



Student Perceptions of Accounting Education Quality: Determinants, Experiences, and Implications for Higher Education

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Abstract

Quality in accounting education has emerged as a critical concern for higher education institutions due to increasing student diversity, professional expectations, and global competition among universities. Student perceptions of accounting education quality play a central role in evaluating teaching effectiveness, curriculum relevance, institutional reputation, and graduate employability. This research paper examines the concept of accounting education quality from the students' perspective by exploring key determinants such as curriculum design, teaching methodologies, faculty competence, assessment practices, learning resources, and institutional support. Drawing on an extensive review of international literature and conceptual analysis, the study proposes an integrated framework for understanding how students evaluate accounting education quality. The paper highlights the relationship between perceived quality, student satisfaction, engagement, and learning outcomes. The findings provide valuable insights for educators, administrators, and policymakers seeking to enhance accounting education in an increasingly competitive and student-centered academic environment.

Key Words: Accounting education quality, student perceptions, higher education, teaching effectiveness, learning outcomes

Introduction

In recent decades, higher education has undergone significant transformation, with students increasingly viewed as key stakeholders in the educational process. Accounting education, traditionally focused on technical competence and professional standards, is now evaluated not only on academic rigor but also on perceived quality from the student perspective. Student perceptions influence enrollment decisions, institutional rankings, learning engagement, and career readiness.

Accounting programs face growing pressure to align curricula with industry expectations, technological advancements, and ethical standards. As a result, understanding how students perceive the quality of accounting education has become essential for continuous improvement. Students' evaluations provide direct feedback on teaching practices, curriculum relevance, assessment fairness, and learning support systems. This paper aims to explore the multidimensional nature of accounting education quality as perceived by students and to

identify factors that shape these perceptions.

2. Literature Review

2.1 Concept of Quality in Higher Education

Quality in higher education is a multidimensional and contested concept. It is often defined in terms of excellence, fitness for purpose, value for money, and transformation. From a student-centered perspective, quality reflects how well educational experiences meet learners' expectations and support their academic and professional development.

2.2 Student Perceptions as a Measure of Quality

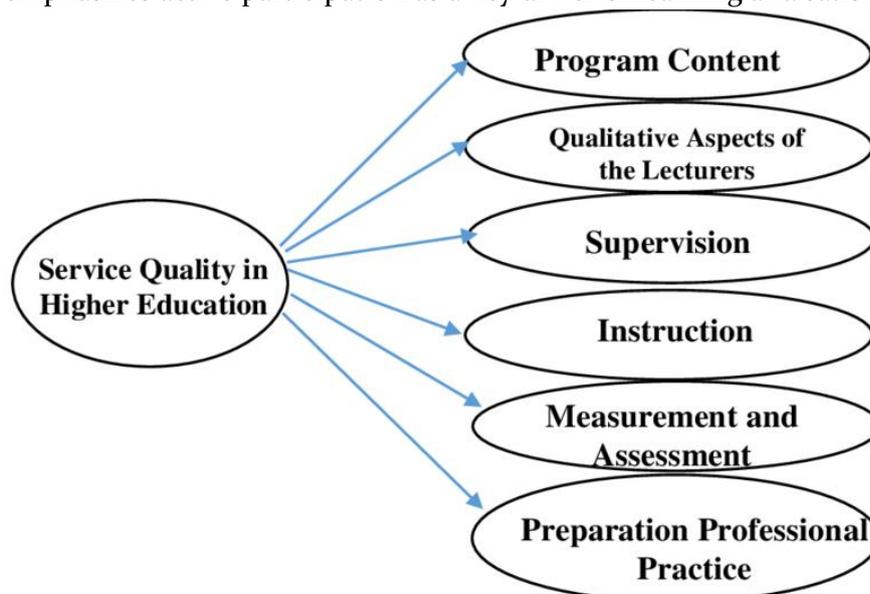
Student perceptions are widely used as indicators of educational quality through course evaluations, satisfaction surveys, and feedback mechanisms. Research suggests that students assess quality based on teaching clarity, instructor enthusiasm, curriculum coherence, assessment transparency, and access to learning resources.

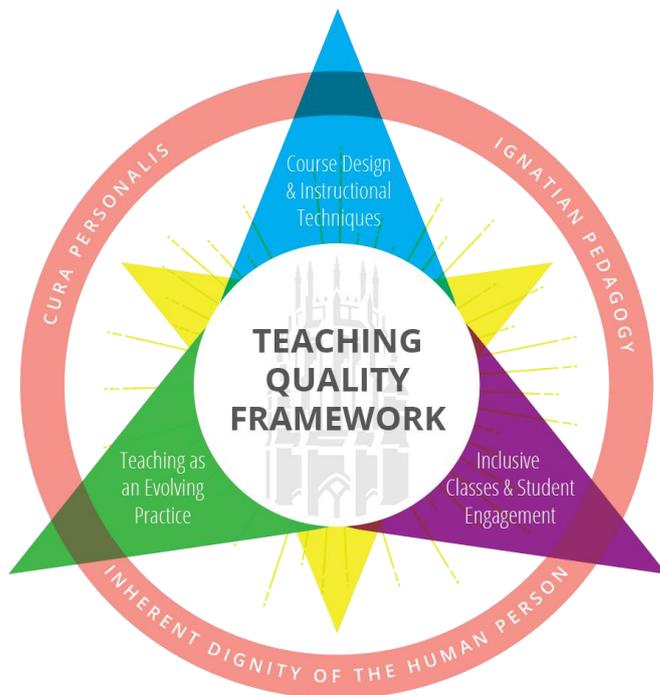
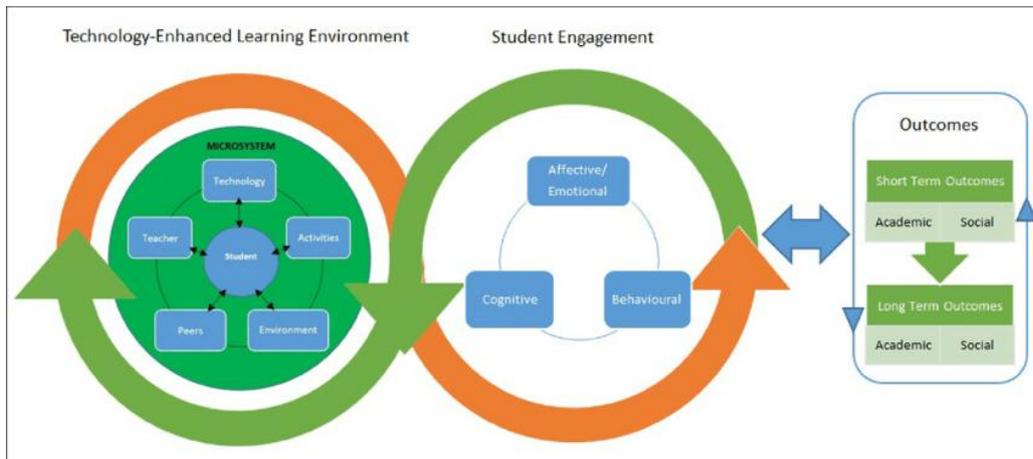
2.3 Accounting Education Quality

Studies in accounting education emphasize that perceived quality is influenced by the balance between theoretical knowledge and practical application. The inclusion of real-world case studies, professional software, internships, and ethical discussions enhances students' perceptions of relevance and value.

3. Theoretical Framework

This study is informed by **Service Quality Theory (SERVQUAL)** and **Student Engagement Theory**. Service quality theory conceptualizes education as a service experience, where quality is evaluated by comparing expectations with actual performance. Student engagement theory emphasizes active participation as a key driver of learning and satisfaction.





By integrating these perspectives, the paper conceptualizes accounting education quality as an interaction between institutional inputs, teaching processes, and student experiences.

4. Dimensions of Accounting Education Quality from Students' Perspective

4.1 Curriculum Design and Relevance

Students perceive accounting education as high quality when curricula are well-structured, updated, and aligned with professional standards and market needs. Courses that integrate financial accounting, management accounting, auditing, taxation, and emerging areas such as data analytics are viewed more favorably.

4.2 Teaching Effectiveness and Faculty Competence

Faculty competence is a critical determinant of perceived quality. Students value instructors who demonstrate subject mastery, communicate concepts clearly, and relate theory to practice. Approachability, timely feedback, and supportive attitudes significantly enhance perceptions

of teaching quality.

4.3 Teaching Methods and Learning Environment

Interactive teaching methods such as case-based learning, problem-solving exercises, simulations, and group discussions positively influence student perceptions. A supportive and inclusive classroom environment encourages participation and improves learning experiences in accounting education.

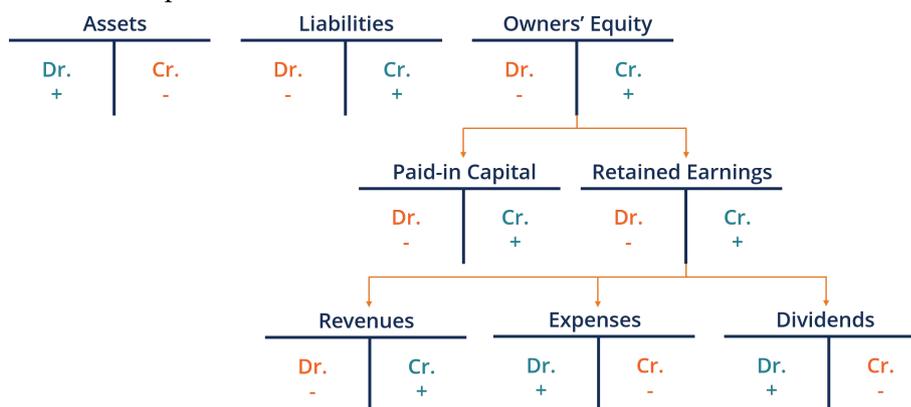
5. Assessment and Feedback Practices

5.1 Fairness and Transparency in Assessment

Students associate quality with assessment systems that are fair, transparent, and aligned with learning objectives. Clear grading criteria, well-designed examinations, and balanced assessment methods improve trust and reduce academic anxiety.

5.2 Feedback and Continuous Improvement

Timely and constructive feedback is essential for perceived quality. Feedback helps students identify learning gaps and improve performance, thereby strengthening their confidence in the educational process.



6. Learning Resources and Institutional Support

6.1 Learning Infrastructure

Access to updated textbooks, digital libraries, accounting software, and online learning platforms significantly affects students' perceptions of quality. Institutions that invest in

modern learning infrastructure are viewed as more committed to educational excellence.

6.2 Academic and Career Support Services

Advising, mentoring, career guidance, and internship opportunities enhance students' overall educational experience. Support services contribute to perceived value and long-term satisfaction with accounting programs.

7. Outcomes of Perceived Accounting Education Quality

Positive student perceptions of accounting education quality are associated with higher levels of satisfaction, engagement, academic performance, and retention. Students who perceive high quality are more motivated, participate actively in learning activities, and demonstrate stronger professional identity formation.

Furthermore, perceived quality influences graduates' confidence in entering the accounting profession and enhances institutional reputation through positive word-of-mouth and alumni advocacy.

8. Proposed Framework: Student-Centered Accounting Education Quality Model

This paper proposes a **Student-Centered Accounting Education Quality Model (SCAEQM)** consisting of three core components:

1. **Academic Inputs:** Curriculum relevance, faculty expertise, learning resources
2. **Educational Processes:** Teaching methods, assessment practices, feedback mechanisms
3. **Student Outcomes:** Satisfaction, engagement, competence, employability

This framework highlights the dynamic relationship between institutional practices and student perceptions.

9. Implications for Educators and Institutions

Educators should adopt student-centered teaching approaches and continuously update course content to reflect professional changes. Institutions must prioritize faculty development, learning infrastructure, and feedback systems. Policymakers and accreditation bodies should incorporate student perception metrics into quality assurance frameworks for accounting education.

10. Conclusion

Student perceptions provide valuable insights into the quality of accounting education. By understanding and addressing factors that shape these perceptions, institutions can enhance teaching effectiveness, learning outcomes, and graduate readiness. Accounting education quality is not solely defined by curriculum content but by the holistic learning experience offered to students. Future research may employ empirical methods to validate the proposed framework across diverse educational contexts.

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