

A Phenomenological Study of Accountancy Students on Accounting Education Culture

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Abstract: College is where the most detrimental stage of any students' journey occurs because from attaining most of the knowledge, skill and experience that they will be needing in order to face the real world into furthering their career, college is where you start. Aside from the quality of education being provided, the learning environment, interaction with the students and instructors, and even physical appearance of the location can have a huge effect on a students' learning process and growth. All of these things included in education culture which talks about the overall features and workings of a certain educational program. The thing about culture is that it is subjective and depends on its members which is why this study is created even though there are different studies concerning education culture. Through the perception of the student, this study hopes to identify the accounting education culture in Mabalacat City College (MCC) and its positive and negative effects on the students. The data collection technique used is interview question which is administered to ten MCC accounting students. After analyzing the data through thematic analysis, the researchers identified six overarching culture within the college, six positive effects, and six negative effects.

Keywords: Accounting Education Culture, Phenomenology, student's perception

1. INTRODUCTION

Certified Public Accountants (CPAs) are professionals who are expected, viewed, and upheld to have the highest professionalism and qualifications, due to the nature and importance of their work. As stated in Section 2 of the Republic Act No. 9298, also known as the Philippine Accountancy Act of 2004, accountants are expected to acquire and develop not only their technical skills in terms of accounting and business but also their professional characteristics such as integrity, world-class skills, and competitiveness in a global scale because the government and the country recognize the importance of accountants especially when talking about uplifting and pushing the nation's development from being stagnant. Given the significance of accountancy, it is imperative not only to comprehend the precise methods and timing for establishing a robust foundation within the accounting profession but also to explore the diverse factors influencing the development and refinement of skills and knowledge within this field. Focusing solely on completing a task or activity is not enough to ensure the success, adaptability, and perseverance of any individual

to thrive in the real world but a strong foundation as early as pre-working for any person will surely maximize and increase the chances of achieving it (Verma, 2019). In general, students acquire most of their knowledge in educational institutions, and most of the time, the only factors that we are considering when looking for a quality and excellent education are the credibility of school and the instructors that are teaching on said institutions. Of course, this is a good basis for searching for a good education and a very reliable one at that but we also need to consider that the nature, culture, and environment of where we study impacts the performance of students. This is further supported by the research of Bayar and Karaduman (2021) wherein they go into detail as to how education culture can positively and negatively affect the will to study and the yearning for achievements of the students and the effects can be further amplified depending on the strength of traditions, norms and embraced standards in the school.

2. STATEMENT OF THE PROBLEM

This study sought to ascertain the perspectives of third-year BSA students concerning the accounting education culture at Mabalacat City College. In particular, it aimed to address the following question(s):

1. How do the students perceive the accounting education culture in Mabalacat City College?
2. What is/are the effect/s of accounting education culture on the BSA students of Mabalacat City College?
 - 2.1. Positive effect/s
 - 2.2. Negative effect/s

3. SIGNIFICANCE OF THE STUDY

The main objective of the study was to determine the students' perceptions of the accounting education culture at Mabalacat City College. The data obtained from this study was deemed crucial for the following reasons:

BSA students. this study will help students identify the type of school environment in Mabalacat City College by providing information regarding its accounting education culture. In addition, it will enable the students to determine how they are being affected by the accounting education culture and will serve as a guide for any of their educational choices and decisions.

Instructors/professors/teachers. the data from this research will provide accounting insights to instructors regarding the student's perception of the accounting education culture of MCC in which they can proceed to perform actions, whether corrective or developmental, that can benefit not only the students but also themselves. Learning and understanding the perception of students will greatly benefit accounting instructors since they are one of the main influencers on the accounting education culture.

School administrator. the findings of this study can greatly influence the decision-making of the school regarding the way of evaluating and providing instructional leadership. Likewise, gaining knowledge regarding the patterns of accounting education culture will help them in coming up with strategies to not only better help their students but also to improve the public image of the school to attract more accounting students.

Future researchers. this study will serve as a baseline for future researchers who are studying the same topic or encourage other researchers to further conduct a study on this topic.

4. SCOPE AND DELIMITATION OF THE STUDY

This study focused on identifying the perceptions of students regarding the accounting education culture at Mabalacat City College. The primary participants in this research were third-year students pursuing a Bachelor of Science in Accountancy during the academic year 2023 – 2024. The number of participants was limited to 10 students attending Mabalacat City College. The study was exclusively conducted at Mabalacat City College to ensure ease of access and credibility of the location. Data collection was carried out through interviews. The study took place during the second semester of the academic year 2022 - 2023 and the first semester of the academic year 2023 – 2024.

5. METHODOLOGY OF THE STUDY

In this study, the researchers applied a phenomenological type of research to gather necessary data regarding the perspective of third-year students taking up Bachelor of Science in Accountancy on the accounting education culture of Mabalacat City College. The participants in this study were the third-year Bachelor of Science in Accountancy students of Mabalacat City College for the academic year 2023 – 2024. The participants were required to have the following characteristics: they were third-year BSA students who were currently enrolled in the specified academic year, and they had to be consistent MCC accountancy students. The researchers utilized convenience sampling for this study. The instrument used in the data collection of this research was in the form of interview questions. There was a total of nine (9) interview questions that were open-ended, and they were validated by three (3) professionals in the related field, wherein all of their comments, opinions, and suggestions were taken into consideration when revising the interview questions. The analysis of the gathered data for this research was conducted through the use of thematic analysis.

6. THEMES AND DISCUSSIONS

6.1. Accounting Education Culture

Theme 1: Student Solidarity and Reciprocal Support

P1. In my experience, it's easy to approach my classmates.

P3. We help each other by guiding one another through lessons that may be difficult for them.

P4. My study of BSA became easier because many of us collaborate and support each other. It is a genuine spirit of teamwork, without any sense of competitiveness.

The participants emphasized the theme of student solidarity and reciprocal support in their responses. They conveyed a sense of camaraderie and mutual assistance within their academic community. The solidarity was evident in their willingness to help each other overcome academic challenges, share study methods, and ensure that no one was left behind in their studies. Some participants highlighted the non-competitive nature of their interactions and the absence of a crab mentality, indicating a healthy and supportive learning environment. These findings underscored the importance of a collaborative atmosphere in cultivating a positive educational experience. These findings aligned with earlier research that underscored the positive influence of a supportive learning environment on both academic achievement and student well-being. A study conducted by Miller, Osman, & Farrar in 2023 highlighted the significance of social integration and peer support in fostering the success and retention of students in higher education. Similarly, Matthew J. Mayhew et al. conducted a study titled "How College Affects Students: A Third Decade of Research," which was reviewed by Braxton, J.M. in 2016, emphasizing the pivotal role of collaborative

learning and peer interactions in cultivating a sense of belonging and academic engagement among students

Theme 2: Academic Competitiveness

P1. They are also competitive which is encouraging us to study harder

P5. When we notice that our classmate is excelling, we are not being demotivated if we are being left behind but rather, we look up to them, we are inspired to do the same thing.

P9. Every time I feel pressured or intimidated by my professor, it pushes me to study harder.

Upon analyzing the feedback from participants concerning the academic competitiveness within the framework of their accounting studies, it became apparent that the environment was highly competitive. This competitiveness had various effects, both positive and negative, on the students' academic performance and personal development. The initial noteworthy observation was the prevailing pressure students experienced due to high expectations from teachers. Participants emphasized how certain instructors used to anticipate a specific level of prior knowledge and understanding, often creating a competitive atmosphere wherein students felt the necessity to consistently excel to meet these expectations. This ongoing pressure and the obligation to perform well could be viewed as a significant source of motivation for students, propelling them to work harder and surpass their limits. On the other hand, the demand to excel in performance also brought about sensations of intimidation or being overwhelmed, conceivably impacting certain students' self-assurance and learning experiences. Despite the hurdles, it is worth mentioning that some students discovered effective coping strategies, like cultivating self-reliance and the capability to work autonomously, both of which are vital skills in the field of accounting. The coping mechanisms and responses identified by the participants highlighted the complexity of the academic environment and the various strategies employed by students to navigate the competitive landscape. These findings align with existing literature on academic competitiveness and coping mechanisms, underscoring the significance of resilience, self-motivation, and the ability to work independently for success in challenging academic settings. This perspective emphasizes individual capabilities, and the purpose of psychology, rooted in positivism, is to enhance standards of living (Seligman and Csikszentmihalyi, 2014). Resilience, considered as one of the typical notions and constructs by positive psychology, denotes successful adaptation despite challenges and threats (Fletcher and Sarkar, 2013).

Theme 3: Diverse Teaching Method

P2. I think its 50/50 because there are some teachers who can make you understand the lesson while there are others that only blabber and don't explain the lesson properly.

P5. it's been three years since I've been on this field, I have different experiences regarding how some teachers discuss the lesson.

P6. There some instructors that are strict while others are chill and also some are really good at teaching despite the speed of discussion you will still understand the lesson because it is detailed and they explain carefully while some are not that good.

The majority of the responses from the conducted interviews indicated a consensus that instructors varied in their teaching approaches. As stated by the participant 5, "Since nasa three (3) years na ako in the field, meron akong iba't ibang experience kung paano magturo 'yung mga teachers." Considering the responses from the participants, we were able to ascertain whether there was a correlation between certain teaching methods and enhanced learning outcomes. This was further supported by the findings of Alshurafat & Beattie (2020), who indicated that the study demonstrated the diverse approaches used by academics. The pedagogical methods utilized in forensic accounting programs exhibited considerable variation.

Sub-Theme 1: Hands-On Teaching Method

P1. From my experience, the teachers here, given that this is already college, are still reaching out if the students have shortcoming when it come to the activities that they are providing.

P4. There some teachers whose style of teaching is hands-on and explains how to do things properly.

P5. Very Friendly, they are able to provide the learning that we needed and we are able to sustain whatever is taught to us.

The participants expressed that the teachers' hands-on approach has a good impact on their academic achievement and satisfaction based on their responses during the interview. As stated by one of the participants, "There are profs po na mahihirap intindihin yung mga subjects nila pero, naiintindihan po namin kase nakakapagtanong kami ganon po at nasasagot naman po nila nang maayos yung mga tanong namin about sa mga hindi namin naiintindihan na lessons ganon po" (P3). But some instructors are strict in a way that made the students push their limits so they can do better, think and analyze deeply, and of course to give their best, which also leads to students' and instructors' satisfaction. P9 as well stated, "Personally, sakin ganun ah, kapag strict or terror yung professor mas inaalar ko yung lessons" This is supported by the study of Bobe & Cooper (2018), entitled "Accounting Students' Perceptions of Effective Teaching and Approaches to Learning: Impact on Overall Student Satisfaction", which states that other accounting researchers have argued that accounting educators should encourage students to develop and use a deep study approach in order for them to become

more proficient with complex material and improve their analytical and critical conceptual skills.

Sub-Theme 2: “Encouraging and Empathetic Teaching Method”

P1. They really know how to encourage students, even though the subject is hard, they understand the situation of the student.

P2. There are some teachers who understand that not all students have the same learning capacity. They understand that and they themselves adjust for it.

P3. There are professors that motivate and root us here in third year.

The second sub-theme highlighted the significance of instructor encouragement or motivation and empathetic teaching methods in student learning. Some responses from the participants alluded to the notion that, despite the challenging nature of their subjects, instructors motivated students to learn, and this encouragement aided them in navigating their college life. This serves as evidence of the importance of instructor encouragement in student learning. These statements are further substantiated by Johnson's study (2017) titled "The Roles of Teachers in Motivating Students to Learn," which emphasized that student learning is not solely determined by their motivation but is also significantly influenced by the motivational support provided by their teachers. This is somehow connected to the response of participant number one (1). As per the participant, one of her instructors had motivated her by involving her in a quiz bee. This experience aided her in recognizing her potential and instilled the confidence to believe that she could attain similar achievements as her peers. In light of these observations, it is evident that instructors play a crucial role in fostering an environment that encourages students to explore their potential and fosters motivation for active participation in their studies. This underscores the significance of establishing a supportive and inclusive learning environment for all students. When students sense support and understanding, they are more inclined to be engaged and motivated in their academic pursuits.

Sub-Theme 3: “Inefficient Teaching Method”

P1. Not to complain but there are some teachers whose way to generous that we are not challenge anymore and we don't understand the lessons properly because they adjust for us.

P1. Because they are overly considerate and there are a lot of students complaining, all of our grades turn into 95, even though they don't teach properly sometimes.

P8. We have some teachers who discuss the lesson very quickly and some students weren't able to keep up with the discussion speed.

The third sub-theme emphasizes inefficient teaching methods. An inefficient teaching method does not effectively help students learn. As stated by Wiysahnyuy, L.F. (2019) “If a teacher teaches and there is no effective learning, it means there was no effective teaching.” This is very much reflected in the responses of participants where, based on their testimonies, there are some subjects that they did not even learn about because it was either not taught properly or the instructor was not always available or present and was hard to approach. According to the participants, some instructors are inefficient in teaching in a way that either they are smart and have a lot of achievements, but they do not know how to deliver their knowledge effectively. Or they teach fast, making it difficult for some students to follow the lessons. The participant's responses indicate that there are several issues with the teaching. Some instructors are not teaching effectively, either because they are unable to deliver their knowledge effectively or because they teach too fast. Likewise, some instructors are not available or present during consultation hours. Students may find it difficult to reach out for help or if they have any clarifications. Aside from these, not every student wants an instructor who is being too considerate. According to some of them, overconsideration affects the morale of the entire class. When instructors have these poor teaching methods, it could make their students lose interest in their studies and become bored. It is because students are less likely to be motivated to learn when they are not challenged or do not feel like they are making any progress.

Theme 4: Lack of School Equipment and Facilities

P1. The lack of electric fan and classroom equipment is and hindrance in studying

P2. There is no electric fan, it is really hot but sometimes there is one or two, or none at all.

P3. For school environment, one big factor is the advances in technology but sometimes it is insufficient like the lack of blowers, aircon and it is really hot.

The participant's insights show how crucial school facilities are in learning. During the interview, participants mentioned that the college's lack of technological facilities does hinder students' learning. Participants also find fault with the intolerable heat in all classrooms. As per the participants, these factors result in difficulty in paying attention during class discussions. A study by Therm (2017) suggests that optimal classroom temperature does stimulate a high level of retention. A study conducted by Goodman (2018) shows a significant drop in performance when students are exposed to higher classroom temperatures. By these provided insights, it can be concluded that the MCC students' performance somehow depends on the conduciveness of the learning environment. Too much exposure to heat allows distractions to kick in, impeding students' knowledge acquisition.

Theme 5: School Provides Mind Nurturing Events and Activities

P1. The school provides interactive events. There are some organizations that help students in developing their non-academic skills.

P6. I think, it is the events where you can learn something from.

P8. I think it is when you join the JPIA organization or events. I gain more experience.

One of the participants recognizes the institution's unceasing effort in engaging students with the events and programs that are pivotal to students' holistic development. In addition, the said affairs, based on the answers of the participants, allow students to unwind and release academic stress even just in a short amount of time. By this feedback, it can be concluded that non-academic or co-curricular activities play a crucial role in helping students with their school-life balance. A study conducted by Watermark Insights (2022) explains the essentiality of co-curricular events to students' success. The study suggests that co-curricular programs and groups can be an excellent way for students to make acquaintances, socialize, interact with new ideas, and connect with their interests. The impact of co-curricular activities may lead to improved academic performance, multicultural awareness, cognitive development, psychological well-being, and leadership development. In conclusion, non-academic events ultimately help in developing their students' personality. As some students are unable to outperform in the classroom and see these events as a way to show off.

Theme 6: Source of Stress and Pressure

P2. This course of mine, it really is stressful – this course.

P7. Not to say that it is the worst but rather a part of being an accountant are the struggles. How you will understand the lesson plus the lack of sleep, it really is stressful that is why sometime you breakdown.

P10. Sometimes on face-to-face class, it feels like the pressure from the teacher is returning and it like you need to accomplish a certain task quickly which lead to stress.

Generally, participants admit that studying BSA has never been a walk in the park. It was mentioned that numerous activities are being assigned that are frequently bound to a certain deadline. Furthermore, participants also find fault with the pressure that the instructor put on the students. It was stated that a few professors set standards that may be unattainable for some, instead of uplifting all students. All of these contribute to students' inability to think critically during discussions, reviews, and examinations, as they become more compliant than passionate about what they do. Subsequently, a study conducted by Pascoe, Hetrick, and Parker (2019) highlights how students in tertiary education settings face a wide range of ongoing stressors related to academic demands. Moreover, the study flaunts the extant stress, relating to

education, that has demonstrated a negative impact on student's learning capacity, academic performance, education, and employment attainment, sleep quality and quantity, physical and mental health, and substance use outcomes. In conclusion, paradoxically, academic-related stress often leads to feelings of decreased well-being and an increased chance of developing poor mental conditions.

6.2. Positive Effects

Theme 1: Providing Help to Each Other

P1. When it comes to activities and assignments, we are able to ask and provide insights to each other regarding our discussion.

P3. We are able to help one another

P7. Positive because we able to help each other to overcome our struggles.

Based on the data collected from the participants, one of the positive effects that they experience on the theme "Student Solidarity and Reciprocal Support" is the act of providing and receiving help from their fellow students. With a theme that surrounds the idea of camaraderie and a symbiotic relationship, it is no surprise that the first positive effect that was experienced by the participants is that of academic mutual exchange. The participants expressed that due to their close bond with their fellow students they were able to ask or receive and also provide assistance. In a social environment such as a school, it is normal for its members to form bonds and create a mutual relationship.. The article written by Klimo et al. (2022) entitled "Creating Stronger Classroom Communities through Active Learning Techniques and Student-Led Classroom Engagement" showcases the importance of building a peer-supporting community. The article tackles their project concerning their objective of helping and guiding students in creating a community that helps each other. In the latter part of the article, they emphasize that peer support system is detrimental to the success of learning and that concept is the very reason for this project. Companionship is an important part of studying and can even improve the learning effectiveness and efficiency of students. A study conducted by Pratama (2023) which is about the effect of partner system in improving reading comprehension concluded that having someone by your side while studying can immensely improve the quality of knowledge being absorbed by the students.

Theme 2: Increase Studying Effectiveness and Efficiency

P1. Because we have each other, it pushes me to study harder.

P4. My studying here in BSA is becoming easier because of we help each other.

P6. Other students are also excelling because they are able to receive help from others.

After analyzing and scrutinizing the gathered data, the second positive effect that was connected to the theme “Student Solidarity and Reciprocal Support” is all about the improvement of the participant’s studying productivity. Productivity is composed of both how effective and how efficient something is being executed. As stated in the study of Pratama (2023), having even just one partner can considerably increase the quality of learning and studying as proven by the result of their study wherein the respondent’s reading comprehension is considerably better than when there is no partner system. To add to this study, the article “The 5 Big Benefits of Studying with Friends (including how it could save you money)” written by Gaban (2022) pointed out that having a peer while studying manages to increase the university passing rate by 23%. He also added that students with little to no support system have lower academic engagement which results in a lower grade compared to their fellow students who have one. On the sub-theme “Hands-on Teaching Method” under the theme “Diverse Teaching Method”, students also claimed that having a hands-on teaching method makes studying easier and enhances students understanding. It is indeed a lot easier to not only understand but also have some form of retention on a topic when the source of such information is using a method that is focused on giving the best learning environment to the students. An example for this can be seen through the answer of P6 wherein they clearly stated “dahil magaling siyang magturo is naeengrave sa utak mo tsaka sa puso mo”. This is also further supported by the article written by Miriam (2021) wherein it explicitly stated that students can retain more information through hands-on learning strategy because both the listening-analyzing and visual-spatial part of the brain is actively being used and therefore, it greatly enhances learning efficacy.

Theme 3: Encourages Students to Study

- P1. It is encouraging to study harder.*
- P3. You really will study the lesson if you want to have an answer and I think that is positive.*
- P4. Sometimes, it is motivating to strive harder.*

The participants expressed that through the theme of “Academic Competitiveness,” they were positively affected in a way that boosted their willingness to study. Our environment is one of the factors that affect our way of functioning and this is also applicable when talking about learning. Depending on what type of environment is present at the moment can have a huge effect on your learning process. If presented with a learning-conducive environment or an environment that promotes a good teacher-to-student and student-to-student learning experience, students will have a higher learning and studying morale. According to the study of Usman and Madudili (2019) having a learning environment is essential in having a fruitful learning process and knowledge quality. This research is one of the proofs of the environment having a much more significant effect in

studying. With that being said, since one of the themes identified in the analysis of the data is about a competitive environment, the effect of the students being influenced into being competitive in studying is completely acceptable. This is also backed up by the study of Li et al. (2022), in which it is stated that class competitiveness is indeed a good driver for increasing students’ motivation in learning either due to wanting to study or due to anxiety accompanied by the competitive environment and it also has a positive effect on educational achievement.

Theme 4: Promotes Independence

- P1. You will learn by yourself; you will really need to self-study.*
- P7. You’ll be more diligent and you will be force to self-study if you want to understand the lesson*
- P10, for me it’s more like building your own character as a person to be more independent.*

After the analysis of the data through thematic map analysis, one of the positive effects that was extracted from the responses of the participants is under the sub-theme “Inefficient Teaching Method”, students learned or were forced to act independently and study on their own. Not only is accounting an extremely mind-taxing and complex profession, but if paired with a less efficient way of teaching it could be detrimental to the learning process of the students. With that being said, it is understandable that students who received instructors' inefficient teaching methods will resort to self-studying. According to the study by Kornieieva (2021) circles around the role of self-studying in modern education. Modern education calls for a modern teaching strategy and self-studying is one of them. Since instructors are now much less hands-on leading to students left on their own and with the addition of new technologies, self-studying is now a fundamental part of modern education. The gathered data from this research pointed out the one of the main responses on the sub-theme “Inefficient Teaching Method” is that teachers just give modules and lecture notes and let their students study on their own. This is similar to the modern way of teaching and therefore, correlates to the abovementioned study and justifies the cause of self-studying. In addition, Salihoglu (2020) stated that due to today’s modern technology, not only self-studying is more practical it also lets the student process information on their own at their own pace leading to a heightened learning process. This could also mitigate or even out the poor teaching styles of some instructors.

Theme 5: Chance for Non-Academic Experience

- P1. The positive is that I was able to have things beside studying. I have other stuff to do and gained more experience within the campus that doesn’t revolve in studying and such experience is important for the outside world.*

P6. We also have interaction with another student for example, you know someone who introduces another person to you which helps in honing your interpersonal skill.

Students of MCC under the accountancy program express that because of the theme “School Provides Mind-Nurturing Events and Activities”, they were able to receive a non-academic experience that can help not only in socializing but also as a way to unwind and step away from the cycle of studying. Having time for yourself and to heal your mind is just as important as exerting effort and time for your studies. This positive effect of having a chance for non-academic experience can reduce the stress level of students considering they are the most vulnerable to it and the ones who experience stressful events the most. According to Gondo, Bernardeau-Monreau, and Campillo (2023) examinations and uncertainty about the future are the primary stressors for students. They found that engaging in activities unrelated to studying, particularly sports, can help alleviate this stress. Moreover, taking time away from academic pursuits can have a positive impact on the holistic development and education of students. Shaffer's study (2019) titled “Impacting Student Motivation: Reasons for Not Eliminating Extracurricular Activities” supports this notion. It highlights that students who engage in activities beyond the classroom are more content with the progress of their life, career, and family. In other words, non-academic experiences contribute to the development of a future-forward mindset.

Theme 6: Gain Academic Experience

P6. You learn something in a fun way and not the stressful way. Even though you are enjoying you are also learning something.

P8. For positive effect, I was able to gain a lot of experience like interacting with other school that focuses on accounting as well.

From the participants' responses, the researchers identified that one of the positive effects of the theme “School Provides Mind-Nurturing Events and Activities” is that the students managed to acquire knowledge that is important or related to accountancy. Information and knowledge regarding accountancy, or just knowledge in general, is not only acquired through school discussions but also through activities and events that the school and other institution or organization provides. The same thing can be said of the Rochester Institute of Technology-Croatia which in the study of Ljubisic (2018), stated that their institute provides college events that are not only meant for the student environment but also to provide information in a new way and away from the confines of the classroom. School events and activities can supply not only specialized knowledge but also real-world skills that will be important for a student's future. In the study “The Impact of Extra-Curricular Activity on the Student Experience”, it is shown that the participants manage to acquire information and skills that are important for their

future by participating in school events and activities. Some of the responses even claimed that aside from the sense of belongingness, the knowledge-acquiring process is also fun and engaging (Buckley & Lee, 2018).

6.3. Negative Effects

Theme 1: Crumbling Under the Pressure

P1. I can feel the pressure especially when teachers expect that you should have this type of grade, where you just entered the classroom during midterms and they are already assuming that you have perfect marks up to the point that you will breakdown because of the stress and pressure.

P2. It feels like if you give the wrong answer during recitation, they will scold you that's why it scary and burdensome.

P7. They always set a standard for everything even though they don't ask why you are in section A, they already assumed that you are here because you are smart that is why it is stressful which sometimes lead to crying.

Based on the gathered data from the participants and in connection with the themes “Academic Competitiveness and Source of Stress and Pressure”, one of the negative effects on MCC's accounting education culture is due to the competitiveness of the program, students were exposed to a considerable amount of pressure not only from their instructors but also from their fellow students. Having an enormous amount of pressure or expectation is something to be expected from a competitive-filled environment and this is supported by Kim (2019) she even wrote an article entitled “Competition Culture Creates Unnecessary Stress for Students”. In this article, she pointed out that although some students view stress from competitiveness in school as a normal thing, especially for those who are in college, this stress is already at an alarming rate she even stated that school anxiety is an epidemic where it is taking a toll on the students' mental health. About this theme, one of the most stressful programs to be in because of various reasons is the accountancy program. In the study “Grit and Academic Burnout among Accountancy Students in Pakistan: Mediating Role of Academic Resilience” conducted by Khan, Mehmood, and Huda (2023), it stated that high levels of expectations, heavy workload, and enormous amount of tests are normal occurrences in the accountancy program are the causes of academic burnout. Considering accountancy is one of those programs where the highest level of professionalism and excellence is required, learning institutions are forced to implement a harsher system for its students and sometimes this causes students to be unable to carry the burden of this degree which is also what is pointed out in the study.

Theme 2: Varying Level of Lesson Understanding

P2. Sometime you understand but sometimes you don't so you need to study by yourself if you want to understand the lesson.

P6. I can retain the information better if the one teaching is good but if they are not, it feels like the lesson just passes through my ears; in then out.

P9. I think a huge effect is that you will need to study lesson rigorously if you don't want to be scolded by your terror professor or sometime you have a chill professor.

After the analysis of the collected data, the researchers determined that due to the culture of diverse teaching methods at MCC, students also have a varying degree of understanding for each lesson. This understanding is dependent on the effectiveness of the teaching methods employed. Some participants voiced out how, because of the different teaching styles of the instructors at MCC, which could be hands-on, encouraging, or lax and less efficient, students are excelling in some lessons while having a hard time with others. In the article "How teaching style impacts learning" written by Dan (2023), it is mentioned that an instructor's teaching method carries significant weight when discussing the learning process. This is because the delivery, teacher-student engagement, and the activities provided are all essential factors that affect retention and the quality of knowledge. With that being said, a teaching system with low instructional guidance can cause confusion, demotivation, and a harder time understanding. On the other hand, teaching systems that provide higher assistance have a better chance of transferring knowledge from working memory into long-term memory. This can lead to better retention, understanding, and the overall quality of information processing (Auld, 2023).

Theme 3: Teacher Overdependency

P1. The students are being way too complacent of their studies because they know that the teachers will approach them.

P4. I am becoming really dependent towards my teacher if that is how they do stuff from now on.

P5. Sometimes there are no limitations wherein just because you know the teacher is friendly, excuse me but, you are expecting that they will be the one to reach out to you because you are close with them. I think that is the negative side.

The participants expressed that through the theme "Hands-On Teaching Method", students are becoming more dependent on the teacher and sometimes even complacent in their studies because of the expectation that the teacher will be able to help them pass. Although being a hands-on teacher enables an instructor to provide students with the best learning conditions, this is not always the case and one of the negative effects that could be borne out of this is the students' dependency and complacency. According to the study of Ariebovo and Pustpitasari (2022), due to the adaptation to online learning because of the pandemic, students' dependency on their instructor when it comes to studying have increased drastically up to the point that they are becoming more passive and just rely on their teacher. This

complacency affects the personal growth of the students because too much dependency destroys a student's ability to individually process information or even renders them unable to process information without an authoritative model assisting them. Complacency or passiveness in their studies is not the only negative effect of being overly reliant on teachers but it also stunts the development of other real-life skills. As mentioned in the article of Shore (2020), students who are overly reliant on their teachers will have a harder time in making decisions for themselves and it could even affect their interpersonal skills.

Theme 4: Increase in studying difficulty

P1. There are some subject that are easy but because of the instructor, it becomes harder

P2. The negative is that you really don't understand because you cannot keep up.

P7. The lessons are ahrder to absorb that is the negative effect.

Accounting is already one of the hardest programs that a student can take. If matched with an inefficient teaching style, it will make it harder for students to study, understand, and absorb the lessons and information. That is what this theme wants to point out. According to P3, 'hirap na talagang intindihin ganon', this statement alluded to the fact that due to some instructors' less efficient and effective teaching methods, students are struggling to make sense of and understand some lessons. This is also supported by Auld (2023) in her article 'Different Teaching Styles Suit Different Students'. She stated that an ineffective teaching method, such as teaching styles that have lower instructor assistance, can cause a strain on the transfer of information from short-term memory into long-term memory, which can lead to a harder time retaining and understanding information. Being considerate toward students is an essential part of being a good teacher because it shows some form of empathy for the students' different situations. However, it will be a different cause if this becomes overly considerate. Similar to the teaching method with low teacher guidance, an instructor with too much consideration fosters an uncondusive learning environment. In the study of Macdonald (2018), the paper pointed out that too much caring for students is deadly for their high-level skill development, such as critical thinking and evaluation. It hinders the cultivation of important skills, which could affect their future.

Theme 5: Decrease in motivation

P2. Because sometimes you really do not understand the lesson, you lose motivation and you are just waiting for the time to run out.

P2. You will lose motivation in studying because you are alone and it feels harder.

P3. We are not motivated to study.

The second negative effect perceived by the participants regarding the theme 'Inefficient teaching method' is that due to them having a hard time understanding the lesson and being unable to keep up with their studies, they lose motivation to study. Accountancy students are often bombarded by expectations of excellence, and if accompanied by a teaching style that renders them unable to keep up with their studies, this could lead to a demoralizing mindset. This is the entire concept of the study 'Exploring the circumplex model of motivating and demotivating teaching styles: The role of teacher need satisfaction and need frustration' conducted by Moe et al. (2022), in which it tackles the teaching styles that motivate and demotivate students. In this study, teaching methods that include characteristics such as participative, assisting, attentive, and receptive tend to motivate students, while methods associated with attributes like frustration, unresponsiveness, abandonment, and excessive authoritarianism demotivate students. This is then further supported by Auld (2023), who states that teaching methods with less guidance from instructors tend to lead to students feeling disengaged from the entire learning process. This disengagement leads to the loss of studying motivation.

Theme 6: Loss of Focus

P1. Instead of focusing on studying, you're only thinking of the heat. You are losing your focus.

P2. Because of the heat you aren't able to focus just because you want to fell refresh.

P4. I will have a hard time studying for example of I don't have an access to the library and it is my vacant time, I find it really hard

Under the theme "Lack of School Equipment and Facilities", the participants stated that due to the school's insufficient classroom equipment and facilities, students are having a hard time focusing on the lesson. P1 even exclaimed that they are unable to study better because instead of listening to the lesson, they are bothered by the heat and unable to direct their focus on what the instructor is discussing. This is what is referred to in the study of Olugbenga (2019) entitled "Impact of School Facilities on The Academic Performance of Secondary School Students in Kaduna State, Nigeria" wherein due to the lack of facilities and equipment a myriad of problems arose and impacted the academic process of the school. One of the problems identified is the air quality and ventilation, as stated in the paper, too much of either coldness or warmness leads to a loss of focus and motivation from students. The aforementioned study acknowledges that the inadequacy of school equipment and facilities has a detrimental effect on the quality of education being provided. This is also the case for the study "Impact of School Infrastructures on Students Learning and Performance: Case of Three Public Schools in a Developing Country" by Yangambi (2023) in which he found out that loss of focus is one of the negative effects if education infrastructures are

lacking or of lower quality. They concluded that due to the huge impact that facilities have on the educational process, a considerable amount of attention should be given to this aspect.

7. CONCLUSION

In conclusion, our research provides a comprehensive understanding of the accounting education culture at Mabalacat City College, addressing the two statements of the problems.

1. In response to the first problem, which investigates students' perceptions of the accounting education culture, the researchers' findings revealed six (6) main components of the aforementioned culture: student solidarity and reciprocal support, academic competitiveness, diverse teaching methods, lack of school equipment and facilities, school-provided mind-nurturing events and activities, and a source of stress and pressure. These themes shed light on the intricate dynamics within the program, emphasizing both positive and negative aspects.
2. Regarding the second problem, exploring the effects of the accounting education culture, the researchers identified several positive effects. These include give and take relationship amongst students, leading to increased effectiveness and efficiency in studying, encouragement for independent learning, opportunities for relieving stress and healing, and the acquisition of valuable academic and non-accounting-related skills through school-provided events. However, this study also uncovered negative effects, such as the detrimental impact of stress and pressure on students' well-being, varying levels of understanding due to diverse teaching methods, teacher overdependency hindering academic performance, an increase in studying difficulty from inefficient teaching methods, a decrease in motivation, and a loss of focus due to the lack of school equipment and facilities.

8. RECOMMENDATION

Based on the results of the findings and conclusions gathered, the researchers would like to recommend the following:

1. The researchers recommend that the Accounting program and related organization should provide more non-academic activities that are crucial to the holistic development of MCCians. Students' participation in extracurricular activities helps them build teamwork, communication, relationships, and a sense of belonging. Ultimately, non-academic activities exhibit the essence of community engagement and involvement.

2. The researchers recommend that MCC should build more conducive facilities and equipment to mitigate the level of learning inefficiency. A conducive learning environment creates a positive setting that may ensure an efficient procedure of teaching and knowledge acquisition. Subsequently, studies found that the quality of school facilities massively impacts student learning. It is also a common notion that comfortability may be considered as a way of motivating students to attend classes.
3. The researchers recommend that the MCC Accounting faculty should exercise, promote and further develop engaging teaching strategies to maintain students' engagement during discussions. Catching the interest of students with these suggested teaching techniques will eventually increase the level of knowledge retention, which will then lead to more effective lesson application in any form of circumstances students may be in.
4. The researchers recommend that future researchers conduct similar research that will strengthen the information provided by this research or conduct a study that will utilize the findings of this study such as studying the extent of impact of the positive and negative effects of MCC's accounting education culture to its students.

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