INTRODUCTION

Distance learning is a term used to describe a learning experience in which the instructor is in a location remote from that of the student. For centuries, distance learning has been used to educate students and, in the late 1800s, Penn State University utilized the new “Rural Free Delivery” mail system to offer correspondence courses to students in remote locations (Banas & Emory, 1998). During the 1990s, developments in technology offered a new delivery vehicle for distance learning courses. A student anywhere in the world who has a computer and an Internet connection can now complete an e-course and communicate, on a limited basis, with their instructor online.

E-courses represent an even greater departure from the traditional learning model than correspondence courses did. In a survey of accounting department chairpersons, Saunders (2002) found that by a more than 9 to 1 margin, accounting chairpersons believe that the level of control an instructor possesses with e-courses is substantially less than with traditional courses. Uncertainty over who is actually completing the assignments in correspondence courses exists, with 68.7% saying they are less certain of that in e-courses than with traditional courses. When students completed a correspondence course, they were typically required to obtain an objective proctor for their exams, but when students in remote locations take e-courses, proctoring becomes much more difficult.

Perhaps to a greater degree than for correspondence courses, e-courses are appropriate only for students who are highly motivated and capable of working independently with a minimum of personal instruction. Smith (2000) discussed some of the advantages and disadvantages of e-courses. He pointed out that, among other disadvantages with e-courses, face-to-face interaction is missing and communications must be very precise, and many students and faculties are not proficient at communicating explicitly.

Phenomenal Growth

The 1993 Peterson’s College Guide listed more than 93 cyberschools and the 1997 Distance Learning Guide listed 762. That represents a phenomenal growth of more than 700% in four years. Vasarhelyi and Graham (1997, p. 32) found that about 55% of America’s 2,215 colleges and universities have courses available off site. By 1998, approximately 1,680 institutions were offering about 54,000 e-courses with 1.6 million students enrolled. Svetcov (2000) reported that in:

December 1999, the National Center for Educational Statistics (NCES) of the US Department of Education (USDE) released a national survey on what it calls distance learning@ in higher education. In 1997-98 almost 44% of all higher education institutions offered distance courses. ...Total enrollment inpostsecondary, credit-granting distance learning courses in 1997-98 was 1,363,670; the number has grown considerably since, although as yet there are no firm figures. (p. 50)

The American Federation of Teachers (New AFT Report, 2001) indicated that “distance education is one of the fastest-growing developments in higher education. Seventy percent of the nation’s 4,000 two- and four-year colleges offered online courses in 2000, up from 48% in 1998.”

Other projections call for 2.2 million students to be enrolled in e-courses by 2002, and by 2005 it is expected to be a $46 billion business. The term “business” would seem appropriate because, in addition to traditional nonprofit universities, many for-profit businesses have sprung up to take advantage of the money-making potential offered by the growth in distance learning. One Web site (http://www.collegeathome.com/) boasts that it can show...
you “over 500 US Universities and Colleges, ALL fully ACCREDITED, offering degrees in over 900 different fields (over 10,000 different programs offered) from Bachelor’s to Doctorate’s.” The Web site goes on to list some of the most highly respected universities in the US. Add to that the large number of colleges and universities that are not accredited and the more than 1,600 corporate universities (elearning, 2001) offering e-courses, and the growth in e-course offerings is amazing.

As the number of e-courses and e-degrees continues to grow, one cannot help but wonder if the lessening of the traditional controls to prevent dishonesty and insure that the person obtaining credit for a course is actually completing the exams and assignments reduces the overall validity of the course? Is it more likely that individuals will falsely obtain degrees from previously reputable colleges and universities by proxy? Eisenberg (1999) suggests that eliminating cheating on exams administered in e-courses is not possible without a face-to-face proctor. He does concede, however, that some electronic tools are available that, while not the most cost-effective approach, can help mitigate the problem of insuring that the person receiving credit for an e-course is actually completing the requirements for the course. The current study investigates the attitudes of accounting department chairpersons in the US about the implementation of some administrative controls that may mitigate these concerns.

**RESULTS**

In order to obtain the opinions held by accounting department chairpersons regarding the use of some of the administrative controls available for controlling academic dishonesty in e-courses, a questionnaire was developed and e-mailed to 471 chairpersons of accounting departments at universities and colleges in the US. Of that 471, 69 were undeliverable because of address problems, leaving 402 delivered questionnaires. A total of 56 responses (14%) were received. Statements in the questionnaire were related to the demographics of the respondent’s school and program and the implementation of administrative controls such as requiring students to complete assignments online or on the university’s Web site.

Questionnaires were sent via e-mail, and three different response modes were suggested. If respondents were concerned about anonymity, it was suggested that they either (1) print the questionnaire, complete it, and mail it to the author, or (2) click on a provided Internet address and complete a Web page version. Both of these response methods would help insure anonymity. The third method of responding was to choose “reply” in their e-mail program, complete the questionnaire, and click on “send.” Responses began arriving within hours of the initial mailing.

**Completing Examinations Online**

A number of statements were related to the application of administrative controls to reduce academic dishonesty. One statement said “students taking an ‘e-course’ should be required to complete ‘some examinations’ online,” and a second indicated that “students taking an ‘e-course’ should be required to complete ‘all examinations’ online.” As Figure 1 demonstrates, only about 12% of the respondents disagreed with the requirement to complete some examinations online, while almost 70% (68.7%) agreed or strongly agreed with the control.

Attitudes were less supportive of requiring that all examinations be completed online. Only 22.4% agreed, 38.8% disagreed with the idea, while the other 38.8% were neutral. Still, less than half of the respondents expressed disapproval for requiring that
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