

## **An Exploratory Study of Employer Perceptions and Expectations of Online Accounting Education**

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### **Abstract**

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*This paper focuses on prospective accounting employers' hiring criteria and expectations of potential employees. What characteristics are they looking for and how does possession of and online degree influence their hiring decisions? This is a critical issue faced by both potential degree holders and employers. With most universities now offering online courses, and in some cases, online degrees, how do employers who hire these graduates value this educational experience? To help answer this question, an exploratory study using in-depth interviews with prospective accounting employers was completed to gain insight into their hiring criteria and their perceptions of online degree holders as the basis of a larger, more comprehensive study. Results of these interviews and the resulting insights into employers' hiring expectations are discussed.*

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**Key Words:** online accounting degrees, online educations, employers' perceptions of online degrees

### **1. Introduction**

In recent years, the number of students taking online courses has increased by over 900,000 from 5.4 million in 2012 to over 6.3 million in 2016 (Seamans, Allen & Seamans, 2017). Growing availability of technology, levels of technological understanding, and a faster-paced world, make online learning more available now than ever before. With this availability comes the opportunity for students to choose to attain an education completely online. Accounting education is also changing due to developments in technology and the popularity and availability of online learning (Ng, 2011). The advantages of online learning for students include the availability, flexibility, less costs, and opportunities for individuals who have other obligations that may prevent them from attending a university fulltime in a face-to-face environment (Kumar, 2015). For the university, the advantages of online learning include competition for students with for-profit online universities and the ability to charge students tuition without adding to fixed costs such as student housing and classroom buildings (Christensen & Eying, 2011). Along with the changes in education, accreditation standards have adapted to govern the assessment of learning for online courses. Independent organizations specialize in quality online learning initiatives, standards and training. Educators are learning and adapting to this change and utilizing standards established through research to attain effective teaching both in the classroom, online and through hybrid courses.

Research has been done in the area of online accounting education and employer perceptions, but the research presented in this paper is different in that it is interview based with open ended questions used to develop a survey for future research, while the previous research was scenario based (Grossman & Johnson, 2015; Jeancola, 2011). Another difference in the research presented in this paper is the additional questions related to the CPA exam, 150 hour requirements and suggestions for fields of study. This research examined the attitudes and intentions of employers in the accounting profession in relation to online learning. Accounting education is unique in that many who attain an accounting degree also attain a certification through a national exam. Also, the certification exam requires more college credit hours than a bachelor's degree and some states require a minimum number of hours with a physical presence. With these additional requirements, the online accounting degree is enhanced with national standards applicable to both traditional and online learning. However, potential employers of accountants may have differing opinions of online accounting education despite the leveling that the standardized exam and requirements beyond a traditional bachelor's degree may provide. This research also looked at the employers' perceptions of attaining the 150 hours and the skills needed to succeed in accounting in the context of online accounting education.

This paper is organized as follows. First, we will review the relevant literature concerning online education and specifically online accounting education. Then, we will discuss the research objectives and research design. The data analysis discussion is broken down into topics identified during the interview process. In the data analysis section we will provide a comprehensive overview of the interview results. Finally, we will discuss the implications this research has on accounting educators, potential employers and students and the limitations as well as future research identified in this research project.

## **2. Literature Review**

The issue of online learning needs to be understood by those making the hiring decisions. Many believe that with online learning, the qualities necessary to succeed are lost (Friedman, 2016; Seibold, 2007). Research indicates that the key issues that should be addressed and understood by those delivering online education and by those potentially hiring online graduates are the learning value of distance education courses, the design of effective courses, assessment issues, teacher training, resources needed and student issues (Salimi, 2007). While accounting educators are focusing on the accreditation requirements and effective online learning techniques, the workforce needs to begin to understand how the academic adaptations impact online learning and see this as a paradigm shift of learning not just an easier way to attain an education.

For those concerned with the level of learning of an online accounting degree, the Certified Public Accountant (CPA) exam is the most common leveling of accounting degrees. Whether a student has earned an online degree or a face-to-face degree, the national exam is a rigorous exam designed to allow only those who have attained a certain level of knowledge to hold the distinction of the CPA license. Currently, the U.S. Virgin Islands is the only U.S. jurisdiction that does not require at least 150 hours of education for licensure. The 150-hour requirement recommendations are for technical, communication and analytical skills (150 Hour Requirement, 2018). The AICPA recommends that hours be obtained through a graduate degree but do not specify if online or face-to-face is recommended. Recommended skills at the graduate level are communication, presentation, and interpersonal relations and integration of technical skills. All of which can be obtained in an online graduate program with sufficient technologies and trained professors.

The State Board Report (July, 2016) by the National Association of State Boards of Accountancy (NASBA) showed that pass rates for the CPA exams improved with schools with 1) investments in students and programs and 2) AACSB accreditation. In this research, no indication of face-to-face or online learning played a role in the pass rate for the students. Changes resulting from AACSB accreditation related to improved pass rates were increase in accounting faculty, reduction in concentrations, addition of entry exams and graduate exit tests (State Board Report, 2016). While the Association to Advance Collegiate Schools of Business (AACSB) accreditation does certainly have high standards that improve the quality of the coursework and the quality of the professors and the university, there is no requirement for face-to-face learning for this accreditation and many online and hybrid programs are available with this accreditation (Best Business Schools, 2017).

A study by Bunker and Harris (2014) found that students from predominantly online accounting programs significantly underperform on overall CPA Exam pass rates and average CPA Exam scores compared to both AACSB-accredited business schools and traditional, non-AACSB-accredited business schools.

However, they did not do a comparison of programs both online and face-to-face that did have AACSB accreditation, further indicating that an understanding of AACSB accreditation and the impact it has on the quality of learning, both face-to-face and online is essential for employers to understand the impact online learning has as well as an understanding of the accreditation standards required by universities.

Lindquist (2012), discussed research conducted with the big four accounting firms and the differences in hiring accounting graduates from a for-profit and a not-for-profit school. In these discussions, managers and partners said they have not hired a graduate from a for-profit institution. Lindquist continued the research by looking at the objective measures of program certification and performance of graduates on the CPA exam in comparing these two types of schools. Once again, the program certification of AACSB continued to show preference for hiring due to the faculty and curricula design required for such a designation rather than a comparison of face-to-face and online programs both with AACSB accreditation.

Quality Matters (QM) is a self-supporting organization which offers certification and faculty training programs based on a research directed at improving online education. Bento and White (2010) researched this national standard to determine if online education in a graduate accounting course met the quality standards established by QM. Student evaluations and GPA both increased as a result of implementing the QM standards to this accounting course.

Other research by Scofield and Walsh (2009), asked students who completed an online accounting course what recommendations they have for other online students. From their research, the authors identified two categories of advice: input themes and action to take themes. Input themes identified were allotting sufficient time, organize, stay ahead, etc. while action to take themes were identified as listening to audio lectures, practicing problems study habits, etc. The majority of the suggestions relate to good time management skills necessary to be successful in an online accounting course, but did not indicate that they were at a disadvantage by taking an online course in accounting.

In 2007, Seibold did a study of the perceptions of employers of online education in general. He found that participants in this study did not think online coursework is equivalent to traditionally acquired coursework. In general, lack of interactivity and community were lacking which resulted in a perceived lack of teamwork and networking. The participants did however indicate that other skills were developed in online learning such as self-motivation and technology skills and because of this finding recommended hybrid learning environments. This research specifically addressed the change in perceptions of employers from four years ago to the time of their research and then five years into the future.

Grossman and Johnson (2015) did a study of employer perceptions of online accounting degrees for CPAs in the state of Kentucky. Their research specifically focused on an experimental study of educational environment, institutional reputation, employer type, undergraduate coursework mix and graduate coursework mix. While our study focused on open-ended interview questions that were then developed into a survey for distribution to CPAs in Oklahoma. Through the experimental research, Grossman and Johnson (2015), found that the reputation of the university does not significantly affect willingness to hire. They also found that the Big 4 accounting firms are equally willing to hire online accounting graduates as most other accounting firms. In addition, they found that in coursework, employers favor applicants who complete their work on campus and a graduate degree online or vice versa rather than completing both degrees online.

Burke and Slavin (2000) discuss in the CPA Journal that accounting education is moving to distance learning both for educating nonaccounting graduates and for promoting lifelong learning to their current employees. In their paper, they present several examples of large accounting firms using technology to incorporate learning into their organizations with real-time interaction, cost savings and the ability to learn virtually. With reliable technology, rehearsed presenters and high quality programs, many firms believe this is the way to solve the shortage of accountants. Online learning will allow them to educate their workforces and provide continuing education for currently employed accountants.

With the significant changes to Continuing Professional Education credits (CPEs) to online formats, the status quo of accounting education may also soon change to the acceptance of online learning. Currently, many State Boards of Accounting accept online accounting courses as sufficient for meeting the requirements to sit for the CPA exam. For example, Oklahoma accepts online accounting courses but Texas requires 30 hours of upper level accounting with 15 of those earned in a physical attendance format ([thiswaytocpa.org](http://thiswaytocpa.org), 2017).

The AICPA recommends that candidates contact their state of residence to determine how many hours and the requirements of those hours to sit for the certification exams.

While not all accountants hold a certification, many do and those that do are required to earn Continuing Professional Education (CPE) throughout their career. CPEs are offered online and the big accounting firms are providing CPEs for their CPAs already in online formats through learning management systems and quality standards (Burke and Slavin, 2000). Other corporations are using online learning for training as well (Adler, 2001; Burke and Slavin, 2000). While final approval of online CPE is at the state level, the National Association of State Boards of Accountancy (NASBA), already sponsors and approves many online CPE courses (NASBA, 2017).

Additionally, CPAacademy.org, founded in 2012, offers many CPE credits online that are NASBA approved. The president of CPAacademy.org, Scott Zarret, recently did a presentation on the future of CPEs and the impact technology has had and will have on the accounting profession. His prediction, based on Ohio State University and KPMG news, is that the status quo will change to not only online, but free learning through venues such as Massive Open Online Courses (MOOCs) which will navigate the future for CPEs in the accounting profession (Zarret, 2016). With these changes in accounting education at the corporate level, the perception of these same employers of an online undergraduate degree in accounting will provide information to help understand the future of accounting education.

Understanding the attitudes and intentions of potential employers will enable educators and students to design and explain online accounting education. With the tools of accreditation, assessment and national standards, educators can work to help potential employers understand the impact online learning has on accounting education. By first understanding current perceptions, online accounting program leaders can work to educate the workforce on the ways online education is adapting to the needs of society.

### **3. Research Objectives**

The purpose of this research is to ascertain the attitudes and intentions of accountants and managers who hire accountants with online accounting degrees. In addition, this research will attempt to ascertain employers' expectations for accountants to complete the 150 hour requirements in the context of online accounting education and what skills should be attained throughout the accountant's education.

### **4. Research Design**

A series of in-depth interviews with corporate managers, human resource managers, bank managers, CPAs and CPA firm partners enabled the refinement and better understanding of the questions developed from the literature review. In addition, the interviews provided meaningful information related to the research topic.

After developing the survey from literature, the researchers contacted seven accounting or human resource managers and requested a 30-minute interview with employees who would hire accounting majors. All agreed and were excited to know that we were interested in understanding what they were looking for in accounting majors. Where they could, they invited others from their firm to participate. Overall, the researchers interviewed 17 accounting managers from government (1), nonprofit (1), small CPA firm with one owner (1), medium size CPA firm (9), banking (4), and tribal accounting (1). There were ten males and seven females. In age groups under 25 (1), 26-35 (4), 36-45 (3), 46-55 (6), over 55 (2). Eleven of the seventeen hold CPA licenses. Four of the seventeen held master's degrees, nine had bachelor's degree and two attended college but did not complete their degree and have no intention of completing it now that they are in management positions. All held management positions and three were owners.

### **5. Data Analysis**

#### **5.1. Hiring Accountants**

In evaluating how many accountants were hired in the last three years and how many expected to be hired in the next three years, several comments were of interest. It became evident that the question was broader than anticipated. Interviewees outside accounting firms, often stated they hired accountants for other positions and stated that some accountants in their firms were not accounting majors. The most interesting was the first interviewee who worked in accounting and has worked her way up to upper management with a key role in a very large organization.

Her main responsibility is budgeting for the health care component but she is also involved in social responsibility and art selection. With a degree in finance, she stated that she wanted to be an accountant but chose to major in finance because she thought accountants only did tax returns and auditing and she had no interest in either of those professions. After the interview, a tour and history of art work and design was given along with the process of bidding for and getting the opportunity to do this for a new building at their organization. This heightens the knowledge of opportunities accountants can have as they continue in their chosen career. She cited her attention to detail and love of art as her reasons for taking on and getting this project.

## **5. 2. Characteristics Identified**

Accounting managers were asked to identify the top three characteristics they are looking for in hiring an accountant. The three which were most identified were knowledge of accounting, communication (both written and verbal) and availability. Overall, there were twenty characteristics noted. Participants stated that they gathered knowledge of accounting through interview questions, interview test questions and evaluation of the accounting course grades on a transcript. Overall, managers did not expect new hires to know details, but did expect incoming accountants to understand the basics such as the different financial statements, assets, liabilities and equity as well as how to do simple, daily journal entries.

Communication was also identified as a top characteristic. One comment made indicated that they evaluated communication during the interview in the applicant's ability to ask and answer questions. Others indicated that they would ask the applicant to write an essay on an accounting topic. In this part of the interview process, I heard more than one manager indicate that they were very concerned that the incoming accountants did not have the ability to speak professionally to their clients or customers.

Availability was the third ranked characteristic identified. This was harder to define but overall the managers are looking for new hires who understand the demands of the accounting profession and are willing to work extra hours when necessary as well as to be reliable in their availability.

Other notable characteristics identified were goal-orientation/drive, integrity, responsibility, problem solving, and experience. While some of these are not exactly characteristics, they identify the top three things an accounting manager is looking for in an applicant. Three of the partners in CPA firms separately indicated that it was vital that new hires be willing to ask questions. One partner has a standard policy that he prefers a new hire ask someone if they do not know, but he also recommends that they do not ask the question more than three times. In addition to asking questions, managers want new hires to ask but to have the ability and drive to do research beyond Google. They suggested that universities require FASB codification and IRS code research assignments so that new hires are introduced and somewhat familiar with the technical research required in accounting.

## **5. 3. Licensure**

This research found that overall, having a CPA license influences the decision to hire. It was expected that managers would see this as a positive influence on the hiring process. But the reasons varied. Overall, the CPA license satisfies the knowledge requirements expected by the accounting managers. The CPA exam levels out education and gives the hiring manager a gauge to measure the applicant's knowledge. In addition to knowledge, the managers noted several other reasons this is a positive attribute to have. Interestingly, one manager saw that there could potentially be a negativity to the license. While this is unique to this entity and region, it could carry forward to similar employers. Her concern was that with them hiring accountants in a rural, regional geography, attaining or having a CPA license may indicate that the applicant is motivated to the point that they will move on to a larger firm or larger city due to the opportunities and demand for CPAs.

The quote that seemed to sum up the interviewee responses was, "A CPA license shows that the applicant is grounded and committed to the profession and has packaged integrity – knowledge, commitment, regimented study and higher code of ethics." The top three reasons indicated, after proof of knowledge of accounting, were commitment to the profession, work ethic and strong code of ethics. Other reasons to note were over-achiever, regimented study, intelligence and problem solving skills. One partner also added that in previous years they only hired CPAs, but in recent years, due to the shortage and salary demands, they have moved to hiring accounting majors right out of college and aiding them in studying for the CPA exam, which leads to the next topic.

Accounting managers were asked if they encouraged and/or required their current employees to attain the CPA license. The response to encouragement for the CPA license varied by industry. In the accounting firms, the partners require it for promotion.

In fact, the most glaring thing throughout the entire interview process was the comment I heard in some form by almost everyone that they are concerned that the current generation does not have the drive or the desire to go beyond their education to get their CPA license. Four partners, in separate interviews, at two different firms, said, "I am concerned that there will be no one to take my place as partner when I retire." They indicated that many of their non-licensed employees had no intention of taking the exam while knowing they could not promote without it. One senior partner said, "It is something you will never regret obtaining." In non-accounting firms, the answers varied, but overall it was not discouraged and funding for education was typically required and could be used to work toward the exam.

#### **5. 4. Education**

While many accounting students go on to attain their master's degree to earn the required 150 hours, a master's degree is not required to take the CPA exam. Following up with the question regarding the requirement and/or encouragement for the CPA exam, the interviewees were asked the same question regarding earning a master's degree. None required a master's degree for employment and most were hesitant to discuss encouraging a master's degree. Overall, the comments were of the sort that they encourage any type of educational growth and would appreciate the time and effort put into earning the master's degree.

After establishing the conversation regarding the hiring process, the accounting managers were then asked about transcripts. First, the interviewees were asked if they required transcripts. One noted at the end of the interview that she would be changing her answer to this moving forward and would be asking for and analyzing transcripts of those she interviewed. Only one of the seventeen said they do not ask for undergraduate transcripts or even consider undergraduate GPA. This participant indicated that he did not because history has shown them in the hiring process that it was not a predicting factor of their best, most stable employees.

Three categories were discussed in understanding how accounting managers evaluate transcripts but the interviewees offered additional ideas for how they interpret transcripts. The reasons given for evaluating transcripts are looking at GPA overall, GPA in accounting courses only, courses taken, hours earned and time to complete. Fifteen look at overall GPA and GPA in accounting courses only and fourteen look at courses taken. Eight look at hours earned and only two looked at time to complete. Those two interviewees commented on the question related to time to complete and said they did look at it, but they did not see it necessary as negative or positive but typically would simply ask why it took so long to get the degree. Other reasons given for looking at the transcript were to specifically look at grades in Intermediate Accounting I and Intermediate Accounting II. Almost all interviewees made sure to add that they did not base their decision solely on GPA but would typically question a low GPA. Interestingly, most had a story to tell about a bad grade they had received and had what they felt like was a justifiable reason. One went so far as to say he was hesitant to hire anyone with a 4.0 due to experience of hiring those with a 4.0. In general, he indicated that their skills beyond book knowledge were lacking. Other reasons to view the transcript were to see where the applicant went to college, if they changed majors, junior and senior level grades. Three interviewees stated that experience would overcome anything they saw on the transcript.

The next two questions in the interview process asked about the university where the student earned their degree. The reputation according to the interviewee and the accreditation were discussed to see if they had any impact on the hiring process. Answers varies on the reputation of the university impact on the hiring process. One accounting manager prefers the small regional university because she feels like the demographics of this university are the type of employee who is most likely to stay in the region and stay employed at their organization. One interviewee indicated that he likes hiring from the larger, state schools because it gives him a bigger pool to choose from, but that he does not limit to only large schools and considers all applicants. Two indicated that history with the university and the ability of the recent hires impacted their opinion of the reputation of the accounting program at the university. One participant said he looks only at applicants from large state schools, while two indicated that the reputation of the university meant nothing to them in the hiring process. And one indicated that the CPA license would overcome any opinion they had personally or had heard through referrals of any university.

When discussing accreditation, in almost every interview, the researcher had to explain and describe accreditation and also define and distinguish between AACSB and ACSB. Almost all accounting managers are aware of accreditation and find it necessary but none knew the difference in the two school of business accreditations of universities in the region.

Many did indicate that students should document the accreditation of the university where they graduated and bring it up in the interview but only if they understood the impact the accreditation had on their education. And finally, one senior partner told the interviewer, that accreditation would alleviate his concerns of an online degree. He said he trusted the university and the accrediting boards to define and enforce applicable standards for a good education.

### **5. 5. Online Education**

The next part of the interview began with questions regarding online education. The literature and the expectations were that the younger generations would be more accepting of online education and the older generations less accepting. The results from the interviews were contradictory to the expectations. There were lots of great discussions regarding online education due to the questions and interest of the accounting managers. In general, most realize that education is moving in this direction and most feel that the CPA license will overcome their concerns.

One interviewee who was very tech-savvy and understands the direction education is going had a concern that was interesting. She stated that the college experience is important because the students need social aspect from professor and from other students and receive poor feedback in an online only environment. One other interviewee, the youngest in the group, stated that she would be concerned that the accountant would not have the balance needed to cope with coworkers. She was not as concerned about the education as the social aspect of attending college. Several stated that they would ask why they chose an online degree. For example, if it was so that they could work full-time and/or raise a family, then they would not be as concerned. If, on the other hand, they took online classes to avoid the classroom, they would be concerned. Two managers had bad experiences hiring an accountant with an online degree and stated that their knowledge level was insufficient. However, they said a CPA license or a leveling exam would override their concerns of an online degree. Six stated that an online degree would concern them, while the other seven stated that it would not.

When the managers were asked if a certain percentage of online classes would concern them, all that answered were satisfied with a 100% online master's degree. For the bachelor's degree, most did not provide a definite answer. But again, those that did, indicated that the CPA license would overcome concern of an online accounting degree. When given the options of how they would determine if the classes were online, several struggled with the answer to the question. When given three choices – ask the applicant, review the transcript or call the school - all answered that they would ask the applicant. One did indicate that they would only ask if they were not familiar with the school. Managers were not concerned with the online master's degree for a variety of reasons but mostly due to the maturity of the student and the experience most have attained while getting a master's degree.

The next series of questions related to Quality Matters certification for instructors and courses. Since none of the managers were familiar with Quality Matters, the interviewer gave a brief description of Quality Matters. Upon hearing the description, all answered in the affirmative that this would change their opinion of online courses. They also indicated that the students should include this on their resume and explain this to potential employers. The top three concerns of online courses were learning value of online courses, integrity of online courses and opportunities for live interaction. In addition to the list given from the literature review, several indicated that the identity of the person taking the class and doing the work was their greatest concern.

The managers were asked their opinion on the best way for a potential CPA to fulfill the 150-hour requirement. The three choices given were master's degree, double major and minor. Two suggested a double major, two a minor and the remaining suggested attaining a master's degree. When asked what master's degree students should attain, two recommended an MBA while three recommend a master's degree in accounting. The managers were then asked if the student completed a double major what subject they would recommend in addition to accounting. The bank managers recommended finance while others recommended technology or communication.

Before finishing the interviews, we asked the managers how they completed their own continuing professional education and how they offered it at their place of employment. All offer online, face-to-face and self-study. However, most admitted that the online and self-study were not as effective due to the distractions around them while they were in attendance. Most preferred the face-to-face sessions but did not have the time to travel to and attend those sessions.

At the end of the interview, all were asked if they anticipated a greater demand in the future for hiring accounting majors.

All indicated yes and most indicated that they suspected their view of online education would change in the future mostly due to understanding online education, trusting educators to develop online programs with integrity and the limited supply and greater demand of accounting majors they see in the future.

The managers were given an opportunity to ask questions at the end of the interview. All were interested in knowing more about how online classes were offered and mostly the logistics of confirming the identity of the students. Overall, they felt that the CPA license would overcome any concerns for online education and encouraged college students to pursue this license. They also expressed concern at the end of the session and suggested that educators prepare students for hard work in the field of accounting but remind them of the many rewards.

## **6. Conclusion**

This study used information found in the literature to develop questions for interview sessions in order to gain a better understanding and refine the questions to develop a survey instrument for a much broader study of perceptions of online accounting education. This study was limited in that data was gathered from a small group of individuals, but was rich in that the researchers could spend up to 60 minutes with each professional and learn information new to the research.

Our results indicate that university professors should emphasize to our students, to prospective employers and to advisory boards the importance accreditation standards and Quality Matters and other tools for online learning have on course development and delivery. By emphasizing the attention university professors provide to upholding high standards of integrity and training, the negative perceptions of online accounting education may be overcome with knowledge. We also found that employers are concerned with the future of the accounting professional in relation to the supply and demand as well as the intentions employees have of attaining certification and subsequent advancement in the firm.

In addition, information was gathered to give to our accounting students when advising them on their educational goals of attaining licensure and completing the required hours beyond the bachelor's degree. To our knowledge no accounting research study has specifically asked these questions of accounting professionals. With the rapid change in technology, employer perceptions of education and their knowledge of accounting education delivery, accreditation and standards should be researched and discussed frequently. Future research will broaden the scope of the audience and the research with a survey instrument developed from this study.



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