

Distance Learning And The 21st Century University: The Views of Accounting Chairpersons And COB Deans

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Abstract

The number of colleges and universities offering electronic courses (E courses) is growing rapidly and some academic institutions offer all of the courses necessary to complete a university bachelors or masters degree via the Internet. Some writers have predicted that the university, as we now know it, will cease to exist. Distance learning, utilizing E courses, may or may not represent the future for universities, but there can be little doubt that E courses will have an impact on the traditional university. University administrators will have a major influence on how E courses affect their institutions and their attitudes may provide a glimpse of the future for distance learning in traditional universities. In this study E mail questionnaires, containing 17 statements relating to E courses, sent to 341 university accounting department chairpersons and 334 College of Business (COB) deans in the U. S. In the view of the nearly 65% of the chairs and almost half of the deans E courses are simply correspondence courses presented with new technology. Respondents tend to separate into two groups, those who think that "except for the delivery medium E courses are essentially correspondence courses" and those who do not agree with the statement. Roughly two and one half times as many chairs agreed with the statement as those who disagreed (64.9% to 25.3%) while the deans were about evenly split. Those who agree with this statement are more negative on offering E courses in university programs or offering degrees through the completion of only E courses. They are also more restrictive with E courses, favoring the proctoring of exams and requiring students to come to campus as part of the E course. Those who viewed E courses as correspondence courses also tended to agree that "the student-to-student and the student-to-instructor interaction that are missing in E courses makes them less valuable to the student." Opinions of accounting department chairpersons are about evenly split on the subject of offering E courses in accounting programs but are more tolerant of offering them in non-accounting programs. In fact, a majority of the chairpersons believed they should be offered in non-business programs. COB deans, on the other hand, weigh in heavily in favor of offering E courses in accounting, business and non-business programs. Both chairs and deans strongly rejected the concept of offering degrees, in any academic discipline, entirely over the Internet.

Introduction

The president of one medium sized, Midwestern university recently stated proudly that his institution ranked third in nation in providing distance learning opportunities to students. In the near future that institution planned to offer over 100 courses and at least one degree entirely via the Internet. There is little doubt that the number of colleges and universities offering electronic courses (E courses) is growing rapidly. In 1997 Vasarhelyi and Graham stated that "Already, cyberprograms and cyberuniversities are proliferating around the country. Peterson's College Guide listed 93 >cyberschools' in 1993-the 1997 Distance Learning Guide lists 762. About 55% of America's 2,215 colleges and universities have courses available off site." [Vasarhelyi and Graham, 1997, p. 32] A number of academic institutions offer all of the courses necessary to complete a university bachelors or masters degree via the Internet. As early as 1996 McCartney tells of "several hundred students" receiving graduate and undergraduate degrees in technology, business, and management from the University of Phoenix without attending a single class with other students. [McCartney, 1996] Apparently, this president, and his university, are at the forefront of a growing trend in education.

Some have even predicted that the university, as we now know it, will cease to exist. Noam predicts that "Instead of prospering with the new tools, [communications technologies] many of the traditional functions of universities will be superseded, their financial base eroded, their technology replaced and their role in intellectual inquiry reduced." [Noam, 1996, p. 6] Universities may be faced with a simple decision; embrace the trend and offer distance learning courses and degrees or become obsolete.

Readers with comments or questions are encouraged to contact the authors via e-mail.

Perhaps distance learning, utilizing E courses, is the wave of the future that will eliminate, or radically alter, traditional university practices. There can be little doubt that E courses will have an impact on the traditional university. However, the magnitude and extent of that impact are far from known at this time and administrators will have a major influence on how it affects their institutions. Their views will play a major role in the unfolding of Internet-based education for traditional university degrees and the determination of their views would increase the knowledge base relevant to Internet-based education. Their attitudes may provide a glimpse of the future for Internet degrees from traditional universities. This research reports the results of an E mail questionnaire sent to 341 university accounting department chairpersons and 334 College of Business (COB) deans in the U. S.

Discussion of Results

The questionnaire contained 17 statements, relating to E courses, with five Likert-type response categories ranging from "Strongly Agree" to "Strongly Disagree." No effort was made to slant either questions or response categories in a direction that might influence responses and no effort was made to detect any response bias from the question arrangement or the direction of the response categories.

Questionnaires were sent via E-mail over the Internet and three different response modes were suggested. If respondents were concerned about anonymity, it was suggested that they either 1) print the questionnaire, complete it, and mail it to the author or, 2) click on an Internet address and complete a web page version. Both of these response methods would help insure anonymity. The third method of responding was to choose "reply" in their E mail program, complete the questionnaire, and click on "send." Responses began arriving within

hours of the initial mailing. Approximately one week later a reminder message was sent.

Thirty-six of the questionnaires sent to accounting chairpersons were undeliverable because of E mail address problems that could not be resolved, resulting in 305 valid questionnaires sent. Eighty of the questionnaires sent to COB deans were undeliverable resulting in 254 questionnaires delivered to the deans. From the 305 questionnaires delivered to accounting chairs 94 usable responses were received, 18 on the web site, 9 through the USPS, and 67 directly from the respondent via E-mail. Sixty-six of the 254 deans who received a questionnaire responded, 23 on the web site, 22 through the USPS, and 21 via E-mail. Most of the responses that were received via the USPS were mailed in an envelope with the university's return address on it. Apparently, anonymity was not the major motivation in using this mode of response.

Schuldt and Totten, in a 1992 study, obtained a response rate to an Internet questionnaire of 19.3% [Schuldt and Totten, 1994, p. 36-41]. The questionnaires were mailed to MIS and Marketing professors and most of the responses were from MIS professors. The 94 responses from chairs and 66 from deans yield response rates of 30.8% and 26.0% respectively. Both of these response rates are substantially higher than in the Schuldt and Totten study.

In order to more easily make comparisons between the views of university accounting department chairpersons and COB deans the "Strongly Agree" and "Agree" categories and the "Strongly Disagree" and "Disagree" categories were combined. Also, a One-way ANOVA was run on the data to determine if the responses of the two groups differed significantly. Table 1 contains the questions, the ANOVA results, and the percentage of responses in each combined response category¹.

Offering E Courses

In response to the statement that "Except for the delivery medium E courses are essentially correspondence courses," almost 65% of the chairpersons agreed or strongly agreed. Only 25.2% of the chairpersons disagreed or strongly disagreed with the statement. Of the deans responding, 42.2% agreed or strongly agreed while 48.4% disagreed or strongly disagreed with the statement. Between 9% and 10% of the chairpersons and the deans were neutral on the issue. Obviously, a substantial majority of the accounting department chairpersons view E courses as essentially correspondence courses delivered over the Internet while COB deans were about evenly split on the question. Any baggage that correspondence courses carried is apparently attached to E courses, in the minds of those chairpersons.

Responses to the second statement that "E courses should be offered in accounting programs" were almost evenly split for the chairpersons and in strong agreement for the deans. Slightly more than 36% of the chairpersons indicated that E courses should be offered in accounting programs and 37.4% said they should not be offered. More than 56% of the deans agreed or strongly agreed with the statement while only 10.8% disagreed or strongly disagreed. A relatively large portion, 26.3% and 32.3% of the chairpersons and the deans respectively, chose the neutral response.

When the same statement was posed relative to business programs, chairs' opinions shifted toward the agree end of the scale. Almost 46% of the chairpersons and almost 68% of the deans agreed or strongly agreed with the statement that "E courses should be offered in Business programs" while only 16.4% of the chairs and 6.2% of the deans disagreed or strongly disagreed. Again, a large segment, 38.1% of chairs and 26.1% of deans were neutral on the issue.

Table 1
ANOVA Results and Percentage of Responses for Accounting Chairs & College of Business Deans

	% of Responses in Each Category						
	ANOVA	SA & A		Neutral		SD &D	
	Signif.	CH	DN	CH	DN	CH	DN
1. Except for the delivery medium E courses are essentially correspondence courses.	.018	64.9	42.2	9.9	9.4	25.2	48.4
2. E courses should be offered in accounting programs.	.000	36.3	56.9	26.3	32.3	37.4	10.8
3. E courses should be offered in Business programs.	.003	45.5	67.7	38.1	26.1	16.4	6.2
4. E courses should be offered in non-business programs.	.154	52.1	63.0	37.0	30.8	10.9	6.2
5. A student should be able to obtain a degree in Accounting by taking only E courses.	.000	5.5	16.9	3.2	12.3	91.3	70.8
6. A student should be able to obtain a degree in Business by taking only E courses.	.001	7.6	15.4	1.1	12.3	91.3	72.3
7. A student should be able to obtain a degree in non-business programs by taking only E courses.	.001	7.6	15.4	9.8	26.2	82.6	58.4
8. When E courses are offered, they should be available to on-campus as well as off-campus students.	.005	68.4	89.3	24.0	6.1	7.6	4.6
9. When E courses are offered, SOME exams should be proctored by an independent person.	.742	66.0	69.3	19.7	15.4	14.3	15.3
10. When E courses are offered, ALL exams should be proctored by an independent person.	.488	49.0	50.8	27.1	29.2	23.9	20.0
11. When E courses are offered, the student should be required to come to campus at LEAST ONCE during the course.	.244	49.5	33.8	23.0	32.3	27.5	33.9
12. When E courses are offered, the student should be required to come to campus MORE THAN ONCE during the course.	.333	41.1	31.2	27.8	34.4	31.1	34.4
13. The student-to-student and the student-to-instructor interaction that is missing in E courses makes them less valuable to the student.	.000	82.3	46.9	4.4	9.4	13.3	43.7
14. As the number of E courses grows, the importance of the formal university will diminish.	.001	36.3	12.5	12.0	12.5	51.7	75.0
15. If the importance of the formal university diminishes, society will benefit.	.012	2.3	10.8	6.9	6.2	90.8	83.0
16. As the number of E courses grows, the importance of the university professor will diminish.	.019	34.1	18.4	10.9	9.2	55.0	72.4
17. If the importance of the university professor diminishes, society will benefit.	.836	4.4	4.7	6.6	4.7	89.0	90.6

A further shift is found in responses to the statement related to offering E courses in non-business programs. In response to the statement that "E courses should be offered in non-business programs," 52.1% of the chairpersons and 63.0% of the deans either agreed or strongly agreed and only 10.9% of the chairpersons and 6.2% of the deans disagreed with the statement. The neutral responses remained about the same at 37.0% and 30.8% respectively for the chairpersons and deans.

The data indicate that COB deans have significantly (at the 0.018 level) more favorable view of E courses than do accounting department chairpersons. Accounting chairpersons move from being split on offering E courses in accounting programs to supporting their offering in business programs to more strongly supporting them in non-business programs. The support of deans, however, is stronger for offering E courses in business programs than for offering them in non-business programs. Apparently, 4.7% of the deans moved from supporting E courses in business programs to being neutral on offering them in non-business programs. This may indicate a hands-off attitude toward programs in other colleges.

Overall, deans support offering E courses in accounting and business degree programs more strongly than do accounting chairs. These differences were significant at the 0.000 and the 0.003 level for accounting and business programs respectively. The opinions of chairs and deans on offering E courses in non-business programs were not significantly different at the 0.05 level.

Offering Degrees Solely Through E Courses

The next area considered dealt with the question of awarding degrees based solely on completion of E courses. In response to the statement that "A student should be able to obtain a degree in Accounting by taking only E courses," 5.5% of the chairpersons and 16.9%

of the deans agreed or strongly agreed with the statement. An overwhelming 91.3% of chairpersons and 70.8% of deans disagreed or strongly disagreed. A surprising 72.8%, almost three quarters of the accounting chairpersons, and 41.6% of deans strongly disagreed with the statement.

Responses were not much different regarding the offering of degrees in business or non-business programs based solely on the completion of E courses. Responding to the statement that "A student should be able to obtain a degree in Business by taking only E courses," 91.3% of chairpersons and 72.3% of deans disagreed or strongly disagreed and only 7.6% of the chairpersons and 15.4% of deans agreed. Responding to the related statement that "A student should be able to obtain a degree in non-business programs by taking only E courses," 82.6% of the chairs and 58.4% of deans disagreed or strongly disagreed while only 7.6% of the chairs and 15.4% of deans agreed or strongly agreed. The only noticeable shift in responses to the three statements is a move of about 14% of the deans from the disagree to the neutral category when considering E degrees in non-business programs compared with accounting and business programs.

Accounting chairpersons are solidly opposed to universities offering degrees in any academic discipline totally through the Internet. They apparently believe that the campus experience gives the student a component of their education that should not be left out of the degree experience. Deans are somewhat less opposed, and significantly less opposed than are accounting chairs, to offering degrees totally through Internet courses but a solid majority still does not believe that E degrees should be offered in any academic area. Little doubt exists that a degree that does not contain the campus experience is different from one that does. Whether it is better or worse is a question left for time and experience to answer.

Enrolling On-campus Students

One complication that universities face with E courses is that of on-campus students registering for courses and causing regular on-campus courses to have low enrollments. Because E courses are normally paid as an overload course, this shift in enrollment may result in less efficient use of one of the university's most costly resources, professors' class time. This issue was addressed by the statement that "When E courses are offered, they should be available to on-campus as well as off-campus students." Only 7.6% of the chairpersons and 4.6% of deans disagreed with this statement while 68.4% of chairs and 89.3% of deans agreed that on-campus students should have the same access to E courses as off-campus students. The support of deans for making E courses available to all students was significantly stronger than that of the chairs. Perhaps accounting chairpersons and COB deans view this issue from a perspective of fairness, when E courses are offered they believe that all students should have equal access to them.

Proctoring of Exams

Another issue that faces designers and instructors of E courses is the proctoring of exams. Two statements addressed this issue. The first stated that "When E courses are offered, SOME exams should be proctored by an independent person." Sixty six percent of the chairpersons and 69.3% of deans agreed. Only 14.3% of chairs and 15.3% of deans disagreed with this statement. The largest group, 41.8% of chairs and 38.5% of deans, strongly agreed that some exams should be proctored. A companion statement, "When E courses are offered, ALL exams should be proctored by an independent person," had 49.0% of the chairs and 50.8% of deans in agreement. Less than one fourth, 23.9% of chairs and 20.0% of deans disagreed with the statement. This result suggests that some independent confirmation of the level of student learning with E courses is essential. By

more than a four to one margin, proctoring of **some** exams is considered essential and the proctoring of **all** exams is preferred by more than a two to one margin. The attitudes of chairs and deans on the proctoring of exams were not significantly different.

Visiting Campus

Some universities that offer degrees solely through completion of E courses require students to come to campus for some of the classes during a term. Three statements were included that referred to that facet of E courses. Responding to the statement that "When E courses are offered, the student should be required to come to campus at LEAST ONCE during the course," 49.5% of the chairs and 33.8% of deans agreed. Disagreeing with the statement were 27.5% of the chairpersons and 34.4% of the deans. A substantial portion, 23.0% of chairs and 32.3% of deans were neutral on the question. An interesting note is that of the 33.8% of deans that agreed, 24.6% strongly agreed, and only 9.2% of the 34.4% that disagreed, strongly disagreed. By almost a two to one margin (49.5% to 27.5%) accounting chairs believe the campus experience is a valuable component of a university course and that it should not left completely out of E courses while COB deans are about evenly split on the issue.

The second question relating to campus visits said "When E courses are offered, the student should be required to come to campus MORE THAN ONCE during the course." A slightly smaller percentage of respondents, 41.1% of chairs and 31.2% of deans, agreed with this statement than agreed with the previous statement. The percentage disagreeing rose to 31.1% and 34.4% respectively, from 27.5% and 33.9% disagreeing that at least one visit should be required. The third statement relating to visiting campus asked "If more than once, how many times in a three semester hour course?" and 39 of the 92 chairs (42%) entered a number. The average number of campus visits indicated

by respondents for students completing E courses was 5.54 times during the course. For deans who entered a number of campus visits (43 of the 66 responding, 65%) the average number of visits indicated was 2.77 for a three hour course.

The next statement, "The student-to-student and the student-to-instructor interaction that is missing in E courses makes them less valuable to the student," related more directly to the campus experience. By a more than 6 to 1 margin (82.3% to 13.3%) accounting chairs agreed that the interaction missing in E courses makes them less valuable to students. Deans were about evenly split on the issue with 46.9% agreeing and 43.7% disagreeing. Accounting chairpersons strongly believe that a course which contains no student-to-student or student-to-instructor interaction is a move in the wrong direction and the course is less valuable to the student, deans do not share this view. The difference in the views of chairs and deans on this question were significant at the 0.000 level.

Impact of E Courses on the University and on Professors

The final four questions dealt with the perceived impact of E courses on the formal university and on university professors. Regarding the statement that "As the number of E courses grows, the importance of the formal university will diminish," 36.3% of the chairs and 12.5% of deans agreed. A surprising 51.7% of chairs and 75.0% of deans disagreed with the statement. Neither accounting chairpersons nor COB deans appear to share Noam's view of the Internet's impact on the "traditional university."

Responses to a similar statement "As the number of E courses grows, the importance of the university professor will diminish," were very similar to those relating to the university. Agreeing with the statement were 34.1% of the chairs and 18.4% of deans while 55.0% of the chairs and 72.4% of deans disagreed with it. As with the university, neither accounting chairper-

sons nor COB deans are very apprehensive about any negative effects of expanded E courses offerings on university professors. However, chairs were significantly more concerned about the impact of E courses on the university and on the professor than were deans.

The last two statements related to the perceived impact on society of a decline in the importance of the formal university and university professors. One stated that "If the importance of the formal university diminishes, society will benefit." Only 2.3% of the chairs and 10.8% of deans agreed with the statement (none of the chairs strongly agreed) while 90.8% (62.1% strongly) of the chairs and 83% of deans disagreed. The rationale for 10.8% (7 deans) of the deans responding to indicate that society will benefit from a diminished importance of the formal university is elusive. Chairs were significantly more strong in the belief that if the importance of the formal university were to diminish, society would lose, than were deans.

The percentages were very similar for the last statement that "If the importance of the university professor diminishes, society will benefit." Eighty-nine percent of the chairs and 90.6% of the deans disagreed with the statement (61.5% and 57.8% respectively strongly disagreed) while only 4.4% and 4.7%, respectively, agreed with it. Both accounting chairpersons and COB deans apparently see both the formal university and the university professor as valuable elements of society and believe that if their importance decreased, society would be a loser.

Significant Relationships

Pearson correlations were run and significance levels determined for the relationships between responses to each of the 17 different statements for both the chair's and the dean's responses². Responses of the chairs to the first statement that "Except for the delivery medium E courses are essentially correspondence courses" were significantly related to nine of the

other sixteen statements. For the deans, statement one responses were significantly related to five other statements. That relationship was negative, and significant, for statements two through six for the chairs and two through four for the deans. Those results indicate that as chairs and deans tended to agree that E courses were “essentially correspondence courses,” they also tended to disagree that universities should offer E courses in accounting, business, or non-business programs. In other words, respondents who thought E courses were essentially correspondence courses tended to believe that E courses should not be offered in university programs. Accounting chairpersons who viewed E courses as correspondence courses also tended to believe that students should not be able to obtain degrees in accounting or business by taking only E courses.

Accounting chairpersons who believed that E courses were essentially correspondence courses also tended to believe that all exams should be proctored for E courses, that students should be required to come to campus more than once, and that the student-to-student and instructor-to-student relationship that is missing makes the courses less valuable to students. As the respondent views E courses more like correspondence courses, their opinion of E courses appears to be lower and more restrictive.

Deans who considered E courses to be correspondence courses did not believe that all exams should be proctored, that students should be required to come to campus more than once, or that the missing student-to-student and instructor-to-student relationship makes the courses less valuable to students any more than deans who did not view E courses as correspondence courses. They did, however, tend to believe more strongly that “as the number of E courses grows, the importance of the university professor will diminish” and “if the importance of the university professor diminishes, society will benefit” more strongly than did deans who did not see the E course correspondence course connection.

One interesting observation is, as chairs and deans tended to agree with the statement that “the student-to-student and the student-to-instructor interaction that is missing in E courses makes them less valuable to the student” they tended to disagree that E courses and E degrees should be offered in accounting, business, or non-business programs. Two exceptions to this general observation are that, for deans, the relationships for offering E courses in accounting and offering E degrees in non-business programs, and the interaction that is missing were only significant at the 0.059 and 0.098 levels respectively.

A surprising result was that deans who believed E courses were essentially correspondence courses also tended to believe that “as the number of E courses grows, the importance of the university professor will diminish,” and “If the importance of the university professor diminishes, society will benefit.” Chairs did not display that same tendency.

Summary

Opinions of accounting department chairpersons are about evenly split on the subject of offering E courses in accounting programs but are more tolerant of offering them in non-accounting programs. In fact, a majority of the chairpersons believed they should be offered in non-business programs. COB deans, on the other hand, weigh in heavily in favor of offering E courses in accounting, business and non-business programs. Whether the chair’s views stem from a belief that accounting topics are less amenable to being mastered over the Internet or whether it is simply a “not in my area” reaction is not known. Deans may be viewing the question more from the standpoint of attracting students to their degree programs. Both chairs and deans strongly rejected the concept of offering degrees, in any academic discipline, entirely over the Internet.

Independent study courses, such as E

courses, typically lack the structure, deadlines, and regular face to face student-instructor interaction that traditional courses possess. Most would agree that some topics are more easily learned through independent study than are others. Perhaps all that the respondents are conveying is that structure, deadlines, and student-faculty interaction are more important in accounting and business topics than in other areas.

Respondents tend to separate into two groups, those who think, "except for the delivery medium E courses are essentially correspondence courses" and those who do not agree with the statement. Roughly two and one half times as many chairs agreed with the statement as those who disagreed (64.9 % to 25.3%) while the deans were about evenly split. Those who agree with this statement are more negative on offering E courses in university programs or offering degrees through the completion of only E courses. They are also more restrictive with E courses, favoring the proctoring of exams and requiring students to come to campus as part of the E course. The average number of campus visits recommended by the 39 chairs (42% of total) who responded to that statement was 5.54 visits per course. The 43 deans who entered a number (65% of the 66 responding) recommended an average of 2.77 campus visits for a three hour course. Those who viewed E courses as correspondence courses also tended to agree that "the student-to-student and the student-to-instructor interaction that are missing in E courses makes them less valuable to the student."

If the view of the nearly 65% of the chairs and almost half of the deans is accurate and E courses are simply correspondence courses presented with new technology, then will they be more successful in the university paradigm than correspondence courses have been? Experience teaches that successful completion of correspondence courses requires a level of dedication that many do not possess. Degree programs in technical areas have been available

from some colleges for decades and they have not challenged the existence of the formal university. Technical knowledge can usually be best learned in a do-it-yourself environment, such as that provided by a vocational-technical school. If the objective is to simply gain technical knowledge, probably few professors would assert that a university setting is either required or, necessarily the best setting.

Traditionally, universities have awarded degrees to students who satisfied "educational" requirements by successfully completing courses in a broad-based curriculum. Universities are challenged to develop students' interpersonal and group skills and to teach students how to "think critically." Meeting these particular challenges would seem to be next to impossible when a student never has direct, face-to-face contact with either an instructor or other students, as in the pure E course degree program. That is not to say that E courses may not have a role to play in complementing the traditional university degree program, just as correspondence courses have had but, supplanting the traditional university, hardly.

On the basis of the current research, Noam's view of "the dim future of the university" may be more hype than substance. Surely universities will change, such is called evolution. Surely the new technology will be integrated into the university paradigm but, it is unlikely that "this system of higher education [that has] remained stable for more than 2,500 years" [Noam, 1996, p. 7] will be discarded to be replaced by the Internet. At least accounting chairpersons and COB deans don't seem to think so. They appear to recognize E courses as correspondence courses delivered over the Internet.

The question may well be, are E courses simply correspondence courses in new packaging? Have universities taken an academic concept that garnered limited acceptance in the past, wrapped it in the glitzy attire of Internet technology, and presented it as the pedagogical

discovery of the century? By more than a two and one half to one margin (64.8 % to 25.3%) the accounting chairpersons responding to the survey appear to think so. Almost half of the COB deans responding appear to agree. 📖

Endnotes

1. To obtain more detailed data tables contact the authors.
2. To obtain data tables containing the correlation coefficients and significance levels contact the authors.

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Reader's Comments