

STUDY REGARDING OFFER ON DISTANCE ACCOUNTING EDUCATION IN ROMANIA

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Abstract

The national study programme forms of organization are: daily attendance studies, low attendance studies, and distance education. The objective of this study is to research the distance accounting education. The paper examines the offer for distance education in accounting. We identified all public and private universities who provide a study program on distance accounting education. By analysing the maximum number of students that can be schooled in distance learning and the tuition fee, comparative with full-time program, we intend to offer information to those interested in the accounting education domain.

Key words: *accounting and management information systems, bachelor program, distance education, educational offer, higher education*

JEL codes: *J40, I21, I23*

1. Introduction

For Nelson Mandela, education is "the most powerful weapon which you can use to change the world". In opinion of John Dewey, "education is not preparation for life; education is life itself". Sydney J. Harris considers that "the whole purpose of education is to turn mirrors into windows", and for Allan Bloom "education is the movement from darkness to light" [31].

In Romania, the National Education Law defines education as the overall processes of implementing programs and activities of learning and creating academic or vocational competences; education includes learning activities both in a formal, and in a non-formal or informal context [28].

Article 32 of the Constitution of Romania stipulates that the right to education is provided for by the compulsory general education, by education in high schools and vocational schools, by higher education, as well as other forms of instruction and postgraduate refresher courses [9].

Education is a public service organized under a public law legal regime for the purpose of ensuring the education and vocational training of the young generation. The organization forms of didactic processes are full-time, part-time, and distance learning.

2. Research methodology

Research in distance education (DE) produces published results. A review of the DE literature was made by Bryant et al. in 2005 [2].

In 2007, Charron and Koo made a study to examine the factors that drive demand for DE courses in accounting. Using a survey, data were collected from accounting students regarding their satisfaction with DE, perceptions of DE, demographic characteristics and their desire to take a DE course in accounting. They 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. They 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 [3].

Education as a whole, as every institution, structure and education program works to meet certain needs and / or solving certain problems. The need for education can be neither cancelled nor invented; it can be identified, analyzed and subsequently met by actions organized from the start in this regard. Explicit orientation to meet the needs and solve problems is an attribute of effective educational action that prints its rationality, social usefulness and justifies allocating the necessary resources to achieve them. It follows that the main elements that make up a process or an educational system - objectives, structure, content, methodology, expanding, duration, costs, etc. - are determined not

by chance or based on abstract models, but depending on the volume, structure, intensity and urgency to meet the needs of education to which that process or system is organizer [6].

Recent development in the field of information and communication technologies brought about an essential change within the necessities to gain knowledge and capacity to answer them, but also within the way study programmes are offered within educational institutions. The main change refers to the educational offer focused on the students' needs, placing them in the centre of the educational process, and to the technological integration of the distributed educational resources. From this point of view, DE focuses more on the way students learn and less on their place of study [7].

New technologies facilitate "the offer" of academic courses anytime and anywhere, international expansion, fully inter-cultural, with virtual possibility that teachers and students to meet on the entire surface of the planet [5]. Online courses and implicitly choosing the form of DE and part-time education is increasing because the majority of students, more than ever, want to work and at the same time also be licentiates [1].

This paper examines the offer for DE on accounting. To achieve this, we identified all public and private universities who have offer on distance accounting education, by using the data from the Government Decision no. 575/2015. As research methods, we used the documentation, the observation, the analysis and the synthesis. The results are presented by using tables and graphs.

3. Analyses and Results

The educational system in Romania consists of five "units": preschool, elementary, secondary, post high school and "higher". Regarding to the last mentioned, starting with the academic year 2005/2006, the structure of the Romanian higher education has undergone significant changes. Currently, the national higher education includes 3 cycles, a structure putting it in line with the European educational systems, in accordance with the principles of the Bologna process. The high school graduates who pass the baccalaureate exam can have access to this level of education. The structure of the higher education includes: the 1st cycle (3-4 years), ending with a bachelor exam and degree; the 2nd cycle (2 years), ending with a dissertation and the obtaining of a master degree; the 3rd cycle of doctorate studies (3 years), ending with the public presentation of a doctor's thesis. The national educational system is correlated with the European educational system, the application of the European system of transferable credits being compulsory for all the universities in Romania [8].

The study programmes materialize the educational offer of an organization which provides educational services. In Romania, the study programme forms of organization are:

- daily attendance studies, characterised by education and/or research activities scheduled during the whole day, specific to each cycle of university studies, approximately evenly distributed on a weekly / daily basis during the semester and implying the direct meeting, in the university space, of the students with the teaching and research staff;
- low attendance studies, characterised by activities that are mainly dedicated to synthesis and practical training, scheduled in a compact and periodical way, implying the direct meeting, in the university space, of the students with the teaching and research staff, completed by other training means specific to the DE;
- distance education, characterised by the use of electronic, computerized and communication means specific to self-teaching and self-evaluation activities completed by specific tutoring activities [28].

DE is an educational process, placing at the students' disposal educational resources with the following characteristics: separation in time and/or space of students from the institution providing study programmes, of students between themselves and of students from the educational resources and teaching staff; interaction between students and the institution providing study programmes, with the other students and between the students and the educational resources is carried out by one or several bi-directional communication media [7].

The bachelor programs can be organized as: daily attendance, low attendance, and distance learning. Only the higher education institutions that have the educational program accredited for daily attendance may organize evening classes, reduced attendance and distance learning courses [28]. An accredited study program is a study program that fulfils the minimal requirements provided by accreditation standards and performance indicators. According to the National Education Law, can be also distinguished an authorized study programs, which is the evaluated study program which was approved and which fulfils the provisional authorization conditions.

In the academic year 2015/2016, the Romanian higher education system comprised 55 public universities and 46 private universities, either accredited or authorised for provisional functioning. From these, 18 universities provide the bachelor program: Accounting and Management Information Systems (AMIS) at distance learning. To analyze the educational offer regarding AMIS, we prepared graphics and tables, using the data supplied by the Romanian Government [29].

Table no. 1 Educational offer in public universities, bachelor program: AMIS

University / Faculty	Maximum number of students to be schooled	Of which in distance learning [%]
Bucharest University of Economic Studies / <i>Faculty of Accounting and Management Information Systems</i>	675	18.51
"1 Decembrie 1918" University of Alba Iulia / <i>Faculty of Economic Science</i>	150	33.33
"Transilvania" University of Braşov / <i>Faculty of Economic Science and Business Administration</i>	150	50.00
"Babeş-Bolyai" University of Cluj-Napoca / <i>Faculty of Economic Science and Business Administration</i>	<u>430</u>	<u>30.23</u>
- in Cluj-Napoca	350	28.57
- in Sighetu Marmăţiei	80	37.50
"Ovidius" University of Constanţa / <i>Faculty of Economic Science</i>	200	50.00
University of Craiova / <i>Faculty of Economics and Business Administration</i>	<u>275</u>	<u>18.18</u>
- in Craiova	200	25.00
- in Drobeta Turnu Severin	75	0
"Alexandru Ioan Cuza" University of Iaşi / <i>Faculty of Economics and Business Administration</i>	400	37.50
University of Oradea / <i>Faculty of Economic Science</i>	150	50.00
University of Petroşani / <i>Faculty of Science</i>	140	35.71
Petroleum-Gas University of Ploieşti / <i>Faculty of Economic Science</i>	205	36.58
"Lucian Blaga" University of Sibiu / <i>Faculty of Economic Science</i>	175	57.14
"Ştefan cel Mare" University of Suceava / <i>Faculty of Economic Science and Public Administration</i>	175	42.85
"Constantin Brâncuşi" University of Târgu Jiu/ <i>Faculty of Economic Science and Business Administration</i>	135	44.44
West University of Timişoara / <i>Faculty of Economics and Business Administration</i>	250	20.00
Total	3510	33.19

Source: author's processing based on [29] and [30]

By analyzing the data, we found that the maximum number of students that may be schooled on AMIS study program, in the academic year 2015/2016, is 8655, of which 5960 in daily attendance education (68.86%), 1110 in part-time attendance education (12.83%), and 1585 in distance learning (18.31%). From the 1585 places, 1165 belong to the public universities (73.50%) and 420 belong to the private universities (26.50%). In table no. 1 and table no. 2, we present the maximum number of students that may be schooled by each university (public and private) and the percent of this for distance learning.

Table no. 2 Educational offer in private universities, bachelor program: AMIS

University / Faculty	Maximum number of students to be schooled	Of which in distance learning [%]
"Titu Maiorescu" University of Bucharest / <i>Faculty of Finance-Banks, Accounting and Business Administration</i>	<u>250</u>	<u>40.00</u>
<i>Faculty of Law and Economic Science Târgu Jiu</i>	150	66.66
	100	0
"Nicolae Titulescu" University of Bucharest / <i>Faculty of Economic Science</i>	125	40.00
"Hyperion" University of Bucharest / <i>Faculty of Economic Science</i>	100	50.00
"Spiru Haret" University of Bucharest / <i>Faculty of Economic Science</i>	<u>1395</u>	<u>15.77</u>
<i>Faculty of Economic Science, Cîmpulung Muscel</i>	495	24.24
<i>Faculty of Legal, Economic and Administrative Science, Braşov</i>	175	0
<i>Faculty of Legal, Economic and Administrative Science, Craiova</i>	200	25.00
<i>Faculty of Legal Science and Economic Science, Constanţa</i>	225	0
<i>Faculty of Legal Science and Economic Science, Rîmnicu Vâlcea</i>	200	25.00
	100	0
Total	1870	22.45

Source: author's processing based on [29] and [30]

In the maximum number of students that may be schooled in public or private universities we have not included the number of students that may be schooled on AMIS study program in foreign languages. With respect of this, for the academic year 2015-2016 there is approved by government decision a number of 280 places at the following universities: Bucharest University of Economic Studies (in English), "Babeş-Bolyai" University of Cluj-Napoca (in English and French), West University of Timișoara (in German), "Sapientia" University of Cluj-Napoca (in Hungarian).

There are 41 universities (20 public, 21 private) which provide the AMIS program, but 23 of these do not have places at distance learning (see Table no. 3).

Table no. 3 Educational offer in Romanian universities, bachelor program: AMIS (daily attendance studies and part-time attendance studies)

University	Maximum number of students to be schooled	Of which in daily attendance education	Of which in part-time attendance education	
			Number	[%]
<i>Public universities</i>				
"Vasile Alecsandri" University of Bacău	300	200	100	33.33
University of Pitești	235	175	60	25.53
"Petru Maior" University of Târgu Mureș	175	100	75	42.85
"Dunărea de Jos" University of Galați	50	50	0	0
"Eftimie Murgu" University of Reșița	75	75	0	0
"Valahia" University of Târgoviște	75	75	0	0
Total public universities	910	675	235	25.82
<i>Private universities</i>				
"Dimitrie Cantemir" Christian University of Bucharest	300	225	75	25.00
Romanian-American University of Bucharest	75	75	0	0
"Spiru Haret" University of Bucharest	1395	850	325	23.29
"Athenaeum" University of Bucharest	50	50	0	0
"Artifex" University of Bucharest	90	90	0	0
"Vasile Goldiș" Western University of Arad	200	200	0	0
"George Barițiu" University of Brașov	50	50	0	0
"Bogdan Vodă" University of Cluj-Napoca	50	50	0	0
"Andrei Șaguna" University of Constanța	50	50	0	0
"Danubius" University of Galați	175	100	75	42.85
"Petre Andrei" University of Iași	75	75	0	0
Agora University of Oradea	100	100	0	0
"Constantin Brâncoveanu" University of Pitești	625	325	300	48.00
Romanian-German University of Sibiu	50	50	0	0
"Dimitrie Cantemir" University of Târgu Mureș	150	150	0	0
"Tibiscus" University of Timișoara	150	50	100	66.66
Commercial Academy Foundation of Satu Mare	100	100	0	0
"Ioan Slavici" University of Timișoara	75	75	0	0
Total private universities	3760	2665	875	23.27
Total	4670	3340	1110	23.76

Source: author's processing based on [29] and [30]

In Figure no. 1 can be seen the maximum number of student that may be schooled in distance learning for the bachelor program AMIS. First place belongs to the "Spiru Haret" University of Bucharest (220), followed by the "Alexandru Ioan Cuza" University of Iași (150), the "Babeş-Bolyai" University of Cluj-Napoca (130), and the Bucharest University of Economic Studies (125). Then, there are three universities with 100, four universities with 75, one university with 60, and six universities with 50.

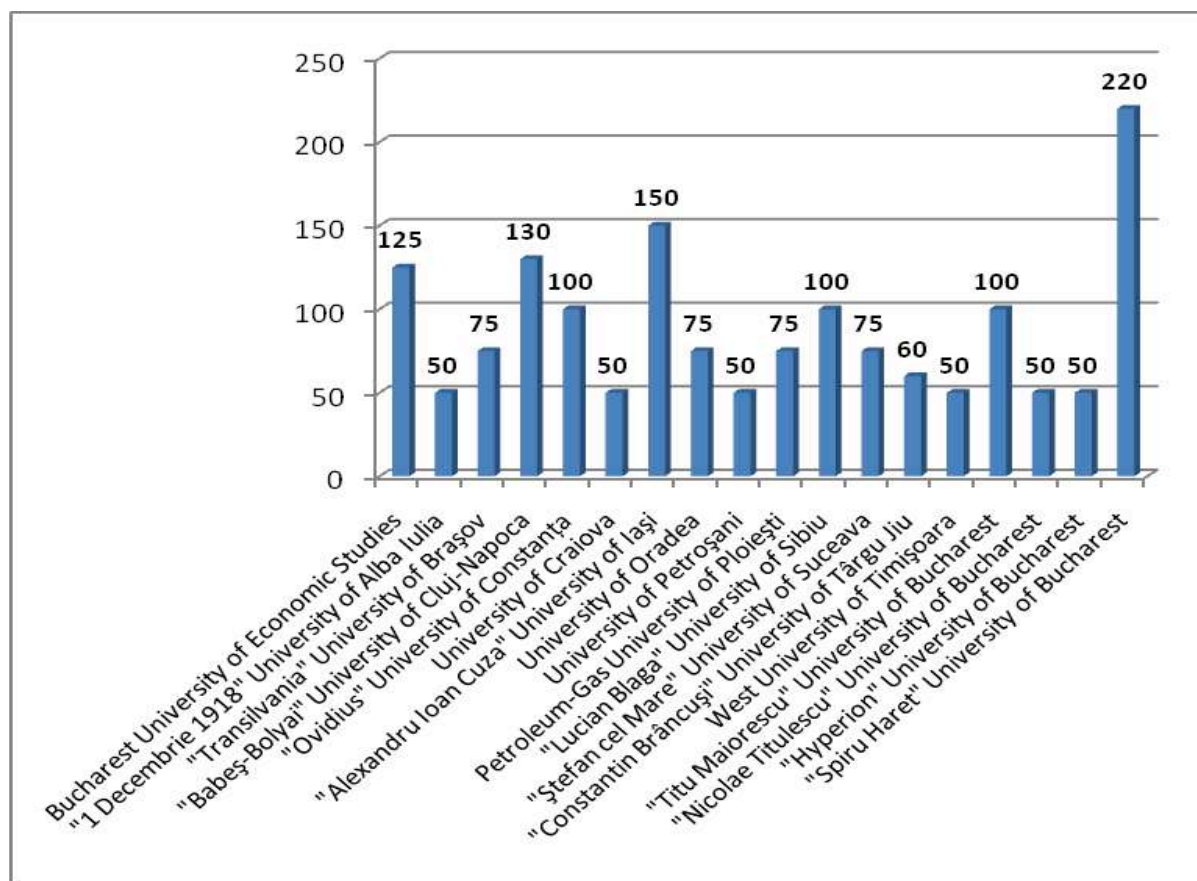


Figure no. 1 Maximum number of students to be schooled in distance learning, bachelor program: AMIS

"In Romania, most universities offer distance learning programs at both the undergraduate and the Master. This alternative education is not cheaper than full time education, as happens in most European countries" [4]. In order to verify this statement, we have collected information with respect of tuition fee at bachelor program AMIS. In Figure no. 2, we presented the tuition fee for the first year, the 2015/2016 academic year, bachelor program AMIS, both in distance learning and full time education. One mention should be made regarding the tuition fee of "Titu Maiorescu" University of Bucharest, which is 540 EUR: we have used the equivalent in lei to make it comparative with the other fees.

The graphic shows that all universities analysed have a tuition fee lower than that used for full time education, except one: "Ştefan cel Mare" University of Suceava (2,700 lei for distance learning; 2,500 lei for full time education). There are 7 universities that have the same amount for the tuition fee at the distance learning and full time education. For the other 10 universities, the tuition fee for distance education is lower than that for daily attendance studies, with an amount between 100 and 650 lei.

4. Conclusions

For Aristotle, "the roots of education are bitter, but the fruits is sweet" [31]. What would the world be without education? Economy always needs accountants. Businesses cannot run without professional accountants. To get a degree in accounting, there is a bachelor program called AMIS. The study programme forms of organization in Romania are: daily attendance studies, low attendance studies, and DE [28]. Universities provide the AMIS program in all three forms mentioned.

In this study we have analysed the offer for distance accounting education, by identifying of all public and private universities who provide the bachelor program AMIS. By analysing the data we have found that the maximum number of students that can be schooled in distance learning, in the academic year 2015/2016, is 1585, representing 18.31% from the tuition capacity on accounting. 41 universities provide the AMIS program, but 23 of these do not have places at distance learning.

Regarding the tuition fee for DE in accounting, the research shows that 55.55% of the universities who provide AMIS program on DE are cheaper than full time education, 38.88% use the same fee in both forms, and only one university is more expensive in DE than in full time education.

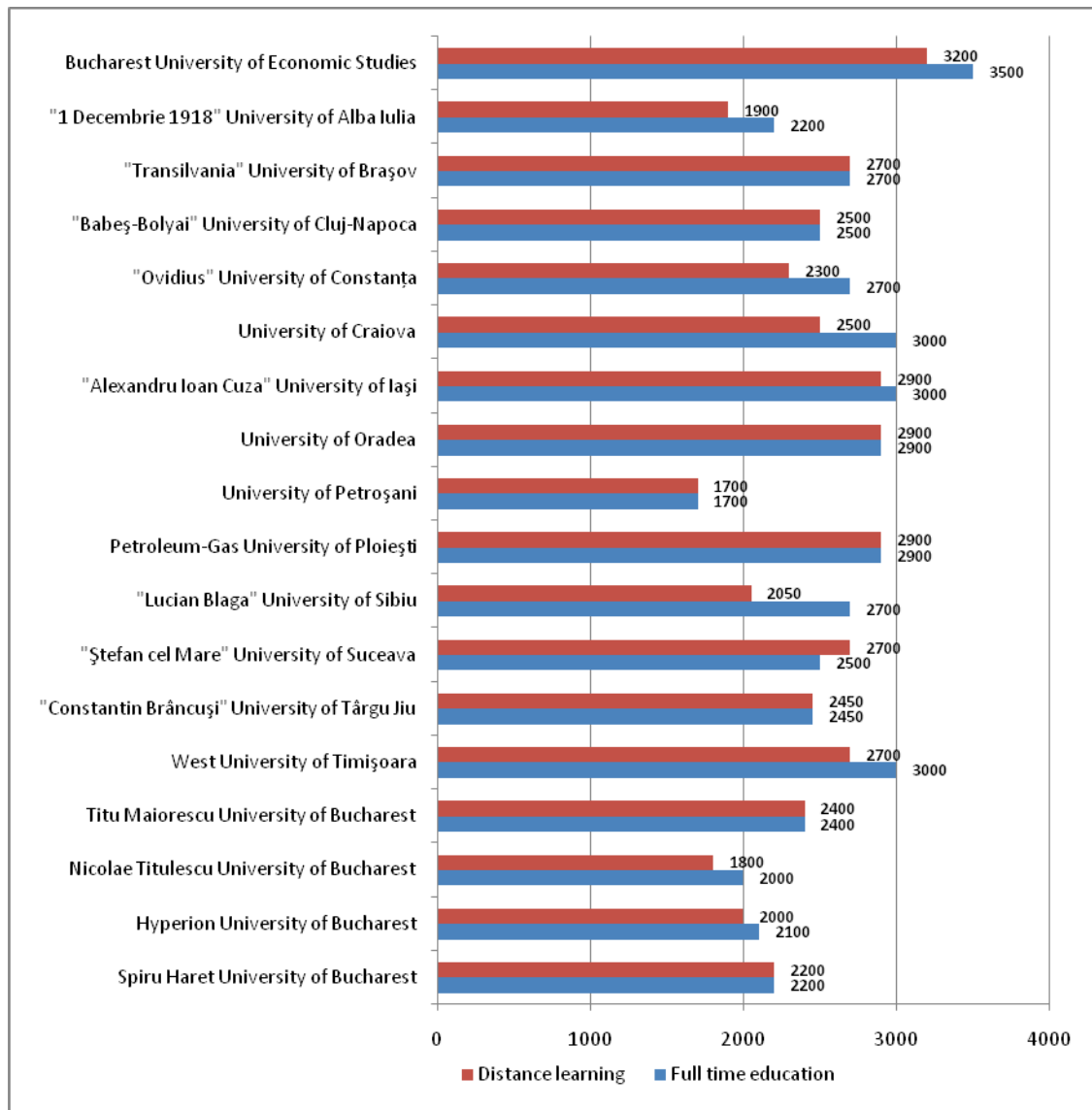


Figure no. 2 Tuition fee for the first year, 2015/2016 academic year, bachelor program: AMIS

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