



Challenges of accounting education vis-à-vis-students' academic performance

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Abstract

This study aims to find out the relationship between challenges of accounting education and students' academic performance at Jose Rizal Memorial State University, Main Campus, Dapitan City, during the First Semester of Academic Year 2023-2024. It focuses on three (3) main challenges: institution, teacher, and the role of accounting research. A quantitative-correlational design was employed, surveying 233 students and 7 teachers. The collected data were analyzed using inferential statistics such as Mann-Whitney U Test, Kruskal-Wallis Test, and Pearson's r Product-Moment Correlation, along with descriptive statistics. The results revealed that the challenges related to the institution, teacher, and role of accounting research were particularly much challenging for both students and teachers. A positive relationship was established between these challenges and students' academic performance. Furthermore, a significant difference was found based on gender and year level, while age had no effect. Despite facing these challenges, most students demonstrated excellent academic performance, with only a small proportion experiencing academic difficulties. Thus, to ensure continuous improvement of accounting education, the study underscores the urgent need for curriculum enhancement, innovative teaching strategies, stronger institutional support, and better access to updated learning resources. Addressing these challenges is crucial for sustaining and elevating student academic success.

Keywords: Accounting, accounting education, institution, teacher, role of accounting research

Introduction

No business can thrive-or even exist-without money. Financial resources are the lifeblood of every enterprise, driving operations, growth, and sustainability. Behind every successful entity is a sound financial system, making accounting an essential function. As the backbone of financial decision-making, accounting plays a crucial role in a nation's economic development. It serves as both a measurement and reporting system, influencing business growth, policy-making, and economic stability through accurate and reliable financial information.

Accounting education, in turn, shapes the professionals who uphold financial integrity. It equips students with technical expertise, analytical skills, and ethical principles essential for the profession. Beyond academic learning, accounting education builds the foundation for future accountants, auditors, and financial analysts who ensure transparency and accountability in businesses and institutions.

Despite its importance, accounting education faces significant challenges that affect student performance and professional readiness. Romanus and Arowoshegbe (2014) ^[29] emphasized that accounting serves as a cornerstone of economic development by providing businesses and governments with essential financial insights. However, as standards and practices evolve, professionals must continuously adapt. They further warned that unresolved challenges in accounting education could undermine its future and the quality of graduates it produces. These challenges stem from three critical areas: institution, teacher, and the role of accounting research.

Educational institutions shape the learning environment through curriculum design, resource allocation, administrative support, and physical infrastructure. Tan (2015) ^[34] emphasized that the true measure of an institution's success lies in the caliber of graduates it produces. A graduate's performance is not only a reflection

of individual effort but also a testament to an institution's quality of education, faculty, and learning environment. In an increasingly competitive world, producing highly skilled and competent graduates is essential for both academic prestige and economic progress.

Teachers play an important role in students' academic experiences. Their instructional strategies, engagement techniques, and ability to foster independent learning significantly impact student success. Smith and Jones (2016), cited by Brown (2018) ^[9], noted that many accounting students struggle due to curriculum design, inadequate institutional support, and outdated learning materials. Similarly, Lee *et al.* (2018) ^[22] emphasized that relevant course content, access to updated resources, and an effective learning environment are essential for student achievement. Furthermore, Lee *et al.* (2020) ^[23] stresses quality of feedback, teacher accessibility, and alignment of instruction with student needs directly influence academic outcomes.

Beyond classroom instruction, accounting research is essential for deepening knowledge and connecting theory with real-world practice. However, many students struggle to grasp and apply research concepts due to outdated resources, limited access to professional journals, and insufficient research facilities. Integrating research into the curriculum and making it relevant to real-world accounting challenges helps students apply what they learn in professional settings.

Oben *et al.* (2019) ^[27] found that students' early experiences in accounting courses significantly shape their perception of the profession. If they struggle with introductory courses, they may develop a negative attitude toward accounting, discouraging them from pursuing it as a career. Tan (2014) ^[33] further highlighted the gap between students' aspirations and their actual academic performance, noting that many students find it difficult to meet the demands of the coursework.

Despite the importance of these factors, there remains a gap in understanding how institution, teacher, and role of accounting research collectively affect students' academic performance. This study aims to bridge that gap by examining the challenges in accounting education and their impact on student outcomes. Specifically, it focuses on:

1. **Institution:** curriculum design, instruction, administrative support to instruction, admission and retention policies, and physical facilities and resources.
2. **Teacher:** Commitment, knowledge of the subject, teaching for independent learning, and management of learning.
3. **Role of Accounting Research:** Access to research facilities, updated books, and professional and academic accounting journals.

By analyzing these factors, this study seeks to provide insights that inform strategies for improving accounting education and enhancing student performance. Ultimately, the goal is to strengthen accounting education at Jose Rizal Memorial State University, Main Campus, Dapitan City, Zamboanga del Norte. Addressing these challenges will help produce graduates not only with technical proficiency but also with the adaptability and resiliency needed to excel in a dynamic professional landscape.

Objectives

This study aimed to find out the relationship between the challenges of accounting education and students' academic performance of accounting students enrolled for the First Semester Academic Year 2023-2024 at Jose Rizal Memorial State University, Main Campus, Dapitan City, Zamboanga del Norte. Specifically, it sought to answer the following:

1. What are the challenges of accounting education along
 - 1.1 Institution
 - 1.1.1 Curriculum
 - 1.1.2 Instruction
 - 1.1.3 Administrative Support to Instruction
 - 1.1.4 Admission and Retention Policy
 - 1.1.5 Physical Facilities and Resources
 - 1.2 The Teacher; and
 - 1.2.1 Commitment
 - 1.2.2 Knowledge of the Subject
 - 1.2.3 Teaching for Independent Learning
 - 1.2.4 Management of Learning
 - 1.3 The Role of Accounting Research?
 - 1.3.1 Research Facilities
 - 1.3.2 Up-to-date Books
 - 1.3.3 Professional and Academic Journals on Accounting
2. Is there a significant difference between challenges of accounting education when it is grouped according to profile?
3. What are the respondents' academic performance when measured through their General Weighted Average in major courses?
4. Is there a significant relationship between the challenges of accounting education and students' academic performance?

Theoretical/Conceptual Framework

This study is anchored on the student involvement theory of cited by Anokye and Nkwantabisa (2022) ^[6]. Astin's theory emphasizes the importance of students' active participation in their educational experiences, as well as how this involvement impacts their learning and development. By drawing on Astin's theory, Anokye and Nkwantabisa underscores the importance of creating an institutional environment where students are encouraged to become deeply involved in both their educational and social spheres, thus enhancing their overall college experience.

Romanus and Arowoshegbe's (2014) ^[29] concept, "The Challenges of Accounting Education: The Nigerian Experience," posits that the profession of accounting plays a crucial role in the economic development of any nation. By providing financial information, accounting helps in making informed decisions for businesses, governments, and the overall economy. Different accounting areas, along with auditing and taxation, work together to support economic planning, investment, and development. Essentially, accounting acts as a tool to measure and report financial activities, which is essential for understanding and improving a nation's economic health. Additionally, the accounting profession holds the responsibility of ensuring that its members possess the necessary professional

competence to meet the demands of not only their clients but also the broader public who rely on their services.

Hence, they believed that accounting education today is plagued with many serious problems and if those problems are not seriously addressed and overcome, they will lead to the demise of accounting education. According to them, the identified threats and challenges of accounting education are the institution, the teacher, and the role of accounting research.

Challenges of Accounting Education

Institution: Romanus and Arowoshegbe (2014) ^[29] stated institutions in education refer to accredited universities, polytechnics, and colleges that offer structured programs aimed at developing accounting professionals to meet the manpower needs of the public and private sectors. The number of institutions providing accounting education has grown over time; however, admission capacity remains limited compared to the high demand for accounting programs. As enumerated in the study of Tan (2015) ^[34] institution has five (5) descriptors, to wit: curriculum, instruction, administrative support to instruction, admission and retention policy, and physical facilities and resources, which was adopted from Barreda's master's thesis and enhanced through incorporation of recent developments in accreditation instrument.

Curriculum: Tan (2015) ^[34] stated that curriculum is a structured program of study designed to equip students with the necessary knowledge, skills, and competencies. It encompasses course content, instructional methodologies, and academic policies that guide students' learning experiences. Kimmel *et al.* (2020) ^[21] asserted that curriculum needs to align with contemporary professional standards and practices, including the Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). This alignment ensures that students are learning the most relevant and up-to-date information, making them more competitive in the job market.

Instruction: Tan (2015) ^[34] referred this as a teaching methods, strategies, and approaches used by educators to deliver the accounting curriculum effectively. It includes lecture techniques, assessment methods, the use of technology, and the overall ability of instructors to facilitate student learning. Meanwhile, according to Chen *et al.* (2018) ^{[12] [13]}, instruction is the cornerstone of effective accounting education. It encompasses the pedagogical approaches, strategies, and techniques employed by educators to facilitate student learning. The quality of instruction significantly influences students' understanding of accounting concepts, development of critical thinking skills, and overall academic performance.

Administrative Support to Instruction: A study of Tan (2015) ^[34] noted this as the policies, resources, and initiatives provided by the university's administration to enhance the quality of teaching and learning in the accountancy program. This includes faculty development programs, provision of teaching materials, technological support, class scheduling, and ensuring an optimal student-

teacher ratio. Hall (2021) ^[15], claims that administrative support ensures that sufficient resources are allocated to the accounting department, including funding for up-to-date textbooks, access to professional databases, and the latest accounting software. As further cited, resource allocation is crucial for providing students with the tools they need for a comprehensive learning experience.

Admission and Retention Policy: A study of Tan (2015) ^[34] further discussed admission and retention policy as the academic standards and criteria set by the university to regulate entry into and continued enrollment. These policies ensure that only students who meet specific academic requirements are admitted and retained in the program, thereby maintaining a high standard of education and increasing the likelihood of success. Smith and Roberts (2023) ^[31] and Smith and Tan (2018) ^[32] also discussed how admission policies set the standards for student entry into accounting programs, ensuring that only those with the requisite skills and academic background are admitted. They also highlight that retention policies, which include academic advising, tutoring, mentoring programs, and other support services, are crucial for keeping students enrolled and engaged until graduation, thereby enhancing the overall learning environment. Ahmad and Gao (2022) ^[1] discuss various models of mentorship and advising, highlighting their impact on student retention and engagement. They emphasize the importance of personalized guidance and the establishment of strong advisor-advisee relationships in promoting a sense of belonging and academic motivation among students.

Physical Facilities and Resources: Lastly, the study of Tan (2015) ^[34] noted physical facilities and resources as an infrastructure, equipment, and learning materials available to support accounting education. These include classrooms, libraries, computer laboratories, accounting software, and other instructional tools essential for effective teaching and learning. Hence, it is a critical component of accounting education, directly influencing the quality of the educational experience and outcomes. Modern, well-equipped classrooms and lecture halls provide a conducive learning environment. Features such as comfortable seating, good lighting, and advanced audiovisual equipment help facilitate effective teaching and learning.

The Teacher: As cited by Romanus and Arowoshegbe (2014) ^[29] the dearth of accounting teachers in tertiary institutions is profound and very alarming. This educator plays a vital role in shaping the future of their students by teaching accounting courses that cover essential topics such as financial accounting, managerial accounting, and auditing. The Performance Appraisal System for Instructors and Professors (PASIP) is an evaluation framework designed to assess the performance of faculty members in Higher Education Institutions. In the PASIP, four key competencies are assessed to ensure effective teaching: commitment, knowledge of the subject, teaching for independent learning, and management of learning.

Commitment: This measures an educator's dedication to teaching, student engagement, and professional

development. It includes punctuality, preparedness, and a willingness to go beyond classroom instruction to support students. Additionally, it involves adherence to institutional policies, ethical teaching practices, and continuous self-improvement. The effectiveness of accounting education is greatly enhanced when professors demonstrate a strong commitment to pedagogy and employ innovative teaching methods. Professors who are actively engaged in research contribute to the body of knowledge in accounting and bring current, relevant information into the classroom. This dual role of educator and researcher ensures that students are exposed to the latest developments and empirical findings in the field. Additionally, research-active faculty often inspire students to pursue their own research interests, fostering a culture of inquiry and critical thinking.

Knowledge of the subject: This measurement evaluates the depth and accuracy of an instructor's expertise in their field. This includes the ability to integrate new theories, research, and industry developments into lessons, ensuring that the educator demonstrates mastery of content, applies practical examples, and remains updated with academic advancements. Apostolou *et al.* (2015) ^[7] asserts that instructors with comprehensive subject knowledge significantly enhance students' learning experiences and outcomes. Their expertise allows them to explain theoretical concepts with practical examples, making the material more relatable and understandable for students.

Teaching for Independent Learning: Meanwhile, this measurement focuses on strategies that encourage student autonomy, critical thinking, and self-directed learning. It assesses the instructor's ability to design lessons and activities that promote inquiry, research, and application of concepts. This also includes mentoring, coaching, and the integration of technology and innovative teaching methods to enhance the learning experience. The integration of technology in accounting education, such as online learning platforms, interactive simulations, and virtual classrooms, supports independent learning by providing students with access to resources and learning tools outside the traditional classroom. According to Bryant and Hunton (2014) ^[11], technology-enhanced learning environments promote self-directed learning and flexibility, allowing students to learn at their own pace.

Management of Learning: Lastly, this measurement examines an educator's ability to organize and facilitate an effective learning environment. This encompasses classroom management, instructional delivery, student engagement strategies, and assessment techniques. It ensures that learning objectives are clearly defined, aligned with curriculum standards, and effectively achieved. Effective management of learning begins with strategic planning and curriculum design that align with industry standards and student needs. According to Albrecht *et al.* (2015) ^[15], a well-structured curriculum that integrates real-world applications and emerging trends in accounting prepares students for professional success and enhances learning outcomes.

These four competencies are crucial in assessing faculty performance and ensuring high-quality instruction in

educational institutions.

Role of Accounting Research: Romanus and Arowoswegbe (2014) ^[29] identified inadequate research facilities and the lack of up-to-date books, as well as professional and academic journals, as significant barriers to the progress of accounting education. The lack of adequate facilities and materials significantly hampers instructors in their efforts to impart knowledge effectively to their students.

Research Facilities: The study of Romanus and Arowoswegbe (2014) ^[29] emphasizes that the lack of adequate research facilities as a significant factor hindering the development of accounting education in Nigeria. This inadequacy encompasses the scarcity of up-to-date textbooks, professional journals, and other essential resources necessary for effective teaching and research in accounting. Brown and Jones (2018) ^[9], stated that research facilities often provide a collaborative environment where students and faculty can work together on research projects.

Up-to-Date Books: The study of Romanus and Arowoswegbe (2014) ^[29] highlights as a critical component of accounting education that is lacking in their institutions. The study points out that the non-availability of current textbooks and professional accounting journals hinders both teaching and research. This shortage affects the ability of students and educators to stay informed about evolving accounting standards, global best practices, and new developments in financial reporting. The study further emphasizes that improving access to up-to-date books is essential for enhancing the quality of accounting education. Kieso *et al.* (2020) ^[20] also pointed out that accounting standards and regulations frequently change, and having the most recent textbooks ensures that students are learning the latest rules and practices.

Professional and Academic Journals: Furthermore, the study of Romanus and Arowoswegbe (2014) ^[29] stresses the importance of professional and academic journals in accounting for improving both teaching and research. It highlights the absence or limited access to these journals in their educational institutions, which restricts students and faculty from engaging with the latest research, accounting standards, and global trends. Libby (2017) ^[24] pointed out that professional and academic journals serve as primary channels for the dissemination of the latest research findings in accounting.

Students' Academic Performance

Students' academic performance in accounting education is influenced by a variety of factors, including teaching methods, technology integration, curriculum design, student engagement, and support systems. Bishop and Verleger (2019) ^[8], innovative teaching methods have been shown to enhance student performance in accounting education. Active learning engages students in activities that promote critical thinking and problem-solving, leading to better understanding and retention of accounting concepts.

According to the Organization for Economic Co-Operation and Development (OECD), the success of the education

system is dependent on the instrumental potential of specific levels and types of inputs and processes, or their degree of correlation with performance. As a result, the selection of context, input, and process indicators in the educational system is based on the anticipated learning objectives.

Tan (2015) [34] emphasized that the true measure of an institution’s success lies in the caliber of graduates it produces. A graduate’s performance is not only a reflection of individual effort but also a testament to an institution’s

quality of education, faculty, and learning environment. In an increasingly competitive world, producing highly skilled and competent graduates is essential for both academic prestige and economic progress.

Based on the discussions above, Figure 1 illustrates the independent and dependent variables of the study. It indicates that the challenges of accounting education influence students’ academic performance, as measured by their General Weighted Average in major courses.

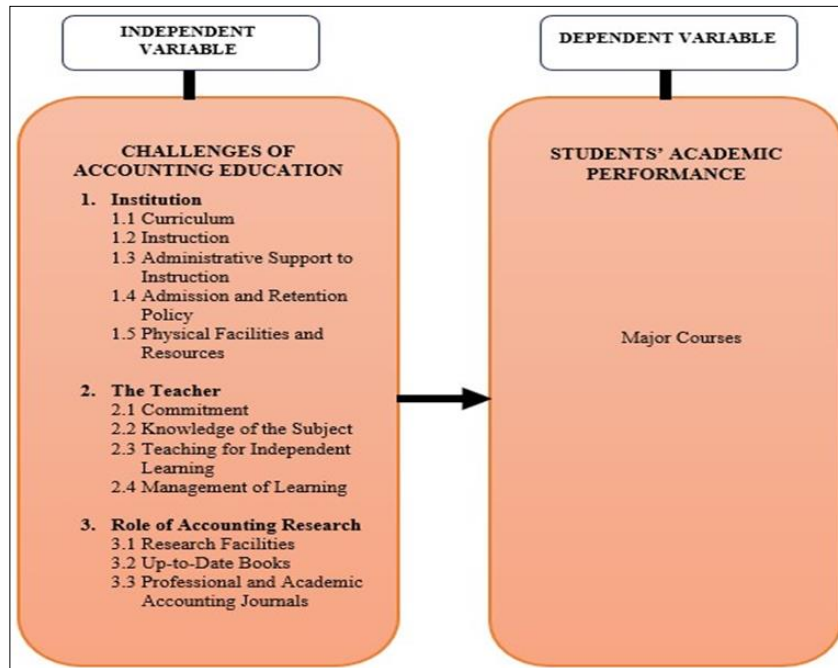


Fig 1: Schema of the study

Methods

The study adopted a descriptive quantitative-correlational research design to find out the relationship between the challenges of accounting education and students’ academic performance. The study was conducted at Jose Rizal Memorial State University, Main Campus, Dapitan City, Zamboanga del Norte. It aimed to address the challenges faced by accounting students and teachers, as well as the education systems that prepared them for the dynamic and multifaceted environment of the accounting profession. The respondents of this study were the second-year, third-year, and fourth-year students enrolled in the Bachelor of Science in Accountancy, Bachelor of Science in Management Accounting, Bachelor of Science in Internal Auditing, and Bachelor of Science in Accounting Information Systems programs at the College of Business Administration, Main Campus, Dapitan City, during the first semester of the academic year 2023-2024. In addition to the student respondents, the study included the perspectives of teaching faculty, comprising permanent faculty members and full-time visiting lecturers assigned to these programs. By including educators alongside students, the study captured a holistic view of the challenges in accounting education, incorporating insights from both those receiving instruction and those delivering it. This dual perspective allowed for a comprehensive exploration of how educational challenges impacted learning outcomes and teaching practices, thus fostering a deeper understanding of systemic issues.

These individuals were selected using stratified random sampling to ensure to ensure that each group is well represented in the sample. The initial sample size was determined using Slovin’s formula, with a margin of error set at 0.05, resulting in a target sample size of 240 respondents. A quantitative-correlational research design was employed in this study. Data were collected using a survey questionnaire administered to respondents via Google Forms, utilizing a five-point Likert scale. The collected data were then analyzed using statistical tools such as the Mann-Whitney U Test, Kruskal-Wallis Test, and Pearson’s r Product-Moment Correlation, along with descriptive statistics including frequency counts, percentages, and weighted means.

Results and Discussion

Table 1: Summary on challenges of accounting education along institution

Indicators	Teacher		Students	
	AWV	D	AWV	D
Curriculum	4.27	VMC	3.83	MC
Instruction	4.38	VMC	3.84	MC
Administrative Support to Instruction	4.22	VMC	3.93	MC
Admission and Retention Policy	4.59	VMC	3.89	MC
Physical Facilities and Resources	3.20	C	3.21	C
Grand Mean	4.13	MC	3.74	MC

Table 1 presented a summary of the challenges of accounting education related to curriculum, instruction, administrative support to instruction, admission and retention policies, and physical facilities and resources. The grand mean scores of 4.13 and 3.74 indicated that, overall, both groups perceived accounting education as much challenging, though teachers generally rated these challenges higher. These findings aligned with those of Ahmed *et al.* (2018) ^[2], who noted that while higher education institutions recognized these challenges, greater alignment between curriculum, instruction, and available resources was needed. Addressing these challenges through curriculum updates, enhanced administrative support, and improved physical facilities could improve the quality of accounting education. McLean *et al.* (2019) ^[25] and Khan *et al.* (2017) ^[19] supported this recommendation, stating that institutions needed to prioritize these areas to enhance teaching experiences and student learning outcomes.

Table 2: Summary on challenges of accounting education on teachers

Indicators	Teacher		Students	
	AWV	D	AWV	D
Commitment	4.09	MC	3.65	MC
Knowledge of the Subject	4.07	MC	3.62	MC
Teaching for Independent Learning	4.30	VMC	3.83	MC
Management of Learning	4.14	MC	3.83	MC
Grand Mean	4.15	MC	3.73	MC

Table 2 presents a summary on the challenges of accounting education, categorized into four main areas: commitment, knowledge of the subject, teaching for independent learning, and management of learning. Across all indicators, both respondents classified these challenges as much challenging as evidenced with the grand mean scores of 4.15 and 3.73, with teachers generally rating the challenges slightly higher than students. In terms of commitment, teachers rated the challenge at 4.09, while students rated it lower at 3.65, indicating that teachers were more acutely aware of their struggles to maintain high levels of dedication and involvement in the learning process. The study of Mertler and Vannatta (2017) ^[26] have shown that institutional support, such as access to resources for research and teaching development, is positively correlated with faculty commitment.

Similarly, knowledge of the subject was rated by teachers at 4.07, slightly higher than students' rating of 3.62, highlighting teachers' self-awareness of the difficulty in maintaining up-to-date expertise and delivering complex content effectively. Darling-Hammond *et al.* (2020) ^[14] emphasized that the depth of a teacher's subject knowledge directly influences students' learning outcomes, as well as their ability to connect theory with real-world scenarios.

Meanwhile, teaching for independent learning, have the highest rating at 4.30, very much challenging, while students rated it at 3.83, much challenging, a reflection of the challenges in fostering independent learning and decision-making in students. management of learning was rated at 4.14 by teachers and 3.83 by students, indicating a shared recognition of the difficulty in creating an optimal learning environment and managing diverse student needs effectively. This result is supported by the study of Zhang & Lee (2022) ^[36], wherein educators must encourage students

to take ownership of their learning journey by designing activities that promote inquiry, self-reflection, and application of concepts. In accounting education, this might include case studies, simulations, and problem-solving exercises that mimic real-world scenarios. Effective management of learning also requires clear communication of expectations, consistent feedback, and timely support.

Table 3: Summary of the challenges of accounting education along role of accounting research

Indicators	Teacher		Students	
	AWV	D	AWV	D
Research Facilities	3.18	C	3.43	MC
Up-to-date Books	4.32	VMC	4.10	MC
Professional and Academic Accounting Journals	3.39	C	3.18	C
Grand Mean	3.63	MC	3.57	MC

Table 3 illustrated a summary on the challenges of accounting education along the role of accounting research faced by both teachers and students with regards to the research facilities, up-to-date books, and professional and academic accounting journals. The data indicated that these challenges were much challenging. The grand mean scores of 3.63 for teachers and 3.57 for students suggested that while these challenges were notable, they were not insurmountable. Teachers generally reported more difficulties, due to their more demanding roles in research and teaching. These results were consistent with the broader literature on accounting education. For instance, Alvi *et al.* (2017) ^[4] and Tiemann and Krutka (2020) ^[35] emphasized the need for up-to-date textbooks to facilitate accounting education, a concern echoed by the high ratings for up-to-date books in this study. Similarly, the challenges related to research facilities and journals had been well documented, as insufficient access to technological resources and professional literature could impede both teaching and research (Robinson & Wright, 2021) ^[28].

Table 4: Significant difference between challenges of accounting education when it is grouped according to profile

Indicators	U- Value	H-Value	P-Value	Description	Decision
Gender	3.21	-	.031	Significant	Reject Ho
Age	-	3.82	.07	Not Significant	Accept Ho
Year Level	-	2.98	.004	Significant	Reject Ho

Table 4 showed the significant difference between challenges of accounting education when it is grouped according to profile. The findings from Table 4, as shown above, underscored notable differences in the challenges of accounting education when grouped by gender and year level, while no significant variation was observed based on age. Gender differences were found significant, with a p-value of 0.031, indicating that male and female students encountered distinct obstacles in their academic journeys. These disparities stemmed from various factors, including differing learning styles, access to educational resources, and societal or cultural expectations that shaped their experiences. For instance, according to Smith *et al.* (2023) ^[30], female students may have faced unique challenges such as balancing academic responsibilities with personal or family roles, while male students might have experienced

pressures related to traditional expectations in technical disciplines.

In contrast, the absence of significant differences based on age with a p-value of 0.07 suggested that students across different age groups faced relatively uniform challenges in accounting education. This finding aligned with prior research that attributed this uniformity to the standardized curriculum, teaching methods, and assessments applied across the student population of Jones and Miller (2022) [18]. It highlighted that regardless of age, students were likely to encounter a consistent set of academic demands and institutional expectations.

The year level, however, exhibited significant variation with p-value of 0.004, emphasizing the progressively complex challenges faced by students as they advanced through their academic program. This result is supported by the study of Brown and Taylor (2021) [10] that senior student grappled with intensified workloads, more advanced and specialized subjects, and additional pressures such as preparing for licensure exams or engaging in internships, while junior students may have still been dealing foundational courses. Amidu *et al.* (2015) [5] found that equitable access to digital resources and tailored student support enhanced academic success.

Table 5: Students' Academic Performance

Categories	Frequency	Percentage	\bar{x}	Description
Excellent	110	47.21		
Very Good	100	42.92		
Good	11	4.72		
Fair	-	-		
Poor	12	5.15		
Total	233	100	4.18	Very Good

Table 5 showed the academic performance of students based on their categories of achievement, whether excellent, very good, good, fair, or poor. The table provided the frequency and percentage of students falling under each performance level, as well as the overall mean score of 4.18, which was categorized as very good, reflecting a strong academic performance on average. This suggested that students performed well above average, with only a small proportion experiencing academic difficulties. In addition, the high proportion of excellent and very good students reflected a competitive and well-performing academic environment, but it also indicated the need for continued efforts to sustain

and improve this level of performance. Despite the challenges encountered in their academic journey, students still demonstrated excellent performance. Research by Johnson and Williams (2023) [16] emphasized that resilience, adaptive learning strategies, and institutional support [17] play a crucial role in helping students overcome academic challenges while maintaining high levels of achievement. This suggests that the students' ability to excel could be attributed to their perseverance, effective study habits, and the availability of institutional resources that mitigated the impact of these challenges.

Table 6: Significant Relationship between Challenges of Accounting Education and Students' Academic Performance

Indicators	\bar{x}	\bar{x} Difference	r-Value	P-Value	Description	Decision	
Institution and Academic Performance	3.72	4.18	0.46	0.41	.001	Significant	Reject Ho
Teacher and Academic Performance	3.73	4.18	0.45	0.38	.002	Significant	Reject Ho
Role of Accounting Research and Academic Performance	3.57	4.18	0.61	0.53	.03	Significant	Reject Ho

Table 6 presented the significant relationships between the challenges of accounting education—along institution, teachers, and the role of accounting research—and students' academic performance. The results indicated a significant positive relationship (r-value = 0.41, p-value = 0.001) between institutional factors and academic performance. The null hypothesis (Ho) was rejected since the p-value was less than 0.05. This indicated that challenges of accounting education along the institution, such as curriculum, instruction, administrative support to instruction, admission and retention policy, and physical facilities, significantly influenced students' academic performance. On the other hand, a significant positive relationship was also observed between teacher-related challenges and academic performance (r-value = 0.38, p-value = 0.002). Rejecting the null hypothesis indicated that a teacher's knowledge of the subject, commitment, teaching for independent learning, and management of learning were critical in influencing students' academic performance. The strongest relationship was observed between the role of accounting research and academic performance (r-value = 0.53, p-value = 0.03). The

null hypothesis (Ho) was also rejected because the p-value is less than 0.05. The significant positive correlation suggested that difficulties in engaging with research, such as access to research materials, mentorship, or the complexity of research topics, substantially affected academic outcomes.

Conclusion

Based on the findings, the study concluded that challenges along the institution, teacher, and role of accounting research were universally perceived by both respondents as much challenging, with teachers viewing them as more pressing than students did. These factors played a vital role in academic performance, with the study finding significant relationships between institution, teacher, and role of accounting research and students' academic performance. The statistical significance of these relationships suggested that addressing these challenges have a profound impact on improving academic success in accounting education. Despite facing these challenges, the majority of the students still achieved excellent academic performance. This

indicated that while challenges existed, students were able to succeed. Thus, the study found that the more students were challenged, the more they excelled academically, demonstrating resilience and the ability to perform at a high level despite the obstacles they faced.

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