

STUDENT DEMAND FOR DISTANCE EDUCATION COURSES IN ACCOUNTING

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ABSTRACT

The purpose of this study is to examine the factors that drive demand for distance education (DE) courses in accounting. Using a survey, data were collected from seventy-three accounting students regarding their satisfaction with distance education, perceptions of DE, demographic characteristics and their desire to take a DE course in accounting. We found that demand increases for full-time students, students who are further along in their education (graduate students), and for those who are more satisfied with their previous DE experiences. We also find perceptions of DE increase student demand for DE. Students with positive attitudes towards DE and those who recognized the time management benefits of DE had a higher demand for DE in accounting. Interestingly, marital status, whether individuals have children, number of hours worked, or distance living from campus had little impact on demand.

Key words: distance education, accounting curriculum, online courses

Data availability: The data from this study are available from the first author upon request.

INTRODUCTION

Distance education (DE) has changed considerably in the past decade with changes in available technology. Historically, taking classes outside of traditional bricks-and-mortar institutions meant correspondence or televised courses. The advent of asynchronous (instructor and student not present at the same time), internet-based courses has expanded the possibilities of distance education to overcome any time or location hurdles faced by students. In fact, the Department of Education reported that 56% of all two-year and four-year institutions offered DE courses during the 2000-01 academic year (U.S. Dept. of Education, 2003). Moreover, over 200 universities currently offer online accounting coursework (Bryant et al., 2005).

With all these changes come opportunities for both students and universities. Students can now take their entire degree program online, take a few DE classes as part of a more traditional degree program, or take all their courses in the traditional manner of attending classes at a brick-and-mortar institution. In the same vein, universities can offer entire programs, select classes or no classes as distance education offerings. Historically, for-profit educational institutions took the lead in offering distance education as full degree programs. However, administrators at more traditional universities have realized that they can capitalize on their advantages - quality education at affordable prices - and capture more of the online education market from for-profit institutions. Traditional universities also offer a brand name and access to quality faculty which appeals to many students.

For a university to go from offering no distance education courses to offering a full online program is a significant leap. Clearly the technology is sufficient for DE to be successful, so it is really a question of to what degree DE will be employed at any particular institution. To better understand their place in distance education, business schools and individual departments within them need to understand the student demand for distance education. The advent and success of for-profit institutions that offer entire online distance education programs to students provides some evidence of demand for programs that are entirely online. This in fact may attract new students who might otherwise not choose to attend a traditional school. However, not all students may want to take entire degree programs without stepping foot into a classroom. Schell (2001) surveys students in DE courses across the curriculum and finds only 12% have a strong preference to take as many classes as possible through distance education. However, he does find another 31% agree that they would like to take some DE classes, suggesting students may need or desire some combination of DE and traditional courses to balance their varied commitments.

The research in online offerings in business education provides little empirical evidence regarding the demand for distance education among college students. This paper examines the demand for DE in accounting, defined as asynchronous internet-based classes, from otherwise traditional students and what drives that demand. We examine how satisfaction with previous DE courses, perceptions of DE, and demographic characteristics impact the demand for accounting DE offerings.

BACKGROUND

Research in distance education has covered various types of course delivery (correspondence, televised and online) and has addressed many important questions regarding the effectiveness of DE compared to traditional face-to-face delivery, as well as student performance and satisfaction (see

for example Bryant et al., 2005 for a review of the DE literature). In general, the results speak well of distance education. However, there is scant research that addresses specifically the demand for DE even though many authors suggest that demographics and the need for convenience are the primary, if not sole, drivers of demand (see for example Folkers, 2005; Shea et al., 2001; Simonson, 1997). This paper investigates the possibility that demand is more complex and is driven by other factors such as satisfaction with previous DE courses, attitude towards DE and aptitude with technology.

Demographic characteristics

A review of the DE literature would lead any reader to believe that the demand for distance education is driven by the need to juggle family and work commitments with the desire to get an education. If accessibility is a primary concern of many students, distance education can certainly circumvent the lifestyle constraints of time, family and location. In support, Schell (2001) provides exploratory evidence that being a married student is a significant predictor of demand for web-based courses. However, most other studies simply provide demographic profiles of students enrolled in a DE class and fail to address demand specifically. For example, Bryant et al. (2005) conclude that DE learners are on average older than the general student population, more often female, employed full-time and are more likely to be married. Ponzurick et al. (2000) find that MBA students in a DE course were more likely to be older, married, have children and work than students enrolled in the on campus version of the class.

In a survey of administrators of distance education programs, Shea et al. (2001) find that the profile of students in their programs leans heavily toward older, working females. However, what is interesting is that while the DE administrators overwhelmingly (96%) believe their target audience is the non-traditional student they profile, fifty-nine percent also said they target students enrolled in traditional day programs at their institutions. Furthermore, the descriptive nature of the research to date leaves us with the question of what is the actual impact of these characteristics on the demand for DE courses. This leads to our first research question:

RQ1: Do demographic characteristics impact the demand for distance education?

Satisfaction

Results on student satisfaction with the distance education environment are mixed. On the one hand, researchers have found evidence that students are very satisfied with their DE experience. For example, Motiwalla and Tello (2001) found that students were generally satisfied with the overall quality of DE as well as with course content. Diaz (2000) compared the satisfaction of online and traditional students and found that online students were more satisfied with their courses and generally fared better in grades. Dunbar (2004) found that students in a graduate tax class are highly satisfied with the asynchronous course delivery. Anecdotally, Dunbar also notes that students with more experience (i.e. those taking a second DE class) seem to have an increased willingness to take additional distance courses, suggesting either satisfaction, experience, or a combination, may affect demand. Furthermore, Ridley and Sammour (1996) find that online students who finished their courses expressed satisfaction with their educational experience and were more likely to enroll in

subsequent online courses. Whether the student takes additional DE courses based on satisfaction or some other dimension is not clear.

On the other hand, researchers have also found dissatisfaction among students taking distance education courses. Vamosi et al. (2004) found that students' overall satisfaction is lower for the asynchronous delivery than traditional classroom delivery of introductory accounting. Ponzurick et al. (2000) also found that MBA students in a DE environment have lower satisfaction overall than students in a face-to-face environment, but enroll for the convenience DE provides. This may suggest satisfaction is not a relevant factor in determining demand.

Overall, while there is mixed evidence on how satisfied students are with distance education, the research to date does not provide much empirical evidence to support the contention that a student's satisfaction with DE will impact demand for additional DE courses. This leads to our second research question:

RQ2: Will students who are more satisfied with their previous distance education experience have a higher demand for distance education?

Perceptions of DE

Attitude

Schell (2001) suggests that self-motivation and active learning are necessary when using internet-based learning, as employed by many current distance education courses. Internet-based courses require students to actively seek out course materials, as opposed to the passive consumption of materials possible in a traditional classroom setting. No longer can students sit back in class and rely on professors to find, present and explain the materials; students must be engaged in the learning process. Becker and Haugen (2004) suggest that the technology employed in DE allows students to learn when and where they desire, which has the potential to make the student more engaged in the learning process. Students may be less inhibited to ask questions when using an electronic tool (i.e., email, discussion boards) to facilitate communication. They may be more likely to participate in discussions, contact the instructor or other students, and be more motivated to keep up with course assignments. Technology can, in fact, overcome what is perceived by many DE instructors as a major hurdle to the effectiveness of DE; the lack of communication (Perreault et al., 2002). However, it still comes back to students approaching the class with a certain level of commitment and motivation to use the tools available to them effectively. Moreover, there is some evidence that distance education, at least in some institutions in both the United States and China, do have a higher drop-out rate than traditional on-campus education (Leung and Li, 2006; Fornaciari et al., 1999; Ridley and Sammour, 1996; Dille and Mezack, 1991), lending further support to the notion that motivation, attitude, and/or commitment may be a key to understanding the demand for DE. This leads to the third research question.

RQ3a: Do attitudes toward DE affect the demand for distance education?

Technology

Student familiarity with technology is also an issue with DE courses that are internet-based. Higher technology skills and support are often considered necessary for DE to be successful.

Perreault et al. (2002) suggest that technology difficulties - whether it is reliability, support, or skills of students or faculty - are often encountered and can hinder the success of DE courses. They also indicate that instructors of DE courses felt that students overestimate their computer expertise when they enrolled in the DE course. However, the use of technology to support higher education has become so commonplace that it is hard to find a course at most universities that does not use some form of technology. Email, PowerPoint and the use of the internet to access class notes or articles at the library is nothing new for students. Certainly students with experience will have an understanding of the technology required for distance learning and will have an understanding of the necessary technical support. Yet, the question remains whether perceived technology proficiency and support affect demand.

RQ3b: Do perceptions of technology proficiency and support affect the demand for distance education?

Time Management

There is also a fairly strong perception that distance education is a time management tool for students. Researchers found that the majority of MBA students who self-selected into a DE course when a traditional section was offered on campus said they would prefer the traditional on-campus format (Pozurick et al., 2000). It is suggested that the convenience of distance education may overshadow the conflicting pressures felt by students who may not really want to learn at a distance but accept DE as a way to manage other aspects of their lives (Simonson 1997). Motiwalla and Tello (2001) note that students with DE experience appreciated the flexibility DE afforded them. Further, Shea et al. (2001) found that administrators of DE programs believe that convenience is the primary reason students like DE programs.

Most studies assume time management corresponds with demographic characteristics such as being married or having children. For example, Becker and Haugen (2004) and Folkers (2005) suggest that non-traditional students want flexibility in time and location of instruction, but neither study provides empirical support. However, the possibility that DE is perceived as a time management tool by students should be considered as a separate variable from demographic characteristics. Schell (2001) does find some support for the importance of time management related to demand for web-based courses. However, whether this relationship holds separate from demographic characteristics needs to be explored further, leading to our final research question:

RQ3c: Does the perception of DE as a time management tool affect the demand for distance education?

METHOD

Data

Data were collected from 156 students enrolled in upper-division and graduate level accounting courses in the spring of 2006. To be included in this study, students must have completed at least one distance education course, allowing us to isolate the demand for DE among students with true knowledge of distance education. This criterion is based on the notion that students without experience may have misperceptions or biases that may confound the results and may be more likely

to say they would like to take a DE course, yet never make an attempt to actually register for the course. Students with experience have a demonstrated proclivity to enroll in a DE course. Given this restriction, the responses from seventy-three students are the basis for this study, indicating a 47% response rate.¹ All students were enrolled in a traditional on campus degree program and were attending a public university in the Southwestern United States.

A survey was used to collect information about the student's attitude towards DE, perceptions of DE as a time management tool, their technology skills, and their satisfaction with distance education (see Appendix A for full survey). These questions were largely derived from earlier studies. Demographic information was also collected as it is speculated that the demand for DE is affected by various demographic factors. Finally, students were asked whether they would be interested in taking a distance education course in accounting. We limited this study to the single discipline of accounting because we believe demand may vary across major and non-major course work.

In this study, distance education was defined as asynchronous, internet-based classes. Students were told to consider only classes taken this way and not include any correspondence or synchronized, televised classes. There are significant differences in the use of correspondences or even televised courses compared to web-based delivery, particularly the higher technology skills required by students taking these courses. By isolating one specific type of course delivery, we avoid any confounding factors related to course delivery method. Furthermore, web-based delivery is becoming more prominent, yet has not been studied very extensively, increasing the relevance of this study. The university where the sample is drawn from has adopted the WebCT platform for distance education (as well as for use in on-campus classes); as such, students in this study are most likely to have experience with this form of distance education.

Student Characteristics

As shown in Table 1, the majority of students participating in this study were full-time students (75.3%) and over half the sample was female (60.3%). The majority of the students in this study are undergraduates (80.8%) and international students make up 8.2% of the sample. Thirty-seven percent of the students were older than 25 years of age, 26% were married and 21.9% had children. The average commute to/from school was 11.8 miles and the average number of hours worked was 32.5 hours per week.

RESULTS

Demographics and the Demand for Distance Education

Nearly 80% of the survey respondents were interested in taking a distance education course in accounting. While these students have taken distance education courses in the past, these *are* students who have enrolled in a traditional on-campus degree program. Many of the DE courses taken by the students in this study also had an equivalent section offered as a traditional on-campus

¹ There are two significant differences between the students with and without experience with distance education courses. Students with experience in distance education courses are more likely to be going to school full-time. Students without experience in distance education are more likely to be further along in their studies (i.e. graduate students or seniors).

Table 1
Demographics

<i>Discrete Variables</i>		<u>N</u>	<u>Percentage</u>
Student status:	Full-time	55	75.3%
	Part-time	18	24.7%
	Juniors	30	41.1%
	Seniors	29	39.7%
	Graduate students	14	19.2%
	International students	6	8.2%
Gender:	Female	44	60.3%
	Male	29	39.7%
Age:	18-25	46	63.0%
	>25	27	37.0%
Students who are married:		19	26%
Students with children:		16	21.9%
Students who would like to take a Distance Ed. Course in Accounting:		58	79.5%
<i>Continuous Variables</i>		<u>Mean</u>	<u>Range</u>
Hours worked per week		32.5	0-60
Miles traveled to school (one-way)		11.8	39106

course the same semester, suggesting these students have an inclination towards DE for at least part of their degree program.

The first dimension considered in this study is effect of demographic characteristics on the demand of distance education courses in accounting. Because the possibility exists that several of the demographic characteristics would be correlated, we start with a correlation analysis of the demographic variables. The results shown in Panel A of Table 2 indicate several significant correlations among the demographic variables. These correlations can have substantial effects on the results, making it more difficult to have unique explanatory predictions from these variables. As

such, we initially ran a logistic regression of the demographic variables on demand for distance education in accounting to ascertain which of these variables are related to demand.

The results, as shown in Panel B of Table 2, indicate that full-time students and graduate students are more likely to want to take courses DE and that increased number of hours worked increases the probability of wanting to take DE. What is interesting is that being married, having children or living greater distances from school does not significantly impact the demand for DE, as often suggested in the literature. The results do suggest that those students who are trying to work

TABLE 2

Demographics and the Demand for Distance Education

Panel A: Correlation Matrix

Pearson correlations are shown with significance in parenthesis

	<u>Schedule*</u>	<u>Gender</u>	<u>Age</u>	<u>Married</u>	<u>Children</u>	<u>Year in School</u>	<u>Hours Worked</u>	<u>Miles to/from School</u>
Gender	.075 (.194)							
Age	.154 (.096)	.042 (.362)						
Married	.168 (.078)	.099 (.203)	.386 (.000)					
Children	-.388 (.000)	-.159 (.089)	-.417 (.000)	-.516 (.000)				
Year in School	-.424 (.000)	-.062 (.302)	-.302 (.005)	-.133 (.132)	.111 (.174)			
Hours Worked	-.247 (.019)	.069 (.284)	-.129 (.141)	.004 (.485)	.046 (.352)	.106 (.190)		
Miles to/from School	-.025 (.418)	.026 (.415)	.036 (.382)	-.015 (.450)	-.075 (.265)	-.212 (.037)	.265 (.013)	
International	-.060 (.306)	.063 (.299)	-.081 (.249)	.064 (.296)	-.038 (.375)	.155 (.095)	-.204 (.044)	-.126 (.146)

* Schedule is a dichotomous variable with full-time students coded as 1 and part-time coded as 0

(continued)

TABLE 2 (continued)

Panel B: Regression Results

<u>Variables</u>	<u>Coefficient</u>	<u>Standard Error</u>	<u>P-Value</u>
Schedule (FT vs PT)	2.31	1.07	0.03
Gender	-0.60	0.72	0.41
Age	-0.91	1.02	0.37
Married	-0.79	1.02	0.44
Children	-0.53	1.17	0.65
Year in School	1.22	0.64	0.05
Hours Worked	0.06	0.03	0.04
Miles to/from School	0.31	0.06	0.62
International	1.19	1.47	0.42

Chi-square = 16.81

Model P-Value = 0.05

full-time jobs and/or take a full-time course load are more likely to use DE as a way to accomplish these objectives.

Overall Demand for Distance Education

In addition to demographic characteristics, another measure expected to impact demand was satisfaction. To measure satisfaction with distance education, students were asked to rate their level of overall satisfaction with DE on a seven-point scale (1 = very dissatisfied and 7 = very satisfied). The students in this study are generally satisfied with their distance education experience. Their overall reported satisfaction with the DE course was on average 5.56.

The third aspect of this study examined students' perceptions of DE. Students were asked to respond to ten questions regarding various aspects of distance education. These questions, as shown in Table 3, were intended to capture their attitudes toward distance education, their perceptions of the time management benefits associated with DE, and their perceptions of their technology skills and campus technology support. Students responded to the questions using a seven-point scale, where "1" indicated that they *Strongly Disagree* with the statement and "7" indicated that they *Strongly Agree* with the statement.

The ten questions used to measure the student's perceptions of distance education in this study were subjected to a factor analysis to determine a set of underlying constructs. Principle component analysis with a varimax rotation was applied. Questions were retained whose individual loadings exceeded 0.50 and appear logical. The second question did load on two factors with loadings of .513 and .613, but appears most logically related to the factor with the higher loading. As seen in Table 3, the individual factor loadings correspond with the constructs of attitude, time management and technology. Eigenvalues for the three components indicate over 73% of the variance can be explained by these three factors. In addition, Cronbach's alpha for all of the constructs exceed 0.70, demonstrating inter-item reliability for the three constructs.

TABLE 3

Factor Analysis - Perceptions of Distance Education

<u>Item</u>	<u>Attitude</u>	<u>Time Management</u>	<u>Technology</u>
I would prefer to take as many distance education classes as possible.	.822	.210	.002
The technology required for distance education is easy to learn.	.063	.513	.613
I would be more motivated when taking a distance education compared to a traditional course.	.889	.131	-.023
I can do equally as well in a distance education course as compared to a traditional course.	.740	-.001	.333
I have sufficient access to a computer for a distance education course.	.180	.032	.841
I have the computer skills necessary for a distance education course.	-.023	.370	.819
Accounting courses would work well as distance education courses.	.786	.245	.035
The biggest advantage of taking a distance education course is the flexibility it provides in terms of time.	.016	.849	.202
I would spend more time on a distance education course compared to a traditional course.	.803	-.112	.092
Distance education courses will allow me to manage my personal commitments (work/family) better while attending school.	.276	.866	.106
Eigenvalues	3.999	2.213	1.114
Percent of Variance Explained	39.99	22.13	11.14
Chronbach's Alpha (bolded items represent scale)	.876	.741	.726

While the individual demographic results are interesting, we also consider the combined impact of each of the various proposed drivers of demand to establish a more complete picture of what drives the demand for distance education in accounting. As shown in Table 4, the results of the comprehensive logistic regression model show that of the demographic variables, all but *hours worked* are still significant in the presence of the other variables. This supports the robustness of these variables in determining demand.

The results also suggest that satisfaction is a significant factor in driving demand for distance education in accounting. Previous positive experiences with DE in general are likely to increase the demand for distance education in accounting. Moreover, two of the three variables related to the students' perceptions of distance education were significantly related to demand. The student's overall attitude toward DE, which includes elements such as ability, motivation, commitment and preference for DE, is positively associated with demand. The variable that captures the time management aspect of distance education is also positively related to demand. These results suggest that students can essentially 'make up their mind' to have DE work for them, are aware of the flexibility DE offers to meet their various commitments, and factor this into their demand.

Only one variable, technology, did not have a significant impact on demand for distance education in accounting. This suggests that students are relatively computer savvy and/or the technology required for DE is not perceived as very complex. Given the prevalence of technology across the curriculum and the subjects' experience with using the technology required for DE, this result is not surprising. It is important to note that students without experience with DE (those not included in this study) may have different attitudes toward the technology requirements due to their lack of experience, and students with self-perceived lower technology skills may gravitate away from DE offerings.

TABLE 4

Overall Demand for Distance Education

Regression Results

<u>Variables</u>	<u>Coefficient</u>	<u>Standard Error</u>	<u>P-Value</u>
Schedule (FT vs PT)	5.83	2.81	0.04
Year in School	2.78	1.42	0.05
Hours Worked	0.05	0.05	0.29
Overall Satisfaction with DE	1.45	0.82	0.07
Attitude	5.30	2.17	0.02
Time Management	1.98	1.12	0.07
Technology	0.32	0.60	0.59

Chi-square = 52.52

Model P-Value = 0.00

SUMMARY AND CONCLUSIONS

A question asked in the literature is: Do students really want to learn at a distance or are they accepting of it because it is convenient? The results of this study suggest that the demand for distance education in accounting is fairly complex. Demographics, previous satisfaction with DE, attitude, and appreciation for the time management aspect of DE all play a role in driving a student's demand to take distance education courses in accounting. What is interesting is that the anecdotal claims found in the literature, that married students or students with children are more likely to demand DE, did not hold. However, students who go to school full-time and are further along in the education process (graduate students) are more likely to embrace a positive attitude toward DE, appreciate the flexibility it provides, and demand DE courses to make their degree programs more accommodating to their needs.

As more and more students are gaining experience with WebCT, Blackboard, Pageout and other web-based, asynchronous learning tools, their comfort levels with distance education are likely to increase, and the demand for classes may increase correspondingly. Millennials (students born in the 1980's) have grown up with blogs, Google, podcasts and a level of technological affluence unheard of in earlier generations, and are likely to have a different view of distance education than students from even ten years ago. While transitioning entirely to an online degree program may not be necessary, offering some courses via distance education may help meet the needs of these students.

In addition to providing accounting students flexibility in their education, experience with the online learning environment will assist them as they make the transition to becoming professionals in the field. Many certification programs in accounting are giving their exams online (i.e. CPA, CMA, CFM), and more are likely move in that direction. Preparation courses for certification are offered online to better simulate the exam experience. In addition, many continuing professional education programs are offered online through accounting firms, professional associations and other groups. It is highly probable that lifelong learning will encompass asynchronous, internet-based educational programs for the vast majority of today's students.

From an institutional standpoint, the importance of gauging demand and its drivers is necessary to efficiently allocate faculty and technology resources. Training faculty to use the necessary technology required for distance education, providing a DE support team (or release time) for the preparation of course materials can be costly to the institution. Additional resources to facilitate the student experience and make the courses technologically reliable, user friendly and consistent across campus are also necessary. Packages such as WebCT or Blackboard give students one portal for DE as well as campus courses, but are expensive and require a commitment across campus to be used by everyone. Once capital is committed to these resources, it is also important that these resources be fully employed. To assure adequate usage, it is necessary to understand the demand drivers to market DE programs effectively. Making sure target audiences who can benefit from full DE or integrated DE/traditional degree programs can improve student retention rates and may even attract additional students to programs.

Understanding the demand drivers can also assist in making sure the right types of courses are offered and those courses are designed to meet the needs of students. The results of this study indicate that demand increases as students get further along in their programs. Since DE has historically high attrition rates, offering senior or graduate level courses may be effective, as these

students may be more self-disciplined and comfortable with the expectations of college courses. However, one caveat is that experience with DE is also a predictor of demand, suggesting lower level course work should also be an important part of an effective DE program. Since this study is limited to upper level students, this area should be studied further. The results also suggest time management is important to students and that many are full-time students. In the design of courses, instructors can consider having things like testing periods of time rather than one specific day and time for an exam.

There are several limitations to this study that must be addressed. First, this study is limited to the preference of accounting students with experience taking DE courses. Students who have not yet taken any distance education offerings may or may not have similar demand drivers, which offers an area for future research. This study is also limited to accounting students and their demand for accounting DE offerings at one institution. Moreover, the students participating in this study were not strictly traditional students by age standards. With 37% of the students above 25 years of age, their needs and experiences may vary greatly from the average traditional student. As a result of these limitations, the findings may not be broadly generalized to the entire population of students or majors; however, they do provide a starting point for research in this area. Further, this study does not address issues of course quality and/or the learning that students expect from DE. Students were not asked whether, in their past experience with DE, they felt they learned as much as they would have in a traditional format, if the quality was similar to traditional formats, or whether this impacted demand. This area may be fruitful for additional research.

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5. Do you have children: Yes No
6. Year in school: Sophomore Junior Senior Graduate Student
7. Average number of hours worked (outside of school) per week: _____
8. Number of miles of travel to school (one-way): _____
9. Are you an international student: Yes No