



Article

Distance education in accounting sciences: a comparative analysis of the performance of undergraduate courses in Rio de Janeiro

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ABSTRACT

This article aims to compare the students' results in the National Student Performance Exam (Exame Nacional de Desempenho de Estudantes – Enade) of Accounting Sciences undergraduate courses in State of Rio de Janeiro into both e-learning and face-to-face modalities. The survey identified 167 e-learning centers and 100 face-to-face courses. All courses and learning centers which constitute this research are active on the Ministry of Education site; the e-learning centers and courses with ENADE grade summed 121, while traditional courses's total was 37. It was a quantitative descriptive research which tried to verify if e-learning, in Accounting Sciences undergraduate course, is lower or higher qualified than traditional courses. It was found that the behavior of Enade grade in e-learning courses surpassed the face-to-face ones, having reached only 25% of insufficient grades compared with the 50% presented by traditional modality.

Keywords: Accounting. E-learning. Face-to-face education.

RESUMEN

Este artículo tiene como objetivo comparar el rendimiento de los estudiantes en el Examen de Desempeño Estudiantil Nacional (Exame Nacional de Desempenho de Estudantes – Enade) de los cursos de licenciatura en Contabilidad del Estado de Río de Janeiro, en los dos métodos: educación a distancia y presencial. El estudio identificó 167 postes de educación a distancia y 100 cursos presenciales. Todos los cursos y polos que constituyen los objetos de esta investigación constan como activos en el sitio del Ministerio de Educación; los polos y cursos de educación a distancia con grado Enade totalizan 121, mientras los cursos presenciales son 37. La investigación fue cuantitativa descriptiva y buscó comprobar si la educación a distancia, en la graduación en Ciencias Contables, es inferior o superior a la ofrecida por los cursos presenciales, habiendo descubierto que el comportamiento del grado Enade en la educación a distancia superó el de los cursos presenciales porque si en aquél tipo solamente 25% de los grados fueran insuficientes, en este el resultado alcanzó 50%.

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Palabras clave: Contabilidade. Educación a distancia. Aprendizaje tradicional.

RESUMO

Este artigo tem por objetivo comparar os resultados dos alunos no Exame Nacional de Desempenho de Estudantes (Enade) dos cursos de graduação em Ciências Contábeis do Estado do Rio de Janeiro nos dois métodos: a distância e presencial. A pesquisa identificou 167 polos EaD (ensino a distância) e 100 cursos presenciais. Todos os cursos e polos que constituem os objetos desta pesquisa constam como ativos no site do Ministério da Educação; os polos e cursos EaD com nota Enade totalizaram 121, enquanto que os cursos presenciais somaram 37. A pesquisa foi quantitativa descritiva e procurou verificar se a EaD, na graduação de Ciências Contábeis, é de qualidade inferior ou superior à oferecida em cursos presenciais, tendo constatado que o comportamento da nota Enade na EaD superou a dos cursos presenciais pois, se naquela modalidade, apenas 25% das notas foram insuficientes, nesta o resultado alcançou 50%.

Palavras-chave: Contabilidade. Educação a distância. Educação presencial.

INTRODUCTION

The speed and ease which disseminate information in recent decades are due mainly to information and communication technologies (ICTs) affecting even in the way of teaching. ICT reduces the distances between people, allows the search for knowledge in different ways and thus, enables distance learning.

According to José Carlos Libâneo,

media, pedagogically are presented under three forms: as a school subject member of the various subjects in the curriculum, so carriers of information, ideas, emotions, values; as skills and

professional attitudes and how technological means of human communication (visual, scenic, verbal, sound, audiovisual) directed to teach thinking, teach to learn, implying therefore didactic purposes as development of autonomous thought, cognitive strategies, autonomy to organize and direct its own learning process, ease of analysis and problem solving etc. (LIBÂNEO, 2011, p. 70).

This constant evolution, coupled with the increasingly competitive job market requires the knowledge acquired to be refined and targeted. Thus, higher education appears as a way to promote better knowledge in specific areas.

The use of technological tools and activities in distance education (DE) develops the ability for the quest for knowledge in the light of changes in the accounting profession. In addition, the students at the end of course, already in the labor market, also have trouble being in all regular classes due to work commitments assumed. Thus, the use and implementation of activities in distance education allow students to remain active in the classroom, even virtually, seeking, within their time possibilities, carry out the activities and monitor the content so that the development not is impaired, either as a student or as a professional.

According to Manuel Castells:

What is emerging in high quality universities is a combination of online distance learning with classroom education. This means that the future of higher education system will not be online, but in networks, among us, from information field classes web sites of classes and own students web pages (CASTELLS, 2005, p. 519).

Já Pierre Lévy states that "in this context, the teacher is encouraged to become an animator of the collective intelligence of their students in groups rather than a direct

provider of knowledge" (LÉVY, 1999, p. 158).

In recent years, accounting practices have undergone important changes, which requires that students be encouraged to seek improvement and updating, especially through the use of technological tools.

The purpose of this article is to study the behavior of the grade from the National Student Performance Exam (Enade) of students in both distance education and in-person modalities in order to carry out a comparative analysis and verify which of the two has achieved greater efficiency with regard to that exam. Thus, it is intended to contribute to the improvement of research on distance education in the Accounting course.

1. METHODOLOGY

The descriptive quantitative research is the methodology used in this study, which aims to compare data between distance learning and attendance of undergraduate courses in Accounting Sciences of the State of Rio de Janeiro.

According to Antonio Raimundo dos Santos this kind of research

It is a survey of known features, components fact / phenomenon / process. It is usually made in the form of surveys or systematic observations of the fact / phenomenon / process chosen (SANTOS, 2000, p. 27).

Even as the applied methodology was also used literature, which, according to the same author,

is the ratio of the sources consulted effectively during assembly of the investigation. It consists of printed and recorded documents (books, periodicals, cartographic material, sound recordings, video recordings, etc.) [...] bibliography must

be mentioned at the end of scientific texts (ibid., p. 132).

The sources used in preparing this article were books and scientific papers to support the study, which, as already mentioned, it is to approach a quantitative research comparing data collected from samples of the two types of education. After collecting the data we used the T test, which aims to check for significant differences between the average population density. It is assumed, then a hypothesis H_0 , where the averages are the same.

As a quality parameter was considered the Enade concept, established by the National System of Higher Education Evaluation (Sinaes) as, according to the methodological notes of the National Institute of Educational Studies Teixeira (Inep), "Sinaes evaluations of the assessment cycle are guided by quality indicators, expressed on a five-level scale, where the levels equal to or greater than three (3) indicate satisfactory quality" (MEC, 2012).

2. THEORETICAL BACKGROUND

In this item, a brief history will be approached about the emergence of distance education in the world as well as the reflections of distance education in Accounting courses in Brazil.

Distance learning

According to Melo Filho and Martins (2014) are in the Bible, historical records on distance education; there are also sources of reports from the eighteenth century, probably in 1728, when it is announced a course for the Boston Gazette. However, only in 1829, in Sweden, distance education comes into existence institutionally.

Vasconcelos (2015) recognizes that today more than 80 countries on five continents, proffer distance education at all educational levels. In Brazil, there is evidence of this

teaching method from the late nineteenth century. In 1979, it was initiated distance education in the public sector through the University of Brasília.

It should be noted that Decree No. 5622 of 19 December 2005 defines the distance learning:

Art. 1. For the purposes of this Decree, characterized distance education as an educational modality in which the didactic-pedagogic mediation in teaching and learning processes occur with the use of media and information and communication technologies, with students and teachers developing educational activities in different places or times (BRAZIL, 2005).

In recent years, distance education has become more common due to the great need that people have to get a college degree. This has meant that those individuals who live far from universities and have no time to devote periods of the day to go to college seek increasingly this type of education.

However, despite the terms distance and classroom use different tools (often with peculiarities in administrative functions in planning, teaching materials, monitoring support, among other factors), it should be noted that the teaching-learning outcomes should be equivalent, regardless of the mode chosen by the student.

The validation of distance education models is due to the performance presented by the students because it is the individual effort that they have to resort to get the college degree, without losing the quality of teaching and maintaining the equality between them and students in face courses, since the two modes are equal before the Law of Guidelines and Bases of National Education (VIANNEY, BARCIA; DA LUZ, 1999, p. 17).

Distance education in Brazil

Distance learning emerged in Brazil around 1900, with the advance of courier services, and has evolved with the development of new technologies, thus enabling a growing inclusion of students in the educational context.

According to Alves (2009), studies show that before 1900 there were already advertisements in newspapers, circulating in Rio de Janeiro, offering correspondence courses.

Marialice Moraes and Eleonora Vieira add that,

in Brazil, the pioneering experience of distance education was using the radio, with the creation of the Foundation of the Radio Society of Rio de Janeiro in 1923, which conveyed literature programs, telegraphy and telephony, languages, among others. The Brazilian Universal Institute (IUB), founded in 1941, marked the beginning of the courses based on printed media [...]. In 1939, the Institute Radio Monitor was created and, soon after, there was the radio experiences of the MEB and the Minerva Project (MORAES; VIEIRA, 2009, p. 15).

Lobo Neto (2003) states that, from a legal point of view, the distance was regulated in Brazil only in 1996, through the Law of Guidelines and Bases of National Education (Law no. 9.394, of December 20, 1996) and was standardized by Decrees. 2,494 (of February 10, 1998) and no. 2561 (from April 27, 1998) and the Ministerial Decree no. 301 (of April 7, 1998).

The Ministry of Education (MEC) in 2005 created the Open University of Brazil (UAB), along the Brazilian Association of Rectors of Higher Education Institutions (Andifes) and state-owned enterprises under the State Forum for Education focusing on policy and management of higher education, aimed at

expanding this level of education. The UAB System is an integrated system for public universities, regulated by Decree 5,800, of June 8, 2006, which, according to the website of UAB,

fosters education modality of distance in public institutions of higher education and supports research on innovative methodologies of higher education backed in information and communication technologies. It also encourages cooperation between the Union and the federative and stimulates the creation of permanent training centers through classroom support centers in strategic locations (BRASIL, 2005).

The UAB System is a facilitator of democratization of access to higher education as reaches the layers of the population with difficulties of access to university education, strengthening school in the interior of Brazil and thus preventing migration to the big cities.

The regulation of distance education in Brazil provided to people who need flexible schedules and those who are far from educational institutions access to higher education, also academic and digital inclusion.

Distance learning in Accounting

According to the Federal University of Santa Catarina, the Accounting courses in Brazil, either the distance or in person, they have the general objective form bachelors in Accounting. In the distance, specifically, such courses have the following objectives:

- contribute to the technical and humanistic training of accounting professionals;
- provide access to higher education for young people and adults who do not have conditions to get around to places where there is such education;

- contribute to regional development through theoretical and practical work to be developed by students (CCP - Course Conclusion Paper);

- encourage research on the theme of training professionals away from the experience in developing this project (FEDERAL UNIVERSITY OF SANTA CATARINA, 2015).

Let us see the concept of Hilário Franco on accounting:

Accounting is the science that studies the phenomena occurring in the equity of the entities by registration, classification, expository statement, analysis and interpretation of these facts, in order to provide information and guidance - necessary for decision-making - on the equity composition, its variations and the economic impact of the management of equity wealth (FRANCO, 1997, p. 21).

The pedagogical proposal of a course in Accounting aims to generate and communication of information of the different natures (financial, economic, physical and productivity), the most diverse stakeholders (individuals and corporations), on the situation and performance of managed assets (private and public) in order to assist them (stakeholders) in their evaluation and decision making, thus reducing their levels of insecurity. Thus, this course of utilitarian nature to the balance control of entities as a whole should aim for harmony between the academic world and the capital market.

The accounting profession is characterized by real demand and absorption of most of its employees in the labor market. So, this is defining characteristic of the student body profile Accounting course: student worker, in most situations already inserted in the labor market, even before the completion of the university course.

Ivam Peleias (2006) consider the fact that most of Accounting in undergraduate courses is offered at night a critical aspect, as his students work during the day. Therefore, the distance learning course allows the entry of students at graduation for bringing convenience and flexibility of schedules.

3. DATA COLLECT

The survey data were collected in the Ministry of Education website (<http://emec.mec.gov.br/>). They identified 267 courses in Accounting in activity in Rio de Janeiro. Of this total, 100 are on-site and are 167 courses distance (center). Among the mentioned courses, not everyone has the Enade grade

because they are not able at the time (it was awarded in 2012).

Also the amount of face courses and distance by university was mapped to allow a better comparison and see how these courses are located in the state of Rio de Janeiro. Although data collection is individually raised the Enade grade in all courses.

4. ANALYSIS OF THE RESULTS

The following tables demonstrate how are distributed the Accounting courses in the state of Rio de Janeiro in addition to the performance of students of both types of education.

Table 1: Course Accounting with Enade grade / 2012 - RJ

POPULATION ANALYZED IN THE STATE OF RIO DE JANEIRO	QUANTITY	%
Courses in Accounting Sciences (DE + attendance)	267	100%
Courses with Enade grade	158	69
Courses not evaluated	109	31
Courses with no grade	1	0

According to Table 1, can be seen the size of the population studied, this being all active courses in the state of Rio de Janeiro. Were considered in the survey active courses and those which, although currently are with restrictions on new groups, still exist and have a grade in Enade 2012. Thus, we realized that

the total courses that students were evaluated by Enade surpassed those ones that did not suffer evaluation. According to the above data, the grades are 69% and 31% do not have it yet. Total courses without grade is less than 1%, and thus has rounded.

Table 2: Quantitative students present in Enade / 2012 - RJ

CLASSROOM COURSES IN ACCOUNTING WITH AND WITHOUT ENADE GRADE IN RJ	QUANTITY	%
Total classroom courses	100	100%
Courses with students assessed in Enade	62	62
Courses with no students evaluated in Enade	37	37
Courses considered with no grade	1	1

According to Table 2 information, it is clear that the number of courses students

who took the Enade is superior to those who did not.

Table 3: Quantity of centers that offer distance learning course

CLASSROOM COURSES IN ACCOUNTING WITH AND WITHOUT ENADE GRADE IN RJ	QUANTITY	%
Total distance education courses in the state	167	100%
Course with students evaluated with Enade grade	121	72
Courses with no students evaluated in Enade	46	28

According to Table 3, it was found that the percentage of distance education courses that students had their centers assessed by Enade was higher than those who did not have yet evaluation in 2012. This data has made it possible to check the performance of distance education courses because, from the

studied population sample, it was found that the courses distributed in educational distance centers of the State of Rio de Janeiro had a positive image in its entirety.

Table 4: Quantity of distance education centers and classroom courses

SUMMARY OF THE STUDY POPULATION	QUANTITY	%
Total of Accounting courses in distance learning + Regular on-site attendance	183	100%
Distance education courses evaluated with Enade grade	121	66
Regular on-site courses evaluated with Enade grade	62	34

The total population of courses and the centres were considered, in 2012, had Enade grade, for the analysis. As for performance comparison, they were crossed the information from all courses or distance education centers evaluated x total classroom courses evaluated according to Table 4. In the case

of distance education courses, each course offering in a centre is evaluated separately, despite representing the same course from a Higher Education Institution (HEI). Thus, the population totaled 183 courses, of which the distance mode account for 66% to 34% equivalent to courses in classroom mode.

Table 5: Courses in regular classroom mode with Enade grade / 2012

UNIVERSITIES	QUANTITY	ENADE GRADE
Universon	1	1
UGF	2	2
Ferlagos	1	2
Unesa	2	2
UCB - Castelo Branco	1	2
Mackensie	1	2
UniverCidade	3	2
Unisuam	3	2
FIS	1	2
Unian	1	2
UEL	1	2
UFF	2	2
Universon	1	2
FGC	1	2
Ucam	6	2
Fama	1	2
Unilasalle	1	2
Fabec	1	2
Centro Universitário São José Itperuna	1	2
Unesa	7	3
UVA	1	3
FCCA	1	3
FEFRJ	1	3
Unigranrio	2	3
Unifeso	1	3
Unifoa	1	3
UBM	1	3
Uerj	1	3
UFF	1	3
UFRJ	1	3
FIJ	1	3
FSJ	1	3
Fabes	1	3
Unicarioca	4	3
UGB	1	3
Uniabeu	1	3
UCP	1	4
FSJT	1	4
IBMEC	1	4
Ucam	1	4
TOTAL	62	104

Regarding the data of Table 5, it was found that of the total of 62 courses in the state, two universities are responsible for 26% of classroom courses, namely: Estacio de Sa

University (UNESA) and the Universidade Cândido Mendes (Ucam). For the dispersion of the other courses in other universities, the evaluation was well diversified.

Table 6: Courses in distance education mode with Enade grade / 2012

UNIVERSITIES	COURSE QUANTITY	CENTER QUANTITY	ENADE GRADE
Uniderp	1	8	2
Fead – MG	1	1	2
Uniuibe	1	1	3
Unesa	1	37	3
Unopar	1	20	3
Unisa	1	1	3
Unifacs	1	3	3
Universidade Católica de Brasília.	1	2	3
Uniseb	1	4	3
Unip	1	15	4
UAM	1	1	4
Unisul	1	10	4
TOTAL	13	120	-

With respect to distance learning courses, it was found, according to Table 6, two universities concentrate 48% of the centres of Accounting courses in the state of Rio de Janeiro, with only 13 universities have courses already evaluated by Enade. In addition, most have their headquarters outside the state, which shows the influence of distance education in other locations.

For this research, was not included the Cederj system, convener of a consortium with public universities, although it has currently 30,000 students, divided into 16 courses for 33 centers, yet does not have the Accounting Sciences course offer the Rio de Janeiro state.

Table 7: Courses with Enade grades / 2012

GRADE	REGULAR COURSES SORTED BY GRADE	%
1	1	2%
2	30	48%
3	27	44%
4	4	6%

It can be seen by examining Table 7, 50% of classroom courses are insufficient with concepts, according to the MEC. These are the courses that have concepts 1 and 2 in Enade.

Table 8: Cursos com notas do Enade/2012

GRADE	HEI TOTAL SORTED BY GRADE	%
1	1	3%
2	19	48%
3	17	43%
4	4	10%

According to the Ministry of Education and Culture, grades 1 and 2 are insufficient; therefore, more than 50% of the accumulated banknotes are in this range, both HEI as for each course. Thus, as can be seen in Table 8, the percentage of banknotes is insufficient material. In this survey, the same HEI may have been counted more than once, given that the same university had courses notes 2 and 3.

Table 9: Distance education centers sorted by grade Enade / 2012

GRADE	DE CENTERS SORTED BY GRADE	%
2	26	22%
3	68	57%
4	26	22%

It was found in Table 9 that only 22% of the performance of students of Accounting distance courses were considered insufficient.

Table 11: DE by HEI with Enade grade / 2012

COMPARATIVE PERCENTAGE BY HEI				
GRADES	DE	ON-SITE	DE-ON-SITE	DE X ON-SITE
1	0%	3%	-3%	better DE
2	23%	48%	-24%	better DE
3	54%	43%	11%	better DE
4	23%	10%	13%	better DE

The analysis allows to compare students of distance learning courses and in classroom about Enade test, whereas the grades 1 and 2 are insufficient. Thus, a higher percentage concentrated in this range is considered bad. The data in Table 11 show that students of distance learning courses performed better, as had the lowest percentage in the range that is considered insufficient.

Although the range of grades between 3 and 4, the cumulative percentage (54% + 23%) of students' grades of distance learning courses exceeds the percentage of regular education (43% + 10%) by HEI 24%.

Table 10: DE by HEI with Enade grade/2012

GRADE	HEI TOTAL PER GRADE	%
2	3	23%
3	7	54%
4	3	23%

Note: The percentage of notes distributed by HEI that have Accounting courses in distance education is the same if we consider that each HEI has only one course, given that grades from the centers suffer no changes with respect to its local provision, but with regard to the offerer HEI.

It was also noted in Table 10, only 23% of universities appreciated by the research had insufficient Enade students.

Knowing that in Rio de Janeiro there is no way with the highest grade 5, there is that HEI that offers distance learning courses can double the performance compared to regular classroom attendance.

T-Test

Table 12 shows that there are 120 centers of distance learning courses with average grade in Enade / 2012, which is equivalent to 64 classroom courses with an average score of 2.5.

Table 12: Data used in the T-test

GRADES	NO. OF COURSES	AVERAGE SCORE	STANDARD DEVIATION	MEAN STANDARD ERROR
DE	120	3,000	0,6610	0,0603
On-site	64	2,578	0,6122	0,0765

Table 13: Independent test samples – (T-test)

EQUAL VARIANCES	LEVENE TEST EQUAL VARIANCES		T-TEST AVERAGES EQUALITY						
	F	Sig.	T	Df	Sig	Average diff.	Standard diff. error	95% CI Difference	
								Inferior	Superior
								Assumed	3,70
Not assumed			4,33	137,56	0,00	0,42	0,10	0,23	0,61

In Table 13, the first test conducted was the Levene. As the level of significance was of $0,056 > \alpha = 0,05$, one can not reject the hypothesis of equality of variances (assumed equal).

As the result of Levene test assumed equality, we must test the equality between the means of Enade for the T-test still in the same frame. The level of significance found by the T-test = $0,000 < 0,05$. Therefore, one can reject the hypothesis of equality between the mean Enade notes, considering $\alpha = 0,05$.

FINAL CONSIDERATIONS

This article has reached its goal of comparing the performance of Accounting courses in the State of Rio de Janeiro in the distance versus the classroom, and have identified the number of courses in both modalities in that territory.

A comparative analysis was based on the results of the National Survey of Student Performance (Enade) of the year 2012. The result indicated that whatever the comparison,

either individually or course / center / campus (University), the grades obtained in the distance were higher than those in regular education.

We infer that the distance learning for the course in Accounting in the State of Rio de Janeiro, compared to classroom teaching, has achieved significant results. The number of centers which are offered courses in distance education mode exceeded the campuses where the classroom courses are offered, which leads to consider distance education in the field of Accounting is a growing trend in the state, which will achieve the most diverse regions.

For future research, it is suggested to investigate whether there are other relevant issues that may interfere with that assessment in the teaching method.

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