

EMPLOYABILITY IN THE ACCOUNTING SECTOR, ACADEMIC FORMATION MODE AND GENDER: WHAT IS THE RELATIONSHIP?

LUCAS FERNANDES ROCHA

Universidade Federal de Uberlândia. Address: Avenida Imbaúbas, 551 | Planalto | 38413-108 | Uberlândia/MG | Brazil.

*Ⓜ <http://orcid.org/0000-0003-4867-2546>
luksfernandes@hotmail.com*

MARLI AUXILIADORA DA SILVA

Universidade Federal de Uberlândia. Address: Rua 20, 1.600, Bloco 1C | Tupã | 38.304-402 | Ituiutaba/MG | Brazil.

*Ⓜ <http://orcid.org/0000-0002-0810-1127>
marli.silva@ufu.br*

ABSTRACT

In this research, the relationship between the variables employability, academic training mode and gender was investigated in order to identify whether accounting professionals consider the educational background and the gender in their hiring decisions, also discussing their opinion with relation to the equivalence between courses taught in person and online. The data, collected from a sample of 188 owners of accounting organizations in four micro regions of the Triângulo Mineiro, revealed a profile of respondents, mostly male (70.7%), with a higher education level (67.7%) and mean age of 47 years. Professionals do not know or experienced the EaD (66.5%) prevail. In 16 organizations, there is no woman on the staff. The data analyzed through Descriptive Statistics, Frequency Analysis and t-Student Test confirmed that in hiring decision situations there is preference for candidates who have obtained their graduation through face-to-face teaching. It was found, on a scale of 0 to 10, that the highest recommendation average is for female candidates who have completed their degree in the face-to-face teaching modality ($\bar{X}=8.92$). Therefore, the relationship between employability, used as a proxy for admission, academic training in face-to-face teaching, and the female gender in contractual preferences of accounting professionals was confirmed. The results also indicate that 58.51% of the sample investigated considers that the faculties and courses taught online are inferior to the presential ones.

Keywords: Employability. Academic training. Accounting Sciences. Genre. In-class teaching. Distance learning.

1 INTRODUCTION

Professional qualification, progressively more frequently required, can lead to differentiation and consequently highlight a professional at the time of hiring (Carvalho, 2017), justifying the growing interest in obtaining an undergraduate degree, especially in the last two

Submission on 03/17/2019. Review on 05/21/2019. Accepted on 6/25/2019. Published on 08/05/2019.

decades. In 2017, data released by the National Institute for Educational Studies and Research Anísio Teixeira (Inep) recorded, between face-to-face and distance education (DE), 8,286,663 enrollments in undergraduate courses. Comparing with 2005 data, when DE was approved for offer by Higher Education Institutions (HEIs), and enrollments reached a total of 4,567,798, there has been an increase of 81.41% in the number of students in higher education over thirteen years in Brazil (Inep, 2018).

The increase in enrollment is observed in both classroom and distance education, but it is the distance modality that presents a more significant increase of 2,701.86%, while classroom education grew 43.65% (Inep, 2018) over 2005 to 2017 period span. Enrollment rising, with the same characteristics observed for higher education in general, also occurs for the Accounting Science course, in both teaching modalities. Regardless of the academic modality, education and the resulting qualification can be considered an investment.

Education, as stated by Schultz (1960) in the premises of the Theory of Human Capital (THC), can be treated as an investment, because it becomes part of the individuals who receive it, enabling them to acquire skills that lead to future benefits. The assumptions of THC establish that the main effect of education is the transformation promoted in the skills and knowledge of those who learn (Cunha, Cornachione Júnior & Martins, 2010). Therefore, it is understood that the knowledge resulting from academic education leads to employability, understood as the ability of professionals to adapt to the needs and dynamics of new labor markets (Costa, 2014).

Considering the academic formation, in the modalities of classroom and distance education, researches have been carried out in order to investigate its relation with the employability. However, international studies stand out: Adams (2008) and Grossman and Johnson (2017) mention that those candidates who are graduates of distance learning are not judged to have the same qualifications as graduates who obtain their diplomas in a face-to-face course and have confirmed that employers have a propensity to devalue online education. Kohlmeyer, Seese and Sincich (2011) and Tabatabaei and Gardiner (2012) found a strong preference for hiring employees who completed their studies in a traditional setting, that is, for classroom teaching, over those who completed their studies through distance education.

Regarding employability and gender variables in the accounting sector, Boniatti, Velho, Pereira, Pereira and Oliveira (2014) explain that men have always been ahead in the accounting sector, but women have been acquiring space in the labor market and, currently, these are examples to be followed, although their main disadvantage is the salary issue, because even performing the same tasks, women receive lower salaries compared to men. Silva and Silva (2018) also confirm that even if the number of women with higher education is higher, it is men who occupy leadership positions and obtain the highest salaries.

In view of the above, it is understood that the variables teaching modality and gender of the candidate may influence the employability process in the accounting area leading to the following issuing: What is the relationship of academic education, in both presential and distance modalities, and the gender of candidates in the hiring process of accounting organizations? The overall goal was to identify whether accounting professionals in the Triângulo Mineiro region, responsible for admission to their accounting organizations, consider educational background and gender in their hiring decisions. In addition to the analysis of contractual preferences regarding candidates in situations of modalities of academic education in face-to-face and distance education, the opinion of the accounting professional regarding the equivalence of colleges and on-site and distance learning courses is discussed.

Investigations focusing on labor market or legitimacy of the distance learning modality regarding the acceptance of the diploma to obtain a job vacancy predominate in the international context, despite the Brazilian legislation has encouraged distance learning, as expansion from twenty to forty percent of the offer of disciplines in the distance learning modality, including in-person courses (Ordinance No. 1.428, 2018). Moreover, there is a gap in thematic research involving the employability variables in the accounting sector, modality of academic education

and gender in the Brazilian context, revealing that this is still a field with possibilities for investigation, especially in Brazil. The results will be compared for the understanding of possible similarities within results from international studies, contributing to the Brazilian literature on the subject.

2 LITTEATURE REVIEW

2.1 About the teaching modalities

In Brazil, until the beginning of the twentieth century, only the modality of classroom teaching was offered. Within 1904, private international schools began to offer paid courses by correspondence, inserting distance education in the Brazilian context (Costa & Faria, 2008; Carvalho, 2013). Thus, even before the emergence of Internet, with the support of radio and television, this modality got disseminated throughout the national territory (Mugnol, 2009).

Although historiography points out that distance education had already spread in Brazil for over a century, it was only in 2005, through Decree No. 5,622, that the Ministry of Education (MEC) regulated it. Since then, there has been a significant growth of this modality, expressed by the number of enrollments in courses of most diverse areas of knowledge, including Accounting, as shown in Table 1. In the course of 13 years (2005-2017), enrollment in distance learning increased by 2,701.86%, while in the classroom teaching the growth, although observed (43.65%), is humble, compared to distance education.

Table 1

Evolution in the number of enrollments in on-campus and distance education in Accounting between 2005 and 2017

Year	Teaching modalities				Total
	Classroom	% related to total	DE	% related to total	
2005	170,437	97.60%	4,183	2.40%	174,620
2006	179,294	99.48%	944	0.52%	180,238
2007	190,663	94.00%	12,165	6.00%	202,828
2008	204,553	85.95%	33,424	14.05%	237,977
2009	205,198	87.27%	29,944	12.73%	235,142
2010	224,228	84.56%	40,936	15.44%	265,164
2011	239,488	82.93%	49,298	17.07%	288,786
2012	249,529	79.68%	63,645	20.32%	313,174
2013	257,516	78.50%	70,515	21.50%	328,031
2014	267,977	75.79%	85,620	24.21%	353,597
2015	266,095	74.23%	92,357	25.77%	358,452
2016	253,183	72.23%	102,242	28.77%	355,425
2017	244,840	67.63%	117,202	32.37%	362,042
Increase	43.65%		2,701.86%		107.33%

Source: Prepared by the authors based on Inep's statistical synopses (Inep, 2018).

Given such significant numbers, it is possible to differentiate distance education and classroom teaching, considering that the modalities of academic formation are the object of study in this research. Distance education, as defined in article 1st of Decree No. 9,057/2017, which regulates article 80 of the Law of Guidelines and Bases of National Education (LDB) No. 9,394/96, is the “educational modality in which didactic-pedagogical mediation in teaching and learning processes occur with the use of information and communication means and technologies” (Decree No. 9.057, 2017, p. 3). On the other hand, classroom teaching, in Article 4 of the same Decree (No. 9,057/2017), is described as being the activities provided for in the pedagogical or development projects of the educational institution and the course, held at the headquarters of the educational institution (Decree No. 9,057, 2017).

Although face-to-face teaching is characterized by the gathering of students and teachers in the same place and at the same time (Costa, Schaurich, Stefanan, Sales, & Richter, 2014), it is noteworthy that MEC, through Ordinance No. 1.428, of December 28, 2018, in article 3rd, expanded the distance offer limit in the pedagogical and curricular organization of its regularly authorized face-to-face undergraduate courses, from 20% (twenty percent) to 40% (forty percent) (Ordinance No. 1,428, 2018).

If in the classroom teaching mode there is a legal provision for part of the content to be offered online, at a distance, in distance education there is the obligation to perform some specific activities in person. In the distance education modality, for undergraduate courses, there is a legal provision for specific activities that must be performed in person, as regulated by article 4th of Decree No. 9,057/2017, stating that:

[...] face-to-face activities, such as tutorials, assessments, internships, professional and laboratory practices and work defense, provided for in the educational or development projects of the educational institution and of the course, will be held at the headquarters of the educational institution, in the centers of distance education or in a professional environment, according to the National Curriculum Guidelines (Decree nº 9.057, 2017, p. 3).

The growth of distance education in both national and international context is attributed to three factors: the great distances of citizens from educational institutions, both geographically and socioeconomically; the need for education; and the rapid advancement of technology (Casey, 2008), and has been the subject of research. However, discussions point out that the growth of this teaching modality is justified by the importance among working professionals, as well as students who wish to take several courses or work simultaneously (Belloni, 2008; Raj & Al-Alawneh, 2010; Ronchi & Reina, 2011; Vieira, Souza, Behr & Momo, 2016). Moreover, this modality is attractive due to its flexibility and the idea of balance between family, work and studies.

Comparisons between both teaching modalities present the advantages of classroom teaching over distance education: the presence of the teacher in the classroom, which makes it possible to answer the students' doubts at the moment they occur; interacting with other students, enabling the exchange of experiences and creating a capacity for *networking*. The difficulties in the classroom teaching mode refer to the rigor in the schedule, the commitment to travel to an establishment to attend the class, the cost of traveling, the higher value of tuition, for example.

As for frequent challenges to distance learning, Crease, Pymm and Hay (2011) cite communication difficulties, lack of student motivation, high dropout of courses, lack of distance support and a sense of isolation or lack of student community. On the plus side, distance education can serve "a large number of geographically dispersed students at a significantly lower cost than those spent on-site" (Costa, 2016, p. 268) via the use of technology. Also Petry, Borges and Domingos (2014) understand that distance education provides anyone with access to education, in addition to promoting the democratization of education through the adoption of technology.

However, although distance education is a teaching modality that democratizes and promotes access to education, it still lacks greater credibility, as Petry, Borges and Domingos (2014) argue. Sadik (2016) highlights that distance education is seen as inferior to classroom education, and the degrees obtained by distance education are not similar to those obtained in classroom institutions in terms of credibility and quality. Adams (2008) understands that DE is not suitable for everyone, since the result is very dependent on the student. Cordeiro and Rausch (2011) and Vieira *et al.* (2016) agree that students are forced to study and learn through their own research.

Several aspects of DE are criticized from other perspectives, such as student-instructor interaction, employer credibility, admission regulations, and quality of learning outcomes. Regarding the credibility perceived by employers, Seibold (2007) comments that those who believe that not all educational opportunities or institutions are equal, but points out specific skills provided by each type of academic formation: face-to-face education offers an opportunity for developing skills of face-to-face communication and a team approach to accomplishing tasks. On the other hand, distance education, Seibold (2007) notes, builds self-motivation and technology skills and also contributes to student adaptation to various learning environments.

2.2 Employability, course modality and gender in the accounting sector

Employability refers to the quality or ability to obtain and maintain a job, being understood by Silva, Lourtie and Aires (2013) as the potential of students to adapt and make their knowledge, skills and attitudes flexible in relation to the labor market. At a practical level, employability is the potential that candidates bring to practice through their job skills.

On employability provided by education and consequent professional qualification, especially in an international context, studies by authors such as Carnevale (2007), Jeancola (2011), Kohlmeyer, Seese and Sincich (2011), Grossman and Johnson (2017), among others, have been discussing this in order to reveal the preference for candidates who have graduated in both teaching modalities.

Carnevale (2007) investigated on the subject of perception of diverse people in the United States, stating that there is a bias towards online courses, even though more and more colleges are offering courses in distance education. Respondents expressed feelings that their diplomas, earned by distance education, prevented them from gaining various job opportunities. Although these considerations result from a study conducted over a decade ago, recent research still points to similar results.

Kohlmeyer, Seese and Sincich (2011) highlighted the reasons why recruiters prefer employees who have completed their studies in a classroom setting, rather than those who studied in an online education setting. Among the reasons highlighted by the authors are: the lack of interpersonal experiences; inferior reputation and lack of quality of distance education institutions; lack of contact between teachers and students; lack of rigor in class; and unfamiliarity with the instructions.

Jeancola (2011) found evidence that an undergraduate degree obtained by distance education is not perceived as equivalent to an undergraduate degree in face-to-face education in the United States by those who make public sector hiring decisions. As for the author, students who choose distance education due to the conveniences or advantages of this modality may find themselves at a competitive disadvantage when it comes time to work. Regarding the recommendation to occupy job positions, recruiters strongly recommend those candidates who have graduated in face-to-face mode.

Grossman and Johnson (2017) have recently examined the various factors relevant to employers' perceptions of online accounting education, including: the educational environment in which a job applicant has completed his or her degree; the type of educational environment between undergraduate and postgraduate courses; the reputation of the institution from which the candidate obtained his degree; as well as employers' familiarity with online courses. According to the authors, employers still prefer candidates who have earned their degree in a face-to-face educational environment, as opposed to an environment that offers distance education.

As for employability and gender in the accounting sector, historically, the profession was exercised exclusively by men, while women held auxiliary positions as clerks in accounting offices (Kirkham & Loft, 1993). Even with the rise of women in accounting professions, Moreno, Santos and Santos (2015), note that men remain the majority of professionals registered in leadership positions in this sector, and for this reason, complement Silva and Silva (2018), it is men who receive higher wages compared to women. This fact can be explained and reinforces a

situation that generally characterized the entry and participation of women in the market, whose work, argues Casa Nova (2014), were marked by access to secondary, precarious or informal activities, in times of economic scarcity, which generated lower remuneration compared to those received by men.

In various spheres of society, women were subjected to facing different difficulties in their career, whether personal or professional, as reflected by a study by Madalozzo, Martins and Shiratori (2010), in which the authors describe that despite the rise of the women workforce and the decline in gender pay, there are still major difficulties for women with regard to promotion and remuneration within organizations. These conclusions persist today, because although women, as of the 21st century, represent the majority in the accounting profession (RAIS, 2018), they are not equally paid face to men, as the results of research by Brighenti, Jacomossi and Silva point out (2015) and Silva and Silva (2018).

In view of this, and in order to achieve the objectives of this research, which discusses the relationship between the modality of education attended by the candidate, gender and employability in the accounting sector, the next section demonstrates the methodological procedures used for survey, treatment and analysis of results.

3 METHODOLOGICAL PROCEDURES

This study, which investigated the relationship between the variables: employability, modality of education and gender, in order to provide a new view on this relationship, describing the characteristics of the population in consideration and identifying whether accounting professionals consider educational background and gender in their hiring decisions, it is a descriptive research with a quantitative approach. Data collection occurred through field research, applying a survey questionnaire.

The population was composed of accountants and accounting technicians, with active registration within the Regional Accounting Council of Minas Gerais (CRC-MG), all owners of accounting offices, in the Triângulo Mineiro region, in the state of Minas Gerais, whose condition would be their participation in recruitment and hiring processes in their organizations. The investigation, in a non-probabilistic, intentional and due to accessibility way, was delimited to the Triângulo Mineiro region, which is composed of 35 (thirty five) municipalities, grouped in Frutal, Ituiutaba, Uberaba and Uberlândia microregions.

The population was defined by consulting the list with the number of accounting offices in each municipality of the Triângulo Mineiro region. The lists provided by the CRC-MG municipal unions of accountants and delegates included the names of the owners, office names, telephone, e-mail, and addresses of a total of 587 (five hundred eighty-seven) accounting organizations in this region. After attempts to collect data by e-mail between July and December 2018, a return rate of 32.02% has been obtained, ie, 188 (one hundred and eighty-eight) valid questionnaires.

The research instrument was divided in five parts: in the first part three filter questions asked if the respondent: (i) had an active registration with CRC-MG; (ii) participated in the hiring process or if the hiring in their organization was outsourced; and finally, (iii) participated in the process of defining the knowledge, skills and attitudes needed by the job seeker. These questions would exclude the respondent who answered “no” to any of them. In the second part, sociodemographic data were raised, such as gender, age and education, as well as general characteristics of the respondents, such as the municipality in which they operate, the amount of time of professional practice in the accounting area, the position held in the organization and conducting online courses.

In the third part, scenarios were presented describing the characteristics of candidates in relation to the modality of academic formation, so that the participant would choose the candidate he would recommend for a job opening in his organization. The scenarios have been

translated from previous studies by Jeancola (2011) and Grossman and Johnson (2017), adapting them to the Brazilian national context. Another adaptation refers to the use of a continuous scale from 0 to 10, including the possibility of assigning fractional values. For each candidate, the respondent would make the final recommendation, their decision to hire for the requested recommendation. The scale was categorized into intervals when processing data into: (0) - Would not recommend; (1 to 4.9) - Not sure if would recommend it; (5 to 6.9) - Would recommend with reservations; (7 to 8.9) - Would recommend; and (9 to 10) - Would strongly recommend.

In the fourth part of the instrument, similar to Jeancola (2011), a comparison was made between educational institutions that teach both distance and presencial courses, in order to identify the perception of superiority, equivalence or inferiority of one to the detriment of another modality. The respondent was instructed to check an “X” in the option that represented his opinion, by justifying or explaining his answer, in a dissertative way.

For data analysis, statistical techniques aligned with the proposed objectives have been utilized. Descriptive Statistics and Frequency Analysis were used to describe the participants' profile (Part 2) regarding sociodemographic variables such as gender, age, education, general information and characteristics. To calculate the means, standard deviations, minimum and maximum values, the coefficients of variation of the degree of recommendation for each of the candidates in Scenarios 1, 2 and 3 and to evaluate the candidates as to the likelihood that accounting professionals would hire them Descriptive Statistics has been employed.

In order to verify the existence of a statistically significant difference of means in the respondent's gender profile variable regarding the presented scenarios (Part 3) and the participant's opinion about the teaching modalities (Part 4), the t-Student test has been employed. Finally, to discuss the respondents' opinion about equivalence of colleges and distance learning courses, the Chi-square test was used to analyze the independence or dependence of events. It is noteworthy that the respondent's opinion, presented as justifications, are transcribed as results and confronted with discussions presented in previous studies.

4 DATA ANALYSIS

4.1 Characterization of respondents

From all four micro regions of the Triângulo Mineiro, valid questionnaires have been returned, but only 18 (eighteen) municipalities out of 35 (thirty-five) responded to the survey. Higher frequency of responses from professionals from the municipalities of Uberlândia (n=94) and Ituiutaba (n=27) was confirmed. All respondents are owners or partners of the organizations in which they work and participate in the recruitment, selection and admission process. The majority (36%) holds the position of accountant, but other recruiters have declared themselves as an administrator, analyst, auditor, accounting assistant, planning consultant, Personnel and Human Resources manager, administrative manager, accounting manager, and tax and accounting manager .

Among the respondents, male professionals predominate (70.7%). All respondents (n=188), it is affirmed, have a vocational technical education in accounting or an undergraduate degree in accounting, as this is one of the conditions for registration in the category class council (CFC, 2011), the CRC-MG. Most (n = 116) have a degree in Accounting Science. Among the accounting technicians, twelve respondents have an undergraduate degree in another area of knowledge. With respect to accounting graduates, 46 (forty-six) people attended specialization or MBA.

The average age of respondents is 47 years, with a minimum age of 24 and a maximum of 74 years old. The average professional practice time in the accounting area is 23 years, but there is a great dispersion among the answers, since the minimum time is 2 years and the

maximum time 52 years, as confirmed by the coefficient of variation (51.78). Among the respondents, those professionals who did not take distance education courses (66.5%) prevail.

Regarding the composition of the workforce, we sought to get to know the percentage of women employed in organizations. In ninety-one (91) of the organizations, most employees are women: twenty-seven organizations (14.4%) present between 75.01% and 100% female employees; in another 64 offices (34.0%), the staff is comprised between 50.01% and 75% of women. Only in sixteen organizations (8.5%) there are no women among the staff. The results indicate that the number of women working in the organizations of the professionals participating in this research is significant, which corroborates statistics from 2018 of the Annual Report of Social Information (RAIS) for the accounting sector, in which it is pointed out that women are the majority registered in a professional card, occupying positions such as accounting assistants and assistants.

4.2 Discussion of employers' contractual preferences: employability versus mode of education

In order to analyze the contractual preferences of employers of accounting organizations over a candidate graduated through face-to-face education, as opposed to that candidate who graduated in distance education, and also to assess whether preferences regarding candidates change relative to gender, In Scenario 1 (Part 3) the respondent assigned a score ranging from 0 to 10 for his recommendation to four candidates, two male and two female candidates. The guidelines stated that everyone had identical skills and abilities. The differentiator was the type of education attended: face-to-face or distance. The results in Table 2 summarize the descriptive analysis for Scenario 1.

Table 2

Descriptive analysis for the degrees of recommendation to Scenario 1 candidates

SCENARIO 1						
Candidates*	n	Minimum value	Maximum Value	Average (\bar{X})	Standard Diversion	V.C.**
1	188	0	10	8.52	1.69	19.77
2	188	0	10	6.36	2.47	38.75
3	188	3	10	8.67	1.46	16.81
4	188	0	10	6.50	2.41	37.16

Notes. Candidate 1: male gender / type of education attended: face to face.

Candidate 2: male gender / type of education attended: DE.

Candidate 3: female gender / type of education attended: face to face.

Candidate 4: female gender / type of education attended: DE.

2: C.V. = Variation Coefficient

Source: Research data.

The results confirm that the highest average recommendation is for female candidates who have attended their undergraduate degree in the classroom teaching. In this situation, the coefficient of variation is also the lowest (C.V.=16.81%), showing more homogeneous responses among respondents. Considering that in 48.4% of respondents' accounting organizations in this survey, women are the majority in the staff, the degree of recommendation (\bar{X} =8.67) attributed to females reflects contractual preference and consistency between responses.

The highest averages of degree of recommendation, regarding contractual preferences, attributed to candidates 1 (\bar{X} =8.52) and 3 (\bar{X} =8.67), shows that respondents would "recommend" candidates who attended the teaching modality. Candidates 2 and 4, who are students of the DE modality, respectively male and female, would be recommended with reservations. These results coincide with the findings of the studies by Jeancola (2011) and Grossman and Johnson (2017), as the authors observed that the distance education diploma is not judged as equal to the face-to-

face diploma by recruiters, confirming employers' preference for candidates who have earned their degree in an in-person educational environment.

4.3 Discussions about employability, mode of education and gender

To assess the existence of significant differences between the respondents' recommendation averages on Scenario 1 candidates, the t-Student Test was performed. At this stage, the respondent's own gender was compared with the score given by the respondent to the scenario 1 candidates, whose results are shown in Table 3.

Table 3

Comparison of means, standard deviation, and coefficient of variation between respondent's gender and Scenario 1 candidates

Candidate*	Respondent gender	Means (\bar{X})	Standard Deviation	C.V. (%)	P-Value**
1	Female	8.70	1.47	16.89	0.3252
	Male	8.45	1.77	20.90	
2	Female	6.65	2.29	34.42	0.2979
	Male	6.24	2.53	40.58	
3	Female	8.61	1.52	17.64	0.7091
	Male	8.70	1.44	16.51	
4	Female	6.63	2.35	35.38	0.6325
	Male	6.44	2.45	38.01	

Notes. 1: Candidate 1: male gender / type of education attended: face to face.

Candidate 2: male gender / type of education attended: DE.

Candidate 3: female gender / type of education attended: face to face.

Candidate 4: female gender / type of education attended: DE.

2: p-value resulting from *Bootstrap* simulation with 3,000 repetitions for the t-Student test.

Source: Research data.

It is observed that the p-values obtained for all candidates are greater than 0.05, that is, there is no significant difference between the analyzed factors, assuming that there is no difference between the means. Thus, we conclude that, regardless of the gender of employers, the willingness to admit a candidate whose graduation was obtained through face-to-face education, unlike the one who graduated in DE, does not change in relation to the candidate's gender, but only in relation to the modality studied, as confirmed by the averages attributed to candidates 2 and 4 who graduated in DE.

For comparison between colleges, on-site courses and DE, the participant was asked to evaluate their superiority, equivalence or inferiority. The answers were related to the participant's own knowledge regarding distance learning. Table 4 shows the results of this comparison.

Table 4

Chi-square test of equivalence attributed to DE and classroom courses

Did you take distance education courses?	Opinion				Total	Chi-square		
	Superiors	Equivalentents	Inferiors	Amount		Degree of freedom	p-Value*	
NO	2.66%	27.13%	36.70%	66.49%	4.130	2	0.1268	
YES	2.66%	9.04%	21.81%	33.51%				
Total	5.32%	36.17%	58.51%	100.00%				

Note. p-value resulting from *Bootstrap* simulation with 3,000 repetitions, for the chi-Square test.

Source: Research data.

Note that the p-value of this comparison was greater than 0.05 (0.1268), concluding that the variables are independent of each other, ie, they are not associated. Thus, it can not be

affirmed that the respondents who have already taken some distance education course (33.5%) evaluate this modality as being superior to the face-to-face modality, since only 2.66% of these indicated the option “Superiors”. Similarly, only 2.66% of those who did not take distance education courses consider courses offered by institutions that use the distance methodology as superior. Preval evaluations that categorize distance education courses as “Equivalent” or “Inferior” when compared to the face-to-face modality. This is observed in the percentages of respondents’ opinions, where the majority (58.51%) consider that colleges that teach on line courses are inferior to in-person colleges.

Thus, even those respondents who have graduated from a distance education course, all of them accounting contractors, are no longer willing to offer a job vacancy to a candidate who also graduated through distance education, as employers who know the modality do not rate it as superior. This result is opposed to the findings of Grossman and Johnson (2017). Some justifications and textual explanations for the opinion on this issue are transcribed in Table 5.

To describe the respondents, codes consisting of three letters have been assigned (CON), covering both accountants and accounting technicians, followed by a numeral that represented the return order of the questionnaire, plus two letters related to the municipality where the respondent finds his accounting organization. This criterion aims to preserve anonymity, as well as to enable discussions that point to the coherence of opinion to the three statements of this part of the instrument.

Table 5

Opinions about the equivalence between DE and classroom teaching

“Are the courses offered by on line colleges (distance education) compared to courses offered by traditional colleges (face-to-face) : higher, equivalent or lower?”	
CON12MA	“They are inferior, because with the presence of the teacher it gets different.”
CON18MA	“Inferior, because as much as they want they can’t get a homogeneous class, where everyone participates and wills to learn.”
CON43UB	“In my opinion it is equivalent because it depends on the student's effort.”
CON53UB	“Currently they are inferior, but I believe that with appropriate investments the distance learning courses will be equivalent to the classroom ones.”
CON55UB	“The presence of teachers to quickly answer questions aroused helps the student's development in the course, and in DE these questions get difficult.”
CON73IT	“Inferior, due to several examples of friends or acquaintances, including some who requested guidance in discipline or subject, which in my view, with better access to the teacher would have a greater use in person. In my point of view, it does not extract from every course greater potential of their learning ability and, especially, the practical functionality in a possible professional career. It gives me the impression most and not all of an “extra course” to feel graduation, not encouraging you to a career.”
CON95UB	“They are equivalent, because I already hired people who did face to face and knew almost nothing.”
CON129CA	“I evaluate as equivalents, because I believe we could have terrible face-to-face colleges and great distance education colleges.”
CON141IT	“The contents amount is too large to be completely absorbed in the distance education course which has a reduced amount of classroom classes, so that the student needs to study a largest portion all by himself.”
CON159IU	“It's different if you go to a classroom and feel that relationship with your classmates, exchange information, and see that teacher in front of you (in person, you feel her (his) human warmth), than being alone studying in a room just you and the machine.”
CON176UE	“If the student is determined no matter which the educational mode, therefore I evaluate as equivalent.”
CON182UB	“What is important and evaluated is the performance of the candidate in the process, but I have a perception that 100% distance learning is inferior compared to face-to-face.”

Source: Research data.

The analysis of the justifications presented shows that a part of the respondents really believe that the courses offered in the distance education modality, when compared to courses offered by traditional colleges, ie classroom teaching, are inferior, for several reasons, among them: lack of presence of a teacher in the classroom; difficulties to answer questions; dependence of student commitment and lack of knowledge of the distance education modality. Such opinions are in line with the discussions presented in previous studies, even though they have been held for over a decade, such as the cited research by Seibold (2007).

5 FINAL CONSIDERATIONS

This investigation regarding the relationship between employability in the accounting sector, based on the relationship between academic education, on-site and distance education, and gender of candidates, revealed the contractual preferences of accounting professionals, owners and partners of accounting organizations in the Triângulo Mineiro region. The results indicate the opinion of a majority of 66.5% of 188 (one hundred eighty-eight) respondents who do not know the distance education modality, but nevertheless expressed their recommendation to graduates in both teaching modalities. It also highlights the minimally conflicting opinion of those respondents who, although aware of the DE modality, do not perceive it as equivalent to classroom teaching.

It has been confirmed that in 48.4% of accounting organizations, women are the majority in composition of the staff. Although the roles of these women have not been investigated, it is noted that respondents maintain a staff in which gender does not appear to be an impediment to hiring. This information confirms adherence to statistical data (RAIS, 2018) which cite the frequency of women with a formal contract in positions as accounting assistants or assistants.

Regarding the problem investigated, the first conclusion of this study is that the highest degree of recommendation of accounting professionals, in a hiring situation, is for female candidates who have attended their undergraduate degree in the classroom teaching. The second option favors male candidates who also attended the classroom teaching. Thus, the analysis of the scenario in which the hiring decision was made through situations involving gender and type of education, indicated that the preference is for candidates who attended their undergraduate degree for face-to-face education, with a preference for females. The results confirmed that accounting professionals would be more willing to admit a candidate whose graduation was obtained through classroom teaching ($\beta=8.67$ for women and $\beta=8.52$ for men).

The results that reflect the opinion about the equivalence of colleges and courses in the distance education modality, when compared to the presential modality, indicate that prevailing evaluations which categorize the distance education courses as “equivalent” or “inferior”, both among those who have knowledge of the modality among professionals who have never taken distance education courses. For 58.51% of all respondents, colleges that teach on line are inferior than face-to-face colleges.

The findings of this research make several contributions to the Brazilian literature: the discussions about the perception of teaching modality and employability ratify the findings and discussions of the various studies used to support this research. Interestingly, even with the encouragement of legislation to expand the provision of education in distance education, even in face-to-face courses, restrictions still prevail to the graduate in this mode, both in the national and international context, as well as the insertion in the labor market.

This research also presents contributions to the subjects involved in the hiring process – accounting professionals, recruiters and the accounting job seekers themselves – in order to understand what factors are analyzed by recruitment agents before hiring them. The results show the importance given to educational background, as well as experience, training in the area and even curricular activities, such as the experience provided by internships in undergraduate studies.

As a limitation, we cite the sample of only 188 (one hundred and eighty-eight) respondents. However, methodological procedures have been adopted for data analysis in order to avoid any uncertainty about the results obtained, mainly due to the *bootstrapping* procedure. Another limitation refers to the generalization of the results that are limited to the accounting professionals of the Triângulo Mineiro region, whose sample was defined by accessibility. As they don't express the opinion of all accountants, the results cannot be generalized.

For future research, it is suggested that procedures involving qualitative techniques be used in order to understand and discuss in greater depth the opinions of accounting professionals regarding the justifications and explanations of one type of education over another, for example.

REFERENCES

- Adams, J. (2008). Understanding the factors limiting the acceptability of on line courses and degrees. *International Journal on E-Learning*, 7(4), 573-587. Retrieved from http://pilotmedia.com/adams/xPDF/improve_onlinedegrees.pdf
- Belloni, M. L. (2008). *Educação a distância*. Campinas: Autores Associados.
- Boniatti, A. O., Velho, A. S., Pereira, A., Pereira, B. B., & Oliveira, S. M., (2014). A evolução da mulher no mercado contábil. *Revista Gedecon-Gestão e Desenvolvimento em Contexto*, 2(1), 19-27. Retrieved from revistaelectronica.unicruz.edu.br/index.php/GEDECON/article/download/304/400
- Brighenti, J., Jacomossi, F., & Silva, M. Z. (2015). Desigualdades de gênero na atuação de contadores e auditores no mercado de trabalho catarinense. *Enfoque: Reflexão Contábil*, 34(2), 109-122. Retrieved from <http://ojs.uem.br/ojs/index.php/Enfoque/article/view/27807>
- Carnevale, D. (2007). Employers often distrust online degrees. *The Chronicle of Higher Education*, 53(18), A28-A29. Retrieved from <https://www.scopus.com/record/display.uri?eid=2-s2.0-41149118760&origin=inward&txGid=c4f48d0c0b96823b6115831c5cb67665>
- Carvalho, A. H. (2013). *A evolução histórica da educação a distância no Brasil: avanços e retrocessos* (Monografia). Retrieved from http://repositorio.roca.utfpr.edu.br/jspui/bitstream/1/4653/1/MD_EDUMTE_II_2012_01.pdf
- Carvalho, P. R. (2017). Trabalho criativo e qualificação profissional: um desafio. *Revista Espaço Acadêmico*, 196, 133-144. Retrieved from <http://periodicos.uem.br/ojs/index.php/EspacoAcademico/article/view/34363/20619>
- Casa Nova, S. P. C. (2014). Gênero e contabilidade: a imagem profissional e a imagem do profissional. In R. F. L. Azevedo. *O profissional da contabilidade: desenvolvimento de carreira, percepções e seu papel social*. São Paulo: Editora Senac.
- Casey, D. M. (2008). The historical development of distance education through technology. *TechTrends*, 52(2), 45-51. Retrieved from <https://link-springer-com.ez34.periodicos.capes.gov.br/content/pdf/10.1007%2Fs11528-008-0135-z.pdf>

- Conselho Federal de Contabilidade. *Resolução CFC nº 1.372/11*. (2011). Dispõe sobre o Registro Profissional dos contadores e técnicos em contabilidade. Retrieved from: http://www1.cfc.org.br/sisweb/SRE/docs/Res_1372.pdf.
- Cordeiro, A., & Rausch, R. B. (2011). O processo de ensino na modalidade a distância: facilidades e dificuldades na percepção de discentes do curso de Ciências Contábeis. *Revista Catarinense da Ciência Contábil*, 10(30), 43-60. Retrieved from <http://revista.crcsc.org.br/index.php/CRCSC/article/view/1226/1162>
- Costa, E. G. (2016). Tendências contemporâneas em educação superior a distância no mundo e no Brasil. *Espacio Abierto*, 25(3), 265-289. Retrieved from http://www.redalyc.org/jatsRepo/122/12249678020/12249678020visor_jats.pdf
- Costa, K. S., & Faria, G. G. (2008). *EaD – sua origem histórica, evolução e atualidade brasileira face ao paradigma da educação presencial*. Congresso Internacional ABED de Educação a Distância, Santos, SP. Retrieved from <http://www.abed.org.br/congresso2008/tc/552008104927am.pdf>
- Costa, M. R. (2014). *A formação profissional na educação superior: perfil de empregabilidade dos egressos de uma Universidade do Sul do Brasil*. Reunião Científica da Região Sul - ANPED SUL, Florianópolis, SC. Retrieved from http://xanpedsul.faed.udesc.br/arq_pdf/1320-0.pdf
- Costa, V. M. F., Schaurich, A., Stefanan, A., Sales, E., & Richter, A. (2014). *Educação a distância x educação presencial: como os alunos percebem as diferentes características*. Congresso Brasileiro de Ensino Superior a Distância, Florianópolis, SC. Retrieved from <http://esud2014.nute.ufsc.br/anais-esud2014/files/pdf/126878.pdf>
- Crease, R., Pymm, B., & Hay, L. (2011). *Bridging the gap - engaging distance education students in a virtual world*. Ascilite Conference, Hobart Tasmânia, Austrália. Retrieved from <http://www.ascilite.org/conferences/hobart11/downloads/papers/Crease-concise.pdf>
- Cunha, J. V. A., Cornachione Júnior, E. B., & Martins, G. A. (2010). Doutores em ciências contábeis: análise sob a óptica da teoria do capital humano. *RAC*, 14(3), 532-557. Retrieved from <http://www.scielo.br/pdf/rac/v14n3/v14n3a09.pdf>
- Decreto nº 9.057, de 25 de maio de 2017*. (2017). Regulamenta o art. 80 da Lei nº 9.394, de 20 de dezembro de 1996, que estabelece as diretrizes e bases da educação nacional. Retrieved from http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/decreto/D9057.htm
- Grossman, A. M., & Johnson, L. R. (2017). How employers perceive online accounting education: Evidence from Kentucky. *Journal of Accounting Education*, 40, 19-31. Retrieved from <http://www.sciencedirect.com/science/article/pii/S0748575116301804>
- Instituto Nacional de Estudos e Pesquisas Educacionais Anísio Teixeira - Inep. (2018). *Sinopse estatística da educação superior 2017*. Brasília: Inep. Retrieved from <http://portal.inep.gov.br/web/guest/sinopses-estatisticas-da-educacao-superior>
- Jeancola, M. M. (2011). *An investigation into the perception of online degrees earned as credentials for obtaining employment in public accounting firms*. Tese de Doutorado. Retrieved from <http://ufdc.ufl.edu/UFE0042715/00001>

- Kirkham, L. M., & Loft, A. (1993). Gender and the construction of the professional accountant. *Accounting, Organizations and Society*, 18(6), 507-558. Retrieved from <http://www.sciencedirect.com/science/article/pii/036136829390002N>
- Kohlmeyer, J. M., Seese, L. P., & Sincich, T. (2011). Online versus traditional accounting degrees: perceptions of public accounting professionals. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 12, 139-165. Retrieved from <https://www.emeraldinsight.com/doi/abs/10.1108/S1085-4622%282011%290000012009>
- Madalozzo, R., Martins, S. R., & Shiratori, L. (2010). Participação no mercado de trabalho e no trabalho doméstico: homens e mulheres têm condições iguais? *Estudos Feministas*, 18(2), 547-566. Retrieved from <http://www.scielo.br/pdf/ref/v18n2/15.pdf>
- Moreno, M. M., dos Santos, F. V., & dos Santos, C. B. (2015). O fortalecimento da mulher na área contábil: crescimento e valorização profissional. *Estudos*, 42(2), 201-210. Retrieved from <http://seer.pucgoias.edu.br/index.php/estudos/article/download/4018/2321>
- Mugnol, M. (2009). A educação a distância no Brasil: conceitos e fundamentos. *Revista Diálogo Educacional*, 9(27), 335-349. Retrieved from <http://www2.pucpr.br/reol/pb/index.php/dialogo?ddl=2738&dd99=view&dd98=pb>
- Petry, J. F., Borges, G. R., & Domingues, M. J. C. S. (2014). Ensino a distância: um panorama da expansão na região Norte do Brasil. *Revista Eletrônica de Estratégia & Negócios*, 7(3), 2014. Retrieved from <http://www.portaldeperiodicos.unisul.br/index.php/EeN/article/view/2358/1958>
- Portaria nº 1.428, de 28 de dezembro de 2018. (2018). Dispõe sobre a oferta, por Instituições de Educação Superior - IES, de disciplinas na modalidade a distância em cursos de graduação presencial. *Diário Oficial da União*, Brasília. Retrieved from <http://pesquisa.in.gov.br/imprensa/jsp/visualiza/index.jsp?data=31/12/2018&jornal=515&pagina=59&totalArquivos=184>
- Raj, S., & Al-Alawneh, M. (2010). *A perspective on online degrees vs. face-to-face in the academic field*. Learning International Networks Consortium, Cambridge, Massachusetts. Retrieved from <https://linc.mit.edu/linc2010/proceedings/session16Raj.pdf>
- Relação Anual de Informações Sociais (RAIS). (2018). *Microdados*. Retrieved from <ftp://ftp.mtps.gov.br/pdet/microdados/RAIS/>
- Ronchi, S. H., & Reina, D. R. M. (2011). *A educação a distância em contabilidade no Brasil: uma análise curricular*. Congresso UFSC de Iniciação Científica em Contabilidade, Florianópolis, SC. Retrieved from <http://dvl.ccn.ufsc.br/congresso/anais/4CCF/20101217095246.pdf>
- Sadik, A. (2016). Factors affecting the acceptability of online degrees: evidence from two Arab countries. *International Journal of Emerging Technologies in Learning (iJET)*, 11(12). Retrieved from <http://online-journals.org/index.php/i-jet/article/view/6022/4202>
- Schultz, T. W. (1960). Capital formation by education. *The Journal of Political Economy*, 68(6), 571-583.

- Seibold, K. N. (2007). *Employers' perceptions of online education*. Tese de Doutorado. Retrieved from <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.428.4318&rep=rep1&type=pdf>
- Silva, A. P., Lourtie, P., & Aires, L. (2013). Employability in online higher education: a case study. *The International Review of Research in Open and Distributed Learning*, 14(1), 106-125. Retrieved from <http://www.irrodl.org/index.php/irrodl/article/view/1262>
- Silva, D. J. M., & Silva, M. A. (2018). Mulheres na contabilidade: os estereótipos socialmente construídos sobre a contadora. *ASAA Journal*, 11(1), 71-91. Retrieved from <file:///C:/Users/user/Dropbox/Disserta%C3%A7%C3%A3o/SILVA%20E%20SILVA%202018.pdf>
- Tabatabaei, M., & Gardiner, A. (2012). Recruiters' perceptions of information systems graduates with traditional and online education. *Journal of Information Systems Education*, 23(2), 133-142. Retrieved from <http://jise.org/Volume23/23-2/pdf/Vol23-2pg133.pdf>
- Vieira, L. F. K., Souza, A. R. L., Behr, A., & Momo, F. S. (2016). EAD na contabilidade: uma análise de sua efetivação de uso no curso de ciências contábeis da Universidade Federal do Rio Grande do Sul. *Revista Gestão Universitária na América Latina - GUAL*, 9(2), 27-48. Retrieved from <https://periodicos.ufsc.br/index.php/gual/article/view/1983-4535.2016v9n2p27>