involve content delivered exclusively online but exams are given exclusively face-to-face (e.g., as described in Grossman and Johnson 2016). Based upon discussions with accounting recruiters and pretest results, the following three manipulations were selected to simplify the context by using terms that are generally understood.

The three options examined as the instructional context for accounting education:

1. All courses delivered face-to-face in a classroom setting at a university with a traditional campus.
2. All courses delivered over the internet from a university that also has a traditional campus.
3. All courses delivered over the internet from an online university that does not have a traditional campus.

It is important to note that the accounting professional was unaware of the three options.

Research Design

An experimental between-subjects design was employed to test the prior hypotheses. CPAs were asked to evaluate a hypothetical, entry-level accountant based on eight attributes that are generally used in recruitment decisions (Mauldin et al., 2013; Metrejean and Noland 2011; Pasewark et al. 1988; Hassell and Hennessey 1989; AECC 1990; Craig 1990; Hardin and Stocks 1995; Dinius and Rogow 1998; Baker and McGregor 2000). The main criterion of interest was the instructional context associated with the accounting degree, thus it was the only attribute that changed between subjects.

Research Instrument

The format of the instrument is based upon that used by Mauldin et al. (2013), Metrejean et al. (2008), Mounce et al. (2004), Mauldin et al. (2004), and Hardin and Stocks (1995). Three versions of the instrument were used to solicit feedback from CPAs. Appendix A contains the “between-subjects” instrument used (without the demographic questions) to collect the data with one of the three instructional contexts inserted among the attributes (this attribute varied among the three between-subjects groups). Each instrument requested the CPA to assume that his or her organization was recruiting for an entry-level accounting position. The instrument described a hypothetical candidate with respect to eight attributes that are commonly utilized for making employment decisions. The three instructional contexts previously discussed were manipulated across the instruments. The manipulation was placed in the middle of the attributes in order to minimize a possible order effect. Thus, the three instruments were identical with the exception of the instructional context. CPAs received one of the three versions based on a random assignment to one of the three treatment groups. The instrument required respondents to indicate on a Likert scale how actively his or her organization would recruit the student based on the attributes provided. A zero indicated that the entity would “not at all actively” recruit the student and a ten indicated that the entity would “very actively” recruit the student. It should be noted that the CPAs who participated in the study had no way of knowing that the instructional context was the attribute being manipulated.

After providing an overall recruiting evaluation that could not be changed, participants provided assessments related to the specific instructional context manipulation. At this point, participants would most likely become aware that the instructional context is of particular interest (rather than any of the other seven attributes associated with the overall assessment), but they would not be aware of any of the other manipulations. Thus, the attribute-specific dependent variables are still obtained through a between-subjects design.

Participants were asked how confident they are that the program described by the particular instructional context manipulation (e.g., face-to-face) properly prepares students for entry-level positions in accounting and how confident they are regarding the academic integrity and rigor of the learning environment. A Likert scale from 0 to 10 was used with 0 indicating “not at all confident” and 10 indicating “very confident” for these responses.

In order to measure assessment of student skills and abilities, each participant was asked “if a student has a B.S. in accounting and took all courses in a face-to-face classroom setting from a university with a traditional campus (or one of the other two manipulations depending on the version of the instrument received), please indicate how you feel this type of program impacts the student’s development of the following attributes:” (list of attributes followed). A Likert scale from 0 to 10 with 0 indicating “strong negative impact” and 10 indicating “strong positive impact” was used for these responses.

Pre-tests

Two pre-tests were conducted to ensure that the independent variable of interest (instructional context) was manipulated as intended. Twenty-six CPAs and 42 students were used to make this assessment. They were asked to provide a short list of universities meeting the description of the instructional contexts used in this study. For the manipulation “over the internet from an online university that does not have a traditional campus,” the responses included for-profit universities with which the authors were familiar. For the manipulations “face-to-face classroom setting at a university with a traditional campus” and “over the internet from a university that also has a traditional campus,” the responses were similar in that they cited typical public and private not-for-profit universities with which the authors were familiar.

Data Collection

The participants in the study were randomly selected from a national database of CPAs. An email with a link to one of three web-based instruments was sent to 38,145 CPAs. The instruments were equally divided among the three manipulations for each group. The email indicated that the results would be anonymous and would only be reported in the aggregate. The participants were also able to request a copy of the results by replying to the email.

There were 180 emails returned as undeliverable. Of the delivered emails, 936 completed instruments were returned for a 2.5 percent response rate. Table 1 presents the completed instruments by each manipulation.

The participants were from all 50 states and the District of Columbia. The participants ranged in age from 24 to 77 with an average age of 50. Over half of the participants (59.4 percent) had completed a bachelor's degree while 38.9 percent had completed a master's degree (the remaining 1.6 percent indicated either some college/associate's degree or a Ph.D. or equivalent). Of the 936 participants in the analysis, 87.9 percent indicated that they had been included in the recruiting or hiring process for entry-level accountants. Several questions were asked about the respondents' familiarity with online education. A significant proportion of respondents (87.6 percent) had taken online courses for CPE credit, other training, or certifications; while 26.8 percent had taken an online course for academic credit and 2.9 percent had earned a degree online.

Results

The CPAs' ratings of how actively their organizations would recruit the student serve as the dependent variable for H₁. Assessments of program characteristics serve as the dependent variables for H₃. Assessments of the skills and abilities of students serve as the dependent variables for H₄. Table 2 presents the means of the dependent variables for the three between-subjects conditions for each of these hypotheses.

Hypothesis One

The alternative instructional context is the independent variable of interest. An analysis of variance was performed, and the results indicate that the treatment is a significant factor in determining recruiting evaluations, $F=107.414$; $p < .001$. Thus, according to the between-subjects analysis, we can reject H₁. We conclude that instructional context is a significant factor affecting how actively a potential employer of an entry-level accountant would recruit a candidate. The results of a Dunnett's T3 multiple comparison procedure² to determine where the differences occurred among the three alternative instructional contexts are also presented in Table 2.

Based on the means and results of the *post hoc* comparisons, potential employers have a significant preference for recruiting a student who earned a degree in a face-to-face setting for an entry-level accounting position versus a student who earned a degree online regardless of where it was earned. The differences between the means for face-to-face delivery and each method of online delivery were significant. The preference for candidates who earn a degree face-to-face is consistent with results reported by Grossman and Johnson (2016). Additionally, potential employers have a significant preference for a student who earned an online degree from a university with a traditional campus over a student who earned an online degree from a university without a traditional campus.

Hypothesis Two

An analysis of covariance was performed inserting the participant's age as a covariate and the results indicate that only the treatment (instructional context) is a significant factor in determining recruiting evaluations, as seen in Table 3.

² A Dunnett's T3 test was used for a multiple comparison procedure when the group variances were not equal because this test keeps the experiment wise Type I error rate at 5% despite the number of paired comparisons (Klockars and Sax, 1986).

The covariate of age was not significant. Thus, according to the between-subjects analysis we cannot reject H_2 . We conclude that the age of the accounting professional does not impact the recruiting evaluation for entry-level public accountants based on the instructional context associated with the candidate's accounting degree.

Hypothesis Three

Separate analyses of variance were performed to test the effect of instructional context on assessment of program characteristics. Results indicate that the treatment (instructional context) is a significant factor in determining potential employers' evaluations of the program for each of the program characteristics considered. The results provide support for the rejection of each of the individual null hypotheses related to H_3 . We conclude that instructional context is a significant factor affecting evaluation of program characteristics (i.e., preparation of students, perception of rigor, perception of academic integrity). The results of these tests are presented in Table 4.

Again, the Dunnett's T3 multiple comparison procedure was used to determine where the differences occurred among the three alternative instructional contexts. The results of the multiple comparisons are also presented in Table 2. Again, each instructional context condition is significantly different from the others on all of the program characteristics. That is, when asked how confident they are that the program properly prepares students for entry-level positions in accounting, and how confident they are regarding the academic integrity and rigor of the learning environment, the potential employers indicate that a face-to-face setting is significantly superior to an online degree, and that an online degree from a university with a traditional campus is significantly more desirable to an online degree from a university without a traditional campus.

Hypothesis Four

Separate analyses of variance were performed, and the results indicate that the treatment (instructional context) is a significant factor in determining potential employers' evaluations of skills and abilities of students. The results provide support for the rejection of each of the individual null hypotheses related to H_4 . We conclude that instructional context is a significant factor affecting perceptions of student skills and abilities. The results of these tests are presented in Table 5.

The Dunnett's T3 multiple comparison procedure was used to determine where the differences occurred among the three alternative instructional contexts. Based on the means and results of the *post hoc* comparisons presented in Table 2, participants perceive the skills of a student who earned a degree in a face-to-face setting to be significantly superior to the skills of a student who earned a degree online for oral and written communication skills, interpersonal and team/cooperation skills and flexibility/adaptability to change. They perceive no significant difference in any of those same five skills between a student who earned an online degree from a university with a traditional campus and a student who earned an online degree from a university without a traditional campus. However, when it comes to perceptions of work ethic, participants felt that the work ethic of a student who earned a degree face-to-face is superior to that of a student who earned a degree online, and that the work ethic of a student who earned an online degree from a university with a traditional campus is superior to the work ethic of a student who earned a degree from an online university without a traditional campus.

Limitations

Some have suggested that perceptions could change over time as people become familiar with online education (Columbaro and Monaghan 2009, Grossman and Johnson 2016, Kohlmeyer et. al. 2011, Tabatabaei and Gardiner 2012). While this study describes current perceptions among accounting professionals, those perceptions could change over time as online delivery addresses some of the challenges to effective learning outcomes. Indeed, Patrizi et al. (2013) recognize such challenges and present a tool to help online programs execute more effective mapping of course content to learning goals and objectives. If online institutions were to effectively address these and other challenges, we could expect to see attitudes change.

The external validity of the research could be suspect as a result of the low response rates (2.5 percent). If there were some shared characteristic of the respondents that is not common to all accountants, the results may not be

representative of the population. While these response rates are low, Manfreda et al.'s (2008) meta-analysis of survey method comparisons revealed that web surveys yield an 11 percent lower response rate on average compared to other modes. These differences are larger when the number of contacts is large and when soliciting a one-time response (both of which were the case in this study). Hanna et al. (2005) reported wide variations in response rates—7 to 75 percent for email and 10 to 90 percent for mail in their study of survey methods. Blanthorne et al.'s (2007) research reported a response rate of 11.7 percent among accounting faculty.

We did not examine hybrid or blended programs, in which students would take some courses online and some face-to-face. Grossman and Johnson (2016) provide survey data that employers evaluating a candidate with both a bachelor's and a master's degree prefer at least one degree having been earned in a face-to-face setting. We did not consider whether the same preferences related to instructional context would be observed for graduate degrees. Additional inquiry could shed light on choices available to students considering a graduate program.

We also did not consider the moderating influence that AACSB or ACBSP accreditation might have on the results. Kohlmeyer et al. (2011) report that AACSB accreditation significantly affected survey responses. We believe that this would play the most significant role for online programs at schools with a traditional campus. At present, we are not aware of any for-profit universities with AACSB accreditation.

Conclusion

While there can be little doubt that online education will play a major, and increasingly greater, role in accounting education, the results of this study suggest that the professional community does not view the online degree in the same light as a degree earned in the classroom. The results also suggest that professionals have more confidence in online degrees granted by traditional universities rather than universities without a traditional campus. It would seem foolish, however, to treat these results as a definitive statement of the inadequacy of online education. With improving mechanisms for delivery, continued growth in online programs that far outpace growth in higher education overall, and online education as a strategic priority for administrators, it would be naïve for accounting educators to dismiss online education. It was not so long ago when learning management systems such as BlackBoard and WebCT were on the cutting edge, changing the way educators delivered content. It is possible that online options will blend with existing approaches in the evolution of teaching and learning in accounting (e.g., Baxter and Thibodeau 2011; Vance et al. 2011, Holtzblatt and Tschakert 2011). This research suggests that the professional community perceives face-to-face accounting education as better preparing students and developing valued skills for the accounting profession. Future research could seek to further define what it is about those experiences that adds value and how to best leverage those advantages in the training of future accounting professionals.

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APPENDIX A
Between-Subjects Instrument to Test Hypothesis One

Assume that your organization is in the process of recruiting an entry-level accountant. You have conducted several interviews and met a student with the following attributes:

- The student is 24 years old with a professional appearance.
- The student is willing to travel.
- The student is involved in several student and professional organizations.
- The student has a B.S. in accounting and took all courses over the Internet from a university that also has a traditional campus.
- The student achieved the 150-hour academic requirement necessary for CPA licensure.
- The student’s GPA in accounting courses is 3.6 with an overall GPA of 3.4 on a 4.0 scale.
- The student has not sat for the CPA exam.
- The student demonstrated excellent communication and computer skills.

1. How actively would your organization recruit this student?

0	1	2	3	4	5	6	7	8	9	10
Not at all										Very
Actively										Actively

Table 1: Responses by Manipulation

Instructional Context	# of Responses
Face-to-Face – Classroom Setting – Traditional Campus	308
Online – University with a Traditional Campus	301
Online – University without a Traditional Campus	327

Table 2: Between-Subjects Means of Recruiting Evaluations, Program Characteristics, and Perceived Student Skills and Abilities

Hypothesis	Question	Face-to-Face	Online Traditional	Online Nontraditional
H ₁	Overall evaluation	7.72*	6.38*	5.15*
H _{3a}	Program prepares students for entry-level positions	7.16*	4.56*	3.97*
H _{3b}	Academic integrity of the program's learning environment	7.53*	4.53*	3.83*
H _{3c}	Academic rigor of the program's learning environment	7.36*	4.52*	3.83*
H _{4a}	Oral communication skills	7.83*	3.65	3.57
H _{4b}	Interpersonal skills	7.87*	3.69	3.58
H _{4c}	Written communication skills	7.21*	6.04	5.71
H _{4d}	Team/Cooperation skills	7.90*	4.03	3.74
H _{4e}	Work ethic	6.93*	5.79*	5.42*
H _{4f}	Flexibility/Adaptability to change	6.81*	5.71	5.52

* Indicates that the mean is statistically significant from the other two means at the .05 level.

Table 3: Analysis of Covariance Results for H₂ (Between-Subjects)

Source	<i>F</i>	<i>p</i>
Instructional Context (Treatment)	102.989	< .001
Participant's Age	0.179	.672

Table 4: Tests of Between Subjects Effects for Program Characteristics

Question	F	<i>p</i>
Program prepares students for entry-level positions	202.3	< .001
Academic integrity of the program's learning environment	268.9	< .001
Academic rigor of the program's learning environment	239.3	< .001

Table 5: Tests of Between Subjects Effects of Students' Perceived Skills

Question	<i>F</i>	<i>p</i>
Oral Communication Skills	687.4	< .001
Interpersonal Skills	676.2	< .001
Written Communication Skills	64.8	< .001
Team/Cooperation Skills	471.3	< .001
Work Ethic	54.6	< .001
Flexibility/Adaptability to Change	43.5	< .001