

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

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Abstract - *The study aimed to determine the satisfaction and problems encountered of accounting students in learning professional subjects from the institutions of higher learning in Batangas City, Philippines in terms of learning style, teaching style of the professors and facilities. The researchers used the descriptive method in conducting the study. The samples were randomly selected per school using stratified proportional allocation. The study revealed that the use of various teaching aids makes the student satisfied in terms of the teaching strategy of the professor. The students are less satisfied to the university's quickness to respond to student suggestions about improving facilities through suggestion boxes and the ways they do it. The study also showed that there is no significant difference in variables as to learning style. However there is a significant difference as to teaching style in terms of age, sex and year level, as well as in facilities in terms of program and also in year level as it interpreted highly significant. And the most common problem encountered by accounting students is not taking down notes, outlining and practicing problem-solving skills.*

Keywords: *learning satisfaction, accounting, learning style, teaching style*

INTRODUCTION

Do people feel truly satisfied? So often, people settle into a comfort zone through raising their tolerance for pain or angst. Achieving true satisfaction does not only pertain to one's full acceptance of his/her situation but it also concludes that he/she is genuinely happy and complete as he experience the

ups and downs, twist and turns along his journey. People who live a satisfied life are better equipped to deal with the trials and obstacles coming their way. They treat challenges in both business and personal life as opportunities that help them aspire and accomplish their task. Satisfied people know they are in control of their own destiny and environment. They do not blame others for their struggles. Satisfaction comes definitely from riding the wave forward rather than paddling hard to catch up. People need to strive hard and work with full of determination in order to achieve their goal. Truly satisfied people know that knowledge is its own reward and that it drives success as well.

Student satisfaction pertains to the student's perception pertaining to the college experience and perceived value of the education received while attending an educational institution [1]. In addition, Naaj et al., [2] noted that most college students spend considerable time, money and effort in obtaining a quality education [3] and should perceive their postsecondary educational experiences as being of high value. Edwards and Waters [4] stated that satisfaction is also a good predictor of retention. Challenging professional subjects instructed by accounting professors, learning style [5] of the accounting students, teaching styles of the professors, facilities and problems encountered [6] by the students influence the satisfaction of the students.

Learning professional subjects in accounting is not like reading a novel, memorizing, or even like just mastering the accounting terms. In other words, it is very challenging. Accounting subjects include Basic Accounting, Financial Accounting, Cost Accounting,

Managerial Accounting, Auditing, Advanced Accounting, Business Law and Taxation. It is important to study these accounting subjects because it is not just for the sake of passing the course and to enhance their accounting skills but also, for the accounting students' future career.

Learning Style is correlated with student's satisfaction because it determines if his/her strategy in studying produces the expected outcome such as higher grades and effective learning. If the student is not satisfied with his/her efforts, he/she might choose a different learning style [7] in able to derive a better result in his/her studies. Keefe [8] defines learning styles as the composite of characteristics cognitive, affective [9], and psychological factors [10] that serve as relatively stable indicators of how a learner perceives, interacts with, and responds to the learning environment while Stewart and Felliciti [11] define learning styles as those "educational conditions under which a student is most likely to learn". Thus, learning styles are not really concerned with what learners learn, but rather how they prefer to learn.

Collegiate professors have a great impact to students' satisfaction. According to Middaugh [12], professors annually prepare for a new year of cognitive challenge in the three areas in which they serve: research, teaching and service. Although the existence and nature of the previously stated components are not the only components to be considered in this paper, they are mentioned for the purpose of acknowledging the vitality of their roles. How well the professors balance the three can potentially differ a great deal in the eyes of whom they serve. In line with this, it is the researchers' beliefs that students' opinions of their professors teaching styles carry a great deal of weight as they are a primary component to their university experience. Therefore understanding the various possible teaching styles will be analyzed in this study alongside the other variable to be considered to further understand student satisfaction [13].

This study is conducted to help improve the learning styles of the accounting students, teaching style of the accounting professors and facilities of the university. It will also identify the primary problems encountered [14] by accounting students in order to propose recommendations for better learning of professional subjects. Determining the satisfaction of accounting students in different institutions of higher learning will not only help the accounting students,

but it will also benefit the participating institution's reputation.

OBJECTIVES OF THE STUDY

The study aims to determine the satisfaction of accounting students in learning professional subjects from the institutions of higher learning in Batangas City. Specifically, the study is conducted to describe the profile of the respondents' learning satisfaction in terms of age, gender, course and year level; to determine the level of satisfaction in terms of learning style of the accounting students, teaching style of the professors and facilities; to test the difference on responses between profile variable and the level of satisfaction; to identify problems encountered and to propose a plan of action to improve the learning of professional subjects.

LITERATURE REVIEW

Buchanan [15] noted that student satisfaction could be associated with a personal feeling of achievement, either quantitative or qualitative. Learning-wise, satisfaction is therefore correlated with the qualitative and/or quantitative state of contentment of each and every student towards the resources that are provided for them by the institutions they reside in. Satisfaction of students differs for every level of education [16]. Students who are at a higher level i.e. studying in a higher educational system seek more quality education [3]; [17] and perfection of the system at the study place because it satisfies their esteem and develops them with all the capabilities to be an effective educational personality.

Bibi et al., [18] study found non-significant differences in life-satisfaction in reference to sex or university status, but age revealed a significant effect as higher life-satisfaction among older people. Adolescence is clearly a distinct and change-related time in the context of life satisfaction, due to the multitude of biological, psychological, social [19] and cognitive changes. These findings are in contrast with the study of Thurmond [20] wherein the author stated that age did not contribute to the prediction of students' satisfaction. Moreover, Bean and Vesper (2010) investigated gender differences in satisfaction and found that social/relational factors were important for women, but not for men.

Learning professional subjects as an accounting student is definitely a big challenge. Accounting students use different kinds of strategies in order to excel in their professional subjects. They use learning

strategies [21]. Cooperative learning approach [22] such as self- studying, group studying, tutorial sessions, listening to their professors and other learning strategies are the ones students are comfortable with. According to Ferriman [23], learning is a complicated concept as everyone is unique in their own ways and learns in their own way as well. Therefore accounting students deal with different learning strategies that will definitely help their academe especially in their professional subjects.

Students want to learn because it is their interest. In a study Hidi [24], it was found out that preference in processing certain types of information is determined by our interest most of the time. Our interests can also affect our cognitive functions and learning. She proposed that there is a huge difference in psychological and physiological processes when the information received is interesting or not. She further said that there are unique aspects not present when processing uninteresting information.

According to the study of Mendezabal [25], there is a significant correlation between study habits and academic achievements. Results of the study indicate that reading and note- taking habits, habits of concentration and preparation for examination had significant correlation with academic achievement. The study of Fazal [26] revealed that there is a significant relationship of time management skills, reading and note- taking skills with academic achievement. Students with higher academic achievement used a wide range of study skills compared to students with lower academic achievement.

Dunn [27] noted that some students work and learn best alone because they are distracted by the presence, movements or sounds of others and there are accounting students who want to study in the library alone or in their home because that makes them comfortable.

According to Welsh [28], student conferences and seminars can also be considered a learning style because you can get relative information from the professional guest speakers. Students can ask questions and opinions about the subject that matters to them. While time spent at college is a fond memory and a happy experience for most, the student life is not without its rough patches. Everyone's situation is unique, but there are a few problems that almost all college students especially accounting students deal with at least once during their time at school. A lot of factors in different aspects such as physical,

emotional, social, financial [29] and many others could bring to the students either positive or negative effects.

Physical factors can interfere with individual students' motivation to exert effort in a course. These factors are those factors affecting the environment and physical characteristics of the university and students as well. This refers to things like the size of the room, lighting, temperature, and etc. The major importance of the physical environment is that it can affect students' comfort and, to some extent, their ability to learn. Students who are uncomfortable are unlikely to learn. These may also be the difficulties experienced by people with their five major senses like sight problems and hearing impairment.

Fayyad et al. [30] noted some personal factors such as lack of self-confidence, lack of adequate effort, carelessness, lack of ability to be competent, homesickness, falling in love easily, inability to become well planned and organized and being addicted to drinking, smoking and disco houses constitutes the first, the second and the third crucial problems in order that affect female students' academic achievement [31] and thereby increase their attrition in the university.

The type of teaching methodology and strategies of the teacher can make the subject easy or difficult as being observed by most of the students. The professor's personality and style of interaction with the students have been reported to be very crucial variable in student's achievement. Students like non authoritarian teacher's better, feel free in expressing their difficulties with them and achieve higher results in their classes.

METHODS

Research Design

In order to identify the accounting students' satisfaction in learning professional subjects from higher institution of learning in Batangas City, the researchers used the descriptive method in conducting the study.

Descriptive method is a type of research that describes what exists and may help to uncover new facts and meaning. This involves the collection of data that will provide an account or description of individuals, groups or situations.

Participants

The research participants of the study are concentrated on different Accountancy and Financial

and Management Accounting/Accounting Management/Accounting Technology students of different higher institutions all over Batangas City.

Table A. Distribution of the Respondents per School

School	Population	Sample
A	1,494	119
B	460	37
C	406	33
D	133	11
E	59	5
TOTAL	2,552	205

The respondents of the study are composed of 205 students out of the total population of 2,552. This was based from an effect size of 30%, a power probability of 95% and an alpha level of 5% using G* Power 3.1.9. The samples were randomly selected per school using stratified proportional allocation.

Instruments

The survey-questionnaire instrument was utilized to achieve the main objective of the study. This questionnaire was adopted from two studies namely Effectiveness of Lecture Method in Understanding Accounting: A Basis for Improving Student Study Habits by De Mesa et. al [32] and Teaching Competencies of CPA Professors in Batangas City by Kalalo et al. [33]. 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 styles, teaching style and facilities.

Procedure

The researchers followed certain procedures in conducting the study. First, they presented their topic to the adviser for approval. After the approval, the researchers started their research work through the use of books, magazines and some thesis books from the library in acquiring as much possible information related to the study.

After gathering information, preparation of the questionnaire followed. The questionnaire was planned and made by the researchers and then presented to their research adviser. After the review and the final approval, the questionnaire was revised.

The researchers personally asked and distributed 205 questionnaires to the respondents. The questions and directions were explained well and the respondents were assured that information would be

confidential. After collecting the accomplished questionnaires the researchers tabulated the data based on the responses of students.

Data Analysis

After the collection of the questionnaire, the responses were tallied, tabulated and analyzed. After the responses to the survey question have been recorded, different statistical treatments were used. No incomplete surveys were found from the retrieved questionnaires which allow the researchers to use them for analysis.

Frequency distribution, weighted mean and ranking were utilized in determining the satisfaction of accounting students in different institutions of higher learning in Batangas City and identifying 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 results were analyzed and interpreted using Analysis of Variance (ANOVA). All data was treated using Predictive Analytics Software (PASW) version 18. 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. Percentage Distribution of the Business Profile

Age	f	%
17 years old	41	20.00
18 years old	44	21.50
19 years old	47	22.90
20 years old	51	24.90
21 years old and above	22	10.70
Gender		
Male	53	25.90
Female	152	74.10
Program		
Accountancy	114	55.60
Financial & Management Accounting / Accounting Management	85	41.50
Accounting Technology	6	2.90
Year Level		
1 st	43	21.00
2 nd	41	20.00
3 rd	50	24.40
4 th	53	25.90
5 th	18	8.80

Table 1 shows the demographic profile of the respondents in terms of age, gender, program enrolled and year level. Based on the data gathered from the different university registrars and officers from their respective organizations in terms of age, most students fall under the age of 20 years with a percentage of 24.90. It is preceded by 19 years old which obtained a percentage of 22.90 and is closely followed by 18 years old with a percentage of 21.50. Only 41 respondents are in age 17 years old which has a percentage of 20.00 and 22 respondents in the ages 21 years old and above with the least percentage of 10.70.

Bibi et al [18] noted that age revealed a significant effect as higher life-satisfaction among older people; as age level increases, life satisfaction also increases. Therefore, it is important to examine the extent to which age affects student satisfaction.

As presented by the results in terms of gender, majority of the respondents are female which obtained a percentage of 74.10 while male students consisted of only a demographic percentage of 25.90. In relevance to program, most of the respondents are enrolled in Accountancy. It is because Financial and Management Accounting or Accounting Management program serves as an alternative program for those students who wish to pursue accounting and finance but do not want to take the Board Exam. Accounting Technology is the least offered program because only one college offers this course in Batangas City.

In terms of year level, majority of the respondents are 4th year students with a percentage of 25.90. It is followed by the 3rd year and 1st year level with percentages of 24.40 and 21.00, respectively. The 2nd year level resulted with a 21.00 percentage and the 5th year level with the smallest percentage of 8.80 based on the data provided by the different university registrars and organization officers.

Table 2 shows the satisfactions of accounting students' with regards to learning styles. It was found out that they are satisfied with a composite mean of 2.94. Among the indicators enumerated, studying through the aid of books got the highest weighted mean of 3.26 and ranked first. It is because students prefer to use traditional books because it is easier for them to access and is more reliable than using online sources.

Bolkan [34] stated that the reasons commonly cited by students for preferring traditional books include: its easiness to read, students like to physically

highlight selections, they're cheaper and easier to navigate and bookmark, the availability is unlimited, and the like.

Table 2. Accounting Students' Satisfaction With Regards to Learning Styles

Indicators	WM	VI	Rank
1. Objectives that I set for my learning	3.02	S	4
2. Studying alone	3.16	S	3
3. Studying with peers	2.81	S	7
4. Studying through the aid of books	3.26	S	1
5. Studying through the use of internet	2.75	S	8
6. Studying during free time	2.95	S	5
7. Note-taking, outlining and problem-solving	3.22	S	2
8. Learning through advanced reading	2.91	S	6
9. Consultation with the accounting professor/s	2.68	S	9
10. Attending student conferences or seminars	2.64	S	10
Composite Mean	2.94	S	

It was followed by note taking, outlining and problem-solving and studying alone with a mean score of 3.22 and 3.16, respectively. Students prefer these techniques because they are able to pinpoint the most important concepts which would enhance their knowledge further about certain topics. It is also an effective tool for reviewing before examinations.

According to Dunn [27], some students work and learn best alone because they are distracted by the presence, movements or sounds of others. Most of them are accounting students who want to study in the library alone or in their home because that makes them comfortable.

Even though all were verbally rated satisfied, studying through the use of internet (2.75), consultation with the accounting professor/s (2.68) and attending student conferences or seminars (2.64) rated the least. It is because using the internet can prove to be more of a distraction than a study source; reasons for these are the looming temptations to take a break from researching to go to social media sites and the like. Another reason is that sometimes students are wary of the reliability of the sites they are reading from. Consultations with accounting professors may be ranked low because professors only have a limited time to entertain student queries outside the

classroom. Moreover, some students are overcome by their shyness because facing a teacher outside class hours can feel intimidating. Attending student conferences or seminars is ranked the least because students tend to be passive during those times [35].

According to Hidi [24], our preference in processing certain types of information is determined by our interest most of the time. Our interests can also affect our cognitive functions and learning. She proposed that there is a huge difference in psychological and physiological processes when the information received is interesting or not.

Table 3. Accounting Students' Satisfaction With Regards to Teaching Styles

Indicators	WM	VI	Rank
1. Objectives are clearly stated before the lesson starts	2.82	S	7
2. Teaching professional skills are up-to-date	3.05	S	2
3. Professors' competency on the topic	3.00	S	5
4. Making use of various teaching aids like whiteboard, visual aids, accounting manual, practice sets, syllabi in teaching, books, journals, newspapers, etc.	3.10	S	1
5. Presents lessons using appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students understanding	3.03	S	3.5
6. Properly balances theories and problems	3.03	S	3.5
7. Giving out pre-tests	2.63	S	10
8. Group work sessions conducted by professors	2.72	S	8
9. Professors serve only as an instructor	2.64	S	9
10. Asking questions throughout discussions to promote student interaction	2.89	S	6
Composite Mean	2.89	S	

Based on Table 3, the overall assessment of the students was verbally interpreted as satisfied with a composite mean of 2.89.

Making use of various teaching aids like whiteboard, visual aids, accounting manual, etc. had the highest weighted mean of 3.10 and is ranked first. Instruction influences student's attitude [36], [37] as it comprises the subject matter, instructional material

and instructional modality. It also makes it easier for them to comprehend certain topics because they are able to see illustrations and the like.

Giving out pre-tests ranked the lowest because students do not like to be overwhelmed by concepts that aren't even discussed to them yet. They don't like pre-tests because the results are usually below par than what they were expecting to get which ultimately, results in more bad than good, because students lose confidence in their cognitive abilities.

A greater explanation as to what teaching styles are to be used, a passage from the study of Custodio et al., [38] states that subject matter is an essential component of teacher knowledge wherein the myriad tasks of teaching, such as selecting worthwhile learning activities, giving helpful explanations, asking productive questions and evaluating students' learning, all depend on the teacher's understanding of what it is that students are expected to learn.

Table 4. Accounting Students' Satisfaction With Regards to Facilities

Indicators	WM	VI	Rank
1. Facilities designed to serve as outdoor study areas such as kiosks, student centers, lobby areas, etc.	2.47	LS	7.5
2. Institution's computers and networks	2.56	S	3
3. Classroom arrangements	2.52	S	4
4. Classroom furnitures	2.51	S	5
5. Facilities and equipment in discussions like projectors	2.60	S	2
6. Additional facilities designed to promote learning through different methods like multimedia rooms, mock labs, case rooms, etc.	2.48	LS	6
7. Public areas such as comfort rooms, gymnasium and canteen	2.47	LS	7.5
8. Library equipments and furnitures	2.64	S	1
9. The university's quickness to respond to student suggestions about improving facilities through suggestion boxes and the ways they do it	1.92	LS	10
10. Ventilation	2.44	LS	9
Composite Mean	2.46	LS	

As seen from Table 4, the overall assessment of students' satisfaction with regards to facilities resulted

was verbally interpreted as less satisfied with a composite mean of 2.46.

Library equipment and furniture received the highest weighted mean of 2.64 and ranked first. Students are more satisfied to spend their study time in the library because it is usually well ventilated, it has less distractions, and students can focus more on their lessons.

According to Almaro [39], good environment during study is effective as a catalyst for learning together with time management, good reading skills, high motivation and note taking skills and with the organized preparation of the things to study.

The university's quickness to respond to student suggestions about improving facilities through suggestion boxes and the ways they do it ranked last with a weighted mean of 1.92 and had a verbal interpretation of less satisfied. It is because the universities have either little to no response to student suggestions with regards on how to make facilities better. One of the reasons why suggestion boxes fail is because suggestion boxes are a one-way model. Ideas go in, but it provides no help in assigning accountability for identifying, implementing, tracking, or spreading great ideas. There's not even a guarantee that ideas will be reviewed at all – much less that the good ones will be recognized and implemented.

Table 5. Summary Table on Accounting Students' Satisfaction

Indicators	WM	VI	Rank
1. Learning Styles	2.94	S	1
2. Teaching Styles	2.89	S	2
3. Facilities	2.46	LS	3
Composite Mean	2.76	S	

In Table 5, the overall statement of the students' summary table on accounting students' satisfaction resulted was verbally interpreted as satisfied with a composite mean of 2.76.

Both learning and teaching style received a verbal interpretation of satisfied with weighted means of 2.94 and 2.89, respectively. The results shows that students are overall satisfied with the way they learn – whether they do it alone or by group, and are taught by their competent professors using various teaching tools and methods.

Facilities received a less satisfied verbal interpretation with a weighted mean of 2.46 indicating that some of the institution's facilities are not conducive for better student learning.

Table 6 shows the problems encountered by students in learning professional subjects. The results showed a verbal interpretation of Agree with a weighted mean of 2.86.

Table 6. Problems Encountered

Indicators	WM	VI	Rank
1. I do not set goal in studying	3.16	Agree	2
2. I prefer going out with my friends rather than studying	3.04	Agree	6
3. I do not make use of my free time wisely	2.83	Agree	9
4. I do not take down notes, outline and practice my problem-solving skills	3.17	Agree	1
5. I never read my lessons in advance	2.95	Agree	8
6. Professors do not show competency on the the topic	3.06	Agree	5
7. Professors do not make use of various teaching aids like whiteboard, visual aids, accounting manual, practice sets, syllabi in teaching, books, journals, newspapers, etc.	3.11	Agree	3
8. Professors do not present lessons using appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students' understanding	3.10	Agree	4
9. Professors do not welcome questions, stimulates interest, thinking and discussion in the class	3.00	Agree	7
10. Professors expect too much from the students	2.46	Disagree	15
11. The tools and equipment for studies are not enough	2.65	Agree	11
12. Institution's computers and networks are not functioning well	2.61	Agree	12
13. Lighting and temperature in classrooms and corridors are not in good condition	2.53	Agree	14
14. Public areas such as comfort rooms, gymnasium and canteen are not well maintained	2.55	Agree	13
15. Library equipment's and furniture's are not adequate	2.68	Agree	10
Composite Mean	2.86	Agree	

Not taking down notes, outlining and practicing problem-solving skills resulted in the highest weighted mean of 3.17 and ranked first. Note-taking can be useful for some – but only if they refer back to them, etc. – rather than just a classroom-based exercise to keep them ‘occupied.’ It isn’t generally advised to students to take notes in class – as they may well lose important ‘threads’ as they are physically taking notes.

Not setting goals in studying ranked second with a weighted mean of 3.16. Planning ahead of time the things one needs to accomplish can make the workload more easier as things are set in a more organized fashion, so students who do not plan out study goals can face hindrances on that area as they may tend to overlook certain assignments or lessons that needed to be attended to, this isn’t generally the case for all students although a large portion of the population do suffer from this problem.

Professors not making use of various teaching aids like whiteboard, visual aids, accounting manual, practice sets, syllabi in teaching, books, journals, newspapers, etc. got a weighted mean of 3.11 and ranked third. Students at large rely on visual representations and other learning tools and sources in order to understand a certain topic [40], so when professors do not make use of teaching aids it can prove to be a problem as in truth, students on some occasions have a hard time understanding lessons because professors still explain topics on a complex level.

According to Wilder [41], visual aids are used to heighten comprehension and interest appropriate to the topic. Another idea given by Leisher et. al. [42], states that integrating technology into the classroom begins when a teacher prepare lessons that use technology in meaningful and relevant ways. Technological aids should support the curriculum rather than dominate it. Technology should assist the teacher in creating a collaborative learning environment.

Public areas such as comfort rooms, gymnasium and canteen are not well maintained ranked 3rd to the least in ranking with a weighted mean of 2.55. Poorly kept public areas can prove to be a problem because it is not learning conducive which in turn lessens student satisfaction. Gilbert et al. [43] described the environment of an organization as all elements relevant to its operation and School areas constitute the major components of action elements in the environmental learning.

Poor lighting and temperature conditions in classrooms and corridors resulted in a weighted mean of 2.53 and ranked 2nd to the least. Lighting and temperature are important factors in student satisfaction when it comes to learning because students need well-ventilated rooms in order to produce good academic performance. A well-ventilated room [44] is essential for students to be able to read efficiently and for them to avoid eye strain. A well-ventilated room aids for them to feel comfortable while listening to discussions. Lighting affects school performance. According to Freeman [45], a reduction of light levels and lower color temperature may decrease in agitation and disturbance during lessons can be achieved and this means that light can affect the social behavior of students because higher illuminations levels leads to increased concentration.

Professors expecting too much from the students ranked the least with a weighted mean of 2.46 and resulted with a verbal interpretation of disagree. It resulted in a disagree because students do not feel as if their professors are expecting too much from them.

Table 7. Difference of Responses on Accounting Students’ Satisfaction (Learning Styles) When Grouped According to Profile Variable

Profile Variables	F – value	p - value
Age	1.125	0.346
Sex	0.996	0.321
Program	.351	.704
Year Level	1.837	0.123

*Significant at $p - value < 0.05$

Thurmond [20] said that age did not contribute to the prediction of student’s satisfaction in terms of learning style. Most students are contented with their strategies in learning. This is supported by Table 2 since the result showed that the respondents are satisfied with the different means of learning they use.

The other profile variables namely, sex, program and year level are also deemed to be insignificant. A study conducted by Bibi et al., [18] found non-significant differences in life-satisfaction in reference to sex or university status. It is not directly associated with how they learn because it depends on their own perception and attitude as a student. Students want to learn because it is their interest.

As seen from the result of Table 8, only age, sex and year level shows significant difference on the satisfaction with regards to teaching styles. This was revealed since the obtained p-value of 0.025, 0.016

and 0.022 were less than 0.05 alpha level, thus the null hypothesis is rejected.

Table 8. Difference of Responses on Accounting Students' Satisfaction (Teaching Styles) When Grouped According to Profile Variable

Profile Variables	F – value	p - value
Age	2.862	0.025*
Sex	2.435	0.016*
Program	1.208	0.301
Year Level	2.921	0.022*

*Significant at $p - value < 0.05$

This means that there is a significant difference exists and implies that young and old students have different satisfaction, the satisfaction of male and female also differs as well as with their year level.

According to Naaj et al., [46] there are significant differences in the ways men and women perceive about the professors' ability to teach. Girls tend to be more self-confident about their academic abilities and have higher academic self-esteem. The most basic difference in teaching style for girls vs. boys is that teachers/professors want to encourage the girls and build them up whenever they receive higher grades compared to boys [47]. On the other hand, boys are given reality check and are challenged to do better because they think their brilliant when in fact their grades are lower than the girls.

The only variable that is deemed insignificant is the program. It is because the professors use the same strategy in teaching regardless of the program the students are enrolled in.

Table 9. Difference of Responses on Accounting Students' Satisfaction (Facilities) When Grouped According to Profile Variable

Profile Variables	F – value	p - value
Age	1.585	0.180
Sex	0.562	0.575
Program	4.821	0.009*
Year Level	6.316	0.000*

*Significant at $p - value < 0.05$

As seen from the result, only program shows significant difference on the satisfaction regarding university facilities. This was revealed since the obtained p-value of 0.009 and 0.000 were less than 0.05 alpha level, thus the null hypothesis is rejected. This means that there is a significant and highly significant difference exists in the satisfaction of

students in terms of program and year level, respectively. Thus implies that young and old students have different satisfaction, the satisfaction of students also differs with regards to their year level.

Program is significant in terms of students' satisfaction in relevance with facilities because Accountancy students need more facilities designed for their learning and study in preparation for their board examination. As well as the chairs with wider arm is needed as the subjects require worksheets, etc.

On the other hand, age and sex are not significant to students' satisfaction because students, regardless of their age and sex, tend to have same level of satisfaction.

CONCLUSION AND RECOMMENDATION

Majority of the respondents are 20 years old, female 4th year students taking up Accountancy program. In terms of learning style, most students are satisfied through the aid of books. Making use of various teaching aids like whiteboard, visual aids, accounting manual, practice sets, etc. makes students satisfied regarding the teaching strategy of the professor. The students are less satisfied to the university's quickness to respond to student suggestions about improving facilities through suggestion boxes and the ways they do it.

The study shows that there is no significant difference in variables as to learning style. However there is a significant difference as to teaching style in terms of age, sex and year level, as well as in facilities in terms of program and also in year level as it interpreted highly significant. The most common problem encountered by accounting students is not taking down notes, outline and practicing problem-solving skills.

It is recommended that the department may encourage more male students to enrol in Accountancy Program by inspiring the male senior high school students through orientation that Accountancy is in demand here and in abroad. The institution may respond immediately and give attention to suggestions and complaints of the students. They may inform the administrators who are responsible for the suggestion boxes to be attentive. The professors may use same strategy of teaching to the students regardless of age, sex and year level. In terms of facilities, the university may allocate similar classroom conditions to different year levels which are conducive to their learning. The professors may give more problem solving exercises in order to improve

the practical skills of the students especially if they are exposed to a program that involves applied skills. Future researchers may use the results of this thesis for comparison with their future study.

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