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## A research about distance education students' satisfaction with education quality at an accounting program

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### Abstract

The aim of this paper is to measure distance education students' satisfaction level and efficiency in education quality. Data is collected by first degree data collection method. Data contains students at Accounting Distance Education Program in two universities of Turkey. Frequencies of distance education notions and means and standard deviations for statements, T-test and One Way Anova analyses are performed. Students are pleased about Accounting Distance Education, but not pleased in the dialogue interaction opportunities for other students or instructors. Females, vocational high school graduates and full time working students agree with some of the statements more than others do. It is thought that students are satisfied with this education system which provides great convenience in time and cost. The deficiencies and defective points of distance education are also detected with this study and suggestions are offered to practitioners.

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### 1. Introduction

Recently, a growth in distance education programs can be seen because of the time and space restriction of face-to-face learning system. It is also economically advantageous and preferable by working students.

One of the definitions of United States Distance Learning Association about Distance Education is “The organizational framework and process of providing instruction at a distance. Distance education takes place when a teacher and student(s) are physically separated, and technology (i.e., voice, video, data, or print) is used to bridge the instructional gap” (USDLA, Glossary, p. 45). Web based distance education systems should have some characteristics such as user identification and user management, preparation of course contents, course management, starting student specific programs, setting/delivery of homework and project, preparation and holding examination and test, monitoring and analysing student behavior, determination of student success status, establishment and management of interactive communication environment (Al & Madran, 2004, p. 266-268).

Student attitudes and perceptions, the corresponding attitudes of the course instructor, instructor's expertise with the technology and their ability to overcome interactive problems have been found to be important factors that can influence distance education experience (Salisbury et al., 2002, p. 66). Albrechtsen et al. (2001, p. 107) indicate that distance education courses have been available since the beginning of the 19th century in the form of the

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correspondence course which offered education and degrees to students who were not able to attend a school as traditional students. But there were problems like the long delays in communication, the lack of interaction, the inability to monitor the progress. However, distance education has overcome many problems with the advent of new technologies, like satellite technology, video-conferencing, and the internet in particular. Salimi (2007, p. 19) indicates that that are entire accounting degree programs which offered online at the undergraduate and graduate levels. He states that “the effectiveness of distance education is related to the effective design of online courses and the course needs to have the active presence of the instructor, the development of an online sense of community, participation and discussion by the students, a rich set of online presentation materials and study aids and inclusion of both knowledge and problem based learning exercises” (p. 19-20).

Murphy & Crosser (2010, p. 19) mention the retention in online class by stating that about 40% of undergraduate students complete the courses with grades of C or better, when compared with on-campus students; twice as many distance students fail their courses. She also discusses about some causes of retention, such as wrong type of student (e.g. lower-achieving student) and low-self regulation student in distance education. The purpose of this paper is to examine the satisfaction of the students of distance education in accounting program in terms of education quality. In Turkey, three universities have distance education in accounting programs two of which were included in this study.

## 2. Literature Review

The study of Zarghami & Hausafus (2002, p. 297,304-305) measured the satisfaction of students enrolled in different interactive televised (ITV) courses offered both as origination sites on-campus and at a distance remote site. ITV courses were taken in content areas such as human development, political science, agriculture education, family and consumer sciences, administration, economics, business and mathematics. According to results, both origination and remote students were satisfied-remote students were more satisfied-with their experiences, agreed that facilities and technologies promoted effective communication and learning, the content of the courses was well organized and instructional materials were relevant and helpful.

Popovich & Neel (2005, p. 231, 239) surveyed business school deans at institutions accredited by the AACSB (Association to Advance Collegiate Schools of Business) on distance education programs offered at their respective schools and examined sixteen characteristics of the distance education programs such as the number of business schools with distance education offerings, schools not offering distance education programs, future plans, degree level of programs, number of years offered, number of graduates, length of programs, public or private institutions, grant funding, faculty qualifications and student-faculty ratio, method of delivery, use of a librarian, geographic areas served, tuition rates, availability of financial aid, and the successful aspects. This study provided evidence that there were positive aspects to AACSB International business school distance education programs. The results of the study may be helpful in making decisions about new distance education programs and in developing existing programs.

Gagne & Shepherd (2001, p. 58-64) analyzed the performance of two class sections in an introductory graduate level accounting course; one section was a traditional campus-based class and the other section was distance education class. According to the results, the performance of the students in distance course was similar to the performance of students in the on-campus course. The students' evaluations of the course were similar, but students in the online course were less satisfied with instructor availability than the on-campus students. Perdue and Valentine (1998, p.29-30:40) examined the beliefs of certified public accountants (CPAs) in the state of Georgia about using distance education in continuing professional education. CPAs believed that distance education was an effective learning method. They also believed that the technological capabilities necessary to participate in distance education were available.

## 3. Method

There are distance education accounting programs in only 3 universities in Turkey. All of them were tried to be reached, but only from 2 of them had answered. There are 102 students in distance education accounting program of the 2 universities. Data collection method is non-random sampling. A survey is sent to the students by e-mail and 34

surveys were returned. (Rate of return is 33%). The survey is organized by previous studies which examined the satisfaction level of the distance education students (Bennett, 2010; Pizarro, 2010; Zhang, 2009; Zarghami & Hausafus, 2002; Mayzer & Dejong, 2003) and by the authors. Survey includes 2 sections: One section consists of 16 questions about distance education and demographic specialities of the students. Second section of the survey includes 12 Likert type questions with the scale interval of 5: *Strongly Agree* to *1: Strongly Disagree*. The Cronbach Alpha level of reliability analysis is 87,1%. Frequencies of distance education notions and means and standard deviations for statements about satisfaction of accounting distance education are shown in the tables. T-test and One Way Anova analyses are performed to detect the differences of the opinion of the students.

**4.Findings**

The highest frequencies of the demographic specialities are written below. Descriptive statistics for the notions about accounting, means and standard deviations for for Statements about Satisfaction of Accounting Distance Education, t tests and One Way Anova analysis results are shown in Tables.

Table 1: Descriptive statistics for notions about accounting

Item	Variable	f	%	Variable	f	%
Receiving any training to prepare for online learning	Yes	-	-	No	34	<b>100</b>
Thinking to have adequate training to take the online accounting course	Yes	2	5,9	No	32	<b>94,1</b>
Presentation and delivery appropriate for the way he/she learns, especially in the presentation of financial statements.	Yes	14	41,2	No	20	<b>58,8</b>
Having access to online course material from home	Yes	24	70,6	No	10	<b>29,4</b>
To experience any technical difficulties	Yes	7	20,6	No	27	<b>79,4</b>
If the course materials and online resources were adequate	Yes	19	55,9	No	15	<b>44,1</b>
To have a previous experience taking web-based education courses before taking distance education courses	Yes	33	97,1	No	1	<b>2,9</b>
Preferred method of learning	Face to face	23	67,6	Web-based	1	<b>2,9</b>
	Web-based/Face to face	9	26,5	Do not have one	1	<b>2,9</b>
Rating of overall learning experience with the accounting course taken on web	A pleasant experience	18	52,9	A bad experience	1	<b>2,9</b>
	Challenging experience	12	35,3	Other	2	<b>5,9</b>
Overall experience regarding of the content of distance education accounting courses	Excellent	-	-	Below average	3	<b>8,8</b>
	Good	8	23,5	Very poor	1	<b>2,9</b>
	Adequate	20	58,8			
Overall experience regarding of the delivery of distance education accounting courses	Excellent	1	2,9	Below average	2	<b>5,9</b>
	Good	-	-	Very poor	2	<b>5,9</b>
	Adequate	27	79,4			
Log in online course server interval in a week when taking online course	Every day	2	5,9	Twice	3	<b>8,8</b>
	Five times	9	26,5	Once	11	<b>32,4</b>
	Three times	7	20,6			

Most of the students are female (64,3%), over 27 years old (55,9%), graduated from Vocational High School (88,2%) and working full time (73,5%). According to Table 1, their preferred method of learning is mostly face to face (67,6%), but most of them think that accounting course taken on the web is a pleasant experience (52,9%) and most of them log in online course server once a week (32,4%).

As can be seen in Table 2, students mostly agree with the statements of “It is important to offer distance education for those who can’t commute to campus”, “The use of interactive multimedia was helpful to understand the content”, “It is easier for me to read the overhead camera rather than a blackboard, especially the financial tables” respectively. Students are mostly disagree with the statements of “There are ample opportunities to have meaningful dialogue interactions with other students in the course”, “Instructor encouraged me to participate in the class”, “There are adequate opportunities to have meaningful dialogue interactions with the instructor of the course, either through e-mail, telephone, online chat, and/or face to face”.

Table 2: Means and standard deviations for statements about satisfaction of accounting distance education

STATEMENTS	Mean	SD
1-It is important to offer distance education for those who can't commute to campus.	4,76	0,83
2-It is easier for me to read the overhead camera rather than a blackboard, especially the financial tables.	4,28	1,14
3-I learn accounting courses more in a distance education environment than I would in a traditional classroom.	3,19	0,97
4-There are adequate opportunities to have meaningful dialogue interactions with the instructor of the course, either through e-mail, telephone, online chat, and/or face to face.	2,91	0,62
5-There are ample opportunities to have meaningful dialogue interactions with other students in the course.	2,38	1,26
6-Instructor encouraged me to participate in the class.	2,88	1,19
7-Instructor was enthusiastic in teaching accounting courses.	3,91	1,00
8-The instructor's teaching skills made me feel satisfied with the course.	4,16	1,05
9-Distribution and collection of accounting courses documents were organized.	3,87	0,99
10-The use of interactive multimedia was helpful to understand the content.	4,34	1,00
11-Distance accounting education is more effective than traditional accounting education.	3,53	1,41
12-There isn't any difference between distance accounting education and traditional accounting education.	3,00	1,16

Table 3: t-test between gender and statements of satisfaction of accounting distance education

Statements	Group	n	Mean*	St. D.	t test	p
Accounting instructor was enthusiastic in teaching accounting courses.	Male	10	3,20	1,135	-3,046	0,005
	Female	22	4,23	0,752		
Distribution and collection of accounting courses documents were organized.	Male	9	3,22	1,093	-2,532	0,017
	Female	22	4,14	0,834		
Distance accounting education is more effective than traditional accounting education.	Male	10	2,40	1,075	3,589	0,001
	Female	22	4,05	1,253		

\*Scale interval-5: Strongly agree 1: Strongly Disagree  $p < 0,05$

As can be seen in Table 3, there are differences between gender and the statements of “Accounting instructor was enthusiastic in teaching accounting courses”, “Distribution and collection of accounting courses documents were organized” and “Distance accounting education is more effective than traditional accounting education”. Females are more agree with the mentioned statements than males.

Table 4: t-test between graduation and statements of satisfaction of accounting distance education

Statements	Group	n	Mean*	St. D.	t test	p
It is easier for me to read the overhead camera rather than a blackboard, especially the financial tables.	Gymnasium	3	2,33	1,528	-3,675	0,001
	Voc. high sch.	29	4,48	0,911		
Accounting instructor was enthusiastic in teaching accounting courses.	Gymnasium	3	2,33	1,528	-3,302	0,002
	Voc. high sch.	29	4,07	0,799		
Distribution and collection of accounting courses documents were organized.	Gymnasium	2	2,00	1,414	-3,141	0,004
	Voc. high sch.	29	4,00	0,845		
The use of interactive multimedia was helpful to understand the content.	Gymnasium	3	2,67	1,528	-3,571	0,001
	Voc. high sch.	29	4,52	0,785		

\* Scale interval-5: Strongly agree 1: Strongly Disagree  $p < 0,05$

Table 4 shows that there are differences between graduation and the statements of “It is easier for me to read the overhead camera rather than a blackboard, especially the financial tables”, “Accounting instructor was enthusiastic in teaching accounting courses”, “Distribution and collection of accounting courses documents were organized” and “The use of interactive multimedia was helpful to understand the content”. Students graduated from Vocational High school are more agree with the mentioned statements than students graduated from Gymnasium.

As shown in Table 5, there are differences between working status and the two statements mentioned above. When subgroups are considered, full time working students are more agree than students who aren't working ( $P=0,008$ ) in the statement of “It is easier for me to read the overhead camera rather than a blackboard, especially the financial tables” and full time students are more agree than part time working students ( $P=0,015$ ) in the statement of “I learn accounting courses more in a distance education environment than I would in a traditional classroom”.

Table 5: One Way Anova between working status and statements of satisfaction of accounting distance education

Statements	Working Status	n	Mean*	St. D.	F	p
It is easier for me to read the overhead camera rather than a blackboard, especially the financial tables.	Full time	23	4,65	0,714	6,481	0,005
	Part time	4	3,75	0,957		
	Not working	5	3,00	1,871		
I learn accounting courses more in a distance education environment than I would in a traditional classroom.	Full time	23	3,43	0,662	4,837	0,015
	Part time	4	2,00	1,414		
	Not working	5	3,00	1,225		

\* Scale interval-5: Strongly agree 1: Strongly Disagree p<0,05

## 5. Conclusion and Suggestions

The purpose of this paper is to examine the satisfaction of the students of distance education in accounting program in terms of the education quality. Student think that distance education in accounting is important for those who can't commute to campus and using multimedia is helpful to understand the content. They are not pleased about opportunities to have meaningful dialogue and interactions with other students and instructors. Females and the students who were graduated from vocational high schools are more agree about some statements such as enthusiasm of the accounting teacher. They also think that distribution and collection of accounting courses' documents were organized. Full time working students agree more than part time working or not working students in some of the statements such as reading from the overhead camera is easier than blackboard and learning accounting courses more in a distance education environment than in a traditional classroom.

Accounting teachers should offer more opportunities to students for a meaningful dialogue by using multimedia. Murphy & Crosser (2010, p.19) state that one of the characteristics of students in distance education is low self regulation, so accounting teachers should focus on the low self regulated students to enhance their effectiveness. Distance education is an alternative to traditional education, especially for working people. But to offer a qualified education, technical infrastructure, course design and teacher education for using multimedia should be planned well.

This study reached two universities in Turkey. It is suggested that more universities in different countries should be reached and the effectiveness of the distance education in accounting should be compared.

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