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Perception of the Online Degree by Accounting Hiring Gatekeepers of Mid-Size Firms in the Northwestern U.S.

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by

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Abstract

The latest research shows over 2.8 million higher education students or one-in-seven are enrolled in fully online programs. In fields such as accounting, students are able to complete their degree, pass a standardized exam, and enter the workforce with little to no work experience. Accounting firm human resources managers are primarily responsible for the recruitment and selection of candidates. Prior studies conducted show that these hiring gatekeepers prefer candidates with earned degrees in a traditional classroom environment when holding constant for all other factors. While many students invest in online degrees as an ideal pathway to employment, career advancement, and increased earnings, the perception of their degree by hiring gatekeepers may limit these aspirations. Existing research is limited in descriptive analysis as to why these perceptions are held and what can be done to change them.

The purpose of this qualitative study was to investigate the perception of the online degree by accounting hiring gatekeepers of mid-size firms in the northwestern U.S. and their recommendations for changes to online programs. Findings support prior research with a disinclination by hiring gatekeepers for candidates with earned online degrees and identified several reasons including a diminished view of interpersonal skills, ability to work as part of a team, faculty interaction and professional mentorship, and negative institutional perceptions. Additionally, gatekeepers recommended changes to online programs that included a focus on technical skills, soft skills, required internships, increasing in-person or hybrid structures, and revising institutional marketing strategies.

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CHAPTER 1: INTRODUCTION

Online education has brought about the dissolution of space, time, and language gaps that had previously limited access to and the sharing of information. Technological advances have found their way into higher education and changed how many engage in learning. In 2012, 7.1 million students enrolled in at least one online college course in the U.S. This represents an increase of more than 300% from a decade earlier (Allen & Seaman, 2014). While for-profit colleges were among the early adopters of online learning technologies, traditional colleges, often referred to as brick and mortar, have greatly expanded the online degree marketplace (Allen & Seaman, 2014). With this expansion, there are a number of factors for students to consider when selecting an online versus traditional institution of higher education. The perception of the type of degree valued by prospective employers and those responsible for the hiring process (i.e., hiring gatekeepers) should be one of those factors.

Perceptions of degrees earned online vary greatly depending on the field of study, type of employer, and level of degree earned (Adams & DeFleur, 2005; Adams, Defleur, & Heald, 2007; DeFleur & Adams, 2004; Kineer, 2014). Accounting is one discipline where the number of online programs has steadily increased over the past decade (Association to Advance Collegiate Schools of Business, n.d.), and undergraduate degree holders are able to enter the marketplace immediately upon graduation. Prior research on employee or gatekeeper perceptions of the undergraduate degree in accounting has been able to provide a narrow frame on the perception of the institution or program due to several factors. Specifically, limited to no work experience is needed to enter the field; second, a national standard exam is required for employment no matter the institution or

program attended; and thirdly, no advanced degree requirements are needed for entry-level employment (Engel, 2016; Jeancola, 2011; Kavanagh & Drennan, 2008; Tabatabaei, Solomon, Strickland, & Metrejean, 2014).

Current research shows an overall preference among hiring gatekeepers for candidates holding a degree earned via traditional instruction (Adams & DeFleur, 2005; Adams, 2008; Chaney, 2002; Engel, 2016; Kineer, 2014; Kohlmeyer, Seese, & Sincich, 2011; Sinow-Mandelbaum, 2014). Although enrollment in accounting and other online degree programs continues to grow, it is clear that there are still apprehensions among employers. What remains unclear is why hiring gatekeepers hold these beliefs and what underlying factors may have contributed to a poor perception of the online degree.

Background

Historically, distance education has provided an opportunity to access higher education for students working full-time jobs, students experiencing disabilities, students unable to meet on-campus residential requirements, and other place-bound students (Moore & Kearsley, 1996). Over time, distance education has taken many forms. From mailed document correspondence, to video, and now online, the "three generations" of distance education have continued to advance with available technology (Moore & Kearsley, 1996). While technology has advanced online education and provided an expansion of educational opportunities for many, it has come with significant criticisms. Poor perceptions of the rigor and quality of online programs, lack of interpersonal skills amongst graduates, and questions about the ability to authentically identify the student completing the online coursework have been issues among critics. Despite the criticisms, few concrete solutions have been offered (Carnevale, 2007; Walters & Hunsicker-

Walburn, 2015).

Academic Rigor and Quality

Academic rigor is a core concept of the academy, and students, faculty, and employers have raised questions about the overall value of higher education (Arum & Roska, 2011). Graham and Essex (2001) define academic rigor as "focused and critical work [which] arises from a sense of the importance of subject matter and the opportunity presented for its mastery and refinement through study" (p. 331). Academic rigor has been closely tied to perceptions of academic and institutional quality and, in addition to selectivity, contributes to overall institutional reputation (Adams, 2008; Braxton, 1993; Tabatabaei, Solomon, Strickland, and Metrejean, 2014).

The lack of rigor of online programs was found to be a concern in several studies (Adams, 2008; Sinow-Mandelbaum, 2014; Tabatabaei et al., 2014). The level of academic rigor of any program or institution is a subjective measure but one that has been demonstrated to have a consistent impact on perception. Much of the perception of rigor is based on reputation and rankings. Jeancola (2011) found several participants in her study pointing to rankings and issues of integrity as a rationale for their poor perceptions of online degree holders as candidates. When asked an open-ended question about why they perceived the online degree holder as they did, one accounting gatekeeper in Jeancola's study responded, "It depends on the 'rankings' of the institutions and the reason for online vs. traditional. Many online schools, even though accredited, have reputations as diploma mills" (p. 91). The association of online programs with fraudulent sources for degree attainment may change over time (Njenga & Fourie, 2010) but is a current reality of what online graduates encounter when seeking employment.

Interpersonal Interaction

Beyond the technical skills associated with accounting, there are other important skills for new professionals entering the field. Kavanagh and Drennan (2008) state that accounting hiring gatekeepers "emphasized the need for graduates to develop interpersonal skills and be aware of the need for continuous learning in order to be up to date with a changing, increasingly global environment" (p. 294). The lack of interpersonal skills of online graduates has been highlighted in several studies as a perceived weakness among these candidates (Engel, 2016; Jeancola, 2011; Kohlmeyer, Seese, and Sincich, 2011). Jeancola (2011) identified lower perceived interpersonal skills as a theme in her study of hundreds of accounting employers and highlights the following statement from one participant: "Online courses are fine and can teach the fundamentals of accounting but they do not teach the interpersonal skills needed to be a CPA" (p. 90).

The relationship and interaction between student and teacher has also been identified as an integral component of the educational process and closely tied to learning outcomes (Chickering & Reisser, 1993; Picciano, 2002; Vygotsky, 1978). It would stand to reason that the importance of these interactions does not change in an online classroom. Researchers have concurred with this notion and have identified this as a problem in online education. This concern is highlighted in studies where online students indicated lower learning and satisfaction scores as compared to traditional course enrollment (Garrison & Cleveland-Innes, 2005; Mentzer, Cryan, & Teclehaimanot, 2007; Sargeant, Curran, Allen, Jarvis-Selinger, & Ho, 2006; Wyatt, 2005).

The importance of online interaction with others extends beyond the teacher. Peer interaction among students has also been found to be as important to learning in the

online environment (Hart, 2012; Swan, 2002). The overall connection and communication with others in the classroom has been termed *social presence*. Social presence is defined by Shelton, Hung, and Lowenthal (2017) as "the degree of salience (i.e., quality or state of being there) between two communicators using a communication medium" (p. 60). Researchers have found that online students demonstrate greater learning within the formation of an academic community than when isolated (Akyol & Garrison, 2011; Hart, 2012; Ma & Yuen, 2011; Shelton, Hung, & Lowenthal; Swan, 2002). Swan (2002) found statistically significant associations among students who experienced varying levels of peer interaction; specifically stating that "(s)tudents who rated their level of interaction with classmates as high also reported significantly higher levels of course satisfaction and significantly higher levels of learning" (p.30).

Academic Misconduct

There is also a concern about the academic misconduct of online learners. Academic misconduct is a term used to encompass cheating and academic dishonesty in a broader scope. This broader term is used to describe student behavior that includes any attempt or action that would constitute an unearned advantage, cheating, fraud, deceit, or use of unauthorized material or support in a manner related to an academic program (Black, Greaser, & Dawson, 2008; Kidwell, 2001; Watson & Gemin, 2009). Examples of such behavior include, but are not limited to, forging or altering university documents, submission of work without properly citing the writer's words or ideas, having someone do academic work or testing in their stead, and unauthorized collaboration on an assignment or examination (Black et al., 2008; Watson & Sottile, 2009).

Studies have shown that academic misconduct has long plagued higher education (Bowers, 1964; Lang, 2013; McCabe & Trevino, 1997). Bowers (1964) conducted a nation-wide study involving over 5,000 students enrolled in more than 90 institutions of higher education. This study showed that at least 75% of students admitted to engaging in at least one behavior that constituted academic misconduct during their enrollment. McCabe and Trevino (1993) duplicated and expanded on this research, surveying 6,906 college students nation-wide and finding a slight overall increase of 7% (for a total of 82%). Students majoring in business had the highest undergraduate rates of cheating at 26% versus a mean of 20% for all other undergraduate majors (McCabe & Trevino, 1997).

The studies above speak to the large number of students participating in academic misconduct but have limited or no inclusion of students enrolled in online courses. While it would stand to reason that a distant connection to monitoring and limited detection methods in an online format would make students more likely to cheat, several authors found that there are similar or only slightly higher numbers than traditional, face-to-face courses (Gallant, 2008; Grijalva, Nowell, & Kerkvliet, 2006; Miller & Young-Jones, 2012). While the amount of academic misconduct in both learning formats may be similar, there is agreement among authors about the opportunities uniquely available to students attempting to engage in the described behaviors in an online format and the lack of implementation of institutional detection and deterrence methods. Students can copy information from millions of unattributed sources, purchase papers from hundreds of "paper mills," have others take exams in their stead, and collaborate in numerous unauthorized ways (Martin, 2005; Van Bruggen, 2005).

Employer Perceptions

While enrollment in undergraduate online degree programs has steadily increased over the past decade, the literature indicates that employers still prefer job applicants with traditional college degrees earned through face-to-face instruction (Carnevale, 2007). At the dawn of the third generation of distance education, a qualitative study by Chaney (2002) found that employers had a high level of skepticism of degrees earned online. Subsequent researchers have followed this same line of inquiry and expanded our knowledge of the perceptions of hiring gatekeepers (Adams et al., 2007; Kineer, 2014). Adams and Defleur's (2006) research asked hiring gatekeepers to choose between a hypothetical job applicant holding an undergraduate degree earned through either traditional classroom or online instruction. The researchers found that 96% of hiring gatekeepers would choose a candidate with a traditional degree over those with an online degree. Several other studies have attempted to build on this research and have found similar results (Danzinger, 2007; Jeancola, 2011; Thompson, 2009).

Problem Statement

The expansion of online courses and degree programs has outpaced any previous generation of distance learning and has been embraced by institutions of all types (Allen & Seaman, 2016). Enrollment in online programs has also increased over the past decade despite the fact the research seems to indicate a negative attitude by employers toward the value of degrees earned (Adams et al., 2007; Adams & Defleur, 2006; Carnevale, 2007; Kineer, 2014). Many traditional institutions responded to the increased demand for higher education by developing online degree programs and hastily converting face-to-face courses to a digital format with little consideration for preventing academic

misconduct or training of faculty (Bartley & Golek, 2004; Benoit, Benoit, Milyo, & Hansen, 2006; Mentzer, Cryan, Teclehaimanot, 2007). With over 7.1 million students choosing online education (Allen & Seaman, 2016) for the primary purpose of seeking professional advancement (Carnevale, 2007; Kavanagh & Drennan, 2008), the perception of the credential by prospective employers is critical in their selection of candidates.

The lack of trust in the academic integrity, development of interpersonal skills, and academic quality and rigor of online programs are critical factors in perceptions and hiring decisions (Allen, 2015; Kineer, 2014; Tabatabaei et al., 2014). Graduates of online programs experience negative perceptions by potential employers only after they have made significant financial and personal investments in their education. This presents a salient concern for administrators coordinating online programs, prospective students, and would-be employers. As online degree programs continue to be a viable option in the higher education market space, addressing these trust issues with potential employers is essential in order to establish and maintain the legitimacy of online education.

While some studies demonstrate a clearly established negative view of graduates with a degree earned online, they have primarily done so through large, quantitatively based surveys (Adams et al., 2007; Chaney, 2002; Danzinger, 2007; Kineer, 2014; Linardopoulos, 2012; Tabatabaei et al., 2014; Thompson, 2009). Limitations exist in surveys where values, attitudes, and beliefs are difficult to ascertain (Saldana, 2016). Thus, it is necessary to conduct further research to understand why hiring gatekeepers have responded in this way and what recommendations they may have for online programs and graduates moving forward.

Purpose of the Study

The investment of student dollars in online education has reached into the billions in an effort by many to enhance, create, and establish career opportunities (Allen & Seaman, 2014;Teixiera, 2014). Beyond the intrinsic learning rewards, many of these students expect a financial return on their investment. Those in administrative and faculty roles are responsible for preparing and guiding students in making informed educational decisions. In the face of the current research on the overwhelming preference for traditionally earned degrees, more needs to be done to better understand the root causes of these perceptions and recommendations from prospective employers.

The purpose of this qualitative study is to better understand perceptions of a group of accounting hiring gatekeepers toward the online degree as a credential for employment as a certified accountant. Specifically, are there attitudes, values, and beliefs that are associated with any of the three established contributors (i.e., academic integrity, interpersonal interaction, and rigor and quality) to the poor perception of online accounting degrees? Further, in order to better understand what institutional administrators and faculty stakeholders can do, the researcher will examine hiring gatekeepers' recommendations to change or maintain a positive perception of the online accounting degree. While studies have been conducted on hiring gatekeeper perceptions of online degrees (Adams et al., 2007; Carnevale, 2007; Kohlmeyer et al., 2011), there is a surprising paucity of research on what types of interventions might be effective in creating a positive view of these graduates in the future.

Significance of the Study

Jeancola (2011) previously conducted quantitative research on the perception of online degrees in the field of public accounting by hiring gatekeepers. This study, along with others (Danzinger, 2007; Kineer, 2014; Tabatabaei et al., 2014), stopped short of determining interventions to address the poor perceptions of the online degree. Jeancola suggests the perception of the degree will change over time as alumni from online programs find gainful employment, normalize the credential, and advance in the field. Prior research does not include recommendations for online program administrators to address the negative perceptions of hiring gatekeepers and improve program processes in the immediate future.

This study also has significance as it focuses on the end-user evaluation of the interventions put in place. The success of businesses employing online graduates depends on the talent and quality of their employees, so it stands to reason that they have a significant interest in ensuring the integrity and quality of the programs producing their candidate pools. Prior research has focused on student and faculty perceptions of academic integrity (Hard, Conway, & Moran, 2006; Hoshiar, Dunlap, Li, & Friedel, 2014; McNabb, 2010), quality and rigor (Duncan & Range, 2013; Graham & Essex, 2001; Thomas & Bolen, 1998; Whitaker, 2016), and interpersonal interaction online (Ma & Yuen, 2011; Sargeant et al., 2006). Few, if any, have addressed these issues specifically with prospective employers in order to get their assessment and input on desired changes. An online degree serves little value if students and faculty believe in the merits of a program and the employment marketplace does not. Considering the proliferation of online accounting programs (Association to Advance Collegiate Schools

of Business, n.d.) and number of degree holders (Allen & Seaman, 2014) over the past decade, it is imperative that institutions pursue corrective action to address perceived employer concerns of their graduates.

There is a tremendous value to all stakeholders, but primarily for prospective students, to have an understanding of how and why their educational credentials will be valued by employers in the field. This value extends to employers themselves in taking the time to understand the contributing factors of why they have arrived at their current perceptions and perhaps examine or re-examine what is being done in programs and/or contribute to necessary changes. As for those in academe, the findings would ideally support institutions in determining strategic investments, structure, and development of their online accounting programs to better serve the needs of their graduates and prospective employer stakeholders. In doing so, it would also help improve the legitimacy of online education overall. All stakeholders involved could potentially use the gathered findings to make informed decisions and better their respective educational, hiring, or curriculum outcomes as a result.

Methodology and Research Questions

A qualitative approach was employed for this study. The focus of inquiry involved human perception with a constructivist/interpretivist theoretical approach and utilized interviews in order to gather data. Specifically, hiring gatekeepers' experience and perception of online degree holders in their field was investigated. Additionally, participants were asked to identify recommendations that would help establish or maintain a high regard for the online accounting degree.

The exploratory study included semi-structured interviews of ten hiring gatekeepers in order to gain an understanding of their constructed perceptions and influential factors. The accounting firms employing the hiring gatekeepers were located in the northwestern region of the United States (U.S.) and are considered mid-size with fewer than 100 employees. The hiring gatekeepers' perception of online degree programs and other factors identified in the literature about hiring gatekeepers' propensity to respond favorably or unfavorably to graduates of these programs were investigated. The use of semi-structured interviews allowed the researcher to ask questions and probe for deeper meaning in the participants' responses.

Research questions to be addressed in this study include:

1. What are the current perceptions of accounting hiring gatekeepers in the northwestern U.S. towards accounting candidates with degrees earned online?
2. What, if any, are the recommendations for changes within online programs that could establish a high regard for an accounting degree earned online?

Overview of Study

Chapter 2 provides a review of the literature on the salient components related to the topic. An analysis of the historical foundations of online education will be presented and the various perspectives related to graduates possessing online degrees will be explored. Chapter 3 reviews the research methodology that was employed and details the study design, methods of data collection, and process by which the data was analyzed and interpreted. Chapter 4 presents the results of the study in two sections; the data are presented as themes found based on the coding and patterns in the findings with the second section outlining recommendations for online administrators to consider. Chapter

5 includes a discussion of the findings, their implications for theory and practice, limitations, suggestions for future research, and conclusion.

CHAPTER 2: LITERATURE REVIEW

As a result of its rapid adoption, Picciano (2015) has identified online education as an innovative disruption that is transforming higher education. In fact, over 76% of university presidents feel that online education is essential to their institutions' success over the next decade (Allen & Seaman, 2016). This chapter presents the conceptual framework guiding this study and examines the literature pertaining to the development and expansion of online education. The concept of human capital theory is introduced along with a review of research examining key aspects of the history of distance education, academic misconduct, interpersonal interaction online, academic rigor and quality, and federal requirements of institutions offering online courses. Finally, the review concludes with a examination of studies related to employer perceptions of online degrees.

Human Capital Theory

The theoretical framework guiding this study is human capital theory, which articulates a basic notion that educational level (input) is positively correlated to an immediate or eventual increase in income (output) (Teixeira, 2014). The interconnectivity of education and income should dictate that an increase in skills developed by the employee results in higher productivity for the employer.

This theory suggests that a financial, emotional, and physical investment represents human capital, since an individual cannot be separated from their gained skills and knowledge (Jepsen & Montgomery, 2012). Becker (1964) introduced the idea of human capital that included individual learning capacities, which, he theorized, held a similar value to other resources involved in the production of goods and services.

According to this theory, the decision to invest in education would largely be that of economic self-interest, to more freely operate within the chosen market place. The key to return on the investment of higher education would depend, in part, on the evaluation of the degree and educational training in the eyes of employers in the market place (Linardopoulos, 2012).

Following this theory, students pursuing the field of accounting must evaluate a range of factors when considering degree options. Factors such as wages lost while enrolled (opportunity cost), flexibility, and quality of instruction are considered as individuals make the degree option choice (Jepsen & Montgomery, 2012). Many students enrolled in online programs are non-traditionally (25+) aged students in the workforce who have expectations of a more immediate return on their investment (Rowe, 2004). The financial amount and timeline of return on the educational investment will depend on the enrollment type—in addition to major—and is heavily dependent on the perceptions of hiring gatekeepers in their chosen fields (Oreopoulos & Petronijevic, 2013). Obtaining desired employment and the opportunity to advance in the workplace has a significant impact on the return and needs to be considered to better inform the choice to enroll in an online or traditional program.

As an end-user of the human capital of online degree holders, hiring gatekeepers depend on the educational investments made by students. Employers stand to gain the knowledge and other organizational benefits of having a qualified workforce and, therefore, have a vested interest in effective educational programs.

Demand for Higher Education in the American Economy

In the past, higher education was an option for a gifted and privileged few. A college degree today is requisite in a greater number of professions than ever before and is associated with increased individual earnings across all major occupation sectors (Oreopoulos & Petronijevic, 2013). The Obama Administration acknowledged the importance of higher education as an "economic imperative" for the country and made strategic investments in it by doubling Pell Grants, expanding tax credits, and strengthening community colleges. These efforts were an attempt to regain the U.S.'s 1990 number one ranking in four-year degree attainment as compared to the 2015 place of 12th (Whitehouse.gov, 2016).

The push for graduates of higher education in the U.S. economy has largely been a result of the change in technology. The integration of computers, internet, and information-based technologies has spurred employers to seek a correspondingly different type of employee with greater abstract and critical thinking skills often assumed to be associated with the college graduate (Clotfelter & Rothschild, 1993; Oreopoulos & Petronijevic, 2013).

The wage gap that exists between those with and without a college degree continues to widen as the cost of manufacturing goods has gone down with increased technology (Abel, Deitz, & Su, 2014; Archibald & Feldman, 2011; Jepsen, Troske, & Coomes, 2014). However, Oreopoulos and Petronijevic (2013) note an economic "polarization" taking place in which high-education (e.g., technical, medical, and managerial) and low-education (e.g., food service, personal care, and manual labor) professionals are seeing expanded opportunities while middle-skill (e.g., clerical,

administrative, and sales) are being squeezed out. They attribute this phenomenon to automation of tasks, such as online purchasing of goods, booking travel, and outsourcing customer service and other positions internationally. This "squeeze" has pushed many currently employed and previously working professionals to enroll in higher education and, in many cases, they are considering online education as a primary option (Allen & Seaman, 2010; Garrett, 2006).

While some have identified a growing trend of college graduates unable to find work in their own intended professions and occupying positions in the workforce that do not require a degree (Abel, Deitz, & Su, 2014; Jepsen & Montgomery, 2012), evidence shows that even within those fields college graduates are compensated at a higher rate (Oreopoulos & Petronijevic, 2013). With the benefits of higher education extending to areas that do not require such a degree, a push to remain competitive in the workforce is a factor in the decision of many to enroll and has further increased the demand for higher education.

The demand for higher education can be seen more clearly in terms of enrollment statistics. The National Center for Education Statistics (NCES) identified the undergraduate enrollment in post-secondary degree-granting institutions between 1990 and 2000 increased by 15% nationally; between 2000 and 2015, enrollment increased by another 30% from 13.2 to 17.0 million (Kena, Aud, Johnson, Wang, Zhang, Rathbun, Wilkinson-Flicker, and Kristapovich, 2014). The enrollment of all categories of individuals increased during this period but none more than those 26-40 years of age (McFarland, Hussar, de Brey, Snyder, Wang, Wilkinson-Flicker, Gebrekristos, Zhang, Rathbun, Barmer, Mann, and Hinz, 2017). This population is also the group that has

been closely linked to the increased enrollment in distance education (Allen & Seaman, 2016) and would also be in primary need of workforce and training development in a shifting economy.

In order to meet this growing demand, the higher education market initiated a supply side response. In 2000, a total of 2,034 undergraduate degree-granting institutions were established and operating in the U.S.; this number increased to 2,584 at the conclusion of 2015 (McFarland et al., 2017). The greatest gains of the 27% overall increase during this period were in the establishment of private for-profit four-year degree granting institutions (410), many of which offer degrees that can be earned in part or entirely online (McFarland et al., 2017). These institutions, as well as long established traditional universities, expanded enrollments and offerings to keep up with the overwhelming demand (McFarland et al., 2017).

In the midst of the online education boom there was a growing need for accountants in a variety of professional entities (Kavanagh & Drennan, 2008) and, increasingly, more are opting for online options to balance family, career and other commitments. Like many other fields (Columbaro & Monaghan, 2009; Kineer, 2014), accounting employers have a seemingly poor perception of online degrees (Kohlmeyer et al., 2011). Despite skepticism, there is an increasing number of institutions moving to establish accredited online programs. Currently, 180 accounting programs are accredited through the Association to Advance Collegiate Schools of Business (AASCB) with at least 60 offering some level of online degree or certificate option (Association to Advance Collegiate Schools of Business, n.d.). For-profit schools were the first to establish online undergraduate business programs (Moore & Kearsley, 2012) but over 30

listed on the AASCB website are traditional institutions that established online programs within the past five years ("Association to Advance Collegiate Schools of Business," n.d.).

The proliferation of new universities and expanding enrollment at others filled some gaps associated with the demand. Online courses have been utilized as part of meeting the demand and, according to Aslanian and Clinefelter (2014), business programs—including accounting—were found to be the most popular online majors pursued. The portion of overall students in 2012 enrolled in higher education taking at least one course online rose to 33.5% from 9.2% just 10 years earlier (Allen & Seaman, 2014), and there are no signs of slowing enrollment in online or traditional courses in the near future. As such, the stakeholder perceptions and recommendations for online enrollment in accounting and other programs will be a factor in the long-term success of this modality of instruction and preparation of our workforce.

History of Distance Education

Distance education can be described more as evolutionary rather than revolutionary and is categorized by the separation of the teacher and student (Moore & Kearsley, 1996; Van Bruggen, 2005). Distance education in the U.S. can be traced back to the early 1870s with a formal established and sustained program beginning in 1892 in the form of correspondence study at Pennsylvania State University (PSU) (Battaglino, Halderman, & Laurans, 2012; Rubiales, Steely, Wollner, Richardson, & Smith, 1998). Moore and Kearsley (1996) describe the history of distance education in the U.S. as having stages or "generations." Each generation is characterized by definitive advancements in technology and the delivery method of instruction used to interact with

students; starting with print, on to broadcast media (e.g., television, VHS, and radio), and currently the internet (Moore & Kearsley, 1996). As delivery methods progressed, the corresponding instruction, assessment, and quality assurance had to be updated as well.

Correspondence Education

Forty years after the first recognized program began correspondence studies, between the 1890s and 1930s, over 200 correspondence programs had been established in the U.S. (Moore & Kearsley, 2012). Courses were offered in a variety of vocational areas and provided opportunities for rural and other communities that were otherwise unable to access higher education in a traditional manner. Correspondence education relied heavily on self-paced learning with limited support, guidance, and overall communication between the instructor and student (Hannay & Newvine, 2006; Moore & Kearsley, 2012). Moore and Kearsley (2012) note that women were a primary population that took advantage of this format, and a notable leader in establishing several schools was Anna Eliot Ticknor. The purpose of her schools was to "offer women, who were usually denied access to formal educational institutions, the opportunity to study through materials delivered to their homes" (p. 25). Distance education would continue to offer opportunities to other historically underserved groups in future generations as well.

Audio and Visual Education

Educational radio licenses began to appear in the early 1920s starting with Latter-day Saints University in 1921 (Moore & Kearsley, 1996, 2012). This and other universities offered credit for "schools of the air" over the course of the next decade with less than stellar results. Moore and Kearsley (1996) describe some of the issues with the medium in the following:

> The lukewarm interest shown by university faculty and administrators, and the amateurism of those few professors, who were interested, proved a poor match for the fierce commitment to the broadcast medium exhibited by commercial broadcasters who wanted it as a medium for advertising. (p.29)

Television took on a role in delivery of education as a passive, one-way medium for presenting static information, but eventually led to the use of satellite technology for the transmission of one-way broadcasting to remote off-campus locations. Later, the use of telephone lines allowed for two-way communications while using satellite feeds. Progression to the use of microwave and/or fiber optics enhanced learning by allowing for real-time video and audio communication between faculty and students (Moore, 1973; Moore & Kearsley, 1996).

In 1964, the Carnegie Corporation funded a multi-million dollar venture titled the Articulated Instructional Media (AIM) project overseen by Charles Wedemeyer at the University of Wisconsin in Madison (Moore, 1973). The goal was to test the combination of communication technologies (e.g., telephone, radio, television, and recorded audio tapes) to deliver high-quality, low-cost instruction to distance education students. Wedemeyer's belief was that using a variety of technologies meant "not only could content be better presented than through any one medium alone, but also that people with differing learning styles could choose the particular combination that was most suited to their needs" (Moore & Kearsley, 2012, p. 32). This effort was significant as it was the largest effort of its time to change a rigid Socratic methodology of instruction to one that was more open and flexible. Asynchronous learning is defined by use of learning technologies that allow students to interact and facilitate information sharing outside of time and location constraints (Deneui & Dodge, 2001). The

asynchronous, multimedia, and "self-directed" approach to learning with the faculty as a resource was innovative and remains a part of distance education today (Moore, 1973).

Computing and Online Education

The use of computers in education was revolutionary in and of itself. The networking of computers in order to share information across vast distances instantly was quickly adopted by educators beginning in the early 1990s (Moore & Kearsley, 1996). The use of this medium marked a significant change in the ability of students to engage in a new and innovative style of education. While some institutions began to experiment with offering online courses, a few institutions established fully online curriculums. Jones International University (JIU) and the Apollo Educational Group-owned University of Phoenix (UP) were two of the first fully online accredited institutions in the country (Moore & Kearsley, 2012). These two for-profit institutions are representative of the universities that made early investments into this medium, and the results have been varied. In March of 2015, JIU closed its doors after 25 years in existence, and even after a noted decline in enrollment at UP, the Apollo Educational Group was recently purchased for 1.1 billion dollars (Cohen & Bray, 2016).

While the proliferation of online programs has been an unquestioned success in terms of enrollment (Allen & Seaman, 2014), the development of this form of distance education has taken time and has slowly incorporated new technologies as they become available. Initially, online courses were limited to an asynchronous mode of instruction. Hrastinski (2008) explains that these courses often incorporated email, discussion boards, power-point lectures, videos, online accessible exams, and other communication formats that could be accessed at various times during prescribed periods. Synchronous online

instruction similarly uses technology but is defined by the ability of teachers and learners to interact at the same time but not in the same place (Hrastinski, 2008). As technology has advanced, real-time and synchronous opportunities to facilitate and collaborate with other learners have expanded the tools available for faculty and students.

The marketplace of higher education has found institutions catering to the needs of specific populations to differentiate themselves among the thousands of educational options. Institutions that have limited offerings to only that of distance (and primarily online) courses are considered single-mode institutions. Moore and Kearsley (2012) describe these types of institutions as having faculty and staff "exclusively devoted to distance education; their duties are organized differently from those at a traditional college, university, school system, or training department" (p. 4). Single-mode institutions founded on the principle of distance education have been focused on the reproduction and facilitation of knowledge rather than the development of new knowledge (Bowen, 2013; Moore & Kearsley, 2012). Bowen (2013) believes that the narrowed focus on teaching has freed many institutions from the constraints of having to support high-cost endeavors such as collegiate sports, residential facilities, and risky student activities. He believes the resulting impact of a narrowed focus on academic study and skill development is that online graduates are able to lower the cost of their educational investment while institutions are not burdened by expensive insurance, physical plant issues, or administrative oversight of non-educational functions of a university.

Institutions offering traditional and distance education are considered dual-mode (Hagan, 2013; Moore & Kearsley, 1996, 2012). The majority of institutions in this

category began by offering traditional courses and programs long before expanding distance and online programs in order to reach new populations of students, address capacity issues on the physical campus, and keep pace with a changing marketplace (Moore & Kearsley, 2012). This type of institution has accounted for the majority increase of online programs and degrees received since 2000 (Allen & Seaman, 2016).

According to Allen and Seaman (2016), the number of colleges reporting that online education is not critical to their long-term strategy is less than 10%. This figure clearly indicates that the online generation of distance education has taken a foothold in higher education and will continue to do so for the foreseeable future.

Allen and Seaman (2016) also report that 68% of institutional presidents state that there will "Likely or Very Likely continue to be concerns about the relative quality of the education provided" (p.21). Top-level administrators are recognizing that while they are committed to the medium, they must also address the shortcomings and inherent concerns. In order to mitigate some of these concerns, academic institutions must enter into the decision to offer online courses with full knowledge of the costs and benefits. Investment in digital infrastructure, faculty training, and other technologies is an important part of the long-term strategies that must be considered (Van Bruggen, 2005).

Benefits of Online Education

Moore and Kearsley (2012) describe online education as "both a cause and a result of significant changes in our understanding of the very meaning of education itself—as well as of more obvious changes in understanding how it should be organized" (p. 20). The capacity for delivering learning opportunities increases with every technological advancement.

From its inception, distance education has expanded the number and type of students able to access programs (Appana, 2008; Hagan, 2013; Moore & Kearsley, 2012). The growth of the online modality of instruction would not have taken place without some significant benefits to key stakeholders (students, faculty, administrators, and employers). The linear, and often "sage on the stage," methods of many traditional courses do not suit all styles of learning. Online education can expand on the positive aspects of the traditional course and offer new opportunities for those willing to embrace technology.

Access

The reasons for increased enrollment online are many. The economic downturn that began in 2008 spurred many to return to education in order to secure new employment and maintain their competitiveness in the workforce (Allen & Seaman, 2010; Roberts, Crittenden, & Crittenden, 2011). The age distribution of online enrollees has grown steadily in the 25-and-older category since 2002, and several authors tie this to the simultaneous growth of part-time online enrollment during this period (Kena et al., 2014; Allen & Seaman, 2014; Picciano, 2015). Additionally, the technological advances in online education have expanded flexibility and driven pedagogical change, making online learning "an increasingly popular option for a wide generational span of traditional and non-traditional learners in higher education" (Duncan & Range, 2013, p. 23).

Online education presents an opportunity to engage in primarily asynchronous learning that does not require students to be home at a specific time in order to participate in class (Deneui & Dodge, 2001; Garrett, 2006; Hrastinski, 2008). Deneui and Dodge (2001) assert, "the most significant technological development [in online education] is

the way that the former constraint of time and space has been removed by networking capabilities" (p.256). Students accessing education in this form have been better able to maintain work, social, and family commitments (Hagan, 2013; Moore & Kearsley, 2012; Watson & Gemin, 2009). In a traditional format, these students would be constrained by the timing and fixed location of courses that would preclude many from accessing higher education.

Equity in education is linked to factors beyond time and space, and institutions must consider a number of factors to meet this threshold. Beyond expanded access for those with families and working adults, online education has opened up a number of opportunities for students with disabilities to access higher education (Jackson, 2010; Roberts et al., 2011). Physical concerns that can impact those with mobility issues are a reality on many traditional campuses who often fail to meet standards set forth by the Americans with Disabilities Act (ADA) (Roberts et al., 2011). Jackson (2010) points to the condensing of time and space as alleviating long- standing concerns around 10-minute passing periods between scheduled classes across large campuses, making it nearly impossible for those with physical differences to access full instruction time. The geographic and classroom challenges that had kept many on the outside looking in on higher education were diminished with the advent of this technological advancement in education.

While many of the physical barriers fell with the adoption of online education, for a variety of students other obstacles were also diminished. The pace and level of participation is often more flexible than that of a traditional course. Some students who have difficulty speaking in large groups may feel more comfortable engaging with faculty

and other students through written word in a time frame in which they can process and respond to comments. Those faced with long standing discriminatory practices in grading and instruction, along with those with learning differences, also found that these advancements aided their pursuit of higher education (Roberts et al., 2011). Harasim (2000) points to online education allowing "24/7 access expanding air time for discussion and reflection, allowing everyone to have a voice, overcoming challenges and traditional discrimination factors, such as ageism, sexism, and racism" (p. 54). Historically underserved groups in higher education (e.g., non-traditional, working adults, and place-bound students) have taken advantage of enrollment in distance education (Allen & Seaman, 2014; U.S. Department of Education, 2005), and the access provided has been utilized to advance professional pursuits of many who may have struggled in a traditional format.

Cost

For many students, the idea of leaving their paid position to enroll at their ideal institution fulltime is unrealistic. For these students, the cost of on-campus residency, parking, and job-loss opportunity costs present an insurmountable barrier to higher education (Battaglino et al., 2012; Rubiales et al., 1998). The decreased costs associated with alleviation of time constraints could translate into savings in family caretaking and additional hours of overtime pay by maintaining work schedules (Battaglino et al., 2012; Licona, 2011). Outside of tuition, one of the direct costs associated with enrollment in higher education is books. An online course has flexibility in the ability to use modular content incorporated into the course and often requires no additional purchase of a book or equipment (Battaglino et al., 2012).

From an institutional perspective, the cost of online education varies greatly (Appana, 2008; Bowen, 2013; Martin, 2009; Myers, Silverstein, Brown, & Watson, 2015). Cost benefits can come in the form of the lack of building maintenance and capital budgeting, entry into new markets of students and partnerships, increased enrollment, reduced insurance and liability, and office equipment purchases (Annand, 2008; Appana, 2008; Bowen, 2013; Martin, 2009). The overall belief that online education will be considerably less expensive than traditional programs is supported through a national survey finding that 60% of Chief Academic Officers (CAO) believed this to be the case within the next five years at their respective institutions (Allen & Seaman, 2014). Administrators need to consider the relevant costs associated for their particular institution along with the impact on student learning and mission when making the decision to invest in online education.

The benefits of online education have made it an increasingly popular option for college attendance over the past decade. The ability to control the learning environment, provide access to a variety of students, and curb costs online make this modality of instruction the ideal option for many. The administrative benefits of limited building space and lack new construction needed (Bartley & Golek, 2004), increased enrollment, and "off-the-shelf" content acquisition options for courses (Battaglino et al., 2012) makes it attractive on the other end as well. The benefits for all stakeholders are important and should impact the decision of how to develop and enhance online educational programs to prepare students for the workforce.

Concerns of Online Education

Distance education has not been without its detractors during this evolution. While online courses offer unprecedented opportunity to expand education, it is important to note some of the critiques and limitations. Equity and accessibility to the requisite technology may prove to be an issue in some cases. Internet reliability and significant bandwidth is needed for many of the synchronous courses offered (Hrastinski, 2008). Coupled with disproportionate computer literacy among students and faculty, online courses may expand a divide in education for the students from lower socioeconomic backgrounds.

The movement toward online education has left many faculty unprepared for the fundamental differences in their teaching roles (Middle States Commission on Higher Education, 2011; Picciano, 2015), and administrators must address the created workload and training issues as a result. Appropriate support needed for a functioning online program expands beyond faculty labor and training to areas of software and technological staff support that can present a significant cost to an institution. While these concerns are not insurmountable, they threaten the quality and perception of the online degree. The first step in ensuring the success of online education is to make sure administrators and faculty work together to address the concerns outlined.

Faculty

In addition to obstacles often encountered in traditional settings, online educational issues related to faculty present unique challenges. Moore and Kearsely (2012) point out historical concerns over copyrights, institutional support, and time lag of

faculty adaptation to different mediums in distance education. Rubiales et al. (1998) explain the issue of property rights in higher education with the following:

> Typically, in settings other than universities, it is well settled that the employer owns the material created by employees within the scope of their employment. However, the unique mission of the university, academic tradition, and the essential principles of academic freedom have led faculty to claim that they own the material they create. (p. 34)

Beyond the content of the class, there are issues of what is shown or distributed to students. In order to avoid the pitfalls of copyright issues in traditional or online courses, faculty have focused on what is called "fair use." The fair use doctrine has allowed use of copyrighted material in classrooms with a federal statute allowing for a teaching exemption (Bennett, 2009). Compared to an online environment, within the confines of a traditional classroom setting the matter of distribution is fairly easy to address. The Technology, Education and Copyright Harmonization (TEACH) Act added a section of the law to expand use online. This section authorized use for online courses that were "typical of face-to-face" instruction and could be technologically protected to ensure only those enrolled had access (Bennett, 2009).

The dramatic increase in online enrollment has forced institutions to look beyond their tenure-track faculty to meet the demand for instructors (Kezar, 2012; Mueller, Mandernach, & Sanderson, 2013; Wagoner, 2007). Many tenured faculty are not willing to give up their traditional courses in order to add an online version, and a growing number of adjunct or "part-time" faculty are being tapped to teach online courses (Mueller et al., 2013). Wagoner (2007) suggests that many administrators view adjunct faculty as either (1) highly skilled scholars seeking flexibility and control with close ties to industry, or (2) less-skilled scholars with aspirations of seeking full-time faculty

positions. The latter view presents an unfavorable evaluation of adjunct faculty who teach distance education courses, thus leading to questions about the quality of education put forward online.

In cases where tenure-track faculty take on the task of online instruction, questions remain about how these courses affect promotion and tenure. The uncertainty of proper consideration of the time dedicated to course development, and the often considerable increase in number of students taught, may discourage some faculty from teaching online (Moore & Kearsley, 2012). A perception that administrators may not recognize these efforts could present a sizable barrier in increasing overall faculty buy-in for online programs.

The continued need for institutional support for professional development of faculty has been identified as an important factor in retention and job satisfaction in traditional settings (Beaudoin, 1990; Kezar, 2012). One could make a case that there is a greater need for professional development and training for faculty in online education. Mastery of evolving technological tools, rapport building in asynchronous environments, and transitioning material to a digital delivery format are areas that often require training (Akyol & Garrison, 2011; Garrison & Cleveland-Innes, 2005; Moore & Kearsley, 2012).

The quality and success of online education will depend heavily on faculty. Appropriate buy-in, training, and support are needed in order to fulfill the promises being made to the millions of students enrolling each year.

Cost

While cost savings are easily calculated for students in online programs, those associated with the institution depend on the established infrastructure and commitment

to quality instruction and learning (Archibald & Feldman, 2011; Bartley & Golek, 2004; Martin, 2009). The biggest cost driver in online education is labor (Annand, 2008; Bartley & Golek, 2004; Battaglino et al., 2012; Bowen, 2013). There are two types of labor costs associated with online education: (1) information technology (IT) staff, and (2) faculty (Battaglino et al., 2012; Bowen, 2013). While the IT staff may have the appropriate knowledge and skillset to support an online program, faculty often need to acquire new skills to do so effectively. In order to see financial gains in transitioning to online courses, many institutions must reconsider the cost-volume-profit (CVP) analysis, in which total fixed costs are divided by the per unit contribution of each student, thus finding the break-even point of instruction (Annand, 2008). Institutions can increase the number of students per course taught (which may be difficult with collective bargaining agreements) (Battaglino et al., 2012) or look at other ways of reducing fixed costs.

Other fixed costs outside of labor include the IT infrastructure, servers and other equipment necessary to facilitate large online course enrollment, and required software (Bartley & Golek, 2004; Myers et al., 2015; Njenga & Fourie, 2010). Some of the software needed may include the purchase of modules or other developed content for courses (Annand, 2008; Bowen, 2013; Myers et al., 2015). A course management system (CMS), such as Blackboard, Canvas, or Desire2Learn, is an example of a common software purchased for online education (Picciano, 2015). These systems require an initial set up and annual licensing fee. The start-up costs are significant, and the financial return on the investments, even in large institutions, is not often immediate (Annand, 2008; Battaglino et al., 2012; Myers et al., 2015).

The quality of instruction is tied to the ability to ensure integrity of the material and participation of students (Harmon, Lambrinos, & Buffolino, 2010; Hendershott, Drinan, & Cross, 2000; Ridley & Husband, 1998). The appropriate investment in tools to ensure fairness and adherence with federal guidelines come at a financial cost as well. Bailie and Jortberg (2009) piloted a program at a dual mode institution with over 6,000 online students to ensure user authentication of student identities throughout their courses. The program incorporated the verification product into the purchased CMS system with an unidentified additional cost and compared it to $15 or more per student proctoring costs of other campuses, putting the cost somewhere below $90,000 for the institution (Bailie & Jortberg, 2009). Other tools such as biometric analysis, plagiarism detection software, and keystroke verification can cost a large institution over $100,000 in licensing and set up fees (Alotaibi, 2010; Levy, Ramin, Furnell, & Clarke, 2011; Semple, Hatala, Franks, & Rossi, 2011). While financial costs of transitioning to online education may require key investments, these investments are critical to the long-term success of online education for all stakeholders.

Attrition

Success of students can be measured in many ways. Some basic metrics include meeting learning outcomes, graduation, professional licensing completion rates, and employment in desired fields (Hoskins, 2014; Morgan & Ihrke, 2013; Myers et al., 2015). Student persistence to the following semester or academic year is a starting point to all of the aforementioned metrics and is an area of concern in online education (Hart, 2012; Hershkovitz & Nachmias, 2011). Xu and Jaggars (2013) found that "[a]fter controlling for student characteristics, results indicated that students were more likely to fail or

withdraw from online courses than from face-to-face courses" (p. 46). Hart (2012) identifies several factors for the increased attrition among online students, including self-efficacy, prior study habits and GPA, connection with support system, faculty presence, and time management skills. Moreover, she suggests that while better training on the part of faculty could mitigate higher attrition rates, students could benefit from taking appropriate inventory of their own study skills and strengths to ensure they match with the online format prior to enrollment.

Concerns related to online education range from the technological to the motivational. Proper software, staffing, and finances must be allocated to successfully develop online programs. Faculty play a vital role in addressing pedagogical and course structural issues and need broad institutional support and training in doing so. Battaglino, Halderman, and Laurans (2012) point to a generational shift from older teachers being "digital migrants" to younger "digital natives" coming up in faculty ranks who should help with the ease of transition in teaching formats. The responsibility for teaching online courses is increasingly shifting toward an adjunct population, and the part-time nature of their employment may not lend itself to helping with the current attrition rates in online education.

Academic Misconduct in Higher Education

Academic misconduct is not a new concept nor is it limited to online learners or higher education. The history of academic misconduct, why it exists, and potential impact on education is similar for online and traditional learners. Moreover, while faculty and peer influences impact the decision to cheat in both mediums (Atmeh & Al-Khadash, 2008; Carrell, Malmstrom, & West, 2008; Cizek, 2003), the dynamic between

teacher-learner and the peer group differs significantly. The perception of a program, institution, and instructional method can all be impacted by academic misconduct in all of its forms (Bunn, Caudill, & Gropper, 1992; Harmon et al., 2010; Rowe, 2004b)

One of the examples used in Lang's (2013) book *Cheating Lessons: Learning Academic Dishonesty* recounts stories about China's civil service exam dating back hundreds of years. The exam was based on the classic works of Confucius and had a pass rate as low as 1%. Successful completion of the exam had the potential to propel individuals into the societal elite. Thus, one can imagine why individuals were found to have engaged in behaviors of misconduct ranging from sewing passages from the Classics into clothing to hiring scholars to take the exam in one's stead (Lang, 2013).

While all manner of academic misconduct in higher education institutions had been brought to the forefront in regional newspapers and publications (Gallant, 2008; Lang, 2013), it was not until 1964 when a major study on the topic was conducted (Bowers, 1964). Bowers (1964) conducted a nation-wide study involving over 5,000 students enrolled in more than 90 institutions of higher education. This self-report study showed that at least 75% of students admitted to engaging in at least one behavior that constituted academic misconduct during their enrollment (Bowers, 1964).

Others have since continued to study the topic and replicate similar studies to document the who, why, aggravating and mitigating factors, and resulting perceptions of academic dishonesty (Genereux & Mcleod, 1995; McCabe & Trevino, 1997; McCabe, Treviño, & Butterfield, 2001). McCabe and Trevino (1993) began tracking academic misconduct in the early 1990s and have since gone on to produce dozens of journal articles and studies on the topic. In addition, their work helped found the International

Center for Academic Integrity. McCabe and Trevino (1993) set out to replicate Bowers' study by selecting institutions of similar enrollment, selectivity, and mix of institutional types (i.e., public and private). The findings showed that 82% of students reported engaging in at least one of 13 behaviors outlined in both studies that constituted misconduct of a substantial nature (McCabe et al., 2001). While many of the studies did not indicate a significant increase in the frequency of misconduct, they did document its continued prevalence in academia (Christensen-Hughes & McCabe, 2006; Cizek, 2003; McCabe & Trevino, 1993; Roig & Caso, 2005).

Academic integrity specific to online education has been the focus of numerous studies in higher education (Bailie & Jortberg, 2009; Rowe, 2004; Stephens, Young, & Calabrese, 2007). There has been some debate on whether cheating online is more prevalent than in traditional course offerings. Grijalva et al. (2006) found that students in comparatively structured traditional and online classes self-reported similar levels of dishonest behavior. While other studies have indicated a higher rate of engagement in dishonest behavior (Molnar, Kletke, & Chongwatpol, 2014; Stephens et al., 2007), the fact that rates of self-reporting are regularly beyond two-thirds indicates a need for greater measures to be taken in addressing and preventing academic misconduct.

One way to address academic misconduct is through faculty involvement. Beaudoin (1990) identified the greater role that faculty were asked to play in attempting to resolve matters of monitoring and transmission of authentic information for their distance learners. Institutions and faculty leading efforts to develop online courses may put forth little effort to prevent and detect academically dishonest behavior in their courses. Students not only have greater opportunities to cheat, but are more likely to do

so if there is a lack of connection with faculty and the institution (Christensen-Hughes & McCabe, 2006; McCabe, 2001). Forging a connection with students while maintaining the other duties related to instruction and prevention of dishonest behavior is a daunting task for faculty and administrators. Moreover, many programs do not offer substantive training for faculty on the topic of academic misconduct prevention and detection. In relation, resources are often limited to investing in advanced technologies and other countermeasures (McMillan, 2012; McNabb, 2010). The technology and methods that are utilized by institutions must be understood and perceived as effective in order to encourage action to be taken by the faculty. Nath and Lovagalia (2009) make this point in stating that "[a] mistaken accusation seems guaranteed to destroy any positive influence a teacher might have on student learning" (p. 4). The risk to the relationship and learning is great. Faculty in an online class start out at a disadvantage due to the lack of physical interaction with students and must fairly and effectively address the issue in their classroom.

Academic integrity is a key factor in building trust in degrees conferred by institutions of higher education. The methods for verifying that a student has violated ethical parameters of an assignment or exam differ between online and traditional course offerings. While a faculty member may check identification and walk about the classroom to ensure adherence to policies during an exam, the options for doing so in an online course are limited and not employed by all programs. Institutions have strong incentives to engage in learning about the effectiveness of authentication methods for online courses; ensuring learning, reputation of programs, and government mandates are just a few that can have an impact.

Policy and Legislation

The reasons for addressing issues of academic misconduct are obvious. Left unchecked, the advancements gained by students engaging in the behavior could further their achievement in a way that provides a distinct advantage over others. It is not just a moral imperative to address these issues; various levels of government and empowered agencies have outlined requirements of what must be addressed and parameters on how it should be done. Faculty and administrators must develop and enforce their own policies while adhering to these larger requirements. Moreover, university officials must maintain the ability to uphold integrity standards while protecting the rights of students and faculty along the way.

Authentication

Considering the numerous technological interactions engaged in by the average citizen, validating one's identity has become requisite in an increasingly cyber-based society. When completing or submitting course work, students enrolled in online courses often interact through a learning management system (LMS) such as Black Board or Desire to Learn (Amigud, 2013). Many of these systems—and other platforms used to administer testing—are limited in their ability to authenticate user identity. This shortcoming was recognized years ago when a mandate was placed on institutions engaged in online course offerings, thus requiring adoption of emerging technology for use in authentication methods (McNabb, 2010). The viability and value of online education depends on the trust established in the degree. The methods outlined speak to some of the options available to institutions in authenticating students' identity and mitigating academic misconduct in online courses.

Higher Education Opportunity Act (HEOA)

The origin of the current law dates back to part of President Johnson's "Great Society" agenda and the passing of the Higher Education Act (HEA) in 1965 wherein access to education was expanded through low-interest loans and federal money allocation to colleges (Aceves & Aceves, 2009). The push to expand access and completion was evident in previous eras, such as the 1968 establishment of Educational Opportunity grants, and the current Higher Education Opportunity Act is now being used to address concerns around quality and legitimacy of the degree (Cervantes, Creusere, McMillion, McQueen, Short, Steiner, & Webster, 2005). This type of regulation provides a glimpse into the governmental role in attempting to fund and influence online and higher education.

In the 1992 reauthorization of the HEA, an amendment included a provision that limited the amount of federal financial aid to institutions that offered at least 50% of their courses in a distance format or that had more than 50% of their students enrolled in this manner (Aceves & Aceves, 2009). The concerns associated with this move had to do with fraud and abuse of Title IV funds within programs that rested primarily within the second generation of distance education. Title IV funds include Pell grants (i.e.) free money that does not need to be paid back) and Stafford loans (i.e., loans for which the government pays the interest while a student is enrolled), among other forms of aid offered to college students attending accredited programs (Cervantes et al., 2005). During the 1992 Senate session, a report stated that "there had been significant abuse reported particularly within short-term correspondence programs where no degree was awarded" (Aceves & Aceves, 2009, p. 144). Regulation of distance education was seen

as an avenue to prevent waste and abuse of federal money desperately needed by students attending other types of institutions.

Increased regulation came at a time when online education was in its infancy. Severe limitations of Title IV funds can be crippling to an established university and make the founding of an institution almost impossible. Yet, during the mid-1990s several for-profit colleges specializing in distance education were established. Many of these colleges formed an organization called the Career College Association (CCA) that specialized lobbying efforts for the distance educational enterprise (Neff & Whithaus, 2008). Dr. Stephen Shank, then chancellor of Capella University and a leading member of CCA, even testified in front of Congress in 2002 as part of lobbying efforts, stating "the problems with fraud were vocational and correspondence schools, and that unlike them, online schools are accredited degree-granting institutions" (Aceves & Aceves, 2009, p. 145). Dr. Shank and others were attempting to differentiate their current institutions and practices from their predecessors. Congress commissioned several reports intended to review the validity of online education and reconsider the allocation of funds. The result of the reports was that institutions are now required to demonstrate a variety of training of staff and produce "evidence that they are able to ensure that their student authentication and identity processes are intact and effective" (Aceves & Aceves, 2009, p. 147) as a part of the accreditation review process.

Interpersonal Interaction

Interpersonal interaction is a hallmark of education and a basic tenant of information dissemination within any social context. The inherent separation of teacher and student in all forms of distance education presents a unique set of challenges as

institutions try to ensure that the physical gap does not replicate itself in learning as well. Addressing these challenges is necessary in order to ensure that interpersonal skills are developed within online graduates.

Transactional Distance

Moore (1973) was one of the first to study the phenomenon of distance education and impact on learning. The foundations of industrialization were used to study distance education, as both have characteristics of a division of labor, mechanization, mass production, and standardization (Moore, 1973). Moore went on to formulate a theory of independent learning and instruction composed of two dimensions: transactional distance and learner autonomy (Shannon, 2002). Moore (1983) refers to transactional distance as being beyond a geographic separation of students and teachers, but also a sense of disconnection, space, and time gaps in the learning process. Additionally, he considers transactional distance relative, rather than a fixed variable, and focuses on the strength of the relationships between the students and teachers.

Moore (1983) defined transactional distance as consisting of two aspects: dialogue (i.e., interaction) and structure (i.e., design). Some of the prevalent myths among distance education critics are that interaction with faculty is minimal and that most classes involve many automated responses that are impersonal at best (Beaudoin, 1990). While the dialogue between the student and instructor is minimized in distance education, it does not mean it is impossible for learning goals to be met.

Dialogue and interaction. The terms, dialogue, and interaction, are similar and have been used interchangeably throughout several studies (Ma & Yuen, 2011; Moore & Kearsley, 1996; Moore, 1983; Njenga & Fourie, 2010; Sargeant et al., 2006). Dialogue

refers to "the extent to which, in any educational program, the learner, the program, and the educator are able to respond to one another" (Moore, 1983, p.157). Regarding educational exchanges, interactions are expected to be purposeful and constructive and have aspects of contribution and listening by each contributor (Moore, 1983; Shannon, 2002). Regardless of the distance, the synergistic nature of exchanges between the student and teacher should be intended to improve the understanding of the material in question.

While introducing the idea of the *Zone of Proximal Development*, Vygotsky (1978) described parameters of learning that could be achieved by a student alone but that could be expanded with the help of a "knowledgeable other." This model of learning consisted of a continuum of what is initially known and could be achieved by a learner alone (actual development level) to a point of "potential development" that could be reached with guidance, encouragement, and skill building with the instruction of the more knowledgeable other or faculty (Vygotsky, 1978). The skills developed during that zone are thought to be applicable to higher-order problem solving for the next threshold of problems encountered.

The time and frequency availability of interactions hold a great deal of importance in the perceived quality of the exchange (Garrison & Cleveland-Innes, 2005; Sargeant et al., 2006). In other words, if a student had to wait two weeks to hear back about an inquiry related to a project, the quality of that interaction would be considered poor no matter the substantive and supportive nature of the content.

It should be noted that limited forms of interactions existed in distance education until the recent advent of technologies that have expanded capabilities. An example of an

earlier and limited form is the one-way interaction through a form of media such as a DVD or printed material that is primarily transmitted toward the student (Garrison & Cleveland-Innes, 2005). The time gap between an eventual close of the interaction may not take place until completion of the academic work assigned for a semester. These antiquated forms of interaction have been reduced by technological advances in media communication and structure developed within distance education programs (Moore & Kearsley, 1996).

The quality of interaction is inextricably related to the quality of learning (Akyol & Garrison, 2011; Harasim, 2000; Marton, 1988; Suskie, 2015). Marton (1988) described a surface level of learning as reproductive and reflective (i.e., rote memory), while the deeper learning sought in higher education is dependent on interaction. He goes on to state that "what is learned (the outcome or the result) and how it is learned (the act or process) are two inseparable aspects of learning" (Marton, 1988, p. 53). The process of online learning changes the type of interaction and removes the physical faculty presence in a traditional sense. Faculty presence in the online course maintains a pivotal role nonetheless. Picciano (2002) is clear to distinguish simple interaction between students and faculty from equating to presence. Faculty presence is stated to be achieved through clear establishment of expectations of feedback, reliable response rates, and facilitation of critical thinking and reflective inquiry (Picciano, 2002). Garrison and Cleveland-Innes (2005) found "teaching presence" to be a statistically significant factor in deep learning in their study of four differently structured online courses over the course of the year. This finding is consistent with others that point to the reduction of

time and space gaps between the student and teacher, with appropriate application of technological tools (Graham & Essex, 2001; Picciano, 2015; Van Bruggen, 2005).

The interaction with faculty is beneficial to the act of deeper learning (Akyol & Garrison, 2011; Harasim, 2000; Marton, 1988), but participation and peer interaction hold a strong place as well. As Picciano (2002) puts it, "the ability to ask a question, to share an opinion with a fellow student, or to disagree with the point of view in a reading assignment are all fundamental learning activities" (p. 21). Vygotsky (1978) maintains the idea that the knowledgeable other is not limited to faculty. He states that while development can take place "under adult guidance" it can also be done "in collaboration with more capable peers" (Vygotsky, 1978, p. 86). Ma and Yuen (2011) found that consistent and continual interaction in the learning community has an impact on the success of the student. Their findings suggest that "designing online teaching and learning platforms that facilitate the formation and maintenance of social bonds among learners is a possible means of promoting knowledge sharing online" (p. 218). Utilizing the same tools faculty use to connect with students, students should be guided and encouraged to collaborate and connect within the course peer group as well.

Structure. Structure is, in its simplest form, described as "a measure of an educational program's responsiveness to learner' individual needs'" (Moore, 1983, p. 157). Distance education programs are structured through course design to transmit information and interact with students in a manner that meets educational objectives and evaluation needs (Moore & Kearsley, 1996, 2012). Structure is a qualitative concept (Moore & Kearsley, 1996) that is not necessarily tied to the activities taking place. For example, a DVD with printed material outlining step-by-step activities with detailed time

frames and predetermined content is considered "structured" but is bereft of interaction and flexibility in responses and may not achieve the intended outcomes. Shannon (2002) states that "the challenge is to strike a balance between being overly structured (which promotes transactional distance) and too imprecise (which can also contribute to transactional distance)" (p. 44). Dron, Seidel, and Litten (2004) speak to the concern of balance when stating that a "highly structured course will give little opportunity to challenge concepts and explore congruent or tangential paths, while dialogue will inevitably lead to departures from planned outcomes and result in new, unanticipated learning outcomes" (p.163). Meeting the needs of online students require structures that benefit learning and are aided by a well-trained and skilled faculty.

Autonomous learner. A third concept, the autonomous learner, is important to the overall theory of transactional distance and plays a role in finding a balance between dialogue and structure. Moore (1973) introduced this idea of the autonomous learner prior to his finalized concept of transactional distance. He stated that because the learner is alone and "in a non-individualized, and therefore self-pacing, program (perhaps without dialogue, because he may be very distant from his teacher), the learner is compelled to accept a comparatively high degree of responsibility for the conduct of his learning program" (p. 666).

Moore (1973) believes that autonomous behavior should be natural for an adult who is assumed to have a strong self-concept but he does not view autonomy as a static or definitive state. Rather, this status should be looked at on a continuum that requires a process of reorienting, considering that most adults advanced through an educational system that forced reliance on intense and detailed direction. Student development theory

would also support the concept of guidance through a process of growth in the area of autonomy. Chickering and Reisser (1993) outline the expected movement of students through a series of vectors that include recognition of their own autonomy. Developing autonomy culminates in students' understanding that they do not operate within a vacuum and that true autonomy involves managing successful relationships based on interdependence (Chickering & Reisser, 1993).

Getting to a stage of autonomy and maturity in relationships in an online environment presents challenges, but more effective tools are available than in prior generations of distance education. Synchronous courses, for example, offer instruction in which the faculty and students interact "in real time via videoconference, video-chat, shared online 'whiteboards,' audio-conference, online text chat, or even just simple telephone calls" (Battaglino et al., 2012, p. 17). The use of technologies to communicate with students is important for appropriate guidance through developmental stages for those students who would not be considered fully autonomous learners.

The balance of structure and dialogue will dictate which types of learners are ultimately successful in participation in online education. Academically, the guidance of a student to a state of readiness for increased self-directed learning is aided by the behavior of faculty.

Faculty

Transactional distance can be viewed as a communications gap between the teacher and learner. This view places an emphasis on the faculty role in addressing barriers related to interaction (Garrison & Cleveland-Innes, 2005; Ma & Yuen, 2011; Sargeant et al., 2006). Moore (1973) speaks of the faculty role in the traditional

classroom as a ”director” of learning who tells students what, how, and when things need to be learned. Conversely, in online education, faculty are viewed as more of a resource who responds to the learner needs (Garrison & Cleveland-Innes, 2005; Moore & Kearsley, 1996; Moore, 1973; Sargeant et al., 2006). The latter view changes the relationship between faculty and students and requires a level of skill and training on the part of faculty.

In order for online education to truly meet its potential, faculty commitment and buy-in are critical. The faculty voice in curriculum development and the type of instruction is central to the development and maintenance of academic standards. The strongest voices among faculty in governance, strategic academic investments, and curriculum development have historically been tenured and tenure-track faculty (Kezar, 2012; Rhoades, 2005). With a disproportionate number of adjunct faculty being asked to teach online (Mueller et al., 2013), there are legitimate concerns about appropriate resources being lobbied for, consistent training, academic rigor, and the ability to equip online students with the appropriate tools to be successful post-graduation (Kezar, 2012; Wyatt, 2005). Moreover, a study involving over 7,000 online students found that not only did students taught by full-time faculty perform better on similar exams, they reported greater satisfaction with the courses (Mueller et al., 2013). Administrators may need to reconsider who teaches online courses, the support in place, and other ways to ensure excellence across all courses no matter the type of instructor.

Interpersonal interaction is key to the success of students enrolled in online programs due learning and building interpersonal communication skills valued in the workforce. Faculty can guide students through their development of these skills in

person as well as online. Technological tools allow for a variety of synchronous and asynchronous communication styles to be nurtured in online education.

Academic Quality and Rigor

Many critics of online education view it as a method of increasing enrollment with little financial cost and directly impacting the workload and quality of instruction (Wyatt, 2005). Some seek to define the quality and rigor of an educational institution in terms of metrics that are quantified at the point of entry (e.g., GPA, standardized scores, overall selectivity) and immediately following graduation (e.g., job placement, income, entry into graduate programs) or by academic accomplishments of the faculty and their research (Arum & Roska, 2011; Braxton, 1993). The categorization of a university as a quality or academically rigorous institution may not tell a complete story of the education received by graduates.

Academic Quality

Academic quality is often associated with rankings and other subjectively determined standards (Garrett, 2006; Hannay & Newvine, 2006; Suskie, 2015). While Harvard and Yale remain atop many of the national and international ranking systems (Soh, 2015), there are few students or employers that have an understanding of how they arrived at that perch. This is in part due to the lack of knowledge around the quantitative and qualitative measures utilized in categorizing what are often deemed "top" universities. Among three of the largest ranking entities US News and World Reports (USNWR), Quancquareli and Symonds World University Rankings (QSWUR), and Academic Ranking of World Universities (ARWU) there is no consistency as to which inputs or outputs are measured in creating lists of institutional characteristics or "league

tables." The choice of measures is subjective and has varying effects on the resulting rankings.

Most of the inputs utilized in rankings are weighted by the respective agency compiling the list and can arbitrarily ascend or descend a university's ranking (Bougnol & Dula, 2015; Soh, 2015). One measure that has encountered a significant amount of controversy is reputation (Bougnol & Dula, 2015). National and international surveys are the most often utilized method for gathering this portion of data. Ranking agencies have paid participants, purchased contact directories of academic organizations, invited universities to submit names, and had faculty refer others to their survey in gathering data (Redden, 2013). One can see how a viscous cycle can occur with this type of methodology, in which those institutions that have an established reputation are able to maintain it while newly established and online institutions may have a difficult time being considered in the same light.

There are other inputs, such as admissions selectivity, that ranking agencies use as a criterion in their decision matrix (Bougnol & Dula, 2015; Soh, 2015) that many associate with quality of the institution. For example, if university A had an admission rate of 5.6% while a similarly situated university, university B, had a 29% rate, a weighted factor such as selectivity puts university B at a disadvantage, regardless of other quality measures. Selection criteria alone is an insurmountable metric for many online institutions that value access as a core principle (Hart, 2012; Middle States Commission on Higher Education, 2011). Moreover, most of the data utilized by ranking agencies is self-reported, including standardized exam scores of applicants, applications, GPA, and other measures of the incoming class (Bougnol & Dula, 2015). The close association of

rankings with academic quality could drive institutions to use inaccurate or favorably skewed data in order to increase their respective profiles.

Another challenge for online education to overcome is the association with fraudulent degree granting entities or "diploma mills" (Adams & Defleur, 2006; Altbach, 2002; Brown, 2006; DeFleur & Adams, 2004). Brown (2006) categorizes these mills as "fictitious institutions" and "legal university companies," where, for a fee, one could obtain a degree with no actual coursework completed. To combat skepticism, many of these mills offer a "verification service to prospective employers so as to add a further layer of legitimacy to their offerings" (Brown, 2006, p. 74). The fact that the majority of diploma mills are based online and have no historical place in ranking agency lists makes it difficult to distinguish legitimate online educational institutions from fraudulent ones.

In order to qualify for federal funds, an institution must be accredited through one of several U.S. Department of Education affiliated agencies (U.S. Department of Education, 2014). The Northwest Commission on Colleges and Universities (NWCCU) is one of those agencies tasked with this duty for institutions in Oregon, Washington, Alaska, Nevada, Utah, Idaho, and Montana. As part of their mission statement, NWCCU intends to be the "regional authority on educational quality and institutional effectiveness" for more than 162 schools in the region (NWCCU, 2012, para. 2). In addition to the handbook of standards applied to all institutions in the region, the 2013 NWCCU adopted nine "hallmarks of quality" in their distance education guidelines. These guidelines are as follows:

- Online learning is appropriate to the institution's mission and purposes.

- The institution's plans for developing, sustaining, and, if appropriate, expanding online offerings, are integrated into its regular planning and evaluation processes.
- Online learning is incorporated into the institution's systems of governance and academic oversight.
- Curricula for the institution's online learning offerings are coherent, cohesive, and comparable in academic rigor to programs offered in traditional instructional formats.
- The institution evaluates the effectiveness of its online offerings, including the extent to which the online learning goals are achieved, and uses the results of its evaluations to enhance the attainment of the goals.
- Faculty responsible for delivering online learning curricula and evaluating the students' success in achieving the online learning goals are appropriately qualified and effectively supported.
- The institution provides effective student and academic services to support students enrolled in online learning offerings.
- The institution provides sufficient resources to support and, if appropriate, expand its online learning offerings.
- The institution assures the integrity of its online learning offerings (NWCCU, 2012, pp. 37-41).

The quality standards outlined are closely tied to overall university and, if dual-modes of instruction are offered, traditional program resources as well. The fulfillment of learning outcomes, appropriate operational functions, faculty knowledge, and academic rigor are all key in the accreditation quality analysis of an institution or program.

Academic Rigor

Academic rigor's place within higher education begins with the curriculum. While there are guidelines put in place for regional accrediting agencies to ensure a rigorous curriculum (U.S. Department of Education, 2014), it is up to each individual faculty member to uphold standards within the classroom each day. Chief Academic Officers (CAO) are largely responsible for the make-up of institutional curriculum and have historically been skeptical of the rigor and efficacy of online education. The views

of CAOs have softened over the past decade and seem to be moving toward a more positive perception of online education. Allen and Seaman (2014), in their survey of over 2,800 CAOs, found that in 2003 that 42.8% considered online learning outcomes "inferior" or "somewhat inferior" as compared to 25.9% in 2013.

The changing perceptions among administrators about the rigor of online courses may be followed closely by those of students in the classroom. Early studies show lower positive scores related to learning, satisfaction, and overall experience among students when compared to traditional courses (Benoit et al., 2006; Mentzer et al., 2007; Thomas & Bolen, 1998). These findings should be considered in the context of technology available at the time and what was undoubtedly novice level skill in teaching online compared to the equivalent years of teaching in a traditional format. Mentzer, Cryan, and Teclehaimanot (2007) found lower teaching and learning scores and encourage readers to view their findings in the correct light. These authors state, "Overall, the web-based students gave the instructor a high rating and the f2f [face-to-face] students gave him a stellar rating" (p. 243). Both sets of students gave above average scores in learning and satisfaction with slightly less positive scores in the online format.

Platt, Yu, and Raile (2014) expanded on prior research and conducted a similar study incorporating recent advances in technology and parsing out important factors such as flexibility and prior experience with online learning. The study found that students with prior experience with online learning had greater gains in knowledge acquisition and more favorable perception of the online class. Additionally, they found flexibility to be the driving force behind demand and satisfaction of the online classes studied (Platt et al., 2014). While accounting for flexibility and prior experience among the students, there is

still an important place for faculty development in ensuring the learning and rigor of online courses. Duncan and Range (2013) recognized the importance of sound teaching skills in both mediums and suggested that "all instructors new to online teaching receive formalized professional development in online instruction, delivered online, so that they may experience the environment as learners before embarking on teaching an actual online course" (pp. 22-23). Simply put, the authors found that years of being on the receiving end of a traditional student experience contributed to their understanding of how students learned and absorbed curriculum in that medium and that many faculty were bereft of similar experiences in the online format.

The National Survey of Student Engagement (NSSE) (2015) found that undergraduate students nationwide spend far less time studying than their counterparts decades earlier while receiving higher GPA averages; this has led some to believe that the experience of undergraduates enrolled online and in traditional programs today is less academically rigorous than prior generations (Adams, 2008; Arum & Roska, 2011; Ridley & Husband, 1998). Arum and Roska (2011) paint an overall bleak picture of the quality of learning taking place in today's undergraduate institutions and speak to a culture of "credentialing" students as they pass through education in a transactional manner. While others have challenged their findings (Benjamin, 2013), there is broad agreement that the concerns of rigor are particularly important for those responsible for online education (Hoffmann & Webb, 2016; Hoskins, 2014; Ridley & Husband, 1998).

While the NSSE results suggest an overall generational difference in studying and grading, the findings related to online programs do not suggest a significant drop-off when compared to traditionally enrolled students. In fact, NSSE data indicate online

students are equivalent in the areas of writing, reading, and time preparing for class when compared to traditional students, in addition to faculty providing an equivalent level of feedback in both types of courses (NSSE, 2015). These are important factors in raising the awareness and credibility of the degree earned online. The only areas of concern from the recent NSSE (2015) results relate to online students feeling less challenged by their coursework and a sense of online platforms not utilizing multimedia to its full potential. Duncan and Range (2013) suggest this may be related to factors such as course organization and development of faculty teaching in this format. The authors close their study with a message about how their findings impacted them:

> Listening to student voices with regard to rigor and what they perceive as rigorous assignments has renewed our focus to put students at the heart of our work and to ensure that, whatever the medium of course delivery, grounding our teaching in rigorous learning requires a partnership between students and instructors. (p. 23)

The measures used to determine academic quality and rigor of programs vary, and many determining factors can be considered subjective. Ranking agencies and methodologies of determination can be problematic and may put online institutions at a distinct disadvantage. Despite these challenges, a greater acceptance among academic administrators can be seen as a sign of progress toward a more positive overall view of online education.

Perceptions of Degrees Earned Online

Of the many stakeholders invested in online education, students and employers may have the most at stake as it relates to course and program development. There are general concerns that exist among employers of many types as it pertains to the undergraduate online degree. Careers in nursing, business, and accounting provide great

examples due to the ease and ability of candidates to enter the field with little work experience and a completed undergraduate degree.

The importance of higher education and employer collaboration on working toward increasing the validity of undergraduate online education cannot be understated. Accrediting bodies alone cannot be the force for change needed to ensure integrity and develop or maintain a positive perception of the online degree. An accurate assessment of the current body of research is needed to determine the perceptions of stakeholders, including students, graduates, faculty, and employers, as it pertains to the online degree. Only then can we determine how and what is needed to ensure those perceptions accurately reflect the potential of online education.

Student Perceptions

One of the hallmarks of an effective institution and/or program is the retention of its students. Despite the unquestioned success of online education in terms of enrollment, one of the greatest challenges is the continued high level of attrition of students choosing to enroll in online versus traditional instruction (Harrell & Bower, 2011; Park & Choi, 2009). Some of the factors found to have impacted the persistence of students online include isolation, decreased engagement, diminished computing/internet capabilities, and poor translation of courses to an online format (Hart, 2012). Despite these findings, students have generally reported positive perceptions of the learning received during their online education (Gallup, 2015; Hagan, 2013; Lipsky, 2014).

Cannon (2014) found that some of the negative perceptions from students about their online programs were not due to the content or style of courses but rather the character of the individual student. Cannon (2014) believes learning modalities are

equivalent and that "students with self-discipline and ambition" tend to be more successful in the online environment (p. 126). Moreover, she found online students with an "unfavorable" view of online programs had a preference for traditional classroom settings in order to strengthen communication and interpersonal skills (p. 127).

When assessing the value of any program, the perspectives of the alumni and degree holders are telling. In order to gain an understanding of how students perceived their degree in the marketplace and how they chose to portray it, Hagan (2013) studied 24 graduates of an online program associated with a "well-regarded" traditional campus-based institution three years after graduation. While each student felt they received a quality education, a large portion of the graduates (46%) chose to hide or obfuscate the fact that their degree was earned online (Hagan, 2013). Many expressed a concern that a negative stigma around online education would preclude them from gaining employment in their respective fields. Another finding in this study was that 100% of the respondents felt strongly that the reputation of the traditional campus impacted their decision and provided comfort when investing in the associated online program.

The seemingly incommensurable beliefs that quality and equivalent learning can take place online (Gallup, 2015; Hart, 2012; Lipsky, 2014; Van Bruggen, 2005) and students' perceptions of a diminished value in the marketplace is a current reality for some. Students wishing to further their career mobility through online education deserve to see a return on their investment. Hiring gatekeepers are the true arbiters of the economic value discussion of online degrees and hold the key to the future of enrollment in online education.

Employer Perceptions

A number of scholars have attempted to answer questions about the employability and perception of online degree holders (Adams & Defleur, 2006; Brown, 2006; Jeancola, 2011; Kineer, 2014; Sinow-Mandelbaum, 2014; Thompson, 2009). The questions they explored are particularly relevant at this time considering 28.4% of students enrolled in higher education took at least one online course in 2014 (Allen & Seaman, 2016). Research has consistently found that the online degree is less desirable in the workplace as compared to a traditionally earned degree.

Adams and DeFleur (2006) conducted one of the earliest nation-wide studies on employer perceptions of online degree holders by utilizing job postings of over 1,200 recruiting organizations and surveying the hiring gatekeepers of each. While there were a number of professional fields that participated in the study, making it difficult to differentiate field specific perceptions, the results clearly indicated the broad sentiment of employers. Seventy-two percent of the participants disagreed with the statement "[t]he type of college (virtual versus traditional) from which the applicant obtained his or her degree would be of no importance as a hiring criterion in our organization" (p.39).

This type of response spawns the question, how does one ascertain the modality of instruction received by an applicant? This question becomes more difficult in an ever-increasing landscape of dual-mode institutions that do not differentiate between the campus-based diploma and one earned online. As an example, the University of Nebraska Online clearly articulates this fact in their Frequently Asked Questions (FAQ) section of their online programs webpage:

Will my degree have "online" on it? No. Our online students are University of

> Nebraska students and distance education students' transcripts and diplomas look the same as those of any other University of Nebraska student, including any academic distinctions earned. Neither your transcript nor your diploma identifies you as an online student. (para. 4)

A review of dozens of other dual-mode institutional policies produced consistent statements ensuring that no diploma differences will be articulated on this or any other document. It is important to note that the University of Nebraska has several branch campuses (Kearney, Lincoln, and Omaha) that have diplomas and supplemental documents upon degree conferment that indicate specificity of attendance at any of the campuses mentioned (University of Nebraska, n.d.). The institutional response to the hiring gatekeeper perception phenomenon mentioned by Adams and DeFleur (2006) has clearly been to remove any mention of the online aspect of the degree completion. The obfuscation of online completion is similar to the degree holders mentioned in the Hagan (2013) study who stressed avoiding any mention of receiving their degree online.

Common concerns. The value of the degree of a candidate is in part dependent on the perception of hiring gatekeepers. Several common themes have come up in literature around the concerns that gatekeepers have with regards to the online degree as a substantive credential for employment across many fields. For the purpose of this study, literature referred to in this review will be primarily concerned with the Bachelor's or undergraduate degree perceptions. As it pertains to undergraduate degree ready positions, Columbaro and Monaghan (2009) point to several concerns among potential employers identified in the literature, including lack of rigor, a strong association with diploma mills, lack of interpersonal interactions, and increased potential for academic misconduct among others.

The capabilities of online education to expand learning grow with each advancement in technology. The perception of online degree holders as isolated and lacking connection with faculty and other students is one that many hiring gatekeepers have clung to in their evaluation of potential candidates. One participant in Adams and DeFleur's (2006) study stated that "a lot more than just the coursework is gained from classroom instruction; feedback, interaction with others, participation, public speaking etc. It is my belief that this is lost through on-line learning" (p. 41). This concern is one that may change over time through exposure to interactive technology utilized in online education.

Work experience is an accepted criterion in most hiring processes and is looked at as a favorable attribute. However, according to several authors (Karaman, 2011; Sinow-Mandelbaum, 2014; Tabatabaei et al., 2014), work experience for those with online degrees holds a greater importance. Thompson (2009) found there was a much greater reliance on work experience than on type or reputation of institution for those already employed in the field.

Lastly, another common concern found in the literature was academic misconduct. The reality of academic misconduct is that the rate of reported engagement in this type of behavior remains at a high level even within a traditional classroom setting (Bowers, 1964; Genereux & Mcleod, 1995; McCabe & Trevino, 1997; McCabe et al., 2001). The equivalent or slightly increased rates of reported online cheating in several studies (Grijalva et al., 2006; Watson & Sottile, 2009) have not impacted perceptions of an academic free-for-all among hiring gatekeepers. In her study of "private sector" employers, Cannon (2014) noted the comments of at least one participant that expounded

on the issue. The individual raises a concern about if the person enrolled is "really doing the work" and further explains "the companies that I work with that don't honor the degree, I think that's their question" (p. 134).

Nursing. Adams, DeFleur, and Heald (2007) identified the growing need for healthcare professionals in the ensuing decade and posited that online education would play a key role in the instructional training of nurses. Kineer (2014) agreed with this assertion seven years later, stating that enrollment in online nursing programs is a "viable solution to a critical shortage of baccalaureate degree registered nurses" (para. 4). The American Association of Colleges of Nursing (AACN) (2015) noted a 10.4% increase in enrollment in RN-BSN nursing degree programs with many coming from one of the 400 colleges that offer partial or full online learning.

With such a strong commitment to online education in the nursing field, one would imagine a high level of favorability toward these graduates in the hiring process. Adam, DeFleur, and Heald (2007) did not find this to be the case in their survey of over 1,100 healthcare administrators responsible for hiring nurses. In answer to the question of if the type of program (virtual versus traditional) was a factor in hiring, 57% reported that they were not neutral and favored traditional education. Moreover, when asked to evaluate equally qualified hiring candidates with traditional, mixed, and online degrees, 95% of respondents stated they would recommend the traditional degree holder over the others (Adams et al., 2007).

Business and Accounting. Technology has long been a driver of business practices and economic change. The change in the global marketplace of business has resulted in an emergence of new companies and entire industries that rely on professional

skills and services very different from years past (Kavanagh & Drennan, 2008). Online education and the technologies associated have been utilized as one of the many options in preparing students for this changing world of business and accounting.

The skills of prospective accountants looking to be employed in the marketplace are tested by the completion of a uniform exam. The Certified Public Accounting (CPA) exam is a computer-based exam comprised of four sections that is administered in approved physical locations with a rigid set of protocols to ensure integrity and fairness (Morgan & Ihrke, 2013). Licensure in the field cannot take place until a candidate has passed the exam and met the academic course and degree requirements set forth by the state administering the exam (Morgan & Ihrke, 2013). The importance of this exam cannot be understated, and scores determine career placement and eligibility. In terms of online degree holder opportunities, many may not be viable candidates to begin with due to findings of underperformance on the exam (Bunker & Harris, 2014). Bunker and Harris (2014) identify a 9.8 point total score differential between graduates of traditional versus online programs and pass rates of 52.9% and 29.2% respectively. Even when online degree holders pass the CPA exam, they may still face an uphill battle for positions in this competitive field.

Tabatabaei et. al (2014) surveyed over 100 accounting hiring gatekeepers nationwide about factors that influence the hiring of candidates and the acceptability of online degrees in the field. The authors found that work experience, reputation of institution, and GPA were the top three hiring factors Further, the authors also note that 50.5% of participants agreed or strongly agreed that a traditional degree candidate is

more suitable for employment in the accounting field while 24.5% disagreed or strongly disagreed with this notion (Tabatabaei et al., 2014).

Jeancola (2011) attempted to follow up on the work of Adams and DeFleur (2005 and 2007) by narrowing a review of hiring gatekeeper perceptions of accounting professionals to the southeastern U.S. A similar Likert scale quantitative survey was sent out to over 200 participants. The findings in this study were similar to those of previous studies, indicating that "overall acceptability of online degrees as credential for employment by public accountants was very low" (p. 55). While there were some significant differences in perceptions among the demographics of gatekeepers (e.g., women were found to perceive online degree holders slightly more favorably than males), the overwhelming concerns around lack of favorability and/or equivalent perception of the online degree remained.

Conclusion

A review of literature on academic misconduct, distance education, and perceptions of the online degree was necessary to establish the groundwork for the study. As previously discussed, there were emergent themes related to the unfavorable view of candidates in accounting and other fields as they relate to online degree holders. The notion that an investment in education results in expanded opportunity and economic advancement is one that fits within human capital theory. It is within this framework that the following methodology, analysis, findings, limitations, and discussion chapters will take place.

CHAPTER 3: METHODS

The purpose of this qualitative study was to investigate the perceptions of hiring gatekeepers as they relate to the prospect of hiring qualified, entry-level certified public accountants with earned online degrees. Further, the study was intended to explore hiring gatekeepers' recommendations for change within online accounting programs. By developing a better understanding of hiring gatekeeper perceptions of online degree holders as candidates for employment, educational institutions can evaluate instructional techniques, content, and/or marketing to support their graduates in the employment marketplace. For the purpose of this study, hiring gatekeepers were defined as administrators, executives, or managers who are primarily responsible for the recruitment and selection of new accountants for their respective accounting firms.

The field of accounting provided a great opportunity to study online degree perception due to the common practice of hiring entry-level accountants with just a baccalaureate degree, a required nation-wide standard exam, and little to no professional experience required of those entering the field (Kavanagh & Drennan, 2008; Kohlmeyer et al., 2011). Additionally, mid-sized firms were identified for the study because they offer enough staffing (30-80 people) to likely post jobs regularly and have flexible hiring practices that are not governed centrally by a national or international corporate office (Hart & Oulton, 1996). A focus on hiring gatekeeper perceptions of recent graduates as candidates provides for a stronger reliance on the value of the type of degree and associated investment, rather than accumulated work experience being at the forefront of hiring decisions. The researcher focused on the hiring gatekeeper perceptions of certified public accountants in the northwestern U.S. Hiring gatekeepers from 10 mid-sized

accounting firms were interviewed from the northwestern U.S. Interviews were conducted to determine their current perceptions of accounting candidates with degrees earned online as well as their recommendations for changes within online programs that could establish a high regard for an accounting degree earned online.

This chapter presents the research perspective, participants, data collection and analysis, trustworthiness, role of researcher, and summary of the methods for this study.

Research Perspective

A qualitative approach to the research questions posed was utilized in this study. Prior researchers have identified the lack of qualitative data on the topic of employers' perception of the online degree as a limitation of the extant literature (Columbaro & Monaghan, 2009; Engel, 2016; Jeancola, 2011). Engel (2016) furthers this point by stating in the close of his dissertation that "[i]t is now known that Kansas CPAs report a reluctance to hire online degree program graduates; however, what remains unknown is why this is the case. Future studies could collect qualitative data to answer these questions" (p. 111).

Qualitative designs are appropriate when the objective of a study is to seek understanding of a phenomenon experienced or perceived by participants (Creswell, 2009). Instead of employing an established survey, model, or rubric, this type of inquiry allows researchers to gather open-ended responses that can be organized into patterns and themes to be analyzed in drawing conclusions about the phenomenon (Saldana, 2016). This particular study is guided by a constructivist epistemology that reflects pluralistic, interpretive, and contextualized perspectives of "reality" on the part of participants (Guba & Lincoln, 2005). Constructivist theorists postulate that there are multiple constructed

realities (Creswell, 2009; Guba & Lincoln, 2005), and the perceptions of each participant are based on their own lived experience and interactions within society. The process of accurately portraying and textually representing those perceptions is best facilitated with a qualitative approach (Creswell, 2009; Guba & Lincoln, 2005; Saldana, 2016).

Participants

This qualitative research study relied on in-depth interviews with a well-defined group of participants. The goal was to focus on the perceptions and lived experiences of those responsible for hiring newly certified accountants for various medium size accounting firms.

In qualitative research, the population, and subsequent sample, identified to take part in a study can have tremendous impact on the outcome and quality of research (Coyne, 1997). A thoughtful strategy that is detailed and supported by research is important in allowing readers to understand and interpret findings (Coyne, 1997; Glesne, 2016). Patton (2002) suggests that all sampling is purposeful in that the identified population, even in a single case, is done with intentionality and purpose. Morse, Barrett, Mayan, Olson, and Spiers (2002) narrow this definition by focusing on participants who are deliberately sought for their particular knowledge to ensure "efficient and effective saturation of categories, with optimal data and minimum dross" (p. 18).

The purposive criterion used to select the sample for this study included a primary job function being the selection of candidates for entry-level accountant positions, employment at a medium size accounting firm, and the firm located in an urban area in the northwestern U.S. Those with a primary job function of hiring were sought out in this

study with an expectation that they do so regularly and have greater input on final hiring decisions.

The size and location of the accounting firm were other criterion considered in this study. According to Hood (2015), there are boutique, small, mid-size, regional, and large sized firms, not including those that are known as the "big four" accounting firms. The big four include Pricewaterhouse Coopers (PwC), Klynveld Peat Marwik Goerdeler LLP (KPMG), Deloitte LLP, and Earnst & Young LLP, and each earned over 25 billion dollars and had over 150,000 employees in 2015 (Hood, 2015). The researcher declined to pursue any of the big four, as the size and complexity presented too many variables in the hiring decisions of multinational corporations. The researcher also declined to pursue boutique firms, as the specificity of needs could unfairly influence the study. Medium to regional accounting firms were appropriate for the study in question because medium to regional size firms were expected to hire on a more regular basis, maintain authority for hiring decisions, serve a variety of clientele needs, and receive greater levels of interest from a broad scope of applicants. The broader scope of candidates reviewed for jobs was expected to give chosen participants more exposure to online graduates during their various hiring cycles. Several urban areas in the greater northwestern U.S. offered a number of accounting firms that met the criteria for the study. Phone interviews were chosen to ensure consistency in interview protocol because not all participants were available for in-person interviews. Additionally, hiring gatekeepers within urban area firms were seen as more likely to participate as they could more easily maintain anonymity in highly populated areas.

The procedure for selecting participants started with a review of firm size, and identification of individual participants meeting the established criterion occurred. An initial phone call was made to each firm inquiring about an individual fitting the established criterion of primary functions of hiring. Those individuals were called and followed up with via email outlining the study and informed consent information (see Appendix A). All affirmative requests that met the outlined standards were interviewed over a four-month period (May – September 2017) via phone. The benefits and risks were reviewed via phone in addition to the consent form provided in advance of setting up a formal interview. Additionally, the power dynamics (Glesne, 2016) of the researcher-participant relationship, which can be problematic in some research, were mitigated by allowing the participant agency the choice of interview medium.

The ten participants are identified by alphabetic pseudonyms in the data collected with no real names or specified firm of employment in the data presentation. The names attributed have no connection to participant's personal characteristics outside of gender. Demographic information, such as years in the field, education, and formal title was gathered utilizing staff biographies located on their respective accounting firm websites (see Table 1). Additional demographic information such as whether or not they were recruited for their first job in the field at an on-campus event was gathered during the course of each participant interview. The specific job titles of each candidate differed and were placed into two major categories (manager and partner) in order to reflect their scope of duties and status within their organizations. Managers held positions that focused on a specific area of supervision and responsibility within the organization. Partners were identified as individuals who had co-ownership and shared in profits of the

company in addition to their specific areas of focus within the organization. Individuals who had completed a certificate of Senior Professional in Human Resources (SPHR) were also identified in Table 1 as all had this classification appended to their signatures or titles on their respective websites as well. All participants had between 15-30 years of professional experience with all but one having an undergraduate accounting degree. Six of the participants completed undergraduate studies at a private institution with half of the participants (5) holding a Master of Business Administration (MBA) degree from both public and private institutions. The majority of the participants (7) identify as female.

Table 1

Participant Demographics

Name	Gender	Years in field	Accounting Degree	Education	Recruited on campus	Title
Anna	F	15+	Yes	Public BS & MBA	Y	Manager
Bonifa	F	25+	No	Public BS	N	Manager/ SPHR
Charles	M	20+	Yes	Priv. BS/ Pub. MBA	Y	Manager
Danica	F	15+	Yes	Priv. BS	N	Partner
Eva	F	15+	Yes	Pub. BS/ MBA Pub-Online	Y	Partner/ SPHR
Fantasia	F	20+	Yes	Priv. BS/Priv. MBA	Y	Partner/ SPHR
Geraldo	M	15+	Yes	Priv. BS	Y	Partner/ SPHR
Helga	F	15+	Yes	Pub. BS	Y	Manager/ SPHR
Ingrid	F	15+	Yes	Priv. BS	N	Partner/ SPHR
J'Daveon	M	15+	Yes	Pub. BS/ Priv. MBA	Y	Manager/ SPHR

Data Collection and Analysis

The interview has long been a highly utilized method of choice of data collection in qualitative research (Creswell, 2009; Glesne, 2016; Maxwell, 2013; Saldana, 2016). An interview is a managed verbal exchange between two or more parties and relies heavily on the communication skill of the interviewer (Englander, 2012; Maxwell, 2013). A general interview guide approach is meant to safeguard against different information being collected from each interviewee and provides focus on a conversational approach

to the interview (Glesne, 2016). This approach still allows room for flexibility and adaptability in getting the information desired from each participant. Creswell (2013) supports this type of collection in qualitative studies and further encourages in-person interaction with participants in order to gain more points of data. Creswell (2013) states that it is important "to conduct studies in the 'field,' where participants live and work – these are important contexts for understanding what the participants are saying" (p. 20). The complex and detailed understanding that can be yielded from an interview allows participants to be empowered in having their stories and views given a form with depth rather than arbitrarily determined values (Creswell, 2009, 2013; Glesne, 2016).

The use of a semi-structured conversational interview in this study was intended to provide for thoughtful preparation and accurate data collection. Smith and Osborn (2007) state that semi-structured interviews allow "the researcher and participant to engage in a dialogue whereby initial questions are modified in the light of the participants' responses and the investigator is able to probe interesting and important areas which arise" (p. 57). This differs from the structured interview in which the hallmarks are questions being asked in identical order, specified by a pre-determined schedule in addition to pre-coded response categories (Smith & Osborn, 2007). The lack of rapport building and "stilted" nature of many investigators conducting these types of interviews are identified as limitations (Smith & Osborn, 2007). The ability to establish rapport with participants was important considering the liability associated with hiring processes and the nature of human resource environments. Personnel matters carry high risk, and poor communication could lead to sanitized responses with lack of depth.

Semi-structured interviews have certain advantages over quantitative survey-based research on perceptions. Qualitative methods allow researchers to determine how participants give meaning to or interpret a phenomenon (Englander, 2012; Guba & Lincoln, 2005). The sometimes time-consuming process of data collection in qualitative studies can produce a dense set of data that is then sorted into codes, themes, and findings that are richer than quantitative data alone (Creswell, 2013; Englander, 2012; Glesne, 2016; Saldana, 2016).

The protocol for the participant interviews is outlined in Appendix B which contains a general set of guiding questions. These questions included asking about the value placed on a prospective applicant's educational background, identifying accounting programs with quality academics and graduates, and identifying what they found appealing or unappealing about hiring candidates with earned online degrees. The questions were developed to help answer the research questions posed in the study (see Appendix B for question alignment). These responses were recorded and transcribed for coding during the analysis phase of the project.

Saldana (2016) defines a code as "a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data" (p. 4). Coding within qualitative analysis is a researcher-generated construct that helps to identify, categorize, and document the data gathered and can be used to represent the perceptions of participants (Glesne, 2016; Saldana, 2016).

Several methods of coding were utilized in data analysis of this study, including initial, open, in vivo, and magnitude coding. Initial coding is a first cycle coding that

breaks down data into discrete parts with some framed guidelines (Saldana, 2016). Open coding involves tentative labels placed on chunks of data in determining broad categories of opinions and perceptions (Englander, 2012; Saldana, 2016). In vivo coding has also been labeled as "literal" coding and utilized in studies that "prioritize and honor the participant's voice" (Saldana, 2016, p. 105-106). Magnitude coding is a form of coding that has a numeric or symbolic code to indicate "intensity, frequency, direction, presence, or evaluative content" (Saldana, 2016, p. 86).

The researcher began the coding process of research question one by reading through the collected data several times and labeling groups of responses into initial codes. These codes were based on the literature and included academic quality or rigor, interpersonal interaction, association with diploma mills, and academic integrity. The researcher then applied an open coding method and looked for data that did not fit those previously identified codes. The researcher used examples of participants' own words (in vivo) to establish additional codes associated on specific responses such as "work experience," "team approach," "commercials," and "isolation." These coding methods were utilized until saturation was reached with just over 150 different codes. Additional second-level coding was completed in order to organize results into a "more select list of broader categories, themes, and concepts" (Saldana, 2016, p. 234). Codes were arranged visually and clustered to highlight similarities and differences in the statements being made. Basic themes emerged in response to the semi-structured questions utilizing similar terms such as "professional experience," "internships," and "real-world experience." Themes are a common way to organize data gathered through qualitative methodology (Saldana, 2016). Two questions guided the approach to the clustering of

the data that consisted of "how does this impact participant perception of the online degree?" and "why does it matter?" This approach helped in identifying the themes that provided insight to participant perception of the online accounting degree. Finally, the researcher reviewed the prior codes and cycles and engaged in a form of "sub coding" in order to attribute a magnitude of positive, neutral, or negative to the particular data found.

In reviewing data related to research question two, initial coding was not utilized. Prior research on the topic lacked participant feedback on recommended changes to online education. In vivo coding was utilized for this portion of the data because it has the ability to capture the meanings inherent to the experience of the participants (Saldana, 2016). Codes were similarly organized into themes expressed by the participants.

Quantitative Likert-scale and survey-based research in previous studies (Adams et al., 2007; Allen, 2015; Kohlmeyer et al., 2011; Tabatabaei et al., 2014; Thompson, 2009) provided a foundation of research and framing of the perception issue currently being studied. These studies transformed "meaning" into statistical data along a linear continuum (Field, 2013; Saldana, 2016). However, the origins of the participants' values, attitudes, and beliefs around academic quality and rigor, integrity, and interpersonal skills are unable to be derived from quantitative inquiry alone. The qualitative coding utilized allowed for an expanded view of the "meaning" being attributed as well as insight into the beliefs developed within the construct of the lived experiences of the participants.

Lastly, qualitative analysis utilized in this study was intended to capture data related to what might be needed to change the current perception of online degree candidates. A thorough understanding of the values, attitudes, and beliefs toward the

online degree allowed an opportunity to deconstruct the current perceptions and develop pathways of change or ways of maintaining a positive view of online degrees.

Trustworthiness

Qualitative analysis focuses on the establishment of good measures with a goal of "explaining" (Patton, 2002) and the ability to repeat the inquiry at hand. Qualitative studies are less concerned with reproducing and more so with what Guba and Lincoln (2005) call "trustworthiness".

The inability for qualitative research to reproduce the exact results in a different environment does not mean it is any less rigorous. Rather, the understanding sought can be considered valid if a clear research paradigm—with associated assumptions of truth—is established with quality research design (Creswell, 2009; Guba & Lincoln, 2005; Patton, 2002). Glesne (2013) points out that a valid study should employ previously successful strategies of information gathering, question development, and methods for analyzing collected data. The semi-structured interview and coding methods identified for the study have been undertaken in previous studies to elicit responses and gather deep meaning based on perceptions of participants (Brent & Atkisson, 2011; Hagan, 2013; Hart, 2012; Tomlinson, 2008).

Role of the Researcher

The role of the researcher in qualitative studies differs from that of quantitative (Creswell, 2009; Maxwell, 2013; Willis, 2007). The quantitative frame of being an unobtrusive onlooker is contrasted by qualitative researchers that often allow themselves to engage with the world of the participant through immersion or learned understanding

through interaction (Glesne, 2016; Morse et al., 2002). This particular study limited the researcher's role to that of a learner.

The researcher's prior knowledge, values, beliefs, knowledge, and experience were key to the design, approach, and findings of this study (Glesne, 2016). With no prior experience in accounting, nor intimate knowledge base in the field, the researcher maintained the role of learner in drawing out the experiences and perceptions of hiring gatekeeper participants. The learner role is not a controlling one, but focuses on being interactive to gain an understanding of perception. This perspective on the role helps to alleviate issues of power and control that may emerge in research (Creswell, 2013; Willis, 2007). The participant maintains a position as the "expert," and the researcher aspires to accurately capture and collaboratively make meaning out of the data.

The risk of bias in the selection of participants was expected to be minimal. Bias on the part of the researcher can prevent unprejudiced consideration and collection of data used to draw conclusions within a study (Glesne, 2016). Bias can occur and interfere with any stage of study design, implementation, or interpretation. Concerns of selection bias were mitigated by the researcher's lack of familiarity with hiring practices of any specific accounting firms, connection to accounting applicants, and personal or professional relationships with any accounting hiring gatekeepers.

The researcher did not obtain nor is pursuing a degree earned online. While the researcher has not earned a degree online, the current program enrolled in is delivered via a hybrid format. The fact that the researcher did not choose to attend a program fully online may indicate a bias toward other types of instruction delivery, but the educational background and degrees earned were not disclosed to the participants as a part of the

study. In order to obtain authentic answers from the participants, it was believed that the modality of the degree pursued might unduly influence responses.

Ethical considerations must be reviewed and addressed as part of research (Glesne, 2016; Shawver & Miller, 2015). The trust bestowed upon the researcher begins early in the design phase, continues during fieldwork, and culminates with an expectation of honest and accurate reporting of studies. The foundation created in educational research is not only expected to be utilized in field but also expanded upon by future investigations into the topics covered.

Summary

A qualitative approach was determined to be most appropriate to answer the research questions asked in this study. This methodology addressed current gaps in the research around current perceptions of online degree programs and graduates. This inquiry involved gathering data for a deeper understanding of human perception and delving into why those perceptions exist. The framework is one of a constructivist/interpretivist nature and seeks to gain understanding and make meaning out of responses gathered. The intent was to allow for greater freedom in responses that are not categorized and dictated by the researcher in advance.

The sample was strategically identified to encompass hiring gatekeepers from the northwest U.S. region. Care was taken to ensure any risks associated were articulated clearly, and privacy and confidentiality of all participants along with security of the data gathered was maintained. The comfort and safety of the participants was of the utmost importance, and the information gathered reflects established trust and validity of the

findings. The contribution to the body of knowledge on the subject will be advanced and offer benefits to all stakeholders associated with online education.

CHAPTER 4: RESULTS

The purpose of this qualitative study was to examine the perceptions of accounting hiring gatekeepers at mid-sized firms regarding online degree holding candidates. Additionally, hiring gatekeepers were asked for recommendations for possible changes in online programs that might establish or maintain positive perceptions of online degree holding candidates.

Hiring gatekeepers participated in semi-structured interviews via phone and were asked a series of questions in an effort to gather data for the study. Participant responses were analyzed, coded, themed, and given a positive, neutral, or negative magnitude. This chapter reviews the data found throughout the study and arranges that the data into two sections. Data are presented in sections to answer the research questions that guided the study. The first section helps answer the first research question by identifying five themes related to the perception of the online accounting degree. The second section reviews data collected and resulting themes that emerged in determining what recommendations participants have for online accounting institutions and programs.

Hiring Gatekeeper Perceptions of the Online Degree

Nearly all participants (90%) were found to hold a negative overall view of online degree holding candidates as compared to candidates with a traditionally earned degree. This remained a constant no matter the age and gender identity of participants, or type of institution where they earned their degree(s). Only one of the ten participants (Eva) held a neutral overall perception of the online degree but indicated some clear concerns and specific circumstances in which this would be the case. Eva was the most familiar with online education as she completed an MBA in a hybrid online program. At

one point during the interviews, all applicants were asked if they could identify at least one positive trait or asset an online degree holding applicant might possess by virtue of having attended this type of institution. While some could not identify one, others pointed to potential benefits stemming from self-motivation, to the ability to work independently on projects. Outside of these prompted comments, no statements were categorized as positive concerning online accounting degrees and neutral statements were all framed with specific conditions applied.

The majority of participants (60%) stated a hiring preference for traditional degree holding candidates when directly compared to online degree holding candidates, when holding constant for CPA exam scores, work experience, and GPA. While no participant could recall specifically interviewing a candidate with an earned online degree, there were developed themes in the data that informed this view.

When asked directly about two hypothetical candidates, one from a traditional and another from an online program, the traditional candidate was outright preferred by six participants while the remaining four stated they would rely on a number of other factors in making a final decision. No participants identified a preference or "lean" towards the candidate with the earned online degree. Interpersonal communication was the most often identified factor identified in making the determination. Anna spoke to this question as follows:

> So, I think you are asking that if I have two candidates with equal level of experience, degree attainment, and CPA exam score, would I be inclined to lean toward the (Ivy league graduate)? My decision would likely be based on their communication skills, how analytical do they think… Ya know, how do they communicate about their knowledge of the field and present themselves?

Danica closed her earlier statement about the institution having greater importance with no work experience by stating, “An online graduate might have a harder time measuring up to others when experience is removed from the equation.”

While Ingrid later outlined some general shortcomings of the assumed experience of the online candidate and quality of education as specific reasons why she preferred a traditional graduate, her response early on to a direct preference of two candidates was as follows:

> When it comes down to it, I just can’t see myself leaning toward a candidate with an online degree with all the same qualities, interview presentation, and limited work experience as one from a brick and mortar school. I would prefer both candidates work a bit and give me a professional to speak with about their work, but I would be one of those people that makes an assumption about an online graduate not being well rounded enough given all things being equal.

While the comments made regarding a direct comparison of an online versus traditional degree holding candidate were overall favorable toward the latter, the reliance on the interview process was the determining factor. Even with a preference stated, participants couched statements with opportunities for the online candidate to provide them with the information needed to be strongly considered for a position.

The themes that emerged from the data speak to the overall hiring preference found and perceptions of online accounting education as a whole (see Appendix C). These themes include professional experience, institutional/program value, interpersonal communication, experience with online education, and quality of online instruction. While academic integrity did not emerge as a theme, it was included in the data, as the topic was part of the semi-structured interview questions.

Professional Experience

When participants were asked how they would respond to online degree holding candidates, the overall perception was a negative one. One recurring theme concerning this question was how much professional experience the candidate had in addition to their degree. While not a requirement of an entry-level CPA position, the value of professional experience was overwhelmingly the number one quality sought for all candidates, but more so for online degree holding candidates. Many participants voiced a distrust of the online degree holding candidate's ability to immediately translate their undergraduate preparation for the field into the workplace without specific knowledge that they had engaged in some internship or work experience prior. One participant, Danica, highlighted this point in her response to a question of the value placed on the degree in the hiring process. She stated:

> Again, I would say that the less experience one has the more the quality of the degree matters. If that degree is from a university that is known for preparing graduates adequately, there may not be as much work experience needed. The university itself is somewhat the professional "reference" quote unquote in lieu of the previous manager.

Regardless of the positional requirement of professional experience, the principles of supply and demand apply to the selection of candidates with experience if the marketplace allows. Helga underscored this theme stating, "[a]gain, the degree is important but if I can get someone who has worked professionally and successfully in a similar role that will tip the scales more than a degree from [ivy league school] or anywhere else." Anna added that when evaluating resumes, "I would say I am placing the decision to bring them in for an interview into something like 80%/20% experience vs education."

All of these statements speak to the high value participants placed on experience in the overall assessment of potential candidates. While each participant agreed that their entry-level positions do not require formal experience, nearly all participants stated a clear preference for candidates with some, no matter the type of institution they graduated from.

Institutional/Program Value

The participant perceptions of the institution or program value were themes that emerged among participants. Different characteristics of institutions underscored unfavorable perceptions, and specific disadvantages of primarily online institutions were identified within this overall theme.

Ranking/reputation. Nearly all participants indicated that their organizations do not place an emphasis on the national ranking of a specific college or university. Formal rankings by national or regional agencies were stated to not be a tool utilized or something subscribed to by any participant. Some were even openly critical of the process of how such rankings come to be. Bonifa stated:

> I guess I go to more of a personal experience versus any national ranking or something like that. Who cares how much money faculty bring in or some rating by a magazine? Do your graduates know their stuff and work hard when they get here? That is what I care about.

Participants throughout the study specifically mentioned two institutional ranking entities (World News and Reports and The Princeton Review). When asked about rankings, Danica stated that "ranking has no bearing in our hiring decision making or where we recruit."

The common theme among those who elaborated on their response was that there are more informal measures as to which institutions were preferred, if any, in the hiring process.

Most participants were very familiar with local institutions and what they perceived as the quality of those programs. Many of these institutions produced graduates that remain in the area and work in the firms identified in the study. Charles referred to the importance of the proven work by graduates and why they may be better suited than other candidates; he stated:

> The reputations have primarily been built based on long standing success of current or past employees and their comments and perception of their programs. These graduates have a good understanding of the area and culture and this is helpful when asked to maintain relationships with clients in an area that they are familiar with and have a vested interest in regardless of working for us.

Eva expanded on the personal connection that many of the participants referenced in their responses in the following:

> I tend to see a lot of students who are local to the area and schools where I know staff in the departments. We recruit on site at many of these schools and, for better or worse, we are comfortable with their programs and quality of graduates.

The informal reputation of an institution was stated to be a factor in terms of professional hiring but seems to be established in a number of ways. Fantasia spoke about the importance of knowing and having worked with graduates and faculty in one of her responses.

> Take a candidate from [online school] and [local school], I am going to know who trained the graduate from [local school], know someone they interned with or for, and/or be familiar with other graduates that I know can work in this environment. The [online] candidate may have those same skills but it is a question that needs to be answered during the interview and requires more information.

The reputation of a program or institution appears to be a factor in the perception of the degree earned but not identified as a complete barrier to entry for online graduates given the statements above.

For-profit/brand name. Beyond institutional reputations established by personal connections and rankings in publications, participants identified another factor impacting their perception of institutional or program value. Several participants commented about non-profit and for-profit status of institutions.

Eva explained her decision to attend a hybrid program for her MBA studies and discussed the process of looking for an institution with "well established credentials." When asked to expand on this comment, she stated the following:

> I have seen up close the closure of some for-profit colleges that were degree factories. The chances of ensuring that the focus in the program is education and not the bottom line seems a better bet on schools that are non-profit and have a history of producing quality candidates. Again, I am less steadfast on whether someone went to state college x or y but some pop-up school that is offering a program might be a disadvantage for the student and eventually our firm.

It should be noted that Eva's work experience at a previous firm exposed her to a client involved with a bankruptcy involving a for-profit online institution. While first-hand experience with for-profit college bankruptcy was a unique experience among the participants, the negative perception of for-profit schools and their association to online programs was not. J'Daveon stated the following when asked to expand on a comment made about "shortcomings" of online programs:

> [T]hey are all thrown into the same bucket and haven't differentiated themselves. I see commercials for advertising the advantage of going to school online as being able to do so in your pajamas. I am sure there are good online schools and programs, but most appear just to be in it to make a corporate profit and education is secondary... if that.

When asked about her knowledge of online programs, Fantasia added that "I think that many are for-profit and probably are in it to make a buck out of students that would otherwise make different decisions and attend different and, frankly better, institutions." Fantasia applies negative attributes toward for-profit institutions to all online institutions and programs in this statement.

One for-profit institution was mentioned by name by three participants as a familiar or "well- established" online school. No participants for this study were familiar with graduates in the accounting field from an online program but used the specific name in comparing hypothetical online graduate candidates to face-to-face program graduates. It should be noted that participants appear not to have associated online accounting degrees with being an option at traditional (brick and mortar) institutions. The responses regarding local and national traditional institution brand names all indicated an assumption of an in-person instruction medium.

A point supported by nearly all participants was a view of for-profit institutions as decidedly negative. The association of for-profit institutions and online programs was present in several responses and has an impact on the overall view of online education and likely the graduates of these programs.

Accreditation. While negative comments were made about online institutions and programs, none of the participants brought up specific comments around accreditation of these or other schools. Eva's one comment about a program with established "credentials" did not seem to question the legitimacy of a formal accreditation of the institutions not meeting this standard.

Recruiting. The recruiting efforts of mid-size accounting firms were another common theme present in the data. The perception of the institutions, while formulated more so by personal experience with graduates and ties to the local area, also played a role in resources put into the recruiting of applicants. Seven of the ten participants were themselves recruited for their first professional positions at on-campus job fairs or similar programs based at their individual undergraduate institutions. Geraldo spoke about his experience getting a job at a firm while attending an on-campus recruitment fair. "I had no idea of what this firm was before walking into that program. I showed up to the auditorium and it was a whirlwind of professional opportunity literally at every table."

In addition to their own experiences being recruited, eight of the ten participants work in firms with active on-campus recruitment or talent acquisition programs. Some of the participants played a significant role in direct participation in the fairs and programs; others played roles in the evaluation of candidates funneled to the firm through contact at the fairs and programs identified. When asked why they chose those particular institutions or programs to recruit accountants, responses again focused on the personal experience with graduates but also proximity. Helga is primarily responsible for the recruitment program at her firm and describes her rationale for program participation as follows:

> The institutions we partner with in college fairs or internship programs have been based in the local area possibly out of convenience to start but we have had tremendous success with those students and applicants that has helped maintain a successful relationship on both sides. I don't know if they are the best accounting programs in the nation, but we have been impressed with their students and graduates many times over.

While the proximity and participation in fairs was stated to be a benefit to graduates of hosting institutions, participants made it clear that graduates from other institutions are not precluded from the candidate pool. Bonifa explained that while there is an advantage for students participating, it does not equate to a sure hire.

> There are a few that we participate in their on-campus career fairs, but my understanding is that while we do them, it doesn't mean we do our hiring from there necessarily. I tend to think we get many folks from all over based on where we are located and the great reputation of our firm.

The recruitment of candidates appears to provide a distinct advantage for those students seeking to be employed in the areas in which their undergraduate programs are located. The proximity to the firm and knowledge of the local area were identified as positives several times over by participants as well.

Interpersonal Communication

The assumptions around the lack of interpersonal interaction in the online environment was noted as a negative perception for graduates of online programs in the hiring process by all participants. Several areas of interpersonal communication were stressed by participants and include interaction with peers and the ability to develop and maintain relationships based on their online educational experience.

Teamwork. The lack of interpersonal interaction with classmates and peers was one heavily identified area. The lack of interaction with peers was closely associated with the inability to develop skills as it relates to teamwork. The importance of teamwork in the field of accounting was noted multiple times by all participants. Charles explains the importance of teamwork as the following:

> Additionally, the teamwork aspect of the field cannot be understated. We are sending teams of accountants out to handle million dollar accounts. They have to

> be able to build rapport, maintain business relationships, do some wining and dining, and know their stuff. They can't just crunch numbers and leave a stack of papers for a client to review.

Danica expands on the idea that accounting is more than working with numbers in isolated offices. She stated, "[a]ccounting to me is the technical piece but the real work is your ability to communicate these pieces to others and work in a team." Danica went on to explain that while she had never taken an online class she fails to see it generating anything beyond "knowledge and theory" with a severe lack of opportunity to problem solve complex issues in real time. Fantasia expressed the concern around the lack of problem solving in a group environment in online programs as she asserted:

> Teams spend a significant amount of late nights as a group working through complex legal and financial issues for our clients. The dependency on the work of your colleagues cannot be understated. I don't know if students in an online class get that type of pressure and group work experience via a computer.

Teamwork was noted as a key to the success of not only entry-level CPAs but to entire accounting firms. The participants identified what they assume to be a diminished opportunity to practice this important skill in an online environment. The limitations of the online format to facilitate group projects and other team experiences appear to have an impact on the overall perception of the degree.

Relationships. Nearly all participants stated that relationships with clients are of importance for candidates. In addition, the lack of interpersonal interaction might be a hindrance on the ability to maintain relationships with clients. The participants categorized all but two references to online candidates' ability to maintain relationships as negative. The one neutral comment came from Geraldo who said "we may be able to see a day where Skype and other forms of communication replace face to face

interaction. If we go that far in our world, I could see these candidates [online graduates] having an advantage." Fantasia was the only one to make an unprompted statement that was marked as a positive regarding an applicant holding an online degree. The statement referenced the possibility of an online candidate's ability to navigate and build "digital only" relationships that are beginning to be sought after by some clients.

The accountants of these firms were responsible for the relationships with each client, and the participants noted it as a factor in the evaluation process. Charles expanded on his comments about the importance of relationships regarding his firm as follows:

> Our firm is very relationship driven. Both for the people that work with us and our clients. We put an emphasis on the person and their ability to build relationships with others and their personality. Based on my experience, those that have more face-to-face contact with other students and people tend to do better in other fields and I would imagine the same for our field.

Ingrid further highlighted the need to maintain the client relationship as part of the scope of duties and discussed its value to the firm stating, "Accountants have to build rapport and trust quickly. The client connections are key to our firm's success." Furthermore, she added that while an interview would put most concerns about rapport building to an end, she believes an "online graduate may be a step behind others in the practice of doing that in general."

Helga discussed the importance of the classroom experience in her development and how the lack of it might impact online degree holding candidates negatively. She stated that this made her "cautious about their ability to connect with and convey information to others in person well." She did add that with "work or internship" experiences, the concerns would likely be mitigated.

The ability to build rapport and maintain relationships were sought-after qualities in candidates. While there was suggestion that the future of relationship building will be more digitally centered, giving online graduates a possible advantage, the current assessment of online graduates' abilities to do so was definitively negative.

Experience with Online Instruction

Only one participant of the ten had university-level experience with online coursework. It should be noted that the coursework described was that of a hybrid experience in which exams and seminars took place in-person on a monthly or quarterly basis. The remaining experience with online learning consisted of workplace modules and continuing education certificates meant to update them on new laws or practices in the field.

Many of the participants spoke about their need to seek out training and development opportunities and that some took the form of online learning. When asked about prior experience with online education, Ingrid stated the following:

> I have done a little pro-devo work online before. Some of the offerings are quick and fit into my lunch hour in getting some updates on important changes to the legal and regulatory aspects of our firm's areas of focus. I have found them helpful but cannot imagine someone not already in the field getting much from it or getting an entire degree in this manner having not worked for years prior.

J'Daveon echoed this feeling in speaking about continued learning opportunities in his work within human resources:

> I am always paying attention to changes and updates in the field and try to avail myself of opportunities to stay up on the latest trends in my work. The HR side of my work has been a part that I have grown into and I have to pay attention to benefit and healthcare changes on a regular basis. Conferences are great but I have found that some of the online quizlets or webinars are just as helpful in some instances.

When asked about online education, Bonifa spoke about her lack of knowledge or familiarity of degree granting online programs or courses. She did, however, speak about her professional ongoing training taking place online as a part of credentialing in her field: "I have CPE [Continuing Professional Education] that I have done online but don't know of any accounting programs myself that are online."

The participants' limited experience with online education is not surprising considering their respective ages and years in the professional field. The opportunities to engage in professional development via online learning are a reference point that may not provide a solid comparison to an undergraduate online experience.

Quality of Online Instruction

Participants were asked to identify if and why they felt any particular accounting programs (traditional or online) produced quality candidates in their experience. Common areas of focus and themes about the quality of accounting programs were identified in most participant responses. These areas included classroom experience, faculty, and passive learning.

Online "classroom" experience. Several participants described the quality of online programs being low based on the inability to replicate the interpersonal aspects of a traditional classroom setting. Participants responded negatively to what they perceived to be an inability to replicate the interactive nature of a traditional classroom. Anna stated that her concern was not with the quality of instruction, but rather that "the quality of experience might not be as rich as it would be in a traditional setting." She went on to highlight an issue of discipline missed online:

> So in other words, being in class, being called on kind of randomly to answer a question by an instructor wouldn't be there. I would assume the experience in working in groups might not be there to the extent of other types of programs. Ya know the… the need to show up in class and just get up and out of the house and get to a particular location by a certain time and be disciplined enough to be at a location for a number of hours would not be developed.

Danica discussed the perceived lack of interaction with classmates and felt that online graduates will "come out with knowledge and theory but no opportunity to engage with others about how you interpret the accounting rules and work as a team as you would in the field." Helga spoke to a similar concern of ineffective replication of the traditional classroom, stating she believes online programs "cannot reproduce in-person contact, group work, and problem solving in a way that naturally comes up in a classroom."

Faculty. In addition to comments about the diminished experience without an interactive classroom, several participants made negative comments about the quality of faculty teaching in online programs. Danica made the following comment about online accounting faculty:

> I would worry about the quality of instructors they were able to find. Are the faculty individuals that truly know how the field operates and want to stay at home or are they faculty that could not find a job at other types of schools?

While she, Ingrid, and J'Daveon expressed a lack of knowledge of faculty qualifications in any particular program, the concern identified was clear. Geraldo went further in identifying the poor quality of faculty as the number one reason why he believes online programs would produce lessor-qualified candidates.

> I think that the quality of online institutions cannot meet that of other schools, number one because of faculty. I don't see any faculty worth their salt vying to work at an online institution. I have not researched these schools in detail but

> would venture to guess that their faculty are not as well researched, published, or respected in their field.

Geraldo discussed what he felt was an advantage of traditional accounting programs in having the "infrastructure" to draw quality faculty and have greater opportunities to conduct research.

The quality of faculty was not seen as diminished in quality by all participants. At least two (Bonifa and Eva) acknowledged that faculty without the best teaching skill set exist in all institutions and programs. Specifically, Eva noted in a follow up question about why their firm chose specific institutions to recruit new accounting candidates that "[e]ach of those programs can have good professors or bad professors."

In addition to potentially lower quality faculty teaching in online accounting programs, there was a theme identified around diminished opportunity for mentorship and faculty interaction in an online environment. Anna stated that when she thinks of online learning, she thinks of "someone who is interacting infrequently with their faculty and [doing so] electronically." Geraldo discussed the complexities of the accounting field requiring a greater "rapport with faculty" that "cannot be the same online." Helga stressed the importance of faculty interaction by stating:

> The classroom and project work gave me an opportunity to lay the groundwork for the workplace. I honed those skills early in my career and would likely have struggled greatly if not for the mentorship received by my faculty or struggles in the classroom and one on one conversations with classmates.

Based on the participant responses, the ability of faculty to connect, mentor, and teach accounting students was valued. The concerns around faculty's ability to do so in an online medium emerged as a theme among most of the participants.

Passive learning. Lastly, a theme was identified around the perception of online learning as a passive rather than dynamic process. Several participants identified neutral statements on the equivalence of the information gathered from publications and other materials but were often followed by identified needs of mentorship and interpersonal interaction to better the overall learning experience.

Helga discussed the learning equivalence in her statement but identified possible interpersonal communication concerns.

> I don't doubt that the book knowledge gained from online instruction is comparable and, in some ways, better than a traditional classroom. I apply the book-learned principles of accounting daily in my work. More importantly, I am asked to lead a group on complex projects hourly that have to be articulated and executed in great detail. Email or a chat box won't do for the work and timeframes given on the job and that may be the only manner of communication they are familiar with.

Bonifa believes that learning in an online environment will present issues later in the workplace and stated the following: "If you just read a book and some online videos from a professor, you will likely have trouble transitioning to a fast paced team environment that is part of accounting." Danica added that the "application [of accounting] is different than book knowledge and to some extent you need to be in a work environment in order fully learn what it means to be an accountant." Anna highlighted the need for dynamic interaction and categorized online instruction as "just reading a book and taking a test vs. discussion about complex concepts and how they might be thought of differently."

Participants' descriptions of the online learning process were definitively negative. The value placed on books and lecture seems to be secondary to the internship and professional experiences in the overall learning about how to be an accountant.

Academic Integrity

Academic integrity was not a theme that emerged when asking general questions regarding the perception of the online degree in accounting. Only one participant brought up the topic in an unprompted manner. Helga expressed a distrust of the online degree overall, but specifically identified an issue of academic integrity as it related to testing when discussing what she felt were "shortcomings" of online programs.

> There is an issue number one of testing. We work on clear deadlines and in an online environment with no testing, how are students conditioned to meet these? Additionally, if there are exams, couldn't they have a computer or family member there to help without the professor being the wiser?

While the expressed sentiments of one participant were clear, all participants were asked a final question about online academic integrity if nothing on the topic was stated prior to that point in the interview. The remaining participants had not considered this aspect in their assessment of the online degree and pointed to three reasons for it not being a concern.

CPA exam. The first reason for academic integrity not being identified as a concern was due to the CPA exam and the universal standards associated with the proctoring and facilitation of the exam. Anna had not initially thought about academic integrity as a concern and stated that the "CPA exam would weed some of that out." Danica echoed this belief and stated in part that "I think the CPA exam would be too much for someone who didn't do their own coursework and skipped gaining an understanding of major frameworks and systems."

Helga went on to acknowledge the concern of academic integrity in online and traditional programs alike and again referred to the CPA exam as a barrier to entry for

those engaged in that behavior. She stated, "I think cheating is an issue from K-12 through all types of colleges but the nature of sitting for the exam is such that all of it comes out in the wash."

Internal integrity. The second reason given for academic integrity not being a concern was the internal integrity of individuals that choose accounting as a profession. Bonifa expressed it in this way: "I believe that the field is one that is focused on integrity overall and that those in programs are unlikely to engage in behavior that involves others doing their work or something like that." Eva seemed to agree and held a similar standard for those in the field and at her firm:

> I don't really think that [academic integrity] is a concern in our field. The field is based on integrity and if someone has that mentality towards learning they will eventually be exposed for their lack of knowledge. You can't really survive in a firm like ours, or any for that matter, when you don't know the basics. I just don't think it reaches the professional level as an issue.

J'Daveon made a summarizing point about the nature of those in the field and echoed the idea behind individuals being rooted out in the work environment.

> I just don't think that is how people in this field are wired. You are entrusted with so much information in this field from individuals to large companies. If someone cheated their way through, my hope is that a stopgap would be the CPA exam. If not, I believe the team of people impacted by their lack of knowledge would eventually find out and they would work their way out of a job quickly.

The participants overwhelmingly felt like the field of accounting attracts a certain type of individual in which internal integrity holds a high value.

Interview process. The final reason given for academic integrity not being a concern was the screening of applicants in the interview process. Participants expressed

confidence throughout regarding their evaluative processes and the inability of those without the requisite skill being able to make it to the next stage.

Anna went further in her comments to state that she will ask "some specific questions in the interview that I think would suss out a candidate who had their brother do their work." Geraldo additionally stated that the interview process would be the place where this concern would be addressed:

> I could do all of your accounting homework and even exams. I cannot interview for you nor show up to work on your behalf. They will either be exposed during the interview or very early on in their short work tenure at our firm if it were to happen.

Academic integrity appeared to not be a significant concern for a variety of reasons. The structures in place, including the CPA exam and interview process, play a role in addition to the belief that individuals with high integrity are drawn to the field.

Summary

The majority of participants (90%) in this study had an overall negative perception of the online accounting degree with a strong hiring preference for candidates with traditionally earned degrees. They identified several themes including professional experience, diminished institutional/program value, deficient interpersonal communication, their (participants') limited experience with online education, and a negative view of the quality of online instruction. While several participants believed academic integrity issues could be more prevalent in an online format, it did not appear to contribute to a diminished view of the online degree as compared to one traditionally earned.

Recommendations for Change in Online Education

In addition to the perception of the online degree in accounting, the participants in the study were asked for any recommendations they had for administrators of online programs to establish or maintain a high regard for their program. Themes that emerged were around the technical and soft skills in accounting coursework, internships, institutional marketing, and alumni recognition (see Appendix D).

Technical Skills

Participants expressed mostly neutral comments on the ability of online programs to convey the fundamental theory and technical skills required in the field of accounting. Eva touched on what some of those specific skills could be.

> I feel online programs have an opportunity to have students focus in on the technical aspects of our field. Software and modeling techniques like ERP (Enterprise Resource Planning) and Oracle are areas they could be experts in to compensate for the lost experience in the classroom.

Ingrid additionally highlighted technical areas where administrators of online institutions could improve their programs as well.

> Our field is detailed oriented and if these programs used to their teaching software systems to ensure students were learning how to correct problems with software packages and manage a variety of database systems, they could stand out for honing these skills among graduates more so than traditional schools.

Anna and Bonifa concurred with the idea that certain skills could likely be honed digitally to make online candidates fit a need in accounting firms. Bonifa went on to suggest that they could develop "expertise managing online accounting and financial systems" in order to be better "equipped for a job" in the field. Charles similarly focused on technical skills and curriculum changes that might be helpful in online programs. He stated:

> If they already don't, I think these schools should push a professional accounting focus and observation and cut some general ed. Get students up on financial system improvement initiatives, equity pickups, and balance sheets up close. Their time would be better spent with an extra semester doing that than learning about Socrates or something.

Technical skills were highlighted as areas of suggested improvement by most of the participants. The comments suggest this as an area they do not perceive to be addressed currently by online programs but could be changed in order to make their graduates more competitive in the hiring process.

Soft Skills

Soft skills were identified as an area of concern for online degree holding candidates. Participants identified several recommendations to address these issues. Areas of interpersonal communication, leadership, networking, and the need for mentorship emerged as sub-themes within the recommendations.

Interpersonal communication and leadership. When compared with traditional program graduates, nearly all participants indicated that interpersonal communication among online graduates was perceived as diminished. In being asked to make recommendations for improving online programs, these and other soft skills were pointed to as a focus area for administrators to address.

Anna suggested that building in-group projects and adding a hybrid component could aid interpersonal communication. She asserted:

> If there were some kind of in-person built in hours with other students and group projects that forced students to partner up and communicate in person. I could see that as helping me to get closer to a more positive view. I just can't get over the idea that most students are probably sitting at a computer at home not being conscious of how they present themselves, communicate in person, etc.

Several others suggested a similar line of thought to incorporate some level of in-person component into programs in order to ensure the development of soft skills. Charles stated that he too would encourage administrators to bring students together where faculty could review the kind of "personal connections that are being built" as students engage in an online format. J'Daveon was more specific in his suggestions about changes to an online program:

> I think maybe a… maybe some in-person teams or meet ups monthly so that students have to sit across from each other and problem solve. Get to know how to read and interact with people who will be your peers in the field. Close professional relationships are rarely limited to the online environment.

The personal connections in teams discussed by Charles, J'Daveon, and others also touched on the impact on leadership skills being developed in this process. Anna described a shortcoming of online education by asking the question, "How is one getting the foundation for leadership skills online?" She suggested that the teamwork "[t]aking the lead on group tasks is one way of building this skill and being able to apply it later to the workplace."

Interpersonal communication was a focal point of many of the recommendations brought forward. The peer-to-peer interaction was seen as valuable and doing so in-person appeared to be favored as a way of developing these skills.

Mentorship. While interpersonal communication can be developed by interacting with peers, the ability to do so with faculty were also pointed to as suggestions by participants. Helga spoke to the benefit of this type of development of soft skills in the context of an increasingly digitally focused world in her suggestion of the following:

> Incorporate some personal interaction into the program. We, as employers, are begging for candidates who know how to interact personally and speak clearly in

> this text-first world we are living in. I am making a leap here but feel that this is a part of every in-person faculty interaction in the classroom. They get to know a student and push them to communicate in a way that is beyond a written paper or email.

Fantasia and Danica additionally supported the mentorship coming from both peers and faculty in their statements about their own benefits gained from faculty interactions. Danica referred to her faculty relationship being her first opportunity to "network" in the field and was one of two participants to make negatively identified comments about online programs' ability to do the same. Danica stated that she couldn't "imagine developing a close enough relationship with an online faculty to ask for a letter of recommendation or phone call for a reference." The suggestions around in-person interaction did not end with peers and faculty in the development of these and other skills.

Internships/Professional Experience

The soft skills that were stated to be of importance were not only suggested to be developed by classroom-like interactions, but with varying levels of professional experience as well. All participants articulated only positive comments about programs with a professional work component in the form of internships or other direct experiential aspects. Six participants identified specific suggestions for online programs around internships and professional experience in online programs.

The most common suggestion among all participants to improve their perception of online programs was to require professional internships in the accounting field. Danica stated that she would require some kind of "internship or ability for students to work hand in glove with an accountant in an environment that they gain some

in-person skills." Bonifa spoke about the importance of internships as a part of her evaluative process of hiring an entry-level accountant and how she "tends to rely on work and internship experience" in cases where she isn't familiar with an institution.

Fantasia and Anna similarly suggested an opportunity to work in a professional setting and the importance in evaluating candidates. Anna specifically outlined how internships might alleviate negative perceptions and help foster successful employment as she asserted:

> Also, I think work experience within firms, even if volunteering, would also be a great thing to counter the weight of the online issues I have. I would want to talk to that supervisor about some of these things and put them to rest before considering their candidacy.

Eva suggested narrowing the admission criteria of online programs overall to aid in a positive perception of candidates:

> I would ultimately suggest that they focus on admitting students that have some level of work experience in some area of accounting or finance. I care a lot less where someone went when they can demonstrate employment in the field and have a work reference point for the information being discussed. I realize that may be impossible for most traditional schools, but it could be a nitch for some of these online programs. The demonstration of flexibility in the workplace and adaptability to a changing field would help these students more than just about anything else.

There was an overwhelming preference for candidates with some kind of professional experience in the hiring process. This likely informed the identified theme of recommending that online programs increase opportunities for students to participant in internships and even require some professional experience as part of entry to the program.

Institutional Marketing

The familiarity of participants with online institutions and programs was minimal. Only two participants identified specific online institutions or programs throughout the interviews and both had comments identified as negative in response. One candidate, Eva, acknowledged an intimate knowledge of several online institutions, with at least one having an accounting program. Charles had some level of knowledge of a specific online institution through his son being enrolled in one briefly. J'Daveon's comment regarding "advertising" of online institutions focused on being able to go to college in "pajamas." Fantasia noted marketing concerns and the impact on perception, but additionally incorporated another theme often associated with for-profit connections:

> Students in those commercials are presented as "customers" versus individuals trying to get an authentic education. I get they are trying to recruit students but it always lands similar to a burger or hotel ad to me. It makes it seem like a corporation and not a community of scholars. At the same time, I quite honestly have not seen a commercial for my alma mater but hope that it is a much better pitch than that.

There were no other mentions of marketing materials or other associated contact with online programs by any participants. Recommendations related to marketing fell into three distinct categories including alumni, professional involvement in instruction (guest lecturing), and sponsorship of events.

Alumni. The marketing of institutions can go far beyond commercials or printed materials. Participants suggested several other ways of familiarizing employers with online programs. One such suggestion included the performance and involvement of alumni. There was a mention from Eva, Ingrid, and Bonifa around the need to see alumni

succeed in the workplace to better familiarize those in the field with online programs. Bonifa stated she hasn't worked with any online graduates and needs "to see how that type of schooling translates in the workplace." Danica discussed the positive impact and program representation that alumni can make on her and others in her role.

> If I had a chance to compare graduates of online programs to similarly situated interns or graduates from traditional programs, I would feel better about the schools that I saw with consistent, quality performance from. A successful alum is your greatest calling card as a program. The more colleagues I see in the field from these types of school the more open I am to their equivalence.

Helga additionally talked about how graduates of programs can take on leadership roles to better reflect and market programs:

> I believe that a program is only as good as its alumni in the field. I think encouraging their graduates to take on roles nationally boosts the profile of their programs. The [national organization], for example, is one of the larger organizations for accountants in the country and executive leadership or other participation would shine a light on their program.

The relationship with other accountants in the field was identified in research question one as a way that hiring gatekeepers build trust in institutions and programs. The alumni involvement in organizations, connecting with other accountants, and making others aware of where and how they received their degree seemed to support a more positive view of the online degree for participants.

Professional involvement in teaching. Two participants suggested that another way of marketing online institutions and programs to hiring gatekeepers could come in the form of accounting firm representatives being invited to engage with students directly as guest instructors. J'Daveon explained his thoughts on increasing employers' familiarity with programs:

> I would suggest that Deans look to bringing in people in the field to support the teaching and make greater inroads to seeing what online education looks like on the inside. We tend to go off of our own experiences from 20 years ago when this type of medium was in its infancy.

Fantasia explained that invitations of this nature could not only increase familiarity of the online programs, but also a direct evaluation of their students. Specifically, she stated:

> Additionally, I have been invited to guest speak at local colleges and think it was not only good for the students but even more beneficial to me to see the quality of students and faculty. That kind of stuff sticks in your mind when you are in the hiring process whether it is fair or not.

The partnership between professionals in the accounting field and students in the classroom was not a consistent theme among participants as a suggestion for online administrators to consider. The two participants that brought the suggestion forward directly acknowledged their lack of familiarity with online programs and identified the benefit to both the student and hiring gatekeeper in such a partnership.

Sponsoring and partnering on events. The marketing and branding of an institution was suggested to go beyond the course and alumni interactions with those in the field. Two participants identified the importance of community-based involvement and connections as they relate to institutional marketing. Ingrid first mentioned that a way for employers to familiarize themselves with an institution is through their philanthropic partnerships. She stated that, for her, "it all starts local" and that "sponsorship of local community programs or events would help. Financial literacy workshops, 5 or 10k runs for disease research… stuff like that."

Geraldo suggested a similar marketing approach for online programs in his statement of the following:

> I would say online programs should have faculty or partnerships that take the lead on continuing educational workshops in accounting. I have seen a number of traditional programs host webinars related to our CPE and you would think an online school would partner on something like that in a heartbeat. Their brand would sit in the corner of each slide and help employers be more familiar with the program when they interview a candidate.

Several participants, in framing their overall perception of online programs, noted the negative view of previous institutional marketing attempts. Several recommendations were identified to combat these perceptions that involved bringing online accounting programs closer to those in the field and increasing familiarity among hiring gatekeepers.

Additional Suggestions

Several candidates made suggestions beyond those previously mentioned that did not develop into a theme or pattern of response but that are of note. These suggestions included creating more hybrid-style courses, developing an advisory board of accounting professionals to contribute to curriculum development, and making an effort to focus on regional enrollment versus national.

Two participants made more than one negative comment about what they perceive to be a close connection between online programs and for-profit status. For those institutions that are for-profit, there were no suggestions to transition away from this status. Rather, the same participants that closely associated online programs with a negative for-profit status gave responses that focused on professional experience, faculty hiring, and technical skill development.

Summary

This chapter presented the themes as they relate to the two research questions posed in this study. In addition to the research questions, themes emerged among the participants' experiences. These included all having limited knowledge of online accounting programs, little to no experience with online education outside of professional development modules, majority were recruited at on-campus fairs for their first professional CPA positions, and nearly all held a preference for local programs in the hiring process.

Research question one was asked to determine the current perceptions of accounting hiring gatekeepers in the northwestern U.S. towards accounting candidates with degrees earned online. There was a finding that hiring gatekeepers held an overall negative view of online accounting degree holding candidates as compared to traditional degree holding candidates.

Several themes developed as to why these negative perceptions were held including questioning the ability of online experience directly translating to professional work experiences, diminished view of interpersonal skills, perceived lack of teamwork experience, lack of faculty interaction and mentorship, negative institutional perceptions, and negative views of the quality of instruction.

Research question number two was asked to determine what, if any, are the recommendations for changes within online programs that could establish or maintain a high regard for an accounting degree earned online. The themes that emerged included suggesting increased technical skills, soft skills focus, internships, and online institutional marketing among others.

CHAPTER 5: DISCUSSION AND IMPLICATIONS

As gatekeepers in the hiring process for accounting firms, participants in this study have a significant influence on the make-up of the applicant pool and selection of accountants for their respective firms. As described in Chapter Two, multiple quantitative research studies indicate a negative perception of graduates from online programs in a variety of fields, including accounting. The purpose of this qualitative study was to examine the perceptions of online accounting education by accounting hiring gatekeepers and determine what recommendations they have for establishing a high regard for these programs. This chapter includes the discussion of results, implications for theory and practice, limitations, recommendations for related research, and conclusion.

Discussion of Results and Conclusions

Chapter Four contained findings of the study regarding perception of the online degree and recommendations for administrators of online programs. In the following sections, a discussion of these results as they relate to the perception of the online degree by accounting hiring gatekeepers, recommendations for changes to online programs, literature review, and human capital theory is presented.

Accounting Hiring Gatekeeper Perceptions of the Online Degree

The researcher's interpretation of the results related to this research question is that hiring gatekeepers maintain an overall negative attitude toward candidates holding an online accounting degree. When asked directly to compare hypothetical candidates, one with an accounting degree obtained online and another at a traditional (brick and mortar) institution, the participants were found to prefer the traditionally educated candidate

when holding constant for CPA exam scores, GPA, and work experience. This finding is supportive of prior research on the topic (Engel, 2016; Jeancola, 2011; Kohlmeyer et al., 2011; Tabatabaei et al., 2014). The qualitative approach in this study was intended to understand more about the contributing factors leading to this perception. In analyzing the data, several themes emerged that help categorize these contributing factors including poor institutional value, lack of interpersonal communication and leadership skills, gatekeeper experience with online education, and quality of online instruction.

Institutional/program value. While formal institutional rankings by national and international entities were not identified as a valued source of evaluating the quality of a program or school, reputation was closely associated with quality based on familiarity. Personal familiarity with institutions and programs in their respective local areas and institutions attended by those in their professional network were stated to have the greatest impact on gatekeeper perceptions of reputation. Participants described the reputations of programs having been built or damaged by the observed performance of graduates as employees and/or colleagues in the field. While reputation was identified as a consideration for evaluating the online degree in prior research (Jeancola, 2011; Sinow-Mandelbaum, 2014; Tabatabaei et al., 2011), personal familiarity through direct contact or regional placement were not discussed as developmental factors in establishing a reputation.

Perceived institutional reputation and the corresponding level of trust associated with these programs also impacted where these gatekeepers chose to recruit for open entry-level accounting positions. The importance of recruiting locations is highlighted by the finding that seven of the ten participants were recruited for their first professional

accounting position at on-campus events at their undergraduate institution. Considering the participants' lack of familiarity with online programs and institutions, the choice to recruit for open positions at traditional and familiar institutions could create an additional barrier to entry for online degree holding candidates.

Several participants, with noted negative statements, mentioned the marketing of online programs and institutions. Multiple participants made statements about students "going to school in their pajamas" or "without getting off of the couch." Institutional marketing strategies stressing convenience and flexibility without added focus on the skills developed seem to have a negative impact on gatekeeper perceptions of institutions as a whole. One participant noted marketing concerns of online institutions describing students as "customers" and a feel of corporatizing education in an online format. This finding is similar to those found in responses from Jeancola's (2011) research in which participants described for-profit institutions as corporations, profit motivated businesses, and ranked as the lowest preferred "type" of institution among public, private non-profit, and private for-profit (p. 98).

The view of educational institutions as corporations is significant in terms of online programs' connection to for-profit institutions. While for-profit institutions were among the first to start online programs (Moore & Kearsley, 2012), they are clearly not held in high regard by hiring gatekeepers in accounting and broader employment fields (DeFluer & Adams, 2004, 2006; Kineer, 2014; Jeancola, 2011; Sinow-Mandelbaum, 2014). This fact is problematic considering that in 2015 61% of students enrolled in fully online programs were attending for-profit institutions (McFarland et al., 2017). Considering this data, a greater number of candidates holding online degrees are set to

enter the workforce and are likely to experience greater barriers than their traditional degree holding counterparts.

Interpersonal communication. Interpersonal communication was referenced by all participants as a negative attribution associated with online degree holding candidates. Eight of the ten participants referenced the importance of relationships, especially when it comes to building rapport quickly with clients and team members. While diminished perceptions of interpersonal skills among online degree holding candidates was identified in prior quantitative studies (Engel, 2016; Jeancola, 2011; Kohlmeyer et al., 2011), these studies did not speak to why it had a profound impact on the work of an accountant. Participant responses regarding the job scope including responsibilities of maintaining multi-million dollar accounts and entertaining clients speaks to the significance of these skills in this field. The risk to accounting firms is far too great to entrust client relationships to someone who simply speaks to the rows and columns of the work and is unable to connect on a personal level.

The value of interpersonal communication in the accounting field was emphasized beyond client relationships when participants spoke to the importance of teamwork at the entry-level position. Interpersonal and leadership skills needed to work as part of an effective team were seen as diminished among online degree holding candidates. The literature on ensuring online course teamwork and interaction has emphasized building online learning communities and stressed multiple modes, both synchronous and asynchronous, of communication in the design of effective courses (Mentzer et al., 2007; Moore & Kearsley, 2012; Swan, 2002). The effectiveness of the skills developed online was not able to be directly compared as part of this study, in part due to the fact that no

participant reported having worked with or interviewed an online degree holding candidate. Regardless of intent in online course design, participants in multiple studies (Adams & DeFleur, 2004; Engel, 2016; Jeancola, 2011; Sinow-Mandelbaum, 2014) concur with communication concerns found in this study. Direct exposure to online graduates in respective fields seems to be missing in the research. While one could contend that a negative perception presents a barrier to entry, it could also be argued that online degree holding candidates may not be clearly presenting how they earned their degree and are already present in multiple fields.

Gatekeeper experience with online education. Participants in this study were found to have limited experience with online education. Considering their years in the field and approximate age range, many would have completed their undergraduate education prior to the significant establishment of many online programs in the early 2000s (Allen & Seaman, 2016). Prior studies have found that individuals without prior learning experiences online have a higher rate of attrition and academic difficulty in addition to predicted lower rates of success their first attempt at an online course (Hart, 2012; Shelton, Hung, & Lowenthal, 2017; Xu & Jaggars, 2013). The initial difficulty that students have in online courses may be similarly present in the gatekeepers' assessment of online education. With a greater level of comfort with forms of online learning, these or future hiring gatekeepers may find themselves with a better perception of the online degree as a whole.

Quality of online instruction. The quality of instruction in online programs was pointed to as a contributing factor in the perception of the online degree overall. The traditional classroom experience was seen as valuable in that it provides for an

opportunity for impromptu problem solving, group work, and faculty interaction. The best practices in online course design are outlined to engage students through multiple modes of communication and provide a broad range of problem solving opportunities (Hershkovitz & Nachmias, 2011; Moore & Kearsley, 2012; Picciano, 2002; Whitaker, 2016).

The participants identified the faculty relationship with students as important. The literature related to online education supports this idea and outlined developed strategies to ensure faculty presence through the digital medium (Akyol & Garrison, 2011; Garrison & Cleveland-Innes, 2005; Van Bruggen, 2005; Wyatt, 2005). The sense of belonging in the course and rapport with faculty and classmates are stated to impact the overall learning outcomes and effectiveness of instruction (Akyol & Garrison, 2011; Van Bruggen, 2005; Whitaker, 2016). Online courses are being designed with the use of email, group discussion pages, phone and video conferencing components, video submissions of group projects, and interactive modules that allow more flexibility for faculty in meeting learning outcomes (Moore & Kearsley, 2012; Wagner, Enders, Pirie, & Thomas, 2016). Garrison and Cleveland-Innes (2005) provide a few keys to faculty being "present" for students through digital means.

> It is important to provide engaging questions, focus discussion, challenge and test ideas, model appropriate contributions, and ensure that the discourse is progressive. The central focus must be on students creating meaning and confirming understanding. (p.145)

The quality of the instruction was found to be important to hiring gatekeepers. Bills (2004) suggests that employers operate on widely shared societal assumptions about education when making hiring decisions. The assumption in this case, that online

programs do not offer a high quality of instruction and preparation for the field, may not be accurate and is detrimental to the return on investment of online accounting graduates.

Academic integrity. Academic integrity issues were identified in prior research (Cann,on, 2014; Engel, 2016), as a factor in the overall negative perception of online education and it was not found to be significant in this study. Cheating and other academic misconduct were acknowledged as possibilities by the participants but were prompted in all but one interview by the researcher. Instead of institutional academic integrity, participants relied upon the closely proctored CPA exam, integral culture of the accounting field, and the in-person interview as satisfactory ways of mitigating the issue. The value placed on the interview and evaluation process is one that should not be surprising considering the scope of the job of the hiring gatekeeper. Most participants completed certificates in human resources, spent years conducting interviews with candidates, and have 15+ years of experience in the field.

Recommendations for Changes within Online Accounting Programs

Participants were asked for recommendations for changes in online programs that would support a more positive view of the online accounting degree. Prior research on the perception of the online accounting degree has not included an analysis of employer recommendations to better online programs. Engel's (2016) research on the perception of the online degree by employers at Kansas accounting firms similarly found a disinclination to hire online graduates. One suggestion for future research noted was that researchers could investigate "what, if anything, Kansas CPAs believe higher education institutions could do to improve their online programs and reduce bias against their online graduates" (p. 112).

The recommendations found in this study largely addressed the participants' concerns, with some recommendations being more concrete than others. It should be noted that all of the recommendations were made with the participants' acknowledgement that none had an intimate knowledge of the workings of an online accounting program. When making specific recommendations, several prefaced statements with language such as "I imagine they don't" (Eva), "I assume they don't" (Ingrid), or "I have never heard of them doing" (Fantasia). There were several categories of themes that developed related to the recommendations for changes, including a focus on technical skills, improvement of soft skills, and institutional marketing and partnerships.

Technical skills. When it came to recommendations for change, participants stressed technical and soft skill development. There was a push for online graduates to embrace their technological medium of learning and be experts in the software used in the field. Financial accounting system proficiencies were valued as important in the field and stated to mostly interface online. While students enrolled in traditional institutions are assumed to engage with software programs as well, it might be a perceived advantage of those who complete their entire education online.

Soft skills. The soft skill development recommendations primarily centered on pushing for a move from online courses to a hybrid model along with a heavy emphasis on internships and professional interaction. The hybrid model of "monthly" or "quarterly" gatherings of team members was put forward as a solution to the concerns related to teamwork and problem solving. The leadership opportunities that develop from group projects and problem solving were seen as a product of this change to a

hybrid model. Additionally, the perceived lack of faculty interaction would be addressed in this type of model. The mentorship and rapport building with faculty was desired to come in the form of in-person interactions even if done infrequently.

Participants additionally identified ways of supporting the development of soft skills through volunteering at firms, internships, and professional work experiences. These recommendations also addressed the desire expressed by nearly all participants wanting candidates with some form of contact with professionals in the field. Candidates were seen as "job ready" and gaining in networking skills if they had this type of experience to supplement their education.

Institutional marketing and partnerships. To make their graduates more attractive to employers, several of the recommendations focused on ways that online institutions could better market themselves and increase interactions in the field. Participant recognition of marketing strategies of online institutions was limited to commercials. The commercials did not instill gatekeeper confidence in the degrees as the institutions focused on "convenience" instead of stressing the quality of education. Marketing campaigns of online programs mentioned by participants appear to lack reference to the benefits graduates can bring to employers. An emphasis on the quality of education and skills brought to the workforce by graduates would provide for a more effective marketing strategy.

Participants valued successful alumni participation in the accounting field. One recommendation was to have institutions encourage successful alums working in the field to be leaders in regional and national organizations. The exposure of the institutional brand to others in the field was stated to have a possible impact on colleagues in the field.

In addition to alumni leadership in the field, there was a theme of involving working alumni to be involved in the outlining of curriculum and mentorship of students.

Participants indicated that greater connections to the field could be made by inviting employers to guest lecture and having institutions host local or national professional organization events. The direct exposure to faculty, administrators, and students of online programs would likely address some issues identified around lack of familiarity of online programs.

The connection with local employers fits with the participants' earlier theme surrounding familiarity of institutions playing a role in the level of trust in the quality of the degree held by a candidate. The greater the familiarity, the higher likelihood of recruiting graduates for their applicant pools and eventual success within accounting firms.

Human Capital Theory

Human capital theory provided the conceptual framework for this study. The participants' responses appear to support this theory. Specifically, the notion that individuals invest in postsecondary education to obtain skills and knowledge which in turn correlate to greater choice and output (finances) in the marketplace. According to this theory, candidates use their degrees (product) as a method to show competency to hiring gatekeepers and the value of the investment is largely dependent on the perception of the product by gatekeepers (Oreopoulus & Petronijevic, 2013). As end-users of the human capital of online degree holders, hiring gatekeepers stand to gain in productivity and quality of their given product (accounting) and therefore maintain a vested interest in the quality of effective accounting programs.

While the hiring gatekeepers in this study did not utilize measures such as publication rankings of institutions or programs in their assessment of the quality of the degree, they did articulate other means of doing so. Nearly all participants (8) made specific positive references, such as "trust" in, "comfort" with, and "knowledge" of institutions they or colleagues attended, or had direct experience with in their region. These markers translated into decisions made about where the gatekeepers chose to recruit for their pool of candidates and accept interns.

Another marker that speaks to the importance of the value of the institution attended was that no participant spoke about a high or low CPA exam score as a determining factor in the evaluation process of a candidate. Several participants referred to "passing" the CPA exam in their evaluation of a candidate, and then moved on to other desired skills. In reference to her neutral view of undergraduate institutions all being able to convey "fundamentals" of accounting Eva added, "If the student can pass the CPA exam, it doesn't matter that much in my eyes." While her view of institutional equivalence was in the minority, her take on the exam score supports the majority view of the exam resulting in a minimum baseline for employment rather than an evaluative tool. Moreover, the baseline view of the exam puts an even greater weight on the perception of the institution itself rather than the institution's ability to prepare students for the CPA exam.

Human capital theory posits that a large reason for the investment in education is to make the student more marketable in their chosen career field resulting in greater financial gains. The quality of education and perception of the institution attended were both identified as factors considered in the hiring process by the participants. According

to the theory, the gatekeepers are using their assessment of online degree holding and other candidates to better the goods and services of their firms (accounting) for their consumers (Linardopoulos, 2012). The gatekeepers continued assessment has a direct and indirect impact on their respective organizations. The results of this study show an overall lack of knowledge of online programs among hiring gatekeepers, which could limit the marketability and anticipated financial returns on the educational investment. While greater understanding, familiarity, and trust of the online degree may develop over time, the theoretical underpinnings of people as assets in organizations will remain and impact the output of the investment decisions of students choosing an educational path.

Implications for Practice

The findings of this study suggest there remains a reluctance to consider online accounting degree holding candidates for entry-level positions in accounting firms and supports prior research on the topic (Adams & Defluer, 2004, 2006; Engel, 2016; Tabatabei et al.,2014). Participants described consistent values of the accounting profession (e.g., internal integrity, teamwork, mentorship, etc.). The assumptions made about online degrees speak to the 'outsider' classification hiring gatekeepers have placed upon online graduates. Pratt, Mohrweis, and Beaulieu (1993) acknowledge cultural values and socialization within the accounting profession. The recruitment or screening of applicants is looked at as the invitation to outsiders to join the culture while the socialization "occurs after individuals have entered the organization. It refers to the process in which values of the members are brought in line with those of the organization" (p. 623). However, the cultural transmission of values during internships,

classroom interactions with faculty, and other professional contacts are pre-socialization activities that hiring gatekeepers expect students to complete prior to joining an organization. This expectation may disadvantage those enrolled in online programs who tend to be non-traditional students.

While no participant stated a refusal to hire based on institutional type, the findings demonstrate a clear preference toward traditional degree versus online degree holding candidates. The additional implications for online accounting program administrators and students considering an accounting degree online are many.

An implication for online programs not engaging in group work, internships, connecting with professionals in the field, or highlighting mastery of data management programs as part of their curriculum is that their graduates are less likely to be considered by accounting firms. Higher education administrators and faculty curate and facilitate the transmission of knowledge sought by students (Bills, 2004). By understanding the perceptions of their degrees by hiring gatekeepers, they can better market their programs to prospective students and their employers. Through the development of a curriculum that serves students by meeting the needs of the accounting field, students seeking entry-level positions and the firms that employ them will be better off.

Another implication for program administrators and students is identifying how graduates are being recruited from their programs. The participants' positive perceptions and familiarity with an institution resulted in what can be identified as distinct advantages in the hiring process for traditional degree holding candidates. For example, the recruiting practices of all but two participant firms outlined the use of on-campus fairs to outreach, educate, and even interview for entry-level positions in the firm. While hosting job fairs

does not guarantee job offers for graduates, having hiring gatekeepers tasked with recruitment on campus appears to benefit many traditional degree holding candidates. Recommendations to mitigate such advantages were identified in suggesting that online accounting programs host receptions and other events in areas with large concentrations of enrolled students across the country. Increased familiarity with the program and a direct opportunity to screen online graduates was stated to increase trust in the online degree.

The participants' lack of direct exposure to online accounting programs and successful graduates in the field also played a role in the negative perception of the online degree holding candidates. The familiarity with online accounting programs was minimal, and ways of improving it were stated to include changes in marketing strategies toward employer benefits, highlighting competencies, and creating closer connections with professionals in the field (e.g., hosting webinars, conference attendance and leadership, etc.).

While some research findings have suggested many online graduates attempt to obfuscate how they obtained their degree (Hagan, 2013; Van Bruggen, 2005), online programs would likely benefit from employed and successful graduates openly identifying their modality of completion. Established accountants have little to lose in this type of disclosure, and based on recommendations of participants, they would likely have a greater impact if in a position of leadership in regional and national accounting organizations.

Participants stressed greater in-person interaction with faculty and professionals in several recommendations. While research shows that with proper support and

technology the contact with faculty in online education can be just as dynamic as traditional education (Garrison & Cleveland-Innes, 2005; Ma & Yuen, 2011; Van Bruggen, 2005), participants disagreed. The technological advances made to shrink the transactional distance (Moore, 1973) between students and faculty as an approach to ensuring interpersonal skill development in online education was either not believed to address this issue or unknown to participants. Greater emphasis by online programs in articulating these advances and efforts would likely result in a better understanding of the mentorship taking place in the online classroom. Additionally, if there are requirements of internships and contact with professionals in online accounting programs, these should be highlighted in the marketing of institutions and in the resumes of online degree holding candidates.

From a student perspective, the findings suggest a few key considerations when making the decision to pursue an online accounting degree. First, online graduates should consider professional employment as an accounting clerk, tax preparer, or some other position that provides experience in an accounting firm prior to applying for CPA position. Professional experience appears to be an important factor in all hiring decisions but may hold greater significance for those with online degrees. Online graduates should also avoid for-profit online institutions in their selection of programs. Hiring gatekeepers indicated a strong preference for traditional institutions (most of which are non-profit) and many offer online accounting programs that are indistinguishable in terms of the degree notation. Lastly, students should work to mitigate the distinct advantage traditional degree holding candidates have in the recruitment process. Online graduates

may want to work with their programs or independently to attend career fairs at on-campus institutions or participate in other recruitment opportunities in their local area.

An additional implication of this study is to consider the exposure that those in hiring gatekeeper roles have to online education during the application process. Only one participant had credit related experience in an online course. With over 5.8 million students taking online courses and an enrollment growth rate increasing at an average of 3.5% annually (Allen & Seaman, 2016), future generations are likely to be more familiar with online coursework in college. The statements by participants describing online courses as a "stilted" and "passive" form of learning might be expected from individuals with no prior experience with coursework in the medium. Carrie Platt, Nan Yu, and Amber Raile (2014) found that students in their first online course did not demonstrate as much knowledge acquisition as their peers who had previously taken a course online. The increase in "flipped classrooms," in which large portions of the class are taught online, at the high school level (Picciano, 2015) may support even greater knowledge acquisition gains in online accounting programs at the undergraduate level in the future. Given the current growth rate of online educational experiences in the k-12 setting, future students are likely to have prior experience with online education prior to entering college and bring these increased skills to the workforce.

Limitations

Several limitations of this study relate to the characteristics of the participants and researcher in the study. The first limitation was the differing states in which the participants resided. While the geographic region was limited to the northwestern United States, there are slightly different state licensure requirements in each. The researcher

did not feel the requirement differences were significant but they may have had a small impact.

Second, participants were all asked to respond according to their personal feelings and thoughts rather than organizational culture or policy related statements. While the participants play a large role in the establishment of the pool of candidates and hiring decisions, each described a several others involved in the final selection process.

Next, participants in this study had no known experience reviewing application materials or interviewing an online degree holding candidate for a position. Therefore, all responses were hypothetical and may differ if challenged to consider an actual candidate with the credentials described in the study.

Additionally, the researcher chose to conduct all interviews via phone. This was done in order to remain consistent, maintain a broad geographical location of participants, encourage authentic responses, and avoid the notification of others in their respective firms of participation in the study. The possibility exists that body language and other cues were missed during the interviews that could have added depth to the participant responses.

Lastly, the type of institution and program the researcher was enrolled in may have had an impact on the responses of the participants. The researcher identified themself as a doctoral student at Portland State University based in the Portland area. While it was never indicated clearly on the invitation, waiver, or subsequent communication, one might assume the program to be structured in a traditional format based on the information available. If a researcher were to replicate the study with

participants knowing or assuming enrollment in an online program, different responses may have been found.

Future Research

Future research on the perception of accounting hiring gatekeepers of the online degree should consider different populations. Due to the interpretivist nature of the study design, future research would most likely be impacted by the choice of participants, location, and type of firms the gatekeepers are selecting candidates for. This study was focused on hiring gatekeepers employed in mid-size accounting firms. Large, internationally based and small boutique firms were omitted by design. Future research could determine if similar responses are found in the varying sizes of firms and compare results found here.

The participants in this study reported having no experience hiring or working with colleagues with an online degree. Based on prior research (Moore & Kearsley, 2012; Allen & Seaman, 2016) we know that many traditional (brick and mortar) institutions are increasing offerings of hybrid and fully online programs and rarely distinguish the modality of completion on transcripts or formal degrees. These dual-mode institutions produce graduates with coursework completed in-person and online in the same major. Additionally, Hagan (2013) noted many online graduates purposefully obfuscate the modality of their education. Considering these factors, it is likely that hiring gatekeepers could have worked with or hired an online graduate with no knowledge of having done so. Future research to track where online graduates are being placed and their experience in the hiring process may serve program administrators and students in identifying fields that have a favorable view towards the online degree.

Several studies have addressed the question of hiring gatekeeper or employer perception of the online degree outside of the field of accounting with all finding an unfavorable view of online degree holding candidates when compared to those from traditional programs (Adams & DeFleur, 2005; Adams et al., 2007; Carnavale, 2007; Curran, Sanchez Mayer, & Fulghum, 2017; Fogle & Elliot, 2015; Kineer 2014; Linardopoulis, 2012). These studies all share in a quantitative survey approach to determining gatekeeper perceptions of the online degree. While the current study supported prior findings of an unfavorable view, participants in this study provided rich descriptions in answering the "why" behind their perceptions. Moreover, this study provided findings that included recommendations for online programs that would support possible changes to their perception of the online degree in the future. An open-ended approach to studying perceptions of gatekeepers in social work, nursing, and education may produce similarly detailed descriptions and specific recommendations to aid online programs producing equally viewed or more favorable online graduates in their respective fields.

The theoretical frame of this study was human capital theory. The core tenant of an investment in education for the purpose of increased output (income) may present a greater issue for certain groups enrolled in online education. Online education can create a level-playing field for those experiencing disabilities and already serves a population enrolling higher rates of older, lower-income, and female students (Cavanaugh & Jacquemin, 2015; Roberts et al., 2011). A diminished perception of online education and continued favorability toward traditionally earned degrees may present additional barriers to these groups in accounting and other fields. Additional study may be appropriate to

determine what, if any, social justice issues exist regarding hiring gatekeeper perceptions of the online degree.

Conclusion

Enrollment in online education is growing with one-in-seven students attending fully online programs (Allen & Seaman, 2016). Graduates of these programs make an investment in their education with hopes of being employed in their respective fields. Hiring gatekeepers ultimately stand between these graduates and their desired jobs in an evaluative capacity. Their perception of the degree should be understood and incorporated into decisions on choice of enrollment by students and program development by faculty and administrators.

In order to enter the field of accounting each student must invest a significant amount of time, effort, and resources to obtain a degree. Potential accountants deserve to have reliable research to help them make educated decisions to maximize their investments and achieve their professional goals. This research study can serve to better understand the perceptions of accounting hiring gatekeepers and what changes or aspects of online education could be highlighted to demonstrate its value to employers.

The findings of this study support prior research that found online degrees less desirable by accounting hiring gatekeepers when compared to a degree earned in a traditional setting. Multiple themes emerged from the analysis of the hiring gatekeeper responses that give insight as to what areas of online education could be improved or highlighted for employers. The interpersonal, teamwork, and leadership skills of online degree holding candidates were assumed to be less developed than those of traditionally educated candidates. Online candidates were also assumed to have limited internship

experience, faculty mentorship, and a lower quality of education. A lack of familiarity with online institutions and successful alumni in the field were found to contribute to the diminished perception. It should be noted that no participant stated a refusal to hire an online degree-holding candidate. Rather, there were additional questions and concerns that each would have that could be addressed through the interview process.

One area not found to be supported from the research was any indication that academic integrity played a role in the hiring gatekeeper perception of the online degree. While the majority (70%) agreed that there is a greater likelihood of cheating in an online format, all participants maintained confidence in the proctoring methods of the CPA exam, the internal integrity of those who chose to enter the field, and hiring gatekeepers' interviewing skills to mitigate any academic integrity concerns.

The participants identified several categories of recommendations for online program administrators to consider in order to develop a more positive view of graduating candidates. These include a focus on technical skills, interpersonal skills, internship and professional experience, and changes in institutional marketing. Online program administrators should embrace technology in their coursework and provide students opportunity to develop expertise in software used in the field. In addressing internship and professional experience, desired by hiring gatekeepers, institutions should explore partnerships with accounting firms and expose students to the working environment no matter where they reside. Additionally, institutions must ensure marketing initiatives speak to the expertise, rigor, and skills being developed by online graduates in order to assure employers that programs are substantive as well as convenient. While some of the recommendations identified may be implemented in

online accounting programs, it would benefit program administrators to consider all of them to ensure online graduates are competitive with their traditionally educated counterparts.

Regardless of the perception, online education is a growing segment of the educational landscape and will inevitably produce a larger portion of professional candidate pools. As hiring gatekeepers are exposed to greater numbers of online degree holding candidates, a better assessment of their lived experience can be made. While the findings of this study outline some of the barriers to entry into the field for online accounting graduates, these results are one step in bridging the gap to equal employment consideration. Potential candidates would be wise to evaluate their own situation and use these insights before making a lasting investment into online education. Moreover, these findings could be used by candidates to mitigate negative perceptions and address areas of concern in their resumes and throughout the interview process. Accounting hiring gatekeepers in this study were found to be in the field for at least 15 years and had not participated in formal online education. Future hiring gatekeepers are likely to have a greater familiarity with this medium in the classroom and with online graduates in the workplace as many progress in their respective careers.

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APPENDIX A

Participant Communications

Invitation Email

Greetings,

I am currently a doctoral student at Portland State University (PSU) in the Graduate School of Education. I am conducting a research study on employer perceptions of the online accounting degree and believe you would contribute greatly to this project.

You are being asked to take part because of your position as (_____) plays an integral role in the hiring of entry-level CPA staff. With the increased availability of distance education and online courses, many of today's candidates are taking one, several or all of their courses online. I hope to gain a better understanding of the perception of an undergraduate accounting degree earned online as compared to a traditional degree granting institution where face to face classroom time is the norm.

By participating you would be asked to complete a brief demographic form and meet at a location of your choosing for a 30-40min interview. Questions will be related to your job, experience in hiring entry-level accountants, and general thoughts and experiences with accounting programs.

While participating in this study, the risks to you will be minimal and may include discomfort or anxiety in answering questions about your position, educational background, or experience. You may refuse to answer any question that makes you feel uncomfortable. While a direct benefit is unlikely, you may discover one in reflecting on your work and experience and value you bring to the field.

Your confidentiality is a priority. All participants will be assigned pseudonyms, be identified by gender-neutral pronouns, and data will be reported in an anonymous form narrowed to the northwest region of the U.S.

Your participation is voluntary and results will be published in my doctoral dissertation as authorized by PSU, and may ultimately be presented in other formats such as academic journal articles or conference presentations. You can request a copy of the summary results by e-mailing me at dthoma@pdx.edu upon completion in Spring 2017.

I have held the following dates and times that might work in conducting the necessary interview. If you wish to participate in this study please let me know by emailing me at dthoma@pdx.edu or via phone at 503-370-6810. I thank you in advance for your time and consideration of this study.

Sincerely,

Domanic Thomas
Doctoral Student

Informed Consent

You are invited to participate in a research study conducted by Domanic Thomas, a doctoral student in the Educational Leadership & Policy program of the Graduate School of Education at Portland State University. The researcher hopes to learn about hiring gatekeeper perceptions of the online accounting degree. The research will be published in a dissertation to help the researcher meet requirements for a doctoral degree, and the researcher will be working with Professor Karen Haley as the assigned advisor. You were selected as a possible participant in this study because of your job duties, specifically, your responsibilities in hiring entry-level accountants for your firm.

If you decide to participate, you will be asked to engage in a 30-40min interview that will take place in a location of your choosing and be digitally audio recorded. Additionally, you will be asked to complete a brief demographic form providing general information about your professional background and general firm characteristics.

While participating in this study, the risks to you will be minimal and may include discomfort or anxiety in answering questions about your position, educational background, or experience. You may refuse to answer any question that makes you feel uncomfortable. While a direct benefit is unlikely, you may discover one in reflecting on your work and experience and value you bring to the field.

Any information that is obtained in connection with this study and that can be linked to you or identify you will be kept confidential to the degree possible. Your confidentiality is a priority. All participants will be assigned pseudonyms, be identified by gender-neutral pronouns, and data will be reported in an anonymous form narrowed to the northwest region of the U.S. You are encouraged to make your own best decisions about your level of comfort. Additionally, if your employment position makes you privy to candidate information that would be protected by privacy guidelines, you are encouraged to adhere to those guidelines in our interview.
Your participation is voluntary. You do not have to take part in this study and may withdraw at any time. There is no foreseen impact for this refusal.

You also have the right to express concerns to me at the e-mail or number found below. Additionally you may contact the Portland State University Institutional Review Board at 503-725-4288 or my advisor Karen Haley (khaley@pdx.edu).

Your signature indicates that you have read and understand the above information and agree to take part in this study, and that you agree to have the interview digitally audio recorded. A copy of this form is available for your own records.

_____ _____
Participant Signature Date

_____ _____
Researcher Signature Date

APPENDIX B

Interview Outline Guide

Introduction: Thank you so much for agreeing to participate in this research! As I had stated in our earlier exchange, I am seeking to understand the perceptions of accounting hiring gatekeepers towards entry-level CPA candidates with earned online degrees. The questions I am about to ask are geared towards gaining this understanding.

Interview outline (general guiding questions):

1) As a hiring manager, what value do you place on an applicant's educational background?
2) Are there any accounting programs that you can point to that have a reputation for high quality academics and graduates? Why do you believe this is the case?
3) If presented with two recent graduate candidates with equivalent CPA exam scores, GPA, and no prior work history, would you have a preference for one having graduated from an online program or traditional (brick and mortar)? Why?
4) What do you know about online accounting programs?
5) Do you consider traditional (brick and mortar) learning institutions and online learning institutions to be equal in terms of producing viable accounting candidates? If not, what makes them unequal? / If so, what makes them equal?
6) How does the work in the field of accounting impact your perceptions towards considering graduates of online degree programs?
7) As a potential employer of an online graduate, what aspects of online degree programs are appealing/unappealing?
    a. (If -) Do you anticipate the graduates of online programs to remain viewed lesser than their traditional degree holding colleagues in the marketplace in 10-15yrs? Why/Why not?
    b. (If +) Do you see a time in the 10-15yrs where online graduates are viewed as more desirable than traditional graduates? Why/Why not?
8) What recommendations would you have for online accounting programs in order to change or preserve a positive view of the programs and/or graduates?
9) Is there anything else regarding your experience or perception of online accounting programs that you would like to add?

APPENDIX C

Research Question One Sample Coding Table

Quality of online	Interpersonal Interaction	Academic Integrity	Institutional Perception - (Rankings, Reputation…)	Other
Learning: - Certain learning styles may fit online - Concepts conveyed equally/ concepts need in-person - "not as rich" - Not dynamic - "impromptu" aspect missing - "passive" - Library Faculty: - Cynical of qualifications - Not as distinguished - low quality - "removed" from learning - limited interaction - Not known in their field - "Faculty not driven" to contribute to field	Teamwork: - Can't be developed online - "honed" in the classroom - "lack of leadership" - No problem solving - "Conflict" practice Relationships: - Social skills valued in accounting field - Need to "maintain relationships" - "Sales and education" - Mentorship missing - No "deep personal connections" - No assessment of "body language"	Overall – Not an issue Exam: - CPA exam trusted - "Secure exam" - Test "codifies" basic knowledge - ID/proctored Interview: - "Evaluation" is part of the job - Interview adjust for any AI issues; - Can "suss out" cheaters - Knowledge "conveyed" during interview Culture: - Ethics "built in" to field - Value placed on "internal integrity" - Not how accountants are "wired" - Not how others "think"	Ranking: - Not used in evaluation - Cynical of rankings - "Who cares" - Metrics not valued - "[ivy school] is not the center of the universe" Reputation: - Personal experience valued - Exp w/ prior graduates, colleagues - Experience, local connection w/area, - On campus recruitment for F2F programs - Experience hiring/working with grads of online programs limited For-profit: - Very skeptical/negative - Money driven "targeting students" - "Selling hamburgers and degrees" - "Corporate", "degrees in pajamas"	- Need more "exposure" to online grads - "Not familiar" with any online programs - Online institutions have been "closing" - "Flexibility" online not "structured" - "Pop-quiz" classroom activities similar to office environment - "Problem solving" not practiced online - "Used to work in isolation" - Possible change in attitude (about online) over time - Best accounting programs are "represented" in leadership - Values transmitted via mentorship/interns hips - "You learn how to be an accountant" outside of the classroom

Appendix D

Research Question Two Sample Coding Table

Technical Skills	Soft Skills Focus	Internships/Prof. Experience	Institutional Marketing	Other
Focus on business software and modeling techniques (ex: Oracle)	Ability to communicate effectively	Direct mentorship with professionals in the field	Market internship and "real world" experience of graduates	Ensure graduates are well-rounded
Regular testing done securely at sites similar to CPA exam	Flexibility in working situations	Mandate internships	Have alumni in the field be more "present" nationally (ex: leadership roles in organizations)	Develop an advisory board and use alumni in the field to give input on program
Overall accounting knowledge	Critical thinking skills	Require prior work experience as part of admission	Host firm representatives at events where concentrations of students are located	If non-profit, differentiate school from for-profit institutions
Use technology as advantage to ensure details needed in audit and other practices	Teamwork experience and peer-to-peer interpersonal communication	Focus on networking skills	Highlight how teamwork is taught in their advertising	Regional recognition more important than national
	Ability to read situations and change course	Require attendance at regional/national conferences	Invite senior firm representatives to speak/guest teach	Incorporation of hybrid courses vs fully online
	Adaptability		Partner with local traditional colleges in hosting employment fairs	Time will likely change view of online degree; greater comfort with future generations