How employers perceive online accounting education: Evidence from Kentucky

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Abstract

This study expands upon employer preferences for job applicants with traditional (as opposed to blended or online) educational environment backgrounds. Completing more than one degree is preferable, even if one degree was completed online, and employers are equivalently favorable if the online degree was completed at the undergraduate or graduate level. Applicants who complete a second, online bachelor’s degree in accounting are also favored. The reputation of the job applicant’s educational institution is of greater importance to employers than the educational environment, and separate AACSB accounting program accreditation is less important than AACSB business accreditation. Finally, employers who are familiar with online education (i.e., have taken online courses themselves) are more likely to hire an online graduate, rate online education as more rigorous, and perceive a greater potential for soft skill attainment in the online environment (albeit with preference still towards traditional applicants), as opposed to those employers without online education experience.

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1. Introduction

As the availability and usage of online education continues to skyrocket (Allen & Seaman, 2011, 2014), the accounting field is not immune to its influence. While Ng (2011) reports that the number of online accounting courses continues to grow each year, more than 200 institutions with AACSB (Association to Advance Collegiate Schools of Business) business accreditation offer an online degree plan (BestBizSchools, 2015), and approximately 11% of undergraduates with a degree in business obtain such a degree exclusively online (Institute of Education Sciences, National Center for Education Statistics, 2017). Accordingly, hundreds of accredited institutions offer online accounting courses, at both the undergraduate and graduate level (SR Education Group, 2017). In light of such a trend, accounting research has examined the effect of online education from several angles, including student perceptions (e.g., Wishniewsky & Randovilsky, 2009), student performance (e.g., Chen, Jones, & Moreland, 2013; Duncan, Kenworthy, & McNamara, 2012), and employer perceptions (e.g., Grossman & Johnson, 2016; Jeancola, 2011; Kohlmeyer, Seese, & Sincich, 2011).

The purpose of the current study is to broaden the understanding of several factors relevant to employer perceptions of online accounting education. These factors include the educational environment (i.e., on-campus, both on-campus and online, or completely online), mixed coursework between the undergraduate and graduate level (i.e., an on-campus undergraduate degree and an online graduate degree or vice versa), attainment of a second, online bachelor’s degree in accounting,
institutional reputation, separate accounting accreditation, and employer experience with online coursework. All of these factors are examined vis-à-vis their effects on the willingness of employers to hire an accounting graduate from an AACSB business accredited institution, as well as their effects on potential employers’ perceptions of online accounting education in general.

To evaluate the aforementioned factors, the current study analyzes 130 survey responses from potential Kentucky employers, working mainly in public accounting and industry, covering geographical regions from local to international. Commensurate with the findings of prior survey-based research (e.g., Jeancola, 2011; Kohlmeyer et al., 2011), study results indicate that a job applicant whose degree was obtained in a traditional, on-campus educational environment is viewed more favorably than an applicant whose degree was obtained in a hybrid (some blend of on-campus and online) educational environment. By extension, the degree obtained in a hybrid learning environment is significantly favored over a degree obtained entirely online.

Concerning undergraduate and graduate coursework mix, the current study builds upon the findings of Grossman and Johnson (2016),1 which indicate that potential employers are more apt to offer employment to a job applicant who obtained either an undergraduate degree or a graduate degree online over an applicant who obtained both degrees online. Based upon the outcomes of Grossman and Johnson's willingness to hire measurements, it was expected that employers would prefer that a job applicant obtain the undergraduate degree in a traditional educational environment and the graduate degree online, as opposed to vice versa. Current study results do not uphold such an expectation, as employers are indifferent to which degree was obtained online.

In evaluating the acceptability of online degrees, this study also examines the scenario pertaining to an individual who returns, after several years of working, to obtain a second, online bachelor's degree in accounting. Based upon the conclusions of prior research (e.g., Hartman, 2007; Tabatabaei & Gardiner, 2012), it was expected that employers would look more favorably upon a job applicant who demonstrates the wherewithal to undertake a second degree – regardless of attainment in an online educational environment. Consistent with expectations, study participants demonstrate a greater propensity to favorably upon a job applicant who demonstrates the wherewithal to undertake a second-degree applicant, in comparison to the graduate fresh out of school (CPA-ready, with 150 hours).

Many potential employers in non-accounting fields suggest that, beyond the type of educational environment producing a graduate, the reputation of the educational institution is of prime importance to them (Carnevale, 2007; Wellen, 2006). This study finds such a supposition to be supported in the field of accounting, as the importance of institutional reputation is shown to outweigh the importance of educational environment. Prior research has established that AACSB business accreditation signals higher-quality institutional reputation (e.g., Hardin & Stocks, 1995; Kohlmeyer et al., 2011); however, few studies (e.g., Grossman & Johnson, 2016) have attempted to gauge an indicator of reputation beyond that of business accreditation. The present study entertains whether separate accounting program accreditation, which is attained by business schools in an effort to enhance quality (Bitter, 2014), provides educational institutions with an edge in regards to reputational perception in the eyes of potential employers. Contrary to expectations, results find that employers appear to consider business accreditation a more important indication of reputational quality.

Lastly, the present study considers several effects possibly arising from employers’ experience with online education, either at the undergraduate or graduate level. Whereas an often-cited source of employer resistance to hire the online graduate is the hiring individual's lack of personal experience with online education (Seibold, 2007), it was expected that greater familiarity with online coursework may translate into a greater willingness to hire an online graduate. Additionally, heightened familiarity with online coursework was expected to favorably affect employers’ general perception of the rigor of online education and the ability of online coursework to impart both technical and soft skill (e.g., teambuilding) sets. Results show that those employers with online coursework experience, as opposed to those employers with no online coursework experience, are more willing to extend an offer of employment to the online graduate, find online coursework more rigorous, and are more inclined to believe that the online delivery format can better instill soft skill sets (the ability to attain technical skills is equivalently perceived). While the three aforementioned variables produce significant differences between the two groups of employers, it is important to note that the ratings for willingness to extend an offer, rigor of online coursework, and ability to instill soft skill sets are still insignificantly different from neutrality. However, employers with online education experience show some movement toward acceptance of job applicants with online accounting coursework.

This study expands upon the current literature in several aspects. First, another attempt is made to broaden the measurement of institutional reputation (i.e., Grossman & Johnson, 2016) from only AACSB business accreditation to include separate accounting accreditation. Second, a more in-depth examination of employer preferences regarding the mix of undergraduate and graduate coursework is provided. Third, the consideration of a student with a non-traditional, second online degree in accounting is evaluated. Finally, the present study provides some evidence that employer familiarity with online coursework affects willingness to hire an online graduate, a relationship previously undemonstrated by prior research (e.g., Grossman & Johnson, 2016; Jeancola, 2011; Kohlmeyer et al., 2011).

The remainder of this study proceeds as follows. The second section examines relevant literature and develops the study hypotheses. The third section describes the study methodology and the survey instrument used. The fourth section presents

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1 Whereas the majority of Grossman and Johnson's (2016) participants are Big Four employees, the majority of current study participants are locally-practicing CPAs.
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