

## Strengthening Learnings of Business Students on Accounting Courses: A Phenomenological Approach

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### ABSTRACT

Accounting is one of the courses being taught in different business programs to provide basic understanding on financial matters relevant to the needs of every business enterprise which connotatively refers to the process of generating economic information vital to the decisions of their respective stakeholders. Following the qualitative phenomenological research design, the researcher interviewed fifteen (15) business students who have studied and experienced accounting courses in their enrolled academic programs. Cautiously transcribed responses showed significant statements which were clustered into three themes: [1] the personal shortcomings of business students; [2] related factors affecting business students' learning potentials, and; [3] reinforced strategies to overcome challenges. Amidst the changing demands in the business world that calls for competencies and intellectual skills on accounting courses, business students experienced challenges that significantly affects their learning proficiencies which are needed to be addressed with necessary measures and coping strategies. Having the right attitude to comprehend accounting courses and in-depth collaboration of knowledge and expertise among the students, faculty, practitioners, educational institutions and business industries, these will greatly bring forth favorable advantage to empower business students.

**Keywords:** Accounting Courses, Business Students, Challenges, Learnings

### INTRODUCTION

Accounting plays a vital role in every business operation, regardless of types and structures of the organizations. It is a business process that records and presents all financial and non-financial transactions needed to provide information regarding the operational status of every enterprise relevant to influence the decisions of its corresponding business stakeholders. Thus, accounting is one of the courses being taught in every academic business program to prepare students to business endeavour by providing basic knowledge and understanding on its concept and processes. Changing demands in the environment of business world calls for reconsideration of what accounting is all about. Students are more needed to be prepared to think in even more complex and in creative, diverse, and integrated ways (McGuigan and Kern, 2016). Global perspective on competency-based accounting education had also been suggested to adopt rapid environmental changes. It involves the establishment of competencies and learning objectives on the learners, facilitators, and other stakeholders (Abbasi, 2014; Rufino et.al., 2018).

In recent studies of Ay (2011) and Vargas and Cunha (2024), student's existing knowledge or conceptual framework affects the learning in accounting. Suggestions regarding education planning was made so that students could able to make correct connections between old and new concepts. Studies also found out that accounting lessons of business students are not sufficient to meet the demand of the companies. Collaboration between practitioners and educators was advised (Kutluk, et.al., 2012; Tandiontong, et.al., 2019). Minimum grade point average of business students is also suggested to be considered with completion of appropriate mathematics requisites to improve student's performances on accounting courses (Phillips, 2015). Arzola, et.al. (2024) and Shamsuddin, et.al. (2018) hoped to develop an accounting simulation model that would inject entrepreneurial values in accounting students which includes high self-esteem, optimistic, and high competitiveness giving them sufficient confidence to become entrepreneurs to address graduate unemployment crisis. Right knowledge should also be incorporated in accounting education and the development of skill is believed to be embedded on accounting students through internship with the assistance of exposures to the real working environment or industries (Twyfod and Dean, 2024); Miranda and Neto, 2023)

Albeit suggestions, performances of business students on accounting courses are always at stake. Study showed that business students other than accounting majors responded less on studying accounting at the end of the course (Hasbolah, et.al., 2020). Research of Porter and Woolley (2014) and Pratama (2017) called for considering student's feedback on the topics of accounting course in order to be more interesting, useful, and challenging. Other studies found out, as expected, that non-accounting students thought that their major is much more intrinsically rewarding than accounting. Sugahara and Boland (2014) and Shahid, et. al., (2018) also showed that majority of the business students decided to study accounting for the sake of their intrinsic goals such as personal growth and networking. Study of Baxter and Kavanagh (2012) and Nghiem-Phu and Nguyen (2017) further showed that non-accounting major business students also perceived accounting boring and uninteresting. Though there were studies considering the nature, concepts, and scope of this research, there were no qualitative studies conducted in the Philippines related to the issues and experiences encountered by business students in taking accounting courses being offered on business programs. Thus, the researcher was determined and conducted the study on describing and understanding the lived experience of business students on accounting courses with the following central questions:

1. What are the challenges encountered by the business students on accounting courses?
2. How did the participants cope and manage the challenges on accounting courses?

## METHODOLOGY

Data was sourced in November and December 2024 from purposively selected fifteen (15) business students who have experienced accounting as one of their courses in the programs Bachelor of Science in Hospitality Management, Bachelor of Science in Business Administration, and Bachelor of Science in Entrepreneurship of Isabela State University-Cauayan Campus, Cauayan City, Isabela, Philippines, following the recommended number of participants by Polkinghorne of not less than five (5) but not more than twenty-five (25) anchored in a guidelines for a phenomenological approach of a qualitative study of Creswell and Creswell (2017). The utilized open-ended interview protocol was anchored on the cognitive domain of Bloom's Taxonomy in Muhamad Sori and Wan Mustapha (2025) and Anderson and Krathwohl (2001) involving cognitive processes of knowledge and development of intellectual skills which includes: *remembering*- recalling previously learned information; *understanding*- comprehension of the meaning, translation, interpolation and interpretation of information; *applying*- the use of learned concept to a new situation; *analyzing*- the distinguish facts and inference; *evaluating*- making judgment on the essence of ideas, and; *creating*- building structures from diverse elements of information. The interview protocol was duly presented to the researcher's adviser and to the panel of experts in the institutional research in-house review of Isabela State University for validation and approval.

The gathered data was carefully transcribed and treated following the qualitative detailed procedures on transcendental descriptive phenomenology of Moustakas in Creswell and Creswell (2017). Such approach in qualitative research referred to as describing everyday conscious experience of the participants while preconceived opinions of the researcher are set aside or bracketed (Reiners, 2012). *Bracketing* out researcher's preconceived ideas or experiences is the first process in phenomenological study. Data are collected from several business students purposively identified by the researcher whom he believed have studied and experienced accounting courses. The researcher listed every significant statement from the gathered data relevant to the topic and gave equal value called the process of *horizontalization*. Significant statements were combined into themes called *theme clustering*; *textural description* on what the participants experienced on accounting courses and; *structural description* on how the participants coped and managed their experiences. *Overall essence* of the students' experiences was conveyed by combining the developed textural and structural descriptions. Lastly, the researcher presented to the participants

the synthesis of their responses for validation (Creswell and Creswell, 2017). Results were also triangulated with other published academic articles so the credibility and reliability of the study are obtained.

## RESULTS AND DISCUSSION

The interviewed participants are from the programs Bachelor of Science in Business Administration (40%), Bachelor of Science in Entrepreneurship (33%), and Bachelor of Science in Hospitality Management (27%); 60% are female, and 40% are male. The transcribed responses were carefully analyzed and listed significant statements which were grouped into three themes. The initial two themes related to what are the challenges encountered by the business students on accounting courses: (1) the personal weaknesses or shortcomings of the business students. (2) related contributory factors affecting the learning potentials of the business students on accounting courses. The last theme is associated on how the business students coped and managed the challenges on accounting courses: (3) the reinforced strategies applied by the business students on accounting courses.

### Theme 1: The Personal Shortcomings of Business Students

This theme focused on the conveyed five personal weaknesses or shortcomings of business students on accounting courses. As the participants narrated: "I enrolled my chosen program and I am not aware about accounting course" (Participant 7); "I tend to ignore or never mind the accounting, after all, it is not one of my major course" (Participant 3); "I am an Entrepreneur student and I am confused about the relevance of accounting in my program" (Participant 11); "It is hard for me to understand terminologies" (Participant 10); Sometimes, I am still confused and I cannot follow the process even if it is explained in the class" (Participant 1). Other participants cited: "I cannot concentrate because some of my classmates have already background knowledge in accounting" (Participant 15); "I often been pressured by my friends" (Participant 2); "Sometimes... I am absent... due to financial problems" (Participant 9); "I found myself not interested on accounting" (Participant 5); "I don't have choice... accounting is a requirement" (Participant 9 and 14); "I enrolled accounting to comply with the requirement" (Participant 6). With these responses, significant statements were as follows.

- Difficulty to appreciate essentialities of accounting
- Difficulty to understand technical terms
- Difficulty to follow logical and sequential process of accounting
- Peer pressures and personal problems
- Disinterested to the subject matter

As the participants narrated, intrapersonal matters affect their interests in accounting. Most often than not, they are commonly unaware of the relevance and significance of accounting with their chosen field of discipline. As such, the participants had experienced difficulty in knowing and understanding the process and terminologies typically used in accounting. In addition, peer pressures and personal problems contributed to the encountered challenges thus, some of the students became disinterested to accounting courses. These results conformed to the studies in Miranda and Neto (2023) and Baxter and Kavanagh (2012) in which business students have little responses and perceived accounting courses boring and uninteresting.

### Theme 2: Related Factors Affecting Business Students' Learning Potentials

This theme pertained to other related factors affecting the learning potentials of business students. As directly conveyed by some of the participants: "I encountered teachers having difficulty in translating accounting terminologies" (Participants 9, 10 and 13); "Some of my teachers do not translate technical terms into layman terms" (Participants 6, 8 and 9); "My teacher in accounting is very strict... it makes me nervous" (Participants 2 and 4); "My teacher is unreasonable... sometimes, he doesn't accept student's opinion" (Participant 1 and 2). Other participants further cited additional external factors: "Some classrooms are not suited for learning" (Participants 3, 5 and 6); "Oftentimes, no classrooms are available... we tend to have classes in open areas" (Participants 5 and 7); "Classes are affected due to several school activities" (Participants 6, 7, 9 and 11); "I seldom encountered actual transactions regarding accounting... even when I had my on-the-job training" (Participants 12 and 13); "I did not handle actual transactions... discussions were just based on problems in the book" (Participants 14 and 15). With these responses, the significant statements pertained to the following.

- Inability of the faculty to translate technical terminologies
- Strict and close-minded faculty
- Uncomfortable classroom environment
- Frequency of several school activities

- Limited exposures on actual business transactions

Aside from the intrapersonal matters, environmental and other factors really distress the learners. They hinder learning capabilities and suppress the growth of intellectual skills of business students on accounting courses as conformed with the study of Nghiêm-Phu and Nguyễn (2017). Further, inadequate experiences on actual transactions and business environment affect the development of expertise needed by the business students to suffice the needs of enterprises similar to the result of the study of Twyford and Dean (2024).

### **Theme 3: Reinforced Strategies to Overcome Challenges on Accounting Courses**

This theme emphasized the strategies applied by the participants to overcome the encountered challenges on accounting courses. The participants explicitly narrated: "accounting is very challenging... one must set his mind on the course" (Participants 2 and 3); "I learned to accept accounting as part of my chosen program" (Participants 7, 8 and 9); "there may be disturbances... just stay focus on accounting" (Participants 2 and 3); "never be affected by the environment" (Participants 6, 7 and 11); "I answer every activities in the book even if there are school activities" (Participants 7, 9 and 11); "reading books ahead of the schedule is effective" (Participant 4); "I read the topic before the schedule of discussion" (Participants 1, 9 and 10); "I bought accounting dictionary" (Participant 9); "dictionary is very helpful... to better understand terminologies" (Participant 13). Further, some participants cited: "just be patient to understand accounting" (Participant 1); "pressure may always be present... avoid cramming... everything will be fine" (Participant 15); "I always ask questions" (Participant 3); "never be afraid to ask questions... I think it is the right of the students to ask for clarifications" (Participant 11); "asking questions is one of the keys to understand accounting" (Participant 14). Based on the responses, herewith are the key statements.

- Set the mind and stay focused on the course
- Practice good study habit
- Read accounting books or other references ahead of the schedule
- Read accounting dictionary for terminologies
- Be patient and avoid cramming
- Always ask questions or clarifications

Learning potentials of business students on accounting courses are always tested and challenged. However, the interviewed participants have explicitly shared strategies that reinforced their capabilities to hurdle difficulties in accounting courses. Translating the accounting jargon to acceptable terminologies brings accounting courses acceptable and appreciable to business students similar to the result of the study of Kutluk, et.al., (2012). With the right knowledge and trained study habits as mentioned in the study of Twyford and Dean (2024), improved performances and competencies of business students on accounting courses cited in Ay (2011), and critical thinking mentioned in the study of Almeida (2022), business students will have skills that will bring forth advantages to face a more complex business environment.

### **Overall Essence**

Business students will always encounter challenges that may result from their actual experiences. Their experiences maybe unique and incomparable to others but the encountered factors commonly bring distress to the learning potentials of the students. Knowing and understanding these challenges provide means of exploring and employing remedies to help the students better comprehend and appreciate accounting courses in their chosen field of professional preference that can be used to address the complex and evolving needs of every business enterprise.

## **CONCLUSION**

Amidst the changing demands in the business world that calls for competencies and intellectual skills on accounting courses, business students experienced challenges that significantly affects their learning proficiencies which are needed to be addressed with necessary measures and coping strategies. Beyond technical skills, business students are required to analyze business complexities and apply judgment to ambiguous situations. The comprehensive learnings ensure preparedness to uphold strategic thinking and well-rounded positive contributions to business operations. Having the right attitude to comprehend accounting courses and in-depth collaboration of knowledge and expertise among the students, faculty, practitioners, educational institutions and business industries, these will greatly bring forth favorable advantage to empower business students.

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### Conflict of Interest Statement

The authors declare that they have no known competing financial interests or personal conflict of interest to influence the work reported in this paper.

### Informed Consent

All participants have signed the informed consent to participate in the study.

### Ethical Approval

All participants provided informed consent to participate in the study and the data use pseudonym.

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