

## **Accounting student preferences regarding traditional, hybrid, or online instruction: pre and post pandemic**

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### **ABSTRACT**

Around 5 pm on a Friday afternoon in mid-March 2020, at a small university in the southeastern United States, the Provost sent an email to faculty and students saying that beginning the next week, all classes were to be conducted online until future notice. In other words, “go home and don’t return to campus until instructed”! Thus began what was to become an almost one year hiatus from traditional, face-to-face classes to online delivery. This move to online instruction was not isolated to this one small university but was to become nationwide...no, in fact, worldwide! Why? Covid-19...the viral pandemic which entered the United States around the end of 2019 and would claim approximately 3.81 million lives worldwide, including over 600,000 United States citizens. How did accounting students handle the transition to online classes? Did they like them or hate them? This paper addresses accounting student instruction preferences both pre and post pandemic. A survey was given in spring 2019 and 2021 across four areas of business which included accounting. The purpose of the survey was to identify student preferences regarding traditional (face-to-face), hybrid, or online classes. The results may not be what one would expect!

Keywords: accounting, pandemic, traditional, hybrid, online

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## INTRODUCTION AND LITERATURE REVIEW

Most of the academic community is familiar with the definitions of “traditional”, “hybrid” and “online”, which is also called distance learning. However, to clarify, the authors prefer to use the following definitions:

Traditional – All class meetings are in person and in the classroom.

Hybrid – Class meets 50% of the time in person and in the classroom and 50% online, meaning using some type of distance learning tool such as blackboard.

Online – Class meets 100% online via distance learning; there are no in person/classroom meetings.

In regard to online classes, what are the advantages? The authors identified the following advantages based on prior experience.

- Convenience for both students and faculty
- Flexibility to teach more students in various locations
- Ability for nontraditional students to complete their degree
- Potential for lower costs per class
- Repeated use of curriculum and easy adaptation by others

From the perspective of the educating institution, Morgan, (2015) confirmed two of the authors’ advantages. The first is that student recruitment is enhanced because of the lack of a physical location. Students can work from any location, thus they have more flexibility. Additionally, costs of delivery are reduced significantly because of the elimination of the physical location, thus reducing faculty costs. The authors add that many online instructors are adjunct, and therefore, the pay scale is significantly lower than full time, tenured faculty. As a result, online education has grown significantly in the United States since 2010 (Hu, 2013).

Disadvantages as cited by the authors are:

- Ethical concerns
- Quality concerns
- Communication concerns
- Potential for disorganization by students or faculty
- Time consuming set-up

Mwaura and Nyaboga, (2011) believed that a major concern regarding online teaching is the quality of the instruction to students. Their concerns address pedagogical issues, even as online teaching was in the early stages of growth. Additionally, they believe that the online university catalog should address the technical requirements needed of students in terms of both hardware and software. Some students then and now may not have access to the appropriate technology in terms of internet capabilities to take an online class.

Other questions that Mwaura and Nyaboga (2011) thought students should be asked before enrolling in an online course are:

- “Do I enjoy working independently?”
- “Can I communicate effectively with small groups via computer?”
- “Am I comfortable working at the computer, following instructions on my own?”
- “Do I have access to an Internet-connected computer?”
- “Will I ask questions when I need help?”
- “Do I have experience surfing the Web and using email?”
- “Would I be comfortable emailing, phoning, or faxing my professor if I have a problem or question?”

So what is the outcome for accounting students when taking online courses? Do they learn as much, especially since without monitoring, these students are not memorizing material and learning the theories but rather are “googling” answers during quizzes or tests? In personal comments on evaluations received from students during this online period, they seemed to want more assistance from the online programs used to assign homework, one of which is McGraw-Hill “Connect”. The type of assistance they requested was to be allowed multiple attempts at homework, have “check my work” features employed, and be given immediate feedback. In the authors’ view, these features could violate the ethical value of the work submitted.

Additionally, many students did not like the fact that they were not being taught the material in person and were not able to have the communication needed with peers and faculty. These online students had to find answers on their own using the book related material or by “googling” answers. Therefore, the end of the semester of spring 2020 was a challenging time for accounting students as the material is difficult to digest if not instructed face to face.

A downside of taking accounting online was identified by Tabatabaei, Solomon, Strickland, & Metrejean, (2014) who conducted research of accounting employers. The findings were that the employers surveyed were less likely to hire individuals with an online accounting education. The employers believed that a traditional degree, combined with the reputation of the school and GPA of the candidate were more desirable for accounting employment.

In the long run, online instruction in accounting may hurt future graduates who wish to sit for the CPA exam because of lack of memorization. Morgan (2015) seems to agree in that he cites that “Results show online or distance learning accounting programs have much lower average CPA pass rates than their matched face-to-face counterparts with equivalent student selection criteria.” He goes on to state that “...average 6-year graduation rates and average propensity to sit for the CPA exam after graduation are much lower in the online or distance accounting programs”.

So, how effective are online classes compared to traditional classes? Chen, Jones and Mooreland, (2013) believed it depends on the course and academic level and maturity of the students enrolled. They stated that those enrolled in advanced courses (upper level) had more favorable outcomes if the course was structured in a traditional, face to face delivery method. For students in the principles courses, the delivery method of traditional vs. online was not as important, perhaps because many principles students do not go on to major in accounting. Additionally, data has shown that most business educators believe online education is of a lower quality (Redpath, 2012). Chen, et al (2013) suggested that the blended (hybrid) method maybe more desirable at any level. But, which format do students really prefer?

## **DATA ANALYSIS**

The data analysis was conducted at a small university in the southeastern United States. In spring 2019, 246 business students were surveyed across four emphases: 1) Accounting, 2) Management/Marketing, 3) Financial Services and 4) Health Care Management. Of that number, approximately 16% or 39 students were accounting emphasis. As can be seen in Table I (appendix), approximately 66% of the accounting students surveyed were upper classmen enrolled in an auditing class, while approximately 34% were either freshmen or sophomores. Also, the ratio of females to males was very close at 51% and 49%, respectively.

In the survey, the students were asked to rank their preferences in order: traditional, hybrid, and online. The bar chart in Figure 1.1 (appendix) shows the results of the accounting students surveyed in spring 2019. The results were that 69% of the accounting students preferred traditional classes. The second place selection was that 27% of the students preferred hybrid classes, and only 6% cited online as their number one favorite mode of instructional delivery. In fact, a total of 80% of the accounting students cited their least favorite mode of delivery as online.

Now, fastforward two years to spring 2021. The world is attempting to recover from the COVID-19 pandemic. Most public universities conducted totally online classes for fall 2020 but are now having students reenter the classroom in a hybrid manner in spring 2021 with some classes conducted in person but most assignments online. Many online classes still exist, but for those in the classroom, social distancing occurs with seats between them and masks are required by faculty, staff and students. The same survey given in spring 2019 was again given in spring 2021 to 103 business students at this small university in the southeastern United States. The students had the same four emphases in 1) Accounting, 2) Management/Marketing, 3) Financial Services and 4) Health Care Management classes (appendix). Approximately, 22 of the students surveyed were in the accounting emphasis. Table II shows the demographics of those surveyed in the spring of 2021. Approximately 90% of the students surveyed were upper classmen. None of the students were freshmen, while around 10% were sophomores. Most of the upper classmen were enrolled in an auditing class. The ratio of female to male students was 59% to 41%, respectively.

Figure 1.2 (appendix) shows the results of the survey with regard to student preferences toward the three delivery methods. Fifty-five percent of the accounting students selected traditional classes as their number one preference with 35% selecting hybrid classes as their preference and only 17% selected online as a preference. Sixty-six percent of the accounting students chose online as their least favorite choice of teaching instruction methods. The Z test for the difference between two proportions was used to test for significant differences among the data; however, no significant differences were found.

Notice there is a slight increase in preference for online after the pandemic. Prior to the pandemic, 69% of the accounting students preferred traditional classes which was reduced to 55%. Therefore, the majority of the students still prefer traditional, face-to-face classes as opposed to online instruction. Yet, pre-pandemic, only 6% of the accounting students preferred online with an increase to 17% post-pandemic. Hybrid results also increase from 27% to 35% of the accounting students preferring this mode of instructional delivery. How can these results be explained?

First, the majority of the students surveyed in both cases were upper level (Junior/Senior) accounting majors taking auditing. The 2019 students graduated either that year or in 2020. The 2021 students became accustomed to online in fall 2020 as all classes were moved to that form of delivery in March 2020. It is believed that these students began to enjoy the flexibility of online and consequently moved home, obtaining jobs. This phenomenon was reflected when classes were moved to a traditional or hybrid mode in spring 2021. Many accounting students began to “complain” to professors that they had jobs and did not know how to work out their class schedule to accommodate those jobs. The authors believe this flexibility to students is one of the reasons for the increase in preference for online classes.

Likewise, a second observation by the authors for the slight increase in preferences for online delivery is that students “liked” the fact that they were now allowed to use outside

materials and resources for quizzes and tests. All homework, quizzes and tests were put online in auditing with the option to use outside resources, and students were given extended time to complete all assignments. This online option was not previously allowed for auditing students as tests and quizzes were given in a closed book, timed classroom environment, and homework assignments were due the next class period. Therefore, because of the transition to online instruction, grades may have improved due to online testing procedures.

## SUMMARY AND CONCLUSION

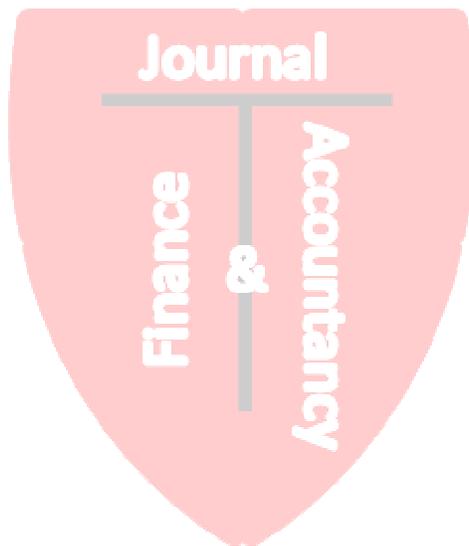
To summarize, based on the results of the surveys given in spring 2019 and spring 2021, accounting students prefer traditional, face-to-face instruction, although this percentage has decreased by 14%. The second most preferred form of instruction for accounting students is hybrid, meaning 50% online and 50% face-to-face. This hybrid instruction model has actually increased in preference by those listing it as their number one preferred mode of delivery, going from 27% to 35% from 2019 and 2021. This increase in preference for the hybrid mode of delivery could be explained by the “best of both worlds” phenomenon. Students are able to receive face-to-face instruction; however, they can also have more flexibility and obtain jobs. Lastly, online remains the least preferred mode of delivery among accounting students, although as a number one preference, it increased by 11%, possibly because students have become more comfortable with online and find it more flexible and suitable to their schedule.

Suggestions for improving online quality in regard to student perception involves addressing the lack of communication in that students have little contact with one another or the instructor. Students admit to feeling isolated. Therefore, virtual focus groups may be an option as was suggested pre-pandemic by Cousins & Deepwell (1998). The use of Zoom or Microsoft Teams for more personable, face-to-face meeting also has made this option an easier reality, especially during the pandemic. The convenience of meeting using these tools makes one “wonder” if they will continue to be used post-pandemic. Additionally, Oliver (2000) suggested having a discussion board for only feedback whereby students and teachers can interact, asking and responding to questions. A downside of this option is addressed by Taylor, Woodman, Sumner, & Blake, (2000) in that criticism may become rampant unless an intermediary is obtained. Discussion boards are a useful tool; however, the authors have found that in many classes students seldom ask questions via the discussion board but prefer to email.

In regard to the ethics of online education, in spring 2020, some faculty had yet to learn about the online features called “Lockdown Browser” and “Respondus Monitor” which would help in monitoring ethical issues such as using outside/online resources or having others assist in test taking. Lockdown browser is, in fact, a browser that would be downloaded only for test taking purposes. Once the test has begun, students are not allowed to leave that frame without the test being submitted. Respondus Monitor is a feature within the Lockdown browser which videos the student so that the instructor can review the testing if there are suspicions regarding the legitimacy of the grade. Hopefully, with time and the development of new tools such as these, online accounting courses will develop the same reputation for quality among faculty and potential employers that traditional accounting classes experience.



Taylor, J., Woodman, M., Sumner, T. & Blake, C. (2000). Peering through a glass darkly: Integrative evaluation of an on-line course. *Educational Technology & Society*, 3 (4).



**APPENDIX**

Table I Spring 2019 DEMOGRAPHICS		
Description	Gender	Classification
Male	49%	
Female	51%	
Freshman		13%
Sophomore		21%
Junior		28%
Senior		38%

Figure 1.1re 1.1

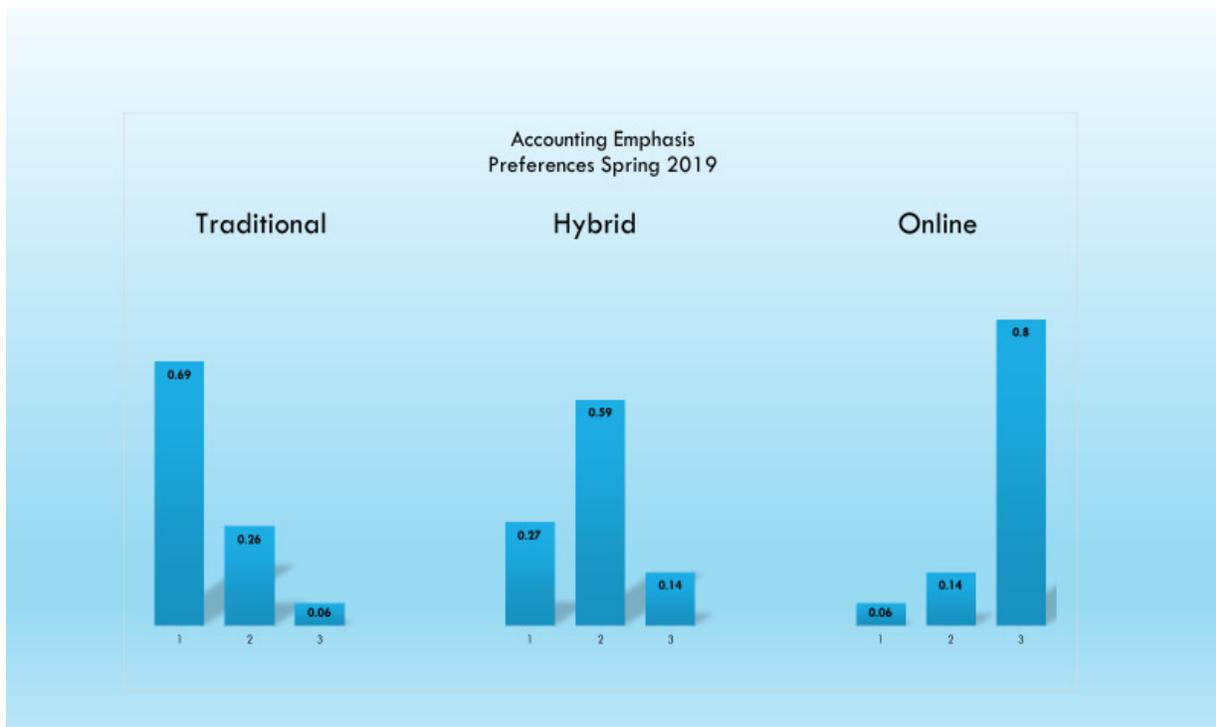


Figure 1.1 illustrating that among accounting students, 69% selected traditional classes as their number 1 preference with 27% selecting hybrid classes as their preference, and only 6% selected online as a preference. In fact, 80% chose online as their least favorite choice of teaching methods.

Table II Spring 2021 DEMOGRAPHICS		
Description	Gender	Classification
Male	41%	
Female	59%	
Freshman		0%
Sophomore		10%
Junior		45%
Senior		45%

Figure 1.2

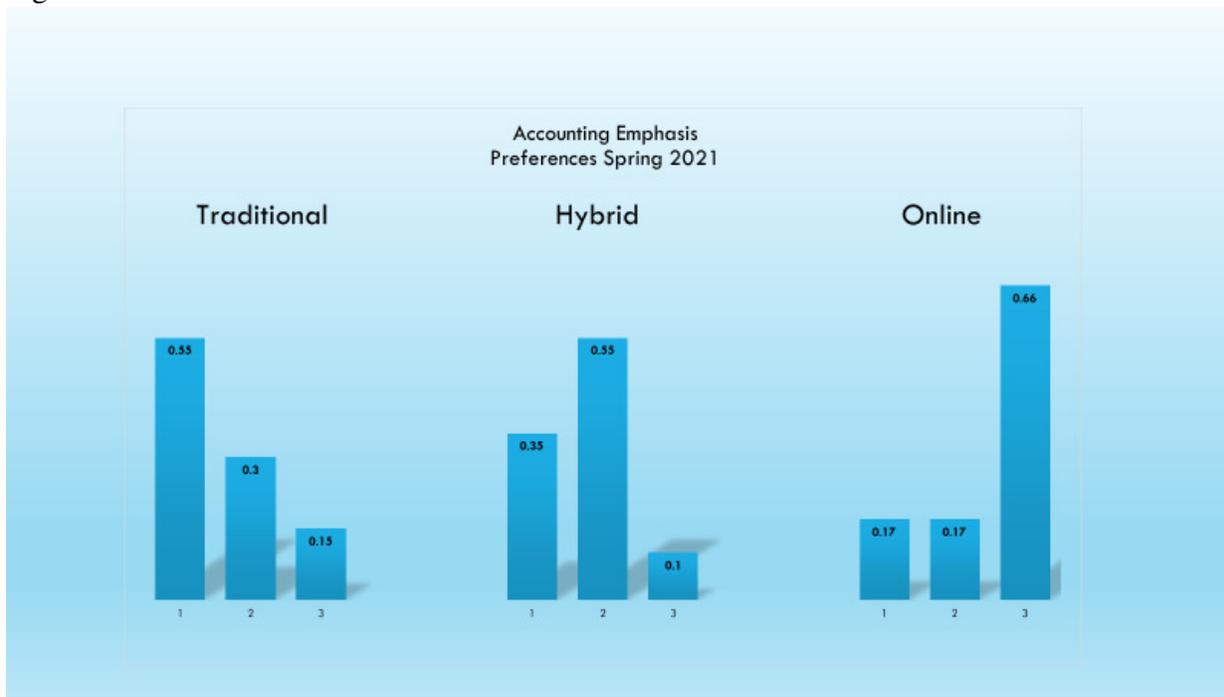


Figure 1.2 illustrating that among accounting students, 55% selected traditional classes as their number 1 preference with 35% selecting hybrid classes as their preference, and only 17% selected online as a preference. In fact, 66% chose online as their least favorite choice of teaching methods