# What's next? Accounting students' propensity to use distance education after remote teaching

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**Abstract**
The aim of the research was to verify the propensity of undergraduate Accounting students to take the subjects proposed in the course's curricular structure in face-to-face, distance or hybrid modality, after the experience with remote teaching. This is a descriptive study with a quantitative approach. A survey was carried out among Accounting students at a public university, so the sample consisted of 178 respondents. Descriptive analysis and logistic regression were used to process the data. The results showed the most of students prefer to take courses with specific Accounting content in the face-to-face class (aimed at professional training), while courses linked to other areas of knowledge, such as: Management, Economics and Law (related to basic education), the students showed an interest in studying them remotely. It was found there is a significant relationship among the teaching method chosen by the students for the subjects in the basic, professional and theoretical-practical training axis and some of the motivational factors provided by the remote teaching experience. The motivational factors involve positive aspects, such as: students feeling comfortable with the structure of virtual learning environment and online teaching providing autonomy in relation to timetables; the negative aspects, in turn, involve: the lack of interaction among professors and colleagues

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in remote teaching, the difficulty of maintaining focus and concentration during classes and procrastination in carrying out academic activities. Among the implications, the study can contribute to the development of strategies, such as the offering distance courses by educational institutions, in order to reduce dropout rates and retain students in higher education in Accounting. Furthermore, the research can encourage greater inclusion of teaching practices which focus on the development of digital skills among students.
**Key words**: Remote teaching; Students; Accounting Sciences.

## 1 Introduction

From new Coronavirus (which causes COVID-19) in Wuhan, China, in December 2019, the World Health Organization (WHO) declared the existence of a pandemic (Oliveira, 2020). Its effects had repercussions on health, the different economic sectors and also on education, since not all Higher Education Institutions (HEIs) were prepared to deal with the new imposed reality, which forced many of them to suspend face-to-face activities in order to guarantee students' health, professors and the population in general.

In this context, remote teaching has become an alternative to continue teaching activities. This measure was implemented in order to minimize the impacts of the suspension of face-to-face classes, while maintaining social isolation recommended by WHO to prevent SARS-COV2 virus, which causes COVID-19 (Senhoras, 2021).

Ordinance No. 343, of March 17, 2020, from the Ministry of Education, provided the replacement of face-to-face classes with digital classes for Coronavirus - COVID-19 pandemic situation. Initially, the considered period was 30 days, but this could be extended if recommended by the Ministry of Health (Brazil, 2020). In this scenario, it was up to educational institutions to develop mechanisms for their activities to take place remotely.

HEIs which did not have in their pedagogical projects indications for educational technologies to offer remote teaching had to adapt their planning (Moreira et al., 2020). In addition to it, CNE/CP Resolution No. 2, of December 10, 2020, with Law 14.040, of August 18, 2020, established the National Guidelines for the implementation of exceptional educational standards, such as the rescheduling of the academic calendar to continue the school year in order to dispense with the obligation to comply with the minimum number of school days (Brazil, 2020; Brazil, 2020).

The pandemic context and remote teaching have required educational institutions, professors and students to adapt to a new reality. Thus, the use of technological tools has become essential to keep education running smoothly, as materials should be made available through digital platforms, activities should be monitored virtually, classes should be held online, and new teaching methodologies should be used, among other aspects (Nasu, 2020).

The advent of the pandemic has given greater prominence to digital technologies, given their importance for holding classes in different training spaces. While distance learning requires planning, remote learning has been marked by improvisation when it comes to offering curricular subjects (Gusso et al., 2020; Hodges et al., 2020). Thus, although remote learning has gained notoriety as an alternative to the pandemic, in the post-pandemic world it is expected hybrid teaching methodologies will become established, imposing new actions and positions on the part of educational institutions (Castioni et al., 2021).

When analyzing the propensity of undergraduate Accounting students to study the subjects proposed in the course's curricular structure in the face-to-face, semi-presential or distance education modalities, Santos et al. (2013) identified statistically significant differences among the proportions for the teaching modalities in relation to the students' choices for most of the subjects analyzed. Although the authors carried out this investigation in a different

setting, the aforementioned study served as motivation for the development of this research.

Schiavi et al. (2021) analyzed, from the students' point of view, the activities carried out in the distance learning format in the Accounting subjects of a face-to-face higher education course. The findings revealed that, in general, there was acceptance of the activities developed at a distance, given the used mechanisms, such as forums, slides, audio, online questionnaires and the support of the subject monitor. However, it was found the availability of physical space and social interaction in the teaching and learning process are essential.

Given the context presented and the experience with remote teaching, this study proposes the following research question: What is the propensity of undergraduate Accounting students to take the subjects proposed in the curriculum structure of the course in the face-to-face, distance or hybrid modality? Therefore, the aim of this work is to verify, considering the experience with remote teaching, the propensity of undergraduate Accounting students to take the subjects proposed in the course's curricular structure in the face-to-face, distance or hybrid modality. To analyze the experience with remote teaching, the factors that motivate the choice of teaching modality were analyzed (Cordeiro, 2011; Mendes et al., 2020; Santos et al., 2020).

Despite the emergency and the difficulties inherent in carrying out remote teaching, it is understood this format is relevant, as it has contributed to the continuity of educational training for children, young people and adults during the pandemic. In addition, Ordinance 2.117/2019 establishes that up to 40% of the total workload of face-to-face undergraduate courses can be offered by HEIs in the distance (Brazil, 2019). This justifies and reinforces the need to carry out this study, as remote teaching appears to be an alternative for planning education in the future, to improve its implementation based on the use of technology in the educational field, so that teaching methods can be innovated and a greater number of students can be reached (Nunes, 2021).

It should be noted the research by Santos et al. (2013) and Schiavi et al. (2021) was as support for this study and, finally, the need to analyze the social, economic and cultural inequalities of the several agents involved in teaching and learning process, about technology use (Branco & Neves, 2020). So, it is essential to consider the socioeconomic level of Brazil, since there is great inequality on internet, especially in the lack of infrastructure, which can compromise the education of different audiences (Muñoz et al., 2020).

## 2 Theoretical Reasoning

### 2.1 Distance education and remote learning

It is important to present the differences between distance education and remote learning, since both, despite having the same objective, have different contexts and methodologies. Distance education takes place through the accreditation of educational institutions with the Ministry of Education (MEC), so there must be a distance education center to students, as well as a distance learning center as professor training (Silveira et al., 2020). Remote teaching, on the other hand, is characterized by an emergency and, therefore, accreditation with MEC is not necessary. However, this type of teaching also requires investment in professor training in order to qualify them to implement new educational practices (Silveira et al., 2020).

Castro and Queiroz (2020) point out distance education involves legal rules and access policies, the use of different methodologies, as well as technological resources, while also highlighting the relationship of time and space among professors and students, which demands flexible schedules. Hodges et al. (2020) define effective distance education as the result of good educational planning and careful instructional design. Thus, for the authors, good planning takes time before classes begin. In addition to it, distance education requires student autonomy,

dedication to reading, discussions in forums and developing activities for posting in a given period and may also include the delivery of printed materials which are considered analog systems (Alves, 2020; Arruda, 2020).

For Arruda (2020), Behar (2020), Hodges et al. (2020) and Boldrini (2021), remote teaching is an alternative in emergency circumstances, which is a temporary and improvised adaptation of face-to-face teaching, in order to avoid delaying students' education. Behar (2020) goes further by discussing the meaning of the word remote, which involves the fact of being far away, presupposing geographical distancing on an emergency basis.

Charczuk (2020) defines there is no differentiated planning for remote teaching, since face-to-face class is only transposed to digital way, in order to allow activities to be carried out, either synchronously or asynchronously. So, remote teaching is close to distance learning, although there are no specific regulations due to the emergency period (Santos Junior & Monteiro, 2020).

Despite the difficulties of adapting, the need for pedagogical innovation and discipline in planning and conducting classes, it is understood remote teaching has benefits because, in addition to enabling students to continue their studies - since this is the only alternative to interruption - it allows for student autonomy, due to flexible schedules. Thus, this type of teaching favors savings, as there is a reduction in spending on materials or transportation (Cordeiro, 2011; Mendes et al., 2020; Santos et al., 2020).

When investigating the perception of face-to-face undergraduate students in Accounting about the activities carried out in distance learning, Schiavi et al. (2021) found the participants adhered to this type of teaching. The results revealed the importance of physical space and social interaction in the teaching and learning process, especially with regard to content directly related to Accounting. Flexibility in terms of space and time, as well as autonomy in relation to studies were positive aspects attributed to distance learning. Daily access to a computer with the internet and the ease of handling the technologies required for this teaching modality were also factors highlighted by the respondents. It is worth discussing the impact generated by remote learning.

## 2.2 The influence of remote teaching on the teaching and learning process

The use of different technologies as a result of social isolation required flexibility from professors and students. In addition, this isolation has limited university students' experiences, due to the countless uncertainties arising from the pandemic context (cancellation of classes, use of digital platforms, delays in delivering activities, among other aspects), also having repercussions on support which plays an important role in facing the challenges inherent in the academic environment (Giusti et al., 2021).

The research by Sallaberry et al. (2020) highlighted professors' perceptions of student performance in remote teaching. Participants pointed out: demotivation, lack of discipline in developing the proposed activities or procrastination (which was already a problem in face-to-face classes) and also the need for continuous assessment as a way of encouraging participation and accompanying students.

Although the transition from remote to face-to-face teaching has impacted people in different ways, the study routine may have been easier for students compared to the tasks carried out by professors (Nasu, 2021). The author argues the new generations of students entering higher education are used to handling different technologies, such as tools linked to the virtual learning environment (Moodle, for example) and real-time communication (Google Meet, Skype, Microsoft Teams, among others). However, the economic inequality present in Brazil has exposed the reality of countless students who did not have a minimum and adequate infrastructure to follow online classes during the period of remote teaching (Nasu, 2021).

The crisis resulting from the pandemic and the use on remote learning have aggravated problems such as the increase in university dropouts. The study by Nunes (2021) showed a dropout rate of 27.3% and the main causes were: the accumulation of tasks, the difficulty of reconciling activities, the lack of time and the lack of a routine for studying. The survey also identified psychological/emotional factors indicated by the students, such as depression, anxiety, lack of motivation, tiredness and stress, which compromise the continuity of studies. So, research focusing on the weaknesses and contributions of remote teaching, from the perspective of students and professors, is relevant.

From another perspective, Moreira et al. (2020) highlighted the positive points of online classes. The authors highlighted the possibility of recording the lessons taught for review and future reference, in a way that complements the class (in case there is a need to replace the content for the student who is unable to attend the synchronous class). This alternative also allows the professor more time to explore the content during the synchronous meeting. About the experience with remote teaching, Santos et al. (2020) carried out a study to check the interest and satisfaction of Accounting students. According to the students' perception, the results showed the need to diversify the teaching methodologies applied by professors in order to provide students with greater autonomy in relation to the organization of activities and timetables. Interaction with the professor was not satisfactory in remote teaching, which shows students miss face-to-face teaching.

According to Mendes et al. (2020), remote learning may be related to flexibility, accessibility and cost reduction for both educational institutions and students. The study also presents the disadvantages indicated by students in this modality, who considered there was an increase in academic activities applied by professors in order to assess student performance.

In order to understand the advantages, disadvantages and challenges of remote teaching during the pandemic, Silva et al. (2020) investigated the perceptions of students from different levels of education (high school, undergraduate and postgraduate). The authors found dissatisfaction with internet access, equipment and the imposition of remote teaching, which influenced the quality of teaching and learning. As positive aspects, the research identified the flexibility of schedules and the reduction in costs.

In line with this discussion, Soares et al. (2021) carried out a study to verify the perception of face-to-face Accounting students about emergency remote teaching. The research focused on the aspects which favored or hindered student learning. The following aspects were identified as facilitating aspects in remote teaching: structural factors (flexible deadlines for delivering activities), personal and collective factors (autonomy in the learning process) and didactic-pedagogical factors (use of active methodologies by the professor). In relation to the aspects that compromised learning, the following were pointed out: external factors (lack of internet access), individual factors (not maintaining a study routine and increased stress levels) and traditional teaching practices (monotonous classes via videoconferencing).

It should be noted academic managers are already discussing the possibility of offering hybrid teaching, which is already a reality, given Ordinance No. 2,117 (Brazil, 2019), which provides that up to 40% of the workload of face-to-face courses can be offered at a distance. Hybrid teaching combines face-to-face and online activities, so they must be related to each other in an integrated way (Barcelos & Batista, 2019). The authors argue it is essential to clearly establish the pedagogical objectives that are intended to be achieved and to prioritize the student's active participation in the teaching and learning process. In summary, it can be seen the use of technological resources contributes to the teaching and learning process, including remote teaching. Despite the challenges and uncertainties, it can be seen technology-mediated education is becoming a reality and will require new planning for undergraduate courses in terms of their political and pedagogical projects.

## 3 Methodology

This is a quantitative study that was developed through a survey to obtain the data, a questionnaire was administered to students enrolled in the 5th to 10th periods of the Accounting course (full-time and evening shifts) at a public higher education institution in Minas Gerais. The justification for this study's focus on the period the students were enrolled in the course was due to their previous experience with face-to-face teaching and, more recently, with remote teaching.

To prepare the questionnaire, we used the curriculum of the Accounting course at the educational institution where the research was carried out, in order to describe the subjects, according to the knowledge to which they belong and also the studies by Cordeiro (2011), Santos et al. (2013), Mendes et al. (2020), Santos et al. (2020) and Schiavi et al. (2021).

The data collection instrument had three parts: the first presented questions aimed at characterizing the respondent. The second part had questions dedicated to verifying the propensity for face-to-face, hybrid and distance learning, and presented the forty-six subjects that make up the course curriculum. The third part addressed the factors which motivated the choice of face-to-face, hybrid and distance learning, containing fourteen statements. A pre-test was carried out with five undergraduate accounting students in order to check the clarity and coherence of the content presented/proposed in the questionnaire. No adjustments were made, as no inconsistencies were pointed out.

The data collection instrument was made available on *Google Forms* and the students were contacted and made aware of it from the course coordinator at the institution under study, who provided the link to the survey for the students. In addition to it, with the professors' prior authorization, one of the researchers visited the online classrooms to reinforce the relevance of the research and invite the students to take part in the study. It is worth mentioning the questionnaire was administered in October 2021.

The survey population comprised approximately 420 students enrolled in the undergraduate Accounting course during the periods defined for the study. The sample consisted of 178 respondents, which represents 42% of the total number of students enrolled in the course in the second semester of 2021.

The data was analyzed in two stages. Firstly, a descriptive analysis was carried out in order to identify the information collected, especially considering the core knowledge proposed in the pedagogical projects of the investigated courses. Next, logistic regression was carried out in order to verify the relationship among the thematic axis of the discipline (core of training) *versus* the motivational factors that influenced the respondents' choices as to the teaching modality they would like to study, according to the disciplines.

The subjects were categorized according to the core of the training provided for in the pedagogical project. The project indicates the following objectives: Basic Training Core, which includes subjects with basic training content that aim to integrate the student in Accounting Sciences, establishing relationships among Accounting and other areas of knowledge; Professional Training Core, which helps to develop the skills and abilities needed by the accounting professional; and the Theoretical-Practical Training Core, dedicated to optional subjects and those linked to finish the course, which allow the student to experience interdisciplinary content, contributing to the consolidation of knowledge and its formation.

Table 1 shows the subjects offered in the undergraduate Accounting course under study and the respective core courses to which they belong.

**Table 1**
Subject by training core

| Subjects | Training Center | Subjects | Training Center |
|---|---|---|---|
| Operations Management | Basic | Analysis of Financial Statements | professional |
| Financial Management 1 | Basic | Cost Analysis | professional |
| Financial Management 2 | Basic | Auditing | professional |
| National Accounting | Basic | Actuarial Accounting | professional |
| Statistics | Basic | Advanced Accounting | professional |
| Ethics and Social Responsibility | Basic | Cost Accounting 1 | professional |
| Fundamentals of Law | Basic | Cost Accounting 2 | professional |
| Fundamentals of Economics | Basic | Public Accounting and Budgeting | professional |
| Fundamentals of Mathematics | Basic | Intermediate Accounting 1 | professional |
| Marketing Management | Basic | Intermediate Accounting 2 | professional |
| Business Management | Basic | International Accounting | professional |
| Social Security Legislation | Basic | Introductory Accounting 1 | professional |
| Labor Legislation | Basic | Introductory Accounting 2 | professional |
| Leadership and Organizational Behavior | Basic | Controllership | professional |
| Financial Mathematics | Basic | History of Accounting Thought | professional |
| Research Methodology Applied to Accounting | Basic | Commercial Accounting and Legislation | professional |
| Administrative Systems | Basic | Tax Legislation and Accounting 1 | professional |
| Optional subjects | Theoretical-Practical | Tax Legislation and Accounting 2 | professional |
| Computer Science Applied to Accounting | Theoretical-Practical | Accounting Expertise and Arbitration | professional |
| Accounting Lab 1 | Theoretical-Practical | Strategic Planning and Business Budgeting | professional |
| Accounting Laboratory 2 | Theoretical-Practical | Accounting Theory | professional |
| Course Conclusion Work 1 - TCC 1 | Theoretical-Practical | Tax Legislation Topics | professional |
| Final Course Work 2 - TCC 2 | Theoretical-Practical | Course Conclusion Work 3 - TCC 3 | Theoretical-Practical |

Source: Research data.

Once the subjects had been categorized by core subject, the teaching format chosen by the students was determined. We identified the highest frequency of grades given by the students (zero to ten) and used them to create a label ranging from 1 to 3: 1 - Face-to-face, 2 - Remote and 3 - Hybrid for each subject linked to the core course. The teaching method label was used based on the marks awarded by each participant (student). So, there are preferences (choices) for more than one modality for the subjects offered in the same core course.

The data collection instrument was designed at the level of the subject proposed in the curriculum. In this sense, the respondent had to evaluate their preference for taking a particular subject in relation to the different teaching modalities. Among the possible answers, the student could choose 1 (face-to-face), 2 (hybrid) or 3 (distance learning). Each subject was categorized according to its Training Core, which could be basic, professional or theoretical-practical.

Each subject belongs to just one training core. Table 1 shows 46 subjects make up the curriculum, which are evaluated by a categorical variable (Student preference for the face-to-face, hybrid or distance learning modality) and are distributed into three core courses (basic, professional and theoretical-practical).

In order to enable analysis at the core level, it was necessary to reduce each student's response to the chosen teaching method. Thus, the database was organized based on the student's preference (face-to-face, hybrid and/or theoretical-practical) at core level and no longer by subject. To determine this preference at the core level, the 'Mode' of each student's response was chosen.

To exemplify the organization of the database, the following is proposed: 'STUDENT-RESPONDENT 1': For the 'Basic Axis' there are 17 subjects, the preference of 'student-respondent 1' was the mode of the answers for the 17 subjects involved, considering the modality chosen (face-to-face; hybrid or distance learning). For example, for the 17 subjects, 'student-respondent 1' chose: 10 subjects (face-to-face, 1), 4 subjects (hybrid, 2) and 3 subjects (distance learning, 3). Therefore, the mode for this axis and for this student is 1 (face-to-face), i.e. the student's preference for subjects in this basic axis is face-to-face. The same reasoning was applied to the 178 student-respondents considering each training core (basic, professional and theoretical-practical).

Once the student's preference has been determined for the Core Training (basic, professional and theoretical-practical), the second stage of the analysis process was carried out. The relationship among the student's preference for the core subject and the motivational factors was therefore verified.

It should be clarified the "motivational factors" mentioned involve positive and negative aspects capable of affecting students' choice of face-to-face, hybrid and distance learning, depending on each subject analyzed; these were presented in the third part of the questionnaire. Examples of positive motivational factors of remote teaching are the fact that students feel comfortable with virtual learning environment and that remote teaching provides autonomy in relation to timetables. The negative motivational factors of remote teaching are: the lack of interaction among professors and classmates in remote education, as well as the difficulty of maintaining focus and concentration during classes. Finally, the motivational factors investigated here were proposed by previous studies (Cordeiro, 2011; Mendes et al., 2020; Santos et al., 2020; Schiavi et al., 2021).

Based on the literature indicated, variables were analyzed to test the motivational factors that could affect students' choice of teaching method for the subjects offered in the Accounting course: Social interaction (CON_SOC); Connection problems (PRO_CONX); Comfort and structure (CONF_ESTR); Lack of professor mastery (FAL_DOM); Procrastination (PROSC); Lack of interaction with professors (FAL_INTER); Difficulty focusing (DIF_FOC); Academic productivity (PROD_ACAD); Unpreparedness for technological use (DIF_TEC); Classroom dynamics (DIN_AUL); Difficulty of exposure (DIF_EXPOS); Effective learning (APRE_EFET); Timetable autonomy (AUT_HOR); Lack of professor preparation (PREP_DOC).

Logistic regression was used for the dependent variable, represented by the teaching method (MOD_ENS), given that a group of students opted for face-to-face teaching for some subjects, while other students chose hybrid and others distance learning, depending on the core of knowledge (training) analyzed.

Given the organization of the data collected and meeting the criteria of the established assumptions, the Multinomial Logistic Regression analysis was applied. A significance level of 95% was used for the analysis (type 1 error = 0.05). IBM SPSS ® and R Statistics ® were used as data analysis tools. Three logistic regression analyses were carried out, one for each training core (basic, professional and theoretical-practical). The determination of three analyses refers to the indication of a dependent variable as the object of the Multinomial Logistic Regression. Logistic regression is a tool used to estimate the behavior of several variables which influence a categorical dependent variable, also known as the response variable (Fávero et al., 2019). The technique's main objective is to estimate the probability associated with the occurrence of a

given event, using a set of independent (or explanatory) numerical and/or categorical variables. The analysis and discussion of the study results is presented below.

## 4 Results

Table 2 shows a brief characterization of the participants in the survey.

**Table 2**
Characterization of respondents

| **Gender** | **(%)** | **Age** | **(%)** |
|---|---|---|---|
| Female | 56,74 | Up to 25 years old | 74,72 |
| Male | 42,70 | 26 to 30 years old | 16,85 |
| I'd rather not answer | 0,56 | 31 to 35 years old | 3,37 |
| | | Over 36 years old | 5,06 |
| | | | |
| **Period** | **(%)** | **Shift** | **(%)** |
| 5º | 23,03 | Morning | 48,31 |
| 6º | 12,36 | Evening | 51,69 |
| 7º | 7,87 | | |
| 8º | 15,73 | **Professional Experience** | **(%)** |
| 9º | 22,47 | Yes | 83,15 |
| 10º | 18,54 | No | 16,85 |
| | | | |
| **Accounting experience** | **(%)** | **Performance academic activities** | **(%)** |
| Yes | 56,18 | Yes | 66,85 |
| No | 29,78 | No | 33,15 |
| I have no experience | 14,04 | | |

Source: Research data.

Table 2 shows the majority of respondents are young, as 74.72% said they were up to 25 years old. In addition, 56.74% of the study participants were female and 42.70% male and were predominantly enrolled in the 5th (23.03%) and 9th (22.47%) terms of the Accounting course. In terms of the shifts they were enrolled in, there was a balance, as 48.31% of the students were full time students and 51.69% were evening students.

As for professional experience, the majority have worked or are working (83.15%) and, of this percentage, 56.18% have experience in the accounting area. The experience gained in academic activities, such as the Tutorial Education Program (TEP), junior companies, scientific initiation and monitoring is also significant, as 66.85% of the respondents said they had already been involved in this type of activity.

The second part of the questionnaire presented the subjects on the curriculum proposed in the pedagogical project for the Accounting course at a public higher education institution in Minas Gerais. At this point, the respondent had to choose the option that presented the subject they would like to take, considering the modalities: face-to-face, hybrid or distance learning.

### 4.1 Descriptive Analysis

As mentioned in the methodological aspects of the research, in order to present the results, the subjects were separated by Knowledge Core (training), as set out in the pedagogical project. Table 3 shows the results (frequencies) of the students' choice based on teaching modality, regarding the Basic Education Core.

**Table 3**
Basic Education Core Subjects

| **Subjects** | **Teaching methods** |
|---|---|

| | In-person | Hybrid | Distance learning |
|---|---|---|---|
| Operations Management | 30,9 | 19,1 | 50,0 |
| Financial Management 1 | 48,9 | 15,2 | 36,0 |
| Financial Management 2 | 48,3 | 18,0 | 33,7 |
| National Accounting | 37,1 | 24,2 | 38,8 |
| Statistics | 52,2 | 13,5 | 34,3 |
| Ethics and Social Responsibility | 22,5 | 10,7 | 66,9 |
| Fundamentals of Law | 27,5 | 12,4 | 60,1 |
| Fundamentals of Economics | 31,5 | 12,9 | 55,6 |
| Fundamentals of Mathematics | 52,2 | 15,2 | 32,6 |
| Marketing Management | 23,0 | 17,4 | 59,6 |
| Business Management | 28,1 | 18,0 | 53,9 |
| Social Security Legislation | 30,9 | 23,6 | 45,5 |
| Labor Legislation | 31,5 | 22,5 | 46,1 |
| Leadership and Organizational Behavior | 25,3 | 18,5 | 56,2 |
| Financial Mathematics | 53,4 | 18,0 | 28,7 |
| Research Methodology Applied to Accounting | 32,0 | 15,7 | 52,2 |
| Administrative Systems | 28,7 | 16,9 | 54,5 |

Source: Research data.

Table 3 shows students are more likely to take the subjects in the Basic Training Core via distance learning. In other words, from seventeen subjects, students prefer to take twelve of them at a distance. It is important to note that most of the subjects in this core belong to other areas of knowledge (Administration, Economics and Law). These results are similar to those found in the study by Santos et al. (2013), who also identified the subjects belonging to the Basic Training Core are chosen by students to be taken via distance learning. With regard to distance learning, it is worth highlighting its contribution to students developing self-discipline, given the need for better time management to carry out the proposed academic activities (Santos et al*.,* 2020). Table 4 below shows the students' propensity to take the subjects in the Professional Training Core, according to the different teaching modalities.

**Table 4**
Professional Training Core Subjects

| Subjects | Teaching methods | | |
|---|---|---|---|
| | In-person | Hybrid | Distance learning |
| Analysis of Financial Statements | **47,2** | 25,3 | 27,5 |
| Cost Analysis | **50,0** | 17,4 | 32,6 |
| Auditing | **42,1** | 18,5 | 39,3 |
| Actuarial Accounting | **39,3** | 20,8 | 39,9 |
| Advanced Accounting | **57,3** | 18,0 | 24,7 |
| Cost Accounting 1 | **51,1** | 19,7 | 29,2 |
| Cost Accounting 2 | **50,0** | 19,1 | 30,9 |
| Public Accounting and Budgeting | 38,8 | 20,2 | **41,0** |
| Intermediate Accounting 1 | **59,6** | 13,5 | 27,0 |
| Intermediate Accounting 2 | **59,6** | 14,6 | 25,8 |
| International Accounting | **53,4** | 18,0 | 28,7 |
| Introductory Accounting 1 | **68,5** | 11,8 | 19,7 |
| Introductory Accounting 2 | **64,6** | 14,0 | 21,3 |
| Controllership | **41,6** | 25,8 | 32,6 |
| History of Accounting Thought | 24,7 | 9,6 | **65,7** |

| | | | |
|---|---|---|---|
| Commercial Accounting and Legislation | 28,7 | 24,2 | **47,2** |
| Tax Legislation and Accounting 1 | **49,4** | 19,1 | 31,5 |
| Tax Legislation and Accounting 2 | **47,2** | 21,9 | 30,9 |
| Forensic Accounting and Arbitration | 35,4 | 25,3 | **39,3** |
| Strategic Planning and Business Budgeting | 32,6 | 21,9 | **45,5** |
| Accounting Theory | 32,6 | 18,0 | **49,4** |
| Tax Legislation Topics | 38,8 | 19,7 | **41,6** |

Source: Research data.

The Professional Training Core focuses on specific accounting content. Based on Table 4, it can be seen students chose to take most of the subjects which make up this core in-person, from twenty-two subjects presented, fifteen had the highest percentages. The results of Santos et al. (2013) showed, in the grouping of subjects belonging to this core of knowledge, that topics directly linked to Accounting area lead students to show an interest in face-to-face teaching. Regarding the perception of Accounting students, specific subjects are chosen to be taken in the face-to-face teaching modality as a priority, perhaps because there is greater interaction/contact with professors in the classroom, which can positively affect students' academic performance and professional learning. The results of Santos et al. (2020) showed students' interaction with the professor was not satisfactory in remote teaching, which demonstrates students miss the interaction in face-to-face teaching.

Table 5 shows the results obtained in the provision of subjects linked to the Theoretical-Practical Core.

**Table 5**

Theoretical-Practical Training Core Subjects

| **Subjects** | **Teaching methods** | | |
|---|---|---|---|
| | **In-person** | **Hybrid** | **Distance learning** |
| Optional subjects | 21,3 | 26,4 | **52,2** |
| Computer Science Applied to Accounting | **57,3** | 15,7 | 27,0 |
| Accounting Laboratory 1 | **58,4** | 17,4 | 24,2 |
| Accounting Laboratory 2 | **57,9** | 17,4 | 24,7 |
| Course Conclusion Work 1 - TCC 1 | 34,3 | 28,1 | **37,6** |
| Final Course Work 2 - TCC 2 | 29,2 | 28,7 | **42,1** |
| Final Course Work 3 - TCC 3 | 29,2 | 29,2 | **41,6** |

Source: Research data

An analysis of Table 5 shows students prioritize the distance learning modality when taking elective courses, given the percentage shown. With regard to the subjects Informatics Applied to Accounting and Accounting Laboratory 1 and 2, although they use technological tools, the majority of respondents chose to take them face-to-face. An analysis of the syllabuses for Accounting Laboratory 1 and 2 shows they propose a consolidation of several contents in the course. Thus, it can be inferred students prefer to take them in-person, because the approach of the subjects requires strong interaction with the professors.

With regard to Course Completion Work 1, 2 and 3, the respondents opted for distance learning. This result is justifiable because it is a subject that requires a greater degree of autonomy and research, although there is continuous monitoring by the supervisors during the research

development period. Online guidance meetings were well received by a representative percentage of students.

Analysis of the results for the subjects belonging to the three Core Courses set out in the course's pedagogical project revealed that, in general, the choice of hybrid teaching was insignificant. The findings showed the participants in the survey primarily chose distance or face-to-face teaching, which indicates it would not be feasible to merge the two teaching modalities, in the students' perception.

The results presented here somewhat contradict Soares et al. (2021), who found Accounting students have an optimistic outlook on the possible changes in post-pandemic period, especially about a greater adoption of the use of Information and Communication Technologies (ICTs) as educational tools, participation in classes and events in remote format, hybrid teaching (with online and face-to-face classes), among other trends.

It is worth mentioning the factors which motivated the choice of teaching format indicated by the students, as shown in Table 6. It shows the factors which influenced the respondents' choice of the teaching method they would like to take, according to the subjects proposed. It is important to clarify the students had to give a score from 0 and 10 for each proposition, according to their level of agreement, considering the context of remote teaching they had experienced.

**Table 6**
Factors that motivated the choice of teaching method

| Assertions | Average | Standard Deviation | CV (%) |
|---|---|---|---|
| 1. I miss socializing/integrating with colleagues | 6,8090 | 3,2534 | 47,78% |
| 2. I feel disadvantaged in online classes due to connection problems (noises, audio/video cuts) | 3,8596 | 3,2290 | 83,66% |
| 3. I feel comfortable with the structure of the environment (location) in which I am studying | 7,2528 | 2,7014 | 37,25% |
| 4. I feel a lack of mastery on the part of the professors regarding the use of the online environment | 4,8876 | 2,8001 | 57,29% |
| 5. I procrastinate more because the format of the lessons and assessments is less rigorous | 6,0169 | 3,2233 | 53,57% |
| 6. I miss (face-to-face) interaction with professors | 6,8258 | 3,2500 | 47,61% |
| 7. I find it difficult to stay focused/concentrated during online classes | 6,5506 | 3,2417 | 49,49% |
| 8. I feel good academic productivity (performance in undergraduate activities) in the online environment. | 6,1601 | 2,7950 | 45,37% |
| 9. I find it difficult (unprepared) to use the technological resources of the online teaching environment | 2,3371 | 2,6466 | 113,24% |
| 10. Classes can be more dynamic and interesting, as professors can apply different teaching methodologies | 6,0169 | 2,6606 | 44,22% |
| 11. I find it difficult (uncomfortable) to express myself in the online teaching environment | 4,8820 | 3,5292 | 72,29% |
| 12. I feel my learning is more effective in the online teaching environment | 4,2416 | 3,2975 | 77,74% |
| 13. I am able to reconcile my academic, personal and professional life, as I have more autonomy in terms of my schedule | 6,6826 | 2,9134 | 43,60% |
| 14. Professors are not prepared/qualified to teach in this format and this has hampered my academic performance. | 3,9607 | 2,5850 | 65,27% |

Source: Research data. CV = Coefficient of Variation (%)

Table 6 shows the mean scores given by the participants for the factors that motivated them to choose distance learning, as well as the standard deviation and the percentage coefficient of variation, which shows how much the deviation represents from the mean. Given

the results, it can be seen flexibility in terms of where to attend classes and the possibility of reconciling academic, personal and professional life were positive aspects that contributed to students choosing distance learning. This reinforces the studies by Silva et al. (2020) and Soares et al. (2021), who pointed out remote teaching not only helped students to follow classes - since there was no need to travel physically - but also contributed to saving financial resources, better time management and greater family life.

However, the results found point to some aspects that were perceived as negative, since the students indicated they miss the interaction provided by face-to-face teaching, in terms of contact with professors and classmates. This therefore seems to suggest social isolation has limited these students' university experience, as pointed out by Giusti et al. (2021).

In addition to it, students also found it difficult to stay focused during classes because, although there is flexibility in terms of the study environment, this can also lead to lack of concentration. Then, students may find it difficult to carry out academic activities at home, due to family interference (Soares et al., 2021). The authors identified many students procrastinated during remote education, culminating in an accumulation of responsibilities and, therefore, the need to establish a study routine.

Factors linked to technology and structure did not influence the respondents' choice, as they said there were no difficulties in using technological resources, nor were they affected by problems with the internet connection. This, in turn, contradicts the evidence of Silva et al. (2020), who identified even though students sought to continue their studies using digital technologies, factors such as: poor quality internet (when it exists), limited means of access, lack of minimal equipment, little familiarity with teaching technologies hindered the teaching process and generated low learning efficiency.

The participants in the study considered the professors were prepared for distance learning, which corroborates the research by Santos et al. (2013), in which the students emphasized the professors' qualifications in the use of technologies, in the management of the teaching process and in the structuring of classes.

So, the different economic and social realities of the country can influence the different perceptions surrounding remote teaching, since the problem with remote teaching lies in the way it has been implemented, disregarding the need for planning, qualification and mobilization of the main support conditions for the parties involved in this type of teaching, in this case, professors and students (Silva et al., 2020).

## 4.2 Regression results

Having completed the descriptive analysis, it is worth explaining the analysis of the logistic regressions proposed and presented in this study's methodology. First, after the experience with remote teaching, in order to investigate the relationship among the motivational factors that influenced the students' choice of face-to-face, hybrid or distance learning, regression was carried out for the subjects linked to the 'Basic core'. The results are shown in Table 7.

**Table 7**
Results of the Regression among Motivational Factors and Teaching Modality - 'Basic Axis' Training Core

| Variables | Hybrid-Presence mode (2-1) | | | | EAD-Face-to-Face Modality (3-1) | | | |
|---|---|---|---|---|---|---|---|---|
| | Estimates | Standard Error | Z | p-value | Estimates | Standard Error | Z | p-value |
| Intercept | -1.0209 | 1.9933 | -0.512 | 0.609 | -1.9491 | 1.6003 | -1.218 | 0.223 |
| CON_SOC | 0.0417 | 0.1346 | 0.310 | 0.757 | -0.1149 | 0.1101 | -1.044 | 0.297 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| PRO_CONX | 0.0224 | 0.1201 | 0.186 | 0.852 | -0.1919 | 0.0933 | -2.057 | 0.040** |
| CONF_ESTR | 0.1325 | 0.1260 | 1.051 | 0.293 | 0.0802 | 0.1010 | 0.794 | 0.427 |
| FAL_DOM | 0.0189 | 0.1202 | 0.158 | 0.875 | 0.0717 | 0.0960 | 0.747 | 0.455 |
| PROSC | 0.1442 | 0.1372 | 1.051 | 0.293 | 0.0105 | 0.1025 | 0.103 | 0.918 |
| FAL_INTER | -0.2065 | 0.1626 | -1.270 | 0.204 | -0.0214 | 0.1267 | -0.169 | 0.865 |
| DIF_FOC | -0.3985 | 0.1565 | -2.547 | 0,011** | -0.0751 | 0.1176 | -0.638 | 0.523 |
| PROD_ACAD | -0.0521 | 0.1459 | -0.357 | 0.721 | 0.2194 | 0.1097 | 1.999 | 0.046** |
| DIF_TEC | 0.1432 | 0.1160 | 1.235 | 0.217 | 0.1123 | 0.0939 | 1.196 | 0.232 |
| DIN_AUL | 0.1086 | 0.1156 | 0.940 | 0.347 | -0.0166 | 0.0930 | -0.179 | 0.858 |
| DIF_EXPOS | 0.0260 | 0.0935 | 0.279 | 0.780 | 0.0494 | 0.07229 | 0.678 | 0.498 |
| APRE_EFET | -0.1357 | 0.1381 | -0.983 | 0.326 | 0.0404 | 0.1070 | 0.378 | 0.706 |
| AUT_HOR | 0.2673 | 0.0918 | 2.913 | 0.004** | 0.2614 | 0.0876 | 2.984 | 0.003** |
| PREP_DOC | 0.0705 | 0.1176 | 0.600 | 0.549 | 0.0943 | 0.09886 | 0.956 | 0.339 |

Source: Research data. ** p-value is significant at 5% significance level.

When analyzing the relationship among preference (face-to-face, hybrid and distance learning) and motivational factors, it can be seen that in the relationship between **face-to-face and hybrid** (2 *vs.* 1), only difficulty focusing and schedule autonomy were significant. For each unit change in the DIF_FOC variable (difficulty focusing), the logarithm of the chance of preferring the hybrid format (*versus* face-to-face) decreases by 0.3985. For each unit change in the AUT_HOR variable (schedule autonomy), the logarithm of the chance of preference for the hybrid format (*versus* face-to-face) increases by 0.2673

When analyzing the relationship among distance **learning and face-to-face** (3-1), autonomy and timetables, good academic productivity and connection problems were significant. For each unit change in the PRO_CONX variable (connection problems), the logarithm of the chance of preferring the distance learning format (*versus* face-to-face) decreases by 0.1919. For each unit change in the PROD_ACAD variable (academic productivity), the logarithm of the chance of preferring the distance learning format (*versus* face-to-face) increases by 0.2194. For each unit change in the AUT_HOR variable (timetable autonomy), the logarithm of the chance of preferring the distance learning format (*versus* face-to-face) increases by 0.2614.

Another point is the intercept for the three groups is not significant, i.e. the null hypothesis that the intercept is equal to zero cannot be rejected. Therefore, if the value is equal to 0 from a statistical point of view, this will have no effect on the model, since 0 times any value would be 0, having no impact on the estimation of the response variable.

As discussed in the descriptive analysis, most of the subjects which make up the basic training core belong to other areas of knowledge (Administration, Economics and Law) and the majority of students chose to take them via distance learning, in line with the research by Santos et al. (2013). So, the regression test confirms the relationship with the motivational factors provided by remote learning for some variables.

Mendes et al. (2020) and Silva et al. (2020) point out some factors related to remote teaching, such as: flexibility, accessibility and cost reduction for both educational institutions and students. There are also factors which students have reported as hindering the modality, such as: the increase in academic activities applied by professors in order to assess student performance, the lack of adequate space to carry out academic activities, among other aspects (Mendes et al., 2020; Silva et al., 2020; Giusti et al., 2020).

Table 8 shows the results of the logistic regression in relation to the subjects in the vocational training axis *versus* the motivational factors.

**Table 8**
Results of the Regression among Motivational Factors and Teaching Modality - 'Professional Axis' Training Core

| Variables | Hybrid-Presence mode (2-1) | | | | EAD-Face-to-Face Modality (3-1) | | | |
|---|---|---|---|---|---|---|---|---|
| | Estimates | Standard Error | Z | p-value | Estimates | Standard Error | Z | p-value |
| Intercept | -2.70435 | 1.7701 | -1.5278 | 0.127 | -2.61443 | 1.7275 | -1.5134 | 0.130 |
| CON_SOC | -0.07566 | 0.1167 | -0.6483 | 0.517 | -0.18038 | 0.1120 | -1.6108 | 0.107 |
| PRO_CONX | -0.01654 | 0.1103 | -0.1500 | 0.881 | -0.12004 | 0.1072 | -1.1199 | 0.263 |
| CONF_ESTR | 0.08080 | 0.1169 | 0.6914 | 0.489 | -0.06175 | 0.1086 | -0.5687 | 0.570 |
| FAL_DOM | -0.10489 | 0.1018 | -1.0306 | 0.303 | 0.00584 | 0.0999 | 0.0589 | 0.953 |
| PROSC | 0.05124 | 0.1130 | 0.4534 | 0.650 | -0.03180 | 0.1118 | -0.2845 | 0.776 |
| FAL_INTER | 0.10202 | 0.1379 | 0.7400 | 0.459 | 0.19532 | 0.1279 | 1.5267 | 0.127 |
| DIF_FOC | -0.20510 | 0.1196 | -1,7153 | 0.086 | -0.0578 | 0.1133 | -0.5190 | 0.604 |
| PROD_ACAD | 0.11617 | 0.1253 | 0.9271 | 0.354 | 0.07696 | 0.1294 | 0.5945 | 0.552 |
| DIF_TEC | 0.11495 | 0.1033 | 1.1125 | 0.266 | 0.03665 | 0.1042 | 0.3518 | 0.725 |
| DIN_AUL | 0.21573 | 0.1098 | 1.9652 | 0.049 | 0.24601 | 0.1040 | 2.3650 | 0.018** |
| DIF_EXPOS | -0.08707 | 0.0818 | -1.0641 | 0.287 | -0.1640 | 0.0800 | -2.0558 | 0.040** |
| APRE_EFET | 0.05542 | 0.1163 | 0.4767 | 0.634 | 0.33337 | 0.1141 | 2.9211 | 0.003** |
| AUT_HOR | 0.03250 | 0.0721 | 0.45008 | 0.652 | 0.04404 | 0.0691 | 0.6373 | 0.524 |
| PREP_DOC | 0.07053 | 0.3061 | 0.6647 | 0.506 | 0.08744 | 0.1059 | 0.8256 | 0.409 |

Source: Research data. ** p-value is significant at 5% significance level.

Concerning the Professional Training Core, it can be seen that in the relationship between **face-to-face and hybrid** teaching (2-1), no factor was significant. In the relationship among distance learning **and face-to-face** (3-1), class dynamics, difficulty of exposure and greater learning were significant. For each unit change in the DIN_AUL variable (class dynamics), the logarithm of the chance of preferring the distance learning format (*versus* face-to-face) increases by 0.2460. For each unit change in the variable DIF_EXPOS (difficulty of exposure), the logarithm of the chance of preferring the distance learning format (*versus* face-to-face) decreases by 0.1640. For each unit change in the APRE_EFET variable (effective learning), the logarithm of the chance of preferring the distance learning format (*versus* face-to-face) increases by 0.3333.

In the descriptive analysis, it was found the subjects in the Professional Training Core - with a specific focus on Accounting content - most students were inclined to take them primarily in the face-to-face mode, as in Santos et al. (2013). The regression reinforced the significant relationship among the teaching method chosen and the motivational factors, according to experience with remote teaching, especially in terms of the dynamics of the classes, the difficulty of exposure and greater learning, which were significant.

With regard to students' experiences with remote teaching, the results of the survey by Santos et al. (2020), carried out with Accounting students, stand out. The students pointed to the need for professors to be prepared for technologies and to diversify the teaching

methodologies they apply. The students reported the interaction was not satisfactory with the professor in remote teaching and they missed face-to-face teaching (Santos et al., 2020).

By being deprived of social support due to social isolation, university experiences end up being compromised and the academic reality can become even more challenging (Giusti et al., 2021). All of the factors presented here can affect the relationship among the students' choice of teaching method and the subjects to be taught, as evidenced by this research. Finally, Table 9 shows the results identified in the regression in relation to the Theoretical-Practical Training Core.

**Table 9**
Results of the Regression among Motivational Factors and Teaching Modality - Training Core 'Theoretical-Practical Axis'

| Variables | Hybrid-Presence mode (2-1) | | | | EAD-Face-to-Face Modality (3-1) | | | |
|---|---|---|---|---|---|---|---|---|
| | Estimates | Standard Error | Z | p-value | Estimates | Standard Error | Z | p-value |
| Intercept | -2.3762 | 1.7378 | -1.367 | 0.172 | -1.5465 | 1.5780 | -0.980 | 0.327 |
| CON_SOC | 0.0819 | 0.1075 | 0.761 | 0.447 | 0.0427 | 0.1053 | 0.405 | 0.685 |
| PRO_CONX | -0.1911 | 0.1018 | -1.877 | 0.061 | -0.2247 | 0.1050 | -2.140 | 0.032** |
| CONF_ESTR | 0.3677 | 0.1149 | 3.201 | 0.001** | 0.1998 | 0.1032 | 1.935 | 0.053 |
| FAL_DOM | -0.0345 | 0.0992 | -0.348 | 0.728 | -0.0753 | 0.0914 | -0.824 | 0.410 |
| PROSC | 0.1093 | 0.1094 | 0.998 | 0.318 | 0.1250 | 0.1050 | 1.191 | 0.234 |
| FAL_INTER | -0.1392 | 0.1272 | -1.095 | 0.274 | -0.1484 | 0.1152 | -1.289 | 0.198 |
| DIF_FOC | -0.2748 | 0.1227 | -2.240 | 0.025 | -0.1325 | 0.1076 | -1.231 | 0.218 |
| PROD_ACAD | 0.0296 | 0.1187 | 0.249 | 0.803 | 0.0616 | 0.1201 | 0.513 | 0.608 |
| DIF_TEC | 0.3341 | 0.1118 | 2.989 | 0.003** | 0.3666 | 0.1094 | 3.350 | 0.001** |
| DIN_AUL | -0.0483 | 0.1018 | -0.475 | 0.635 | -0.0792 | 0.0966 | -0.820 | 0.412 |
| DIF_EXPOS | -0.0435 | 0.0748 | -0.581 | 0.561 | -0.0734 | 0.0761 | -0.965 | 0.335 |
| APRE_EFET | -0.3147 | 0.1259 | -2.500 | 0.012** | 0.0637 | 0.1137 | 0.551 | 0.575 |
| AUT_HOR | 0.2380 | 0.0889 | 2.677 | 0.007** | 0.1940 | 0.0874 | 2.219 | 0.027** |
| PREP_DOC | 0.1816 | 0.1042 | 1.742 | 0.081 | -0.0296 | 0.1015 | -0292 | 0.770 |

Source: Research data. ** p-value is significant at 5% significance level.

Regarding the 'Theoretical-Practical Training Core', it can be seen that in the relationship among **face-to-face and hybrid** teaching (2-1), the factors comfort and structure; technological difficulty; greater learning and autonomy of timetable were significant. Thus, for each unit change in CONF_ESTR variable (comfort and structure), the logarithm of preference for the hybrid format (*versus* face-to-face) increases by 0.3677. For each unit change in DIF_TEC variable (technological difficulty), the logarithm of preference for the hybrid format (*versus* face-to-face) increases by 0.3341. For each unit change in APRE_EFET variable (effective learning), the logarithm of the preference for the hybrid format (*versus* face-to-face) decreases by 0.3147. For each unit change in AUT_HOR (schedule autonomy) variable, the logarithm of preference for the hybrid format (*versus* face-to-face) increases by 0.2380.

When analyzing the relationship among **distance learning and face-to-face** (3-1), connection problems, technological difficulties and schedule autonomy were significant. Thus, for each unit change in the PRO_CONX variable (connection problems), the logarithm of

preference for the distance learning format (*versus* face-to-face) decreases by 0.2247. For each unit change in the variable DIF_TEC (technological difficulty), the logarithm of preference for the distance learning format (*versus* face-to-face) increases by 0.3666. For each unit change in the AUT_HOR variable (schedule autonomy), the logarithm of the preference for the distance learning format (*versus* face-to-face) increases by 0.1940.

It is important to note the intercept is not significant for any of the groups, i.e. the null hypothesis cannot be rejected. This indicates, from a statistical perspective, it will have no effect on the model. Finally, the analysis of the relationship among the theoretical-practical training subjects and the motivational factors shows some behavioral factors have a significant influence on the choice of modality for the theoretical-practical subjects.

## 5 Conclusions

The aim of the research was to verify, after the experience with remote teaching, the propensity of undergraduate Accounting students to take the subjects proposed in the course's curricular structure in the face-to-face, distance or hybrid mode. In order to analyze the experience with remote teaching, the factors which motivate the choice of teaching modality were investigated. About the specific Accounting subjects proposed in the course curriculum, the students chose to take them in the face-to-face mode. Some of the reasons given by the students for this choice refer to: the lack of interaction with professors and classmates, as well as the lack of concentration and focus during classes.

As for the subjects related to other areas of knowledge (Administration, Economics and Law), the students said they preferred to take them at a distance, as they are more adaptable and can be combined with their professional activities and personal commitments. The results of the logistic regression test showed a significant relationship among the subjects in the basic training, professional training and theoretical-practical training axis and some of the motivational factors provided by the experience with remote teaching. It was observed, therefore, the survey respondents chose, as a priority, in-person teaching for the subjects belonging to the Professional Training Center and distance learning for the subjects related to Basic Training. Regarding hybrid teaching, the results found were not relevant.

The large number of vacant places in undergraduate courses, as well as the high dropout rates in higher education reveal the urgent need to think about and develop measures aimed at attracting and retaining students at this level of education. Thus, by identifying students' preferences for different teaching modalities, the study can encourage strategies to reduce dropout and increase the retention of accounting students in higher education. Offering distance learning courses, for example, can benefit students who face difficulties in reconciling studies with work.

According to the research findings, there is a demand from students for greater flexibility in the offering of subjects in modalities that better adapt to their personal and professional lives. The results can contribute to HEIs seeking to restructure the pedagogical project of the course, considering the modality, that is, including distance learning hours, as established by Ordinance 2,117/2019 (Brazil, 2019), which involves the insertion of applicable technological resources in teaching and learning process.

Furthermore, by exploring the offer of distance learning courses, the research includes the inclusion of teaching practices which develop digital skills in students, in line with the demands of the job market, where the use and handling of technologies is essential. Therefore, the study may encourage HEIs to reevaluate their institutional education policies, encouraging the implementation of a more flexible curriculum, where teaching modalities can be related in a more efficient and integrated manner.

This research does not intend to suggest distance learning replaces or prevails over in-person learning, but to encourage reflection on how these different modalities can suddenly

coexist and be beneficial to the educational process of Accounting students, based on the experiences that were lived during remote learning. Evidently, for courses traditionally offered in-person to be offered remotely, it is necessary to have infrastructure, qualified teaching staff and technicians. Therefore, more than interest and motivation to promote such changes, there must be resources to subsidize them.

The research carried out in this study, as well as the evidence presented here, refer to the perception of undergraduate students in Accounting Sciences at a public higher education institution in the state of Minas Gerais, which therefore constitutes a limitation of the research. Thus, given the different socioeconomic realities of the several regions that make up Brazil, it is not possible to generalize the results.

For future studies, it is suggested that a survey be conducted with Accounting students from different HEIs and regions of the country, so that the sample can be expanded and a comparative analysis can be made on the propensity of students to take undergraduate courses in-person, hybrid and/or distance learning. In addition, it is suggested that a qualitative investigation be conduct through interviews and/or focus groups, for example, to gain a deep understanding of students' and professors' perceptions about the possibility of offering courses in different teaching modalities.

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