

# **Accounting Students' Learning Satisfaction of Professional Subjects as Basis for Continuous Improvement**

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## **ABSTRACT**

This study assessed the satisfaction of accounting students with professional subjects at non-sectarian schools in Davao City, Philippines, focusing on the learning environment, teaching styles, and facilities. Utilizing a descriptive research design, the study sampled students from the top three non-sectarian schools in the city. Data were analyzed using frequency counts, percentages, means, standard deviations, t-tests, and one-way ANOVA. Results revealed that students were satisfied with their professors' teaching strategies, notably the use of diverse teaching aids. The learning environment promoted by professors was appreciated for its openness and respect for student differences, facilitating an engaging and inclusive classroom discussion. Facilities, particularly those supporting interactive methods like projectors for debates, were also well-received. Significant differences in perceptions of teaching styles and learning environments were noted across sex and year levels, as well as in facility satisfaction across programs and year levels, indicating these variables' impact on student

satisfaction. The findings suggest directions for future research to explore the determinants of student satisfaction and to develop a predictive model of satisfaction using multiple regression analysis.

*Keywords: learning satisfaction, professional accounting subjects, college students, Davao City*

## **INTRODUCTION**

Learning professional accounting subjects is not the same as reading a book, memorizing facts, or even mastering accounting terminology. To put it in another way, students find it is extremely difficult. Basic accounting, financial accounting, cost accounting, managerial accounting, auditing, advanced accounting, corporate law, and taxation are examples of accounting topics that students strive to do good at. It is important to master these accounting subjects not only to pass the course and develop one's accounting skills, but also to prepare for the licensure examination. To hurdle these difficulties, students should be given the needed support. This would include the facilities and teaching and learning environment that nurture them and aid their academic journey.

Student satisfaction pertains to a student's evaluation of his or her college experience as well as the perceived importance of the education obtained while enrolled in a degree (Hasan, 2009). Naaj et al., (2012) claimed that most college students invest a large amount of time, money, and effort to obtain a good education and value their postsecondary education (Laguador, 2014). According to Bolliger (2004), satisfaction is a strong indicator of student retention. Accounting professors teach complex professional

subjects, and students learn in different ways. Students' satisfaction is influenced by accounting students, professors' teaching styles (Laguador & Alcantara, 2013), services, and problems faced by students.

Professors at colleges and universities have a huge effect on student satisfaction. According to Middaugh (2001), the professor's plan for a new academic year would be crucial in maintaining the interest of students and in helping them achieve their learning objectives. In the eyes of the people they serve, how well the professors balance the teaching-learning variables will make a major difference. According to researchers, students' views about their professors' teaching styles hold a lot of weight because they are such a significant part of their college experience.

Mbua (2003) suggests that in Africa, teachers who are driven and fulfilled are more likely to have a good impact on students' learning, whereas the lack of motivation and satisfaction may have a detrimental effect on students' performance. Educational leaders and administrators must prioritize teacher motivation and job happiness. The study seeks to enhance the learning environment for accounting students, improve the teaching techniques of accounting professors, and upgrade college infrastructure. The article by Del Mundo and Refozar (2013) not only discusses the primary challenges encountered by accounting students but also provides suggestions for enhancing the acquisition of technical subjects. Assessing the satisfaction levels of accounting students in the higher education institution would be advantageous for both the students themselves and the reputation of the academic institution.

In the Philippines, Bironia and Ecat (2023) discovered that the majority of respondents from both college courses and senior high school strands reported very high levels of

satisfaction with student services, with only a small percentage expressing general satisfaction. Additionally, the research indicated no significant differences in satisfaction levels with student services between college and senior high school students. However, the study did find a notable difference in satisfaction levels regarding safety and security services between the two groups.

In the local setting, the authors did not find any material that looks into students' learning satisfaction. There are also very few studies conducted on students' satisfaction which are mostly centered on the canteen and service quality. Hence, there exist a gap in the understanding of what really provides learning satisfaction to students. This study aims to bridge this gap and centers the research on the study on learning satisfaction among accountancy students in their professional subjects.

### **Statement of the Problem**

The study aims to determine the satisfaction of accounting students in learning professional subjects from the institutions of a selected non-sectarian school in Davao City. Specifically, this study seeks to answer the following questions:

1. What is the profile of respondents in terms of sex and year level?
2. What is the level of satisfaction of accounting students in terms of:
  - 2.1 learning environment
  - 2.2 teaching style of the professors
  - 2.3 facilities?
3. Is there a significant difference in the level of satisfaction when accounting students are grouped according to their profile?

## **METHOD**

In order to identify the accounting students' satisfaction in learning professional subjects of higher institutions of a selected non-sectarian school in Davao City, the researchers used the descriptive method in conducting the study. The descriptive method is a type of research that describes what exists and may help uncover new facts and meaning. This involves collecting data that provides an account or description of individuals, groups, or situations.

The survey-questionnaire instrument was utilized to achieve the study's main objective. This questionnaire was adopted from De Mesa et al. (2015) and Kalalo et al. (2012). The first part asks the respondents' demographic profile in terms of age, gender, course, year level, school, and general weighted average. The second part is about the students' satisfaction questionnaires in terms of learning environment, teaching style, and facilities. The study's research respondents are concentrated on accounting students of selected top three non-sectarian schools in Davao City. The respondents of the study are composed of 100 students out of the total population of 250. The samples were randomly selected per year level using stratified random sampling.

Ethical consideration was observed in the conduct of the study, especially during the survey, to make sure that due consideration was given to the rights of the participants. The informed consent was provided to make sure that the respondents agreed on their own free will and were not coerced to participate. The Data Privacy Act of 2012 was upheld by ensuring that no personal identification marks were disclosed. The data gathered were kept on a coded file that only the researchers could access. The files will be deleted once the study is finalized and disseminated.

Frequency distribution, weighted mean, and standard deviation were utilized to determine accounting students' satisfaction in higher learning institutions in a selected non-sectarian school in Davao City and one-way ANOVA identified which among the variables contributed much in the students' satisfaction. The researchers used a four-point Likert scale to clearly analyze and interpret the results of the study. The given scale was used to interpret the result of data gathered: 3.50 – 4.00 = *highly satisfied* (HS); 2.50 – 3.49 = *satisfied* (S); 1.50 – 2.49 = *less satisfied* (LS); 1.00 – 1.49 = *not satisfied* (NS).

## RESULTS AND DISCUSSION

Table 1 shows the demographic profile of the respondents. Among the respondents, 22.0% are males, and 78.0% are females. The results also show that 8.0% of the respondents represent the first-year level, 32.0% are second-year level, and 60% are the third-year level Accountancy students.

Table 1. *Profile of respondents*

Variables	Profile of Respondents	
	f	%
<i>Sex</i>		
Male	11	22.0
Female	38	78.0
	50	100%
<i>Year Level</i>		
first	4	8.0
second	16	32.0
third	30	60.0
	50	100%

Table 2 reports the indicators that would affect the Accountancy students' learning satisfaction on their professional subjects. As seen in the table, the overall composite mean for Accountancy students' satisfaction results was 3.30, described as satisfied.

Table 2. *Summary table of Accounting students' satisfaction on their professional subjects*

Indicators	Mean	SD	Description
learning environment	3.16	.468	satisfied
teaching styles	3.34	.557	satisfied
facilities	3.40	.606	satisfied
Overall	3.30	.544	satisfied

In the aspect of the learning environment, the survey results show that students feel content when studying alongside their peers (m=3.40), but express lower satisfaction with activities like note-taking, outlining, and problem-solving (m=2.88). Regarding teaching style, students appreciate the instructors' depth of knowledge on subjects and their efforts to engage students by encouraging questions during discussions (m=3.50), yet they show lesser satisfaction with the practice of administering pre-tests (m=3.04). Additionally, within the facilities component, significant value is placed on the availability of public amenities such as bathrooms, gyms, and cafeterias (m=3.44), while facilities intended for outdoor studying like kiosks, student centers, and lobby areas receive relatively lower satisfaction ratings (m=3.14).

The data on the learning environment suggests that students value interactive and engaging teaching methods and supportive amenities, yet they report varied satisfaction levels across different aspects of their educational experience. Dziuban et al. (2015) note that student satisfaction tends to

increase when instructors effectively communicate, organize their courses well, demonstrate genuine interest in student success, respect students, and provide fair evaluations. Additionally, Schlecty (1994) pointed out that students who clearly understand their lessons tend to engage more deeply, persisting through challenges and finding joy in their achievements. These insights help elucidate why students in the current study reported higher satisfaction in environments that promote interaction and engagement, such as peer learning and active discussion sessions, while expressing lower satisfaction with more solitary or rigid activities like note-taking and pre-tests. Similarly, the appreciation for well-maintained and accessible facilities reflects a broader need for a supportive learning environment that enhances overall student satisfaction and engagement.

Finally, Table 3 reports the results of the t-test for independent samples and one-way analysis of variance that seeks to explore significant mean differences on the level of satisfaction of Accountancy students on their professional subjects when analyzed by sex and year level, respectively. As seen in the table, the t-test results indicate that sex does not significantly influence students' satisfaction regarding the learning environment, teaching styles, and facilities. This finding is supported by a t-value of -0.035 and a corresponding p-value of 0.972, which exceeds the 0.05 significance threshold, leading to the acceptance of the null hypothesis that there is no significant difference in satisfaction levels between male and female students.

Additionally, the analysis of variance regarding year level yielded an F-value of 0.482 with a p-value of 0.621, also surpassing the 0.05 threshold for statistical significance. This result supports the conclusion that there is no significant difference in satisfaction levels among first, second, and third-



year students. Thus, satisfaction with the academic experience does not vary significantly by year level, indicating that students across different stages of their academic career perceive their satisfaction similarly.

Table 3. *Significant difference in the level of satisfaction when accounting students are analyzed according to sex and year level*

Profile	t-value	df	Sig.	Decision
Sex	-0.035	13.764	0.972	Not significant, failed to reject Ho.
	<i>F-value</i>	<i>df</i>	<i>Sig.</i>	Decision
Year Level	0.482	2	0.621	Not significant, failed to reject Ho.

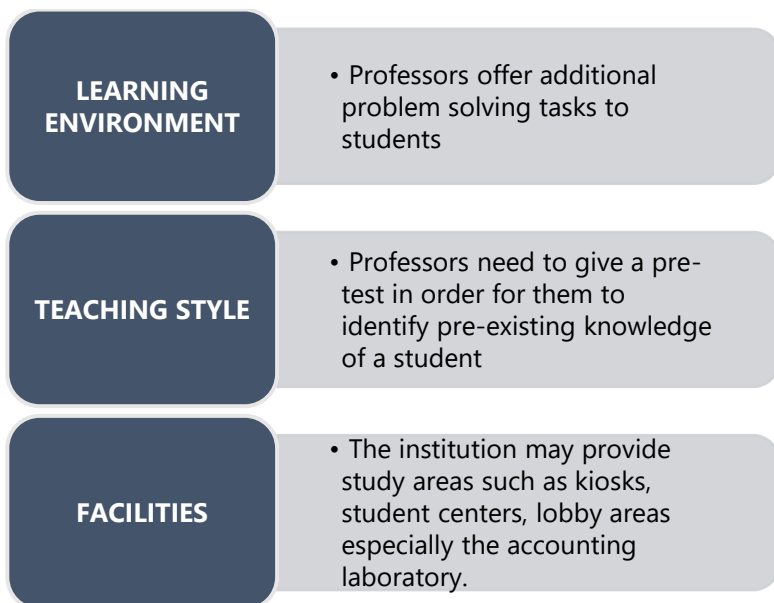
*\*Significant at  $p < 0.05$*

### *Proposed Intervention*

Satisfaction can be interpreted as a concept that reflects outcomes and reciprocity between students and instructors. Learner satisfaction is one of the important bases for assessing the success and effectiveness of a course.

Based on the findings related to the Learning Environment, it is recommended that professors include more problem-solving exercises in their curricula to bolster students' practical skills, particularly in applied programs. Regarding Teaching Style, it is advisable for professors to administer pre-tests to gauge students' existing knowledge, which can tailor subsequent lesson plans and content delivery. This approach

also supports the ongoing need to gather data on student learning trajectories. Concerning facilities, the university should consider enhancing the availability of study spaces like kiosks, student centers, lobby areas, and specifically, the accounting laboratory. Such improvements would facilitate timely, diverse, and effective tutoring that caters to the educational needs of all students.



## **CONCLUSION AND RECOMMENDATION**

### **Conclusions**

The majority of those who responded were female third-year accounting students. Most students are pleased with

how their professors manage the class in terms of learning style and how their lecturer creates an environment that allows for the free and open exchange of ideas and feedback relevant to the course. Furthermore, in teaching this course, the instructor promotes mutual respect and equal involvement among all students and takes into account student differences. Furthermore, students appreciate the comfortable and accessible classroom environment. Students are particularly pleased with the school's teaching approach, which includes facilities and equipment for classroom debates such as projectors. According to the findings, there is a considerable variation in teaching style and learning environment by sex and year level and facilities by program and year level, which is considered highly significant. The most typical problem accounting students make is failing to take notes, create outlines, and practice problem-solving abilities.

### **Recommendations**

Based on the foregoing result of the study, professors may assign extra problem-solving exercises to students in order to strengthen their practical skills, particularly if they are enrolled in a program that emphasizes applied skills. When it comes to teaching methods, professors may provide a pre-test in order to assess a student's prior knowledge. This aids the development of instructional content and delivery. Additionally, it aids in the ever-increasing push to collect data on students' learning journeys.

In terms of facilities, the academic institution may provide study locations such as kiosks, student centers, and lobby areas, particularly the accounting laboratory. This would make it easier to give tutoring on time, in a style that matches the requirements of all students, and in a way that improves learning. Furthermore, the academic institution may reply

quickly and pay attention to student recommendations and complaints. They may inform the administrators in charge of the suggestion boxes to be on the lookout. Professors may utilize the same teaching technique with students regardless of gender or year level.

Lastly, in terms of facilities, the academic institution may assign different year levels identical classroom settings that are conducive to their learning. Future researchers may compare the findings of this thesis to their research undertaking.

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