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Factors affecting the level of learning satisfaction among first-year accounting students

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Abstract--- n particular, “this research investigates the elements that influence students' happiness with their learning experiences in business school and accounting.” Following “a series of focus group sessions involving 45 university students,” the results of which were used to build an instrument for measuring student learning satisfaction, there were factors of student satisfaction determined from 550 students' responses, with all criterion receiving good marks from the students who participated. In addition, “it was discovered that gender and major had an effect on the relationship between the seven factors and students' reported” happiness with their education.

Keywords--- Accounting students; Learning satisfaction; Expectancy paradigm; Mixed approaches.

Introduction

The results of a student assessment “survey show that accounting students are less satisfied with their educational experience than students in other academic areas.” In the Student Survey, for example, students are asked

about their academic experiences and how satisfied they are overall with their educational experiences as a whole. When compared to other fields of study, student satisfaction with accounting is typically lower. Since then, Graduate Careers has published yearly surveys of student satisfaction. "Students in accounting expressed lower levels of satisfaction with their education than students in other majors, according to these results Four accounting school deans responded to the authors' written requests for data comparing accounting and non-accounting students' satisfaction, even though no such similar surveys are conducted in the country, All of the deans provided data indicating that their accounting students demonstrated lower levels of satisfaction than the average reported for their university." This means that poor levels of satisfaction among accounting students are a widespread problem.

The reasons why accounting students are less satisfied than their counterparts are yet unknown. Two things catch me off guard in this situation. First and foremost, it fails to see a strategy to raise student accomplishment. Preliminary research repeatedly reveals that student happiness, student motivation, student retention, and student achievement are all linked (Adler, et al. 2021). (Ginnetti, et al., 2021). "As a result, lecturers, administrators, and governments that support higher education are all worse off as a result of the lack of study on accounting students' learning satisfaction."

Teachers in accounting, like those in other fields, should evaluate their own methods of instruction (Al-Htaybat, et al., 2018). The accounting instructors would benefit from studies on how to boost student happiness and eventually student performance. "Administrators of colleges and universities that seek to increase alumni philanthropic giving should also be concerned with the learning satisfaction of accounting students and all other students." Students' happiness is the most important factor in alumni donating, according to Al-Sheeb, et al. (2018). Governments that are trying to expand tertiary involvement in their efforts to produce a workforce capable of sustaining knowledge-based sectors should aim to guarantee that greater participation results in competent graduates rather than dissatisfied students.

Accounting students' low levels of satisfaction are even more shocking in light of today's universities' proclamation of overall quality management and the associated growth in managerialism (Shatil, 2020). Instead of trying to manage and improve procedures, this new breed of university management is more concerned with creating performance measurements. "Genuine progress can only be made when the inputs and processes themselves are well understood, according to the continuous improvement literature" (Ammigan & Jones, 2018). Improving the level of student satisfaction requires a better grasp of the elements that contribute to it.

It is the goal of this study to discover the characteristics that are linked to the happiness of students in business school, and accounting students in particular, with their learning. This study investigates the impact of a

variety of student factors, “such as gender, major, year of study, and citizenship (resident or non-resident) on the degree to which students are satisfied with their educational experience.” According to this study, a mixed-methods research design including 45 business school students and a poll of more than 550 undergraduates, there are seven aspects that contribute to a student's overall satisfaction with their education. Seven elements were discovered to be essential to the students' perceptions; “however only a subset of these characteristics, which were called lecturer-based factors, were judged to have a greater impact than the other group of factors.” Furthermore, the article demonstrates that students' evaluations of learning pleasure are influenced by their gender and their major.

1.1 Satisfaction among students with their education

The educational literature demonstrates that the concept is not only an affective-based impression of a student's educational experience (Lee & Negrelli, 2018). It's more like the expectancy/disconfirmation hypothesis, which states that the construct is dependent on actual performance in comparison to expectations (Lee, et al., 2022). As a consequence, student happiness and notions like learning satisfaction and learning effectiveness are often combined in academic literature. In particular, “students' judgments of learning satisfaction are directly tied to their beliefs of what promotes their learning and helps them to become effective learners.” Student focus groups, which will be described in more depth in the next sections of this study, confirmed this conclusion.

Factors associated with the lecturer and factors associated with student learning are discussed in depth in the educational literature (Temesgen, et al., 2021). “While the latter comprises lecturer communication and empathy as well as management of the classroom experience as well as the lecturer's assistance for learning outside of the classroom.” Lastly, there's peer support, textbook assistance, and university resources to help you succeed in school. Learning is influenced by a variety of variables, including both the speaker and the institution. “These criteria include gender, major, residence status, and year of study.” While the first two parts of the study cover the underlying literature.

1.2. Characteristics of the students

A number of “student characteristics impact the relationship between lecturer and student happiness, including the student's gender, year of study, major, and location of living (i.e., international or domestic).” “Female students report feeling more anxious than their male counterparts,” according to (Jameson, 2020). Students who are female report higher degrees of “emotional distress” than students who are male in previous research (Vestad, 2022). Female students have greater feelings of anxiety than their male counterparts, which encourages them to dedicate more time to their studies, leading to better grades. It's important to note that Saddik et al. According to the work of Abdulla Alabbasi et al. During their time at university, students' expectations regarding the quality of instruction they get and the learning environment they are offered grow. (Saeed & Mohamedali, 2022) “report that as students' progress through their years of study, staff accessibility becomes increasingly important, similar to the finding that students in general, and female

students in particular, have rising expectations for the delivery of support services around their learning.” (Sung et al., 2021) describe similar findings, “stating that students in their last year of study anticipate their instructors to be more receptive to their needs with time career advice and aid finding a job after graduation may be a factor in students' expectations for lecturers' responsiveness and accessibility,” as well as their need for career guidance.

Students majoring in different fields of study have been shown to have different learning styles and personalities, according to previous studies (Farashahi & Tajeddin, 2018). If we look at the students of accounting and finance, for example, we find that they are less creative and more technically focused than their peers in other fields (Arif, et al., 2022). Students' happiness with their majors varies significantly across European nations, despite the fact that her research does not point to any one explanation, such as a learning strategy or personality differences. In addition, “class size has a varying impact on the happiness of students in various academic fields.” Students majoring in business are less satisfied with class size increases than students majoring in psychology (Copeland & Houska, 2020).

Method

The study's data was collected using a mixed-methods research approach. “The data was collected mostly via focus groups and a large-scale survey.” The methods used to gather the data are described in more detail in the following sections.

Focus groups

We conducted “a series of focus groups with undergraduates from various majors and nationalities.” Students' happiness with their education is influenced by a variety of circumstances, and these focus groups were able to shed light on some of those elements. “A random, stratified sample of undergraduate students at a big, about 15,000-student institution was given a letter asking them to participate in focus groups.” With the premise that five student-defining aspects will influence students' experiences and related views regarding elements linked with their learning satisfaction, “the purpose was to develop eight homogenous focus groups. Gender, year of study (i.e. first year or later years), major, and other demographic factors were all taken into consideration while creating the focus groups” (accounting or another business major).

About 35 minutes were spent in each focus group session. As a group or as an individual, all participants wrote down their thoughts on the following: “(1) what promotes a satisfactory learning result; (2) what contributes to successful student learning outcomes; and (3) how the environment contributes to their learning effectiveness.” “A total of nine factors, researchers discovered (see Table 1), reveals that the focus groups were unanimous in their agreement with the literature review's conclusions.” According to the literature, “university facilities” have been divided into “general environment” and “learning space,” respectively.

About 550 undergraduates from two different institutions, one of about 15,000 students and the other of approximately 25,000, were asked to participate in the survey. The surveys were first given in class by researchers at one institution who had no teaching duties for the courses they were a part of. An online version of the survey was devised since only approximately 40% of students showed up for the classrooms in which surveys were delivered. The surveys were conducted entirely online at the second university.

Using the "early vs late respondents' approach," which has come to be recognized as the "most generally used method in social science research, it suggests testing for non-response bias by considering late responders as non-responders." Participants who responded online from a university other than where most replies had been received were thus referred to as "late responders."

This study found "no statistical differences in demographic information (e.g., gender, age and major subject, year of study, ethnicity, English as a first language) between the late respondents and those who completed the in-class version of the survey." As a result, "the researchers concluded that non-response bias was not an issue for this study."

Table 1

Summary of nine criteria related to student happiness and learning efficiency in the classroom

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- Number 1 Empathy from the lecturer. Has a real desire to help students learn, encourages pupils to ask questions, and assures a solid comprehension of the content before going on to the next chapter.
 - Number 2 Communication between the professor and the students. The lecturer's delivery is clear, concise, and easy to follow. He or she avoids monotones, employs simple language, and stays on topic.
 - Number 3 Materials given by the instructor. Prior to class, the lecturer posts lecture slides on the blackboard, distributes podcasts, and utilizes lecture slides to introduce and summarize lecture topics.
 - Number 4 Lecturer control over the classroom environment. The professor is excited about the topic, and the class has a good relationship with the lecturer as a result.
 - Number 5 Engaging in extracurricular activities outside of the classroom. The professor is available outside of class, and relevant examples are provided for students to go through after class.
 - Number 6 Support for textbooks. Textbooks supplement other learning materials by providing more information on lecture subjects, as well as end-of-chapter quizzes to assess understanding.
 - Number 7 Community. Participation by everyone in a small group of pupils is encouraged, with each person making an equal contribution.
 - Number 8 The general setting. Short walking distances between courses, a reasonable calendar for lessons and tutorials, and no interruptions from outside noise.

Number 9 A physical location where students may study. In addition to having a nice sound system, a pleasant temperature, and comfy

furnishings, the room also offers an excellent Wi-Fi connection.

Results

Table 2 provides descriptive information for “gender, age, years of study, residence, major, ethnicity, language, and occupation.” According to this data, “the majority of students are female, have domestic residence, speak English as their first language, and are between the ages of 16 and 22 years old.” Furthermore, accounting is the most popular major among students.

Table 2
Gender, age, years of study, residence, major, ethnicity, language, and occupation are all included in the sample frequencies.

Gender	Female	Male	Other					
	52.4%	47.0%	0.6%					
Age	16–22 years	23–31 years	>31 years					
Year of study	1 st year	2 nd year	3 rd year	4 th year	5 th year			
	45.4%	27.8%	18.6%	3.4%	4.6%			
Residency	Domestic	International						
	75.7%	24.3%						
Major	Accounting	Finance	Marketing	Economics	Tourism	Management	Int'l Business	Other
	36%	6%	16%	8%	11%	7%	4%	12%
Ethnicity	Asian	European	Indian	Maori	Pasifika	NZ European	Other	
	25.7%	12.2%	3.8%	2.4%	2.8%	47.4%	5.8%	
First language	English	Other						
	73.8%	26.2%						
Employed	Yes	No						
	64.8%	35.2%						

Discussion

An extensive survey of more than 550 New Zealand university students found evidence to support seven of the nine variables identified in focus groups by this study's researchers. “Female students ranked all seven criteria higher than male students, while accounting students rated six of the seven reasons higher than non-accounting majors.” Accounting students put a larger value on professor and institution characteristics than non-accounting students. Accounting students

are more likely to be dissatisfied with their education because of their greater expectations. If you teach a large number of foreign accounting students, you may struggle to meet their expectations.

The findings of this research may be of interest to certain accounting professors. Lecturers should work with their universities' senior administrators to ensure that any classroom remodeling or new construction incorporates the physical attributes students want. Focus group data may be hampered by issues with sample representation and the accuracy of data interpretation. Focus groups were used as a tool to test researchers' findings. The survey data was collected and analyzed using a variety of controls to verify its reliability and validity. "Academics will get a better understanding of the factors that contribute to students' happiness through this research."

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