



ASSESSING THE PROGRAM IMPLEMENTATION OF THE ACCOUNTANCY DEPARTMENT AND ITS IMPACT TO THE ACCOUNTANCY STUDENT, LEVEL OF SATISFACTION AND LOYALTY OF THE ACCOUNTANCY DEPARTMENT

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ABSTRACT

This study aimed to assess the program implementation of accountancy department and its impact to the accountancy student level of satisfaction and loyalty, focusing on philosophy and objectives, faculty, library, organization and administration, and physical facilities. The data will be analyzed using appropriate statistical techniques. Descriptive statistic such as frequencies and means will be computed to summarize the participants' responses. The participants in this study will consist of BS Accountancy students enrolled in the accounting program at the International School of Asia and the Pacific. Inferential statistics, such as correlation analysis and regression analysis will be conducted to examine the relationship between program implementation, student satisfaction and loyalty. The participants in this study will consist of BS Accountancy students enrolled in the accounting program at the International School of Asia and the Pacific. Findings indicate that the program is highly effective in fostering critical thinking and problem-solving skills and engaging teaching methods. Laboratory access and maintenance received positive feedback, as did the conducive study environment of the library. The sense of community and collaboration fostered by the department was also highly rated. Satisfaction levels were high regarding the promotion of social and environmental awareness and integration of real-world insight. Laboratory feedback and study space availability also received satisfaction ratings. From this, there is a significant effect in the assessment of respondents in the program implementation as to their level of satisfaction and loyalty. The study reveals that all aspects of the accountancy department's program implementation significantly influence students' loyalty with vary degree of impact by focusing on the comprehensive improvements across these areas the department can enhance overall student satisfaction and loyalty thereby creating a more supportive and effective learning environment.

Key words: *Program Implementation, Level of Satisfaction, Loyalty, Accountancy Department, International School of Asia and the Pacific*

INTRODUCTION



The quality of program implementation in higher education is an essential factor influencing student satisfaction and loyalty, particularly in specialized subject like accounting. Student satisfaction is closely tied to their overall educational experience, which encompasses curriculum quality, teaching effectiveness, and administrative support. When students are dissatisfied, they are more likely to disengage, perform poorly, or even drop out, creating significant challenges for both students and the institutions. This study focuses on evaluating the effectiveness of the accountancy program's implementation and its impact on student perceptions and retention.

While existing research has thoroughly explored the factors that affect student satisfaction and loyalty in higher education, there is a notable gap regarding specific impact of program implementation quality in accountancy departments. Previous studies have highlighted the importance of program quality, instructional efficacy, and administrative support in shaping student experiences (Tinto, 1993; Astin, 1999). However, the unique demands of accounting education, which require specialized skills and intensive training necessitate a closer examination of how program delivery influences student satisfaction and loyalty within this discipline. Addressing this gap is crucial for enhancing the academic success and institutional reputation of accounting programs.

The objective of this study is to identify the key elements that affect student satisfaction and loyalty in the context of accounting education. By examining the quality of program implementation, this research aims to provide valuable insights for improving program delivery and the overall educational experience. Given the substantial investment of time and resources by both students and institutions, ensuring high-quality program execution is imperative. This study seeks to inform policy and practice within the accountancy departments, enabling stakeholders to make data-driven decisions that enhance curriculum design, teaching methods, and student support services. Ultimately, the findings could lead to improved student satisfaction, increased loyalty, and better educational outcomes, contributing to the overall success of the departments and institutions.

METHODOLOGY

Research Design

The purpose of this study is to examine the accounting department's program implementation and its impact on BS Accountancy students' satisfaction and loyalty. To attain this goal, a mixed-method study approach will be used. This design will enable the collection and interpretation of quantitative and qualitative data, resulting in a full grasp of the research issue.

Respondents of the Study



The participants in this study will be BS Accountancy students enrolled in the accounting program at the designated educational institution. A purposive sample strategy will be used to ensure that participants have personally experienced the accounting department's program implementation and can provide useful insights into their degree of satisfaction and loyalty.

Research Instrument

A well-constructed questionnaire entitled "Assessing the Program Implementation of Accountancy Department and its Impact to the Accountancy Student Level of satisfaction and Loyalty of the Accountancy Department": The primary data gathering tool for this study is a structured questionnaire developed to evaluate the accounting department's program implementation and its impact on student satisfaction and loyalty. The questionnaire consists of multiple components, each addressing unique variables of the study. The questionnaire was created after conducting a thorough analysis of the current literatures and validating tools used in previous educational studies. The questionnaire was initially developed by integrating relevant items from previously validated instruments and tailoring them to the specific setting of the accounting program. A panel of specialists in educational research and accounting department assessed the draft to ensure that the information was genuine and relevant. The first part of the questionnaire is to assess several areas of the accountancy programs' implementation. The data gathering tool was structured as a 4-point liker scale. Whereas, the following scale corresponds; (4) Strongly Agree, (3) Agree, (2) disagree, and (1) Strongly Disagree. The second part is to measure the overall satisfaction of students with the accountancy department. The data gathering tool also structured as a 4-point liker scale. Whereas, the following scale corresponds; (4) Very Satisfied, (3) Satisfied), (2) Dissatisfied, and (1) Very Dissatisfied. The third part is to determine the level of loyalty of students to the accountancy department using a net promoter scale where in (10) corresponds to very loyal and (1) not loyal at all.

Data Gathering Process

A formal request letter to initiate the study was drafted. After which, the researchers arranged the questionnaire through google form. The respondent of this study is accounting students from various levels in the department. The researchers use stratified random sampling to guarantee that different subgroups are represented. The researchers assured the confidentiality of the information of the respondents. The researcher clarifies some terms to the respondents so that the respondent can answer the questionnaire with full knowledge. After the respondents answered the questionnaire, the researcher collected and tailed the data for interpretation. The researcher asks a statistician to help in determining the appropriate statistical tools to be used in interpreting the data. After that, the researchers come up with conclusion and recommendation for this study.

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Data Analysis

The data gathered was analyzed with the use of weighted mean, frequency count and percentage distribution, and Pearson-R.

To identify and assess the program implementation and level of satisfaction of the respondent in each of the statements, weighted mean was utilized.

To determine the level of loyalty of the respondents, frequency count and percentage distribution was used.

To determine the relationship between the level of loyalty and satisfaction on program implementation of accountancy department, Pearson-r was used.

RESULT AND DISCUSSION

TABLE 1: ASSESSMENT OF RESPONDENTS ON THE PROGRAM IMPLEMENTATION OF THE ACCOUNTANCY DEPARTMENT

VARIABLES	MEAN	DESCRIPTION
1. Philosophy and Objective	3.32	Strongly Agree
2. Faculty	3.27	Strongly Agree
3. Laboratory	3.02	Agree
4. Library	3.18	Agree
5. Organization and Administration	3.25	Strongly Agree
6. Physical Plant	3.08	Agree
CATEGORICAL MEAN	3.19	Agree

Table 1 summarize the mean assessment of respondents on the program implementation of the accountancy department. The table shows strong consensus on the core elements of the program implementation with a categorical mean of 3.19 and description of agree, which highlights a general satisfaction among accountancy students with how the program is being implemented. This indicate that the department is successfully meeting its educational objectives and effectively supporting student



success. This finding is parallel to the study of Kuh and Hu (2021), which they indicate that when students feel their academic program is well-implemented and aligned with their career goals, their overall satisfaction increases.

TABLE 02: ASSESSMENT OF RESPONDENTS ON THE LEVEL OF SATISFACTION ON THE ACCOUNTANCY DEPARTMENT

VARIABLES	MEAN	DESCRIPTION
1. Philosophy and Objective	3.30	Very Satisfied
2. Faculty	3.25	Very Satisfied
3. Laboratory	3.20	Satisfied
4. Library	3.09	Satisfied
5. Organization and Administration	3.21	Satisfied
6. Physical Plant	3.19	Satisfied
Categorical Mean	3.21	Satisfied

Table 2 summarize the mean assessment of respondents on the level of satisfaction on the accountancy department. The table shows strong satisfaction among accountancy students with the program implementation with categorical mean of 3.21 and description of Satisfied. This indicates that the accountancy department is effectively addressing key factors that contribute to a positive educational experience. This finding is congruent to the study of Pascarella and Terenzini (2005), which they suggest that when educational programs effectively address key factors, students are more likely to report higher levels of satisfaction.

TABLE 03: DISTRIBUTION OF THE RESPONDENTS ON LEVEL OF LOYALTY

LEVEL	FREQUENCY	PERCENTAGE
DETRACTOR	68	50.0
PASSIVE	51	37.5
PROMOTERS	17	12.5
Total	136	100.0

The above table reveals that 50% of the respondents are detractor while 12.5% were promoters. This implies that the high percentage of detractor indicates a significant level of dissatisfaction among accountancy students and the low percentage of promoters suggests that few students are highly satisfied with the program. The findings are supported by the study of Price et al. (2003) which he emphasizes the value of student feedback in higher education. A large number of detractors provide critical input that can expose fundamental weaknesses within the program. Addressing these concerns is critical for boosting academic performance and student satisfaction. Moreover, student satisfaction and loyalty are strongly related to the quality of academic services provided. A low number of promoters suggests that these services are not serving student needs effectively, resulting in fewer students being satisfied (Dpuglas, McClellad and Davies, 2008).



TABLE 04: REGRESSION ANALYSIS ON THE PROGRAM IMPLEMENTATION OF THE ACCOUNTANCY TO THE LEVEL OF LOYALTY OF THE RESPONDENTS

		LOYALTY LEVEL	
PROGRAM IMPLEMENTATION	PHILOSOPHY AND OBJECTIVE	p- value	0.001*
		r- value	0.285
		r ² -value	0.081
	FACULTY	p- value	0.001*
		r- value	0.325
		r ² -value	0.160
	LABORATORY	p- value	0.001*
		r- value	0.346
		r ² -value	0.120
	LIBRARY	p- value	0.001*
		r- value	0.353
		r ² -value	0.125
	ORGANIZATION AND ADMINISTRATION	p- value	0.003*
		r- value	0.355
		r ² -value	0.126
PHYSICAL PLANT	p- value	0.001*	
	r- value	0.390	
	r ² -value	0.152	

Table 4.1 shows the relationship of program implementation on level of loyalty of accountancy students. The results indicate that, while all of the assessed aspects of accountancy program implementation are strongly connected to student loyalty as manifested by their probability values that are less than the established significance of 0.05, the strength of these correlations is often low to medium. This indicate that improvements in philosophy and objective, faculty, laboratory, library, administration and physical facilities are expected to increase student loyalty. However, due to low to medium strength of these relationships, changes in any one area may not result in significant increases in student loyalty on their own. A complete approach that addresses numerous factors at once is more likely to be effective. This finding is supported by the study of Cohen (1988) which provides a framework for comparing statistical significance and relationship strength. He argues that statistically significant results ($p < 0.05$) suggests that connections are unlikely to be attributable to chance, but correlation coefficient disclose the practical impact.

The mean scores for philosophy and objective (3.32), faculty (3.27), laboratory (3.02), library (3.18), organization and administration (3.25), and physical plant (3.08) indicate that there is strongly agreement among respondents regarding the program implementation of accountancy department. This suggests not only a high level of satisfaction but also a shared understanding among students regarding the effectiveness and relevance of the curriculum, teaching methods, and overall program structure. When students feel that the program meets their expectations and prepares them adequately for their professional endeavors, it enhances their overall educational experience and satisfaction.



Table 2 highlights the accountancy department's success in effectively addressing key factors that contribute to a positive educational experience for students. A categorical mean of 3.21 and the description of satisfied underscores the department commitment quality education and student-centered learning, ultimately fostering an environment where students can develop the necessary skills and knowledge to succeed in their chosen field. Continued these aspects will be essential in sustaining high levels of student satisfaction and ensuring ongoing excellence in the accountancy program.

The high level of detractors (50%) indicates a notable level of dissatisfaction among students. When a large portion of students express dissatisfaction, it raises flags about potential areas needing improvement within the department. Addressing these concerns is crucial not only for improving student loyalty but also for maintaining the department's reputation and attracting future students. On other hand, the low percentage of promoters (12.5%) suggests that only a minority of students are highly satisfied with the program. Promoters typically indicate string advocacy and positive sentiment towards the program, reflecting an exceptional educational experience. While it's positive to have promoter, the low percentage highlights a need for the department to focus on enhancing aspects that lead to higher satisfaction and loyalty among accountancy students.

The result presented in table 4 regarding the relationship between program implementation and student loyalty among accountancy students reveal several important insights. The results indicate that all assessed aspects of the accountancy program are statistically significant in their connection to student loyalty.

CONCLUSIONS

In conclusion, the study indicates that the accountancy program implementation reflects both a high level of satisfaction and loyalty and shared belief in the program's effectiveness and relevance. Such alignment between student expectations and educational outcomes not only enhances overall satisfaction but also fosters a supportive learning environment crucial for student success.

RECOMMENDATIONS

The researchers make various recommendations to solve the shortcomings discovered in the assessment of the accountancy department's program implementation, as well as to improve student satisfaction and loyalty. First, conduct annual surveys and focus groups to gain a full understanding of the effectiveness of the department's philosophy and objectives. Second, engage students in talks about course objectives and expectations, making them part of the conversation. Third, create a schedule for upgrading equipment to ensure that the laboratory keeps with technological changes. Fourth, create and update accounting subject guides that include essential books, journals, and databases. Fifth, provide workshops and seminars on leadership, project management, and other skills essential for running successful initiatives and groups. Lastly, regularly survey faculty and students to learn about their technological needs and preferences



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Title of the Program: Accountancy Education Excellence: A Blueprint for Program Enhancements

Duration of the Program: Academic Year 2023-204

Rationale

With technological advancements and changes in regulatory requirements, there's a growing demand for accountants who possess not only technical expertise but also critical thinking skills, adaptability, and strong ethical values.

By focusing on program enhancement of accountancy department of International School of Asia and the Pacific, the program ensures that graduates are prepared to meet the demands on the modern accounting industry.



Objectives:

The aim of the program is to outline strategies and initiatives of Accountancy Department of International School of Asia and the Pacific to enhance the quality and effectiveness of accountancy education.

Specific Objective	Activity	Output	Evidence
To find shared research interest and potential collaboration opportunities.	Conduct a meeting with academics from various departments.	Comprehensive report recording the ideas, discussions, and decisions made during the meeting.	<ul style="list-style-type: none"> • Minutes of the meeting • photo documentation
To organize a dedicated meeting or workshop for all instructors' courses to discuss course objectives and expectations.	Facilitate a discussion on instructors' expectations for student performance, engagement, and conduct within their respective courses. Also, encourage sharing of best practices and strategies for effectively communicating expectations to students.	Commitment to ongoing reflection and evaluation of teaching practices to continuously improve communication of expectations and enhance student learning experience.	<ul style="list-style-type: none"> • Approved program plan • Concept paper • Attendance sheet • Photo documentation
To establish partnership with accounting firms, technology companies, and industry associations to access resources, expertise, and funding opportunities for laboratory upgrades and initiatives.	Identify potential stakeholders including accounting firms, technology companies, industry associations, and alumni networks who have a vested interest in supporting the accountancy department's goals and initiatives.	Commitments from stakeholders to provide resources, expertise, funding or in-kind support for laboratory upgrades and initiatives outlined in the partnership agreement.	<ul style="list-style-type: none"> • Approved program plan • Concept paper • Attendance sheet • Photo documentation
To conduct a review of the accounting program curriculum to identify key topics, courses, and learning objectives	Map out the key topics, concept, and learning objectives covered in each course of the	Identification of areas within each course where additional library resources could enhance	<ul style="list-style-type: none"> • Feedback from students • Assessment data • Photo documentation



that require support from library resources.	accounting program, identifying areas where additional library resources could enhance learning.	student learning and support the achievement of learning objectives.	
To host information sessions or orientation events aimed at raising awareness about the availability of support for students' initiatives and clubs, and encouraging student participation and engagement.	Invite guest speakers to share experience and insight providing valuable perspectives on the benefits of involvement in student initiatives and clubs.	Increase awareness and understanding among students about the support resources, funding opportunities, and mentorship programs available for student initiatives and clubs within the accountancy department.	<ul style="list-style-type: none"> • Approved program plan • Concept paper • Attendance sheet • Photo documentation
To conduct regular checks to ensure classrooms are equipped with necessary furniture, equipment, and instructional materials required for each learning session.	Orient students on the importance of classrooms readiness and their role in maintaining a conducive learning environment, fostering a sense of responsibility and ownership among student body.	Compliance with accessibility standards and guidelines and ensuring that classrooms are accessible to all students.	<ul style="list-style-type: none"> • Feedback from students • Assessment data • Attendance sheet • Photo documentation

Title of the Program: Program Excellence Initiative: Enhancing Academic Quality through Systematic Review and Improvement

Duration of the Program: Academic Year 2023-2024

Rationale

To maintain and enhance the academic rigor and relevance of educational programs. Through systematic reviews, programs can be evaluated against current academic standards and industry expectations, ensuring that the curriculum remains challenging and pertinent to students' future careers.

The Program Excellence Initiative helps build a culture of excellence within the International School of Asia and the Pacific. By prioritizing continuous improvement and systematic review, the



institution demonstrates a commitment to high standards, which can inspire faculty, staff, and students to strive for excellence in all aspects of their academic and professional endeavors.

Objective:

This program aims to elevate the quality of educational programs of the International School of Asia and the Pacific by ensuring they meet high academic standards through regular and systematic review.

Specific Objective	Activity	Output	Evidence
To form a dedicated committee comprised of faculty members, department chairs, administrators, and external stakeholders responsible for overseeing the program review process.	Identify specific areas or aspects of the program review process that required focused attention or expertise, and establish subcommittees with designated members to address these areas.	Clear identification of specific areas or aspects of the program review process that require in depth analysis, evaluation, and improvement, based on input from stakeholders, data analysis, and institutional priorities.	<ul style="list-style-type: none"> • Written documentation • Records of presentation
To develop a timeline and schedule for conducting program reviews.	Consult with relevant stakeholders including faculty members, department chairs, administrators, and external partners, to understand their expectations, constraints, and preferences regarding the program review timeline.	Clear identification of stakeholders' expectations, constraints, and preferences regarding the program review timeline.	<ul style="list-style-type: none"> • Approved program plan • Concept paper • Attendance sheet • Photo documentation