

Curriculum and Propensity Toward Online Accounting Education

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Based on the framework of human resource development and workplace educational needs, this study set focus on analyzing working adults' propensity toward attending online accounting MBA courses and whether specific content areas may be related to this fact. A sample of 100 graduate students enrolled in a top-ranked face-to-face Brazilian accounting MBA was studied. Findings support the assumption that course content plays a relevant role to students' propensity toward attending online courses.

Keywords: Online MBA, Accounting Education, Curriculum

Online education research has been conducted in several professional fields and many academic areas, based on different approaches, but, it is relevant to stress that studies relating content areas and online business education do not exist in vast numbers (Arbaugh, 2005). Some findings from studies on online education include differences among procedures or formats, and others among substance or essence of contents (Dabbagh & Bannan-Ritland, 2005, p. 69-103). However, a key aspect to be considered upfront is that scholars reached certain level of agreement when considering the use of technologies, under specific circumstances (e.g., synchronous and asynchronous approaches). This type of information is particularly relevant when planning and conducting specific interventions in organizational settings (workplace development approach). And, MBA programs can be considered indirect (or sometimes direct) interventions based on the learning dimension (this is one major purpose of business education).

Academic and professional institutions have been consuming efforts and resources in order to better understand the problem and reach solutions that are expected to drive decisions in this area, aiming at establishing a new paradigm for businesses and organizations (consumers), as well as training and development providers.

In a more specific view, it is possible to focus on a particular area of business education: accounting education. The interesting aspect of this area of business education is that it bears a well defined body of theory, with the power of having its professionals present both within organizations (e.g., internal accountants, financial managers, internal auditors, CFO), as well as outside agents (e.g., public accountants, consultants, external auditors, researchers, instructors). This dualistic view of organizations propels the accounting field in such a way that perceptions and expectations related to training and development (contents and techniques) from the students in this area tend to become more accurate throughout time, both in terms of self-awareness and metacognition (Smith, 2001).

In this regard, it is assumed that students in higher educational levels (e.g., graduate programs) combining working experience and well defined development needs, represent a very specific group of learners, requiring special attention from the educational institutions or training organizations. They are called employed-learners by some researchers and "have special education requirements and preferences such as flexibility, convenience, accessibility, lower-costs, and ... they can continue to be able to handle their ongoing job responsibilities and family obligations" (Huang, 2005).

Thus, understanding these students' perception of instructional details (e.g., course content, materials, techniques, procedures, delivery methods, assessment, team work) may help planning such educational elements, while providing for a surprise-free experience for all players within these types of higher education settings (McKeachie, 2002, p. 140; Merriam & Caffarella, 1999, p. 208). Being aware of these facts is a relevant aspect of human resource development (HRD), mainly if we consider adult learning and workplace dimension (Swanson & Holton, 2001, p.161-7). Another relevant aspect is that higher education *per se* is turning into a global service industry (Tooley, 1999, p. 11-20), and under the pressure of competition, knowing the preferences and needs of adult learners is a key factor which helps planning and designing successful training and development programs.

Purpose and Goal

The main purpose of this paper is to contribute to the field of human resource development while collecting

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evidence of online education propensity and metacognition from working accounting graduate students. Studying the perception and propensity of working students toward online educational settings is relevant for planning new programs, as well as a way of feeding back ongoing programs in order to support actions in terms of providing a sound training and development solution.

So, this paper aims at identifying and analyzing graduate accounting majors enrolled in a top-ranked accounting MBA program from a major Brazilian educational institution, in terms of their online education propensity, in order to contribute with the training and development dimension of HRD while observing the existence of significant distinct working students' characteristics and conditions related to particular curriculum components (content areas).

Theoretical Framework

The expansion of online education may be observed based on two different aspects: the expressive growth of online courses administered through educational institutions (Bryant, Kahle, Schafer, 2005; Gagne & Shepherd, 2001) and the number of research conducted in the area (Bryant et al., 2005) during the last years.

For sure, this expansion was strongly propelled by the technological evolution tied to this dimension of distance education. The development of authoring tools, learning management systems, and communication solutions allow the presence of new learning connections for instructor-learner, learner-learner, and learner-content. Previous studies (Arbaugh & Duray, 2002; Brower, 2003; Bryant et al., 2005; Gagne & Sheperd, 2001) discussed key success factors (e.g., interaction level, media blend, students' cognitive differences, individual learning styles) for online education, influencing students' learning motivation and satisfaction, and consequently their success (Yang & Lu, 2001).

According to Bryant et al. (2005), studies trying to identify common characteristics of students attending online courses found results presenting a public with greater age, in comparison to similar face-to-face education levels, with a majority of married women, working full-time. This profile is well tied to the growth of online programs, a fundamental element on adult learning and continued education. Distance learning is also considered to be responsible for expanding the traditional boundaries of education (e.g., European and American universities reaching the Asian-Pacific market). This approach is referred by Huang (2005) as the virtual MBA movement.

In similar path, Arbaugh (2000a) states that several top-tier and AACSB-accredited business schools observed that online MBA programs can be attractive to a non-served group willing to study and work at the same time. This type of program responds, also, to corporation-specific needs, involving well-trained executives without having to afford their long time of absence usually required by face-to-face traditional programs (Schrum & Benson, 2000). In their research, students from a blended MBA program described teams as a strength of online activities, stressing that peer interaction is better developed in smaller teams, where students can establish their communities (Brower, 2003; Schrum & Benson, 2000). Professional experience can also be considered as a means to promote interaction and experience sharing in a team-based situation (Brower, 2003).

A comparative study between distance and traditional graduate accounting classes (Gagne & Sheperd, 2001) did not find differences in performance between online and face-to-face students, as well as in terms of learning experience. However, there was a significant difference in terms of instructor evaluation (student feedback), and online students also stated text-based interaction with instructor (e.g. limited in comparison to oral communication) as a weakness of the online course.

The point is that factors affecting students' performance based on online programs are not yet clear. Issues already studied based on a traditional classroom paradigm may still need to be reviewed in terms of web-based instruction. One relevant issue is related to participation level and gender differences in learning (Arbaugh, 2000b). For example, some authors debate whether the virtual environment supports more participation for shy people, those who do not feel comfortable in actively participating on a traditional class (Brower, 2003). On the other hand, other authors state that virtual environment would not offer conditions for interaction, and this would be the case related to helping them with their shyness (Fodor, 2003). Evidences that online courses increase student interaction are cited in several studies concluding that tools like network group software and electronic mail lead to greater peer interaction, both in synchronous and asynchronous settings, supporting collaborative learning environments (Arbaugh, 2000; Brower, 2003). Certain authors (Fodor, 2003; Bryant et al., 2005) consider that distance education would require students to be self-motivated and self-learners, so restricting it to a particular set of students.

In fact, online education success may rely on several factors (e.g., technological infrastructure, class size, and individual experience with technology), but instructors may act as facilitators in order to provide elements to foster students' participation and involvement as a way of pursuing online education effectiveness. Following students' activities, giving feedback, and bringing personal experiences are just some elements that may humanize the virtual environment, making it friendlier while fostering students' interactions.

In terms of higher level studies and experienced adult learners (e.g., MBA programs), a good amount of responsibility relies on students' shoulders (Arbaugh, 2005). So, metacognition must be taken into consideration. Metacognition helps students, and those involved in a particular learning experience, to reach better results, mainly due to the use of more appropriate means and resources. Alessi & Trollip (2001, p. 28) registered a concept of metacognition stating that it refers to "one's awareness of one's own cognition". In addition, McKeachie's concept (2002, p. 272) of metacognitive process includes "knowledge about oneself as a learner, knowledge about academic tasks, and knowledge about strategies to use in order to accomplish academic tasks." So, as Merriam & Caffarella (1999, p. 206) mentioned that "metacognition is often viewed as the highest level of mental activity", relying on such intense reflection can bring more accuracy to the process, mainly while assessing and designing the solution.

Moreover, a recent review of accounting education research cites a need for research in areas influencing students' performance (Paisey & Paisey, 2004; Wilson, 2002). And, in terms of the organizational (workplace) dimension, Cummings & Worley posit the responsibilities of agents (internal and external) in attracting and retaining highly talented individuals within workplace settings (2005, p. 397), relating this approach to the potential use of their skills and knowledge. So, facing challenging situations in the workplace is a relevant way of being aware of competencies and skills (both, existing and lacking), and this is a natural driver for the recognition of specific training and development needs influencing the structure of educational programs (e.g., MBA programs).

Thus, while analyzing MBA programs, it is desired to consider the best solution for a specific situation, involving several agents: organization (workplace), students, faculty, institution, and curriculum. This approach requires knowing disciplines that can be better explored in virtual environments or in a face-to-face environment, as well as the activities which are best developed in teams and individually (Schrum & Benson, 2000), aiming at reaching a blend which will adhere to the characteristics of a specific program, institution, students, and faculty.

Selected studies (Bryant et al., 2005) identified interaction levels required by accounting courses, and also proposed considering learning styles of accounting students and faculty while planning, designing, and formatting courses. Recently, a study (Arbaugh, 2005) was conducted in order to explain the role of subject matter in terms of effectiveness of online MBA programs. The study was broad, in terms of the field, involving business administration. This approach gives the opportunity and shows interest of observing similar aspects in accounting.

Taking all this into consideration, training and development providers can access a body of literature registering research experiences focusing on the educational dimension, in order to gather information about working students, and this may help the entire learning process to become a more useful one. In this particular aspect, business education settings (including instructors) may also play a special role in this scenario: content and process. More attention should be given to the learning process, as a way of supporting learners to reach their fullest goals.

Research Questions & Research Design

The training and development dimension of HRD can be improved with a better understanding of particular needs and conditions of the involved agents (e.g., people present in the workplace). In this study, the main agent is the working student, dealing with job-related responsibilities while pursuing personal development, aiming at leveraging organizational performance. Thus, these research questions focus on aspects of online courses in a particular area of business, as a way contributing to the training and development dimension of HRD. The research questions present in this study, considering working students, enrolled in a top-ranked accounting MBA program from a major Brazilian educational institution, are:

- RQ₁: Which courses do potential candidates of an online graduate accounting course bear most interest on?
What is the top-ranked curriculum area?
- RQ₂: Are there significant correlations in terms of preferences for curriculum areas considering students willing to attend an online graduate accounting program?
- RQ₃: Are there significant differences on course preferences according to (a) gender, (b) academic background, (c) willingness for attending online courses of a graduate accounting program, (d) online academic history?
- RQ₄: Are there well-defined clusters in terms of students' propensity toward online courses of a graduate accounting program?

To answer these questions, this nonexperimental study relied on a direct measurement approach (Rea & Parker, 1997, p. 3). A set of techniques to collect, record, compile and analyze data was used to support the quantitative interpretation of facts. The literature review supported the analysis giving foundation and elements for discussion.

Considering that most of the data collected in this study is related to human perception in terms of subjective matters like propensity, the assumption that "we cannot be positive about our claims of knowledge when studying the behavior and actions of humans" (Creswel, 2003, p. 7) is an important remark when analyzing these findings.

The study involved a convenience sample consisting of graduate students enrolled in a top-ranked face-to-face Brazilian accounting MBA. The students were enrolled during the last semester of 2005, and the sample included those in both early and late portions of their respective programs. All subjects signed a formal consent (based on the current human subjects' policy of the institution) registering their agreement to participate in this research.

After excluding non-valid responses, a total of 104 students answered the survey (100 students signed the informed consent) consisting of two sets of questions: (i) general information about participants (8 items), and (ii) online education perception and propensity (8 items, with one specifically related to propensity in terms of 27 specific content areas, based on a five-point Likert scale). The survey was designed based on the original strategic planning variables of this specific MBA program approaching online education, and was reviewed by experts.

Preliminary reliability analysis and normality tests were conducted to evaluate dataset quality, as well as to select the appropriate statistical approach. Besides descriptive statistics, a correlational study, a comparative study of means, and a cluster analysis were used due to their suitability in terms of the research questions stated in this paper, and the nature of collected data. All calculations and tests were developed with SPSS[®], using the 0.05 two-tailed significance level ($\alpha = 0.05$).

It is important to take into consideration the characteristics of this study, in terms of its sample, and the consequent impacts on generalization aspects of these findings. Even considering the number of participants present in this study, it is crucial to ponder the cultural and social environment of a developing economy (e.g., Brazil), the particular educational area analyzed here (e.g., accounting, graduate level), as well as the sampling method when analyzing the findings. But, it is relevant to state that, due to the stage of accounting education approach within the human resources development area, these results may add expressive information and knowledge about the problem considered by this research.

After pilot-testing the research instrument and selecting the specific programs aimed by this study, we started the data collection. The process started by scheduling a specific date and time with the instructor for each particular cohort. On the scheduled date and time, students first received the research instrument and detailed instructions about the research (data gathering and feedback), and then were informed about details of the formal consent.

After this procedure, students were asked to answer the research instrument with their most appropriate perception and knowledge about the items. The average response time for each group was approximately 10 minutes (excluding the time consumed with detailed instructions and informed consent form signing).

Results & Findings

After collecting data, considering the informed consent, selecting the valid responses and transferring data into the SPSS[®] software, several procedures were developed aiming at finding answers for the stated research questions.

In order to know the data and to select the appropriate statistical procedure to test the hypotheses present in this study, a set of preliminary tests was conducted. Analyzing the dataset, it was possible to observe that the Kolmogorov-Smirnov normality test (Levin & Rubin, 1997), with the dependent variables of this study, did not indicate approximation to the normal distribution. Similar results were also obtained with the Shapiro-Wilk test. A reliability analysis of the research instrument revealed a Cronbach's alpha of 0.8932, bearing support for internal consistency. Based on the results of these preliminary tests, and considering the assumptions related to parametric statistical procedures, subsequent data analysis was developed using suitable procedures: Spearman (correlations), Mann-Whitney and Kruskal-Wallis (comparisons of means), and Cluster Analysis (K-means).

It is important to recall that this sample consists of current graduate students from a specific top-ranked face-to-face accounting MBA Program. The sample presented 71% of males, and the average age was 34.7 years ($SD = 6.5$). An expressive portion of the sample (39%) bears formal degrees besides their bachelors (e.g., certificate or specialization). A total of 65% of the subjects has business (22%) or accounting (43%) bachelors' degrees.

When considering the Internet experience of these subjects, on a regular basis, only "Instant Messaging" and "Discussion Groups" were considered to be used by a small portion of the respondents (Table 1). This indicates that potential students have experience, and may not lack confidence to perform in an online educational environment. The sample involved equal number of participants in terms of having or not any kind of online education experience.

Table 1. *Internet Experience - regular use (frequencies)*

eMail	100%	Buying/Trading	62%
Instant Messaging	23%	Government Sites	83%
News	91%	Downloads	59%
Banking	87%	Discussion Groups	18%
Search Engines	95%		

When asked about willingness to take online courses, 72% of the whole sample answered positively. If we consider responses separately the results are: 38% (those bearing online education experiences) and 34% (those without this kind of experience). The percentages are slightly greater when observing the willingness of attending simultaneously online and face-to-face courses: 76% of the entire sample. And, when analyzing separately, the numbers are also greater: 41% (bearing online education experiences) and 35% (without this experience).

Table 2 summarizes the attributes influencing enrollment decision in terms of frequencies of responses gathered from this sample. Considering the fact that the sample consists of current students from a top-ranked accounting MBA program, responses reveal great amount of concern with aspects like institution, course content and faculty.

Table 2. *Attributes influencing Enrollment Decision (frequencies)*

Institution (Brand)	88%	Cost	51%
Course Content	81%	Course Length	45%
Interaction with Faculty	74%	Extra-Class Time	38%
Faculty	62%	Interaction with Peers	38%
Instructional Materials	64%	Payment Options	19%
Technology	55%		

These results are consistent with previous studies on factors influencing the selection of higher education courses for senior high school and college students. Studies analyzing factors (or attributes) of online courses, like teaching quality, tuition, reputation, graduation ease, faculty, athletic strength etc., presented as key factors for course selection: part-worth (utility), school's reputation and image, and tuition (Huang, 2005). It is worth mentioning that these factors of choice do not differ significantly between online and face-to-face courses.

In similar path, Table 3 presents solutions that participants expected to be available in an online course. It is noteworthy the relevance of online exercises and online support. This fact may be related to characteristics of adult learning and metacognition embedded in this sample.

Table 3 – *Expected online solutions (frequencies)*

Online Exercises	77%	Telephone Support	43%
Online Support	76%	Text-based Chat	38%
Discussion Forum	64%	Slides Presentations	29%
Live Class + Audio Chat	57%	Animations	21%
Live Class + Text Chat	48%	PDA & Cell Phone	18%
Slides Pres. + Narrative	46%		

When analyzing students' interests on specific course content areas (27 choices), the top-ranked course was Valuation (4.54, in a five-point scale), followed by Managerial Control (4.13), and the two least likely to be taken were Controllershship in Health Care Settings (1.90) and Governmental Accounting (2.07).

Correlations

In order to analyze the correlations between participants' interests on course content, the 27 courses were grouped in seven areas. Grouping was made after considering the US CPA examination structure (American Institute of Certified Public Accountants [AICPA], 2002), National Business Education Association curriculum standards from (National Business Education Association [NBEA], 2001), accounting education objectives (Accounting Education Change Commission [AECC], 1990), as well as specific Brazilian professional certification details. Table 4 presents the structure involving areas and course content.

Table 4 – *Course Content Groups (Areas)*

Areas	Courses
A ₁ - Financial Accounting	-Introductory Accounting, Cash Flow & SSAF, Value Added Statement, Statement/Ratio Analysis, Valuation, International Accounting, Statement Conversion, Cost Accounting, ABC, Banking Accounting, and Environmental Accounting
A ₂ - Taxation	-Taxation and Tax Planning
A ₃ - Governmental Accounting	-Governmental Accounting and 3 rd Sector Accounting
A ₄ - Controllershship	-Budgeting, Managerial Control, and Controllershship – Health
A ₅ - Finance, Financial Market and Governance	-Finance, Financial & Stock Market, Financial Analysis, Derivatives, and Corporate Governance
A ₆ - Related Skills	-Business Math and Applied Statistics
A ₇ - Business Game	-Banking Game and Risk Game

After conducting correlational analysis based on these areas (Table 5) it was possible to observe that two core curriculum areas, Financial Accounting (A_1) and Finance, Financial Market and Governance (A_5) bear significant correlations with all other areas. The highest significant correlation is between Financial Accounting (A_1) and Controllership (A_4), and this maybe explained based on the particular approach of this MBA program.

Table 5 – Correlations (Spearman)

	A_1	A_2	A_3	A_4	A_5	A_6	A_7
A_1	1.000						
A_2	0.436**	1.000					
A_3	0.622**	0.520**	1.000				
A_4	0.641**	0.100	0.452**	1.000			
A_5	0.595**	0.396**	0.321**	0.343**	1.000		
A_6	0.411**	-0.011	0.362**	0.445**	0.246*	1.000	
A_7	0.274*	0.284*	0.176	0.183	0.519**	0.216	1.000

* - significant at the 0.05 level / ** - significant at the 0.01 level

Comparison of Groups

In order to test the existence of significant differences among preferences for 27 content areas between participants willing to take online courses and those without this propensity, we conducted the nonparametric Mann-Whitney test. This test revealed only two significant differences: International Accounting ($U= 754.5$, $Z= -2.064$, $\text{sig.}= 0.039$), and Financial and Stock Market ($U= 710.0$, $Z= -2.390$, $\text{sig.}= 0.017$). We conducted the same test again, but considering contents grouped in seven areas, and no significant differences in terms of propensity toward online courses were found. We also tested the dataset aiming at significant differences among course preferences considering gender. The Mann-Whitney test showed significant differences between women and men only in one content area: Applied Statistics ($U= 678.0$, $Z= -2.747$, $\text{sig.}= 0.006$). When comparing course preferences in terms of academic background within this sample, using the Kruskal-Wallis procedure, three content areas presented significant differences: Statement Conversion ($\chi^2= 10.784$, $\text{sig.}= 0.013$), Budgeting ($\chi^2= 10.811$, $\text{sig.}= 0.013$), and Managerial Control ($\chi^2= 8.402$, $\text{sig.}= 0.038$). The comparison of course preferences in terms of online education experience of the subjects, based on the Mann-Whitney procedure, showed only one content area bearing a significant difference: Budgeting ($U= 972.5$, $Z= -2.008$, $\text{sig.}= 0.045$).

Cluster Analysis

We also conducted a cluster analysis (K-Means, classify method) to check students' characteristics and their preference for specific content areas. Findings from this study indicate that, analyzing students in terms of their interest level on attending specific courses (considering the entire sample), it was possible to reach two distinct (statistically significant) clusters. In cluster C_1 (lower preference levels), with 30 subjects, the highest preference mean is 2.85 (Financial Accounting) and the lowest is 1.42 (Governmental Accounting). And, in cluster C_2 (higher preference levels, or "field enthusiasts"), with 70 participants, the highest and lowest means are, respectively, 4.26 (Taxation) and 2.63 (Governmental Accounting). When analyzing specific characteristics in terms of these groups, cluster C_1 bears 60% of people willing to attend online courses, 67% of males, 70% with bachelors' degree only (30% with specialization or certificate), and 50% reporting previous online education experience. Cluster C_2 ("field enthusiasts"), on the other hand, presents 77% of participants willing to attend online courses, 73% of males, 54% with bachelors' degree only (43% with specialization or certificate), and 50% with previous online education experience. Correlations based on cluster C_2 ($n= 70$) are very consistent in terms of the results from Table 5. But, cluster C_1 ($n= 30$) present interesting significant correlations. There is a strong positive between Finance, Financial Market and Governance (A_5) and Controllership (A_4), and there are two strong and negative correlations involving Related Skills (A_6): one with Taxation (A_2) and another with Controllership (A_4).

Although not conclusive, these results reinforce the idea that even considering segmentations in terms of content preferences, both groups bear a high percentage of students willing to attend online courses. Also, the results indicate a higher rate of men with more academic background as participants bearing high propensity for attending online courses. Previous experience with online education seems not to be relevant aspect in this analysis. Alone, none of the seven curriculum areas showed expressive influence as a determinant for clusters, but the overall level of preference for the core disciplines of the curriculum played a relevant role in this analysis.

Conclusions & Recommendations

Online education can support the current stage of business education reflection in terms of instructional alternatives and opportunities to provide a reliable and suitable solution aiming at a particular type of student: employed adults involved with organizations, bearing work experience and interested in pursuing further educational goals (e.g.,

graduate program). In this sense, this study could collect evidence to support this discussion involving the training and development dimension of HRD, while answering the aforementioned questions, based on a sample of 100 graduate students from a top-ranked accounting MBA program.

Considering research question RQ₁, three courses bear an average preference level over 4 points (from a five-point scale) among students ($n=72$) willing to attend an online course: Valuation (4.54), Managerial Control (4.13), and Statement Analysis (4.06). The top-ranked area among the seven grouped curriculum areas was Taxation (3.79). The results from analysis of the 27 courses are related to the nature of the studied program: very strong in terms of managerial aspects of accounting. And, the results from the analysis of the seven curriculum areas are tied to the relevance of taxation in terms of the observed cultural and legal context: Brazilian economic and legal environment.

Analyzing RQ₂, we could find that each area presented significant correlations with at least four others, suggesting a good combination of the curriculum areas. Considering students willing to attend online courses ($n=72$), two curriculum areas presented correlations with all others: “Financial Accounting” and “Finance, Financial Market and Governance”. As core competencies areas, the evidence here is related to the fact that students willing to attend online courses are not thinking about accessory courses, but they are considering the core disciplines.

Considering question RQ₃, we could find significant differences in terms of (a) gender (Applied Statistics), (b) academic background (Statement Conversion, Budgeting, and Managerial Control), (c) willingness for attending online courses of a graduate accounting program (International Accounting and Financial & Stock Market), and (d) online education experience (Budgeting). Although we could not find a pattern in these results, they give us evidence that students’ preferences for specific courses are different in some cases, revealing course content influence on these decisions (e.g., online education enrollment) that should be further investigated in more detail.

When studying research question RQ₄, we observed that cluster analysis could disclose two well defined clusters (C_1 - lower preference levels, and C_2 - higher preference levels, or “field enthusiasts”), both bearing high percentages of students willing to attend online courses (respectively 60% and 77%). Interest in core curriculum areas appears here to be related to the propensity toward online education. Cluster C_2 presented a different correlational structure, including significant negative correlations (e.g., Related Skills area).

Thus, these evidences and conclusions support the assumption that course content plays a relevant role in terms of working students’ propensity toward attending online courses. This particular issue requires more attention from scholars in order to offer specific details to the stakeholders (e.g., institutions, faculty, students, and other providers of educational technology). According to our experience with this study, future research in this area should consider aspects like (a) nature of courses (numeric vs. theoretical courses), (b) relevance of content (core competency vs. support), (c) workload dimension, (d) propensity of faculty or authors in terms of designing and developing these courses, and (e) instructional strategies.

Based on this reflection, two recommendations are registered here. First, it is important that providers of educational solutions consider the core content areas as a priority (online education was not considered as a way of dealing with second-tier content areas). Second, aiming at human resource development professionals, the results revealed a great amount of importance connected to the working student. So, providing help to working students in terms of aspects like metacognition and, also, considering their preferences (content areas) as a main component of the decision in terms of online education alternatives (including blended solutions, considering that 76% of this sample are willing to enroll simultaneously face-to-face and online courses) are both highly recommended.

Contributions

According to the idea of Gall, Gall, & Borg (2003, p.9), that “a researcher can never prove a theory, but only support it”, throughout this study we considered arguments to analyze the relationship between course content and propensity of working students toward online course formats. Findings from this research offer initial contributions to HRD, mainly its training and development dimension, as a relevant provider of educational solutions aiming at the workplace environment. With course content playing a special role in propensity toward attending online courses, and based on this framework, more attention should be given to the design and development of online educational environments, mainly considering (i) students’ status (working adults), (ii) integrative curriculum approach (core-competency courses), (iii) students’ metacognition, and also (iv) workplace and individual needs.

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