



Student Satisfaction Determinants in Accounting Education: An Empirical and Conceptual Review

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Abstract

Student satisfaction has emerged as a critical indicator of quality and effectiveness in higher education, particularly in professional disciplines such as accounting. As accounting education faces increasing scrutiny from accreditation bodies, employers, and students themselves, understanding the determinants of student satisfaction has become essential for curriculum design, pedagogical improvement, and institutional competitiveness. This research paper examines the key factors influencing student satisfaction in accounting education through an extensive review of theoretical models and empirical studies. The paper identifies academic, instructional, institutional, technological, and employability-related determinants that shape students' educational experiences. A conceptual framework is proposed to illustrate the interrelationships among these determinants and their influence on overall satisfaction and learning outcomes. The study concludes with practical implications for educators, administrators, and policymakers aimed at enhancing student-centered accounting education.

Key Words: Student satisfaction, accounting education, teaching quality, curriculum relevance, employability, higher education

Introduction

Student satisfaction has become a central focus in higher education due to increased competition among institutions, the rise of student-as-customer perspectives, and the growing emphasis on quality assurance. In accounting education, satisfaction is particularly important because the discipline is closely linked to professional standards, employability outcomes, and lifelong learning requirements.

Accounting programs are expected to balance theoretical rigor with practical relevance while preparing students for professional certifications and dynamic workplace environments. However, dissatisfaction may arise when students perceive misalignment between course content, teaching methods, assessment practices, and career expectations. This study explores the determinants that shape student satisfaction in accounting education and highlights strategies to enhance educational quality and student engagement.

2. Objectives of the Study

The objectives of this research are to:

1. Identify major determinants of student satisfaction in accounting education.
2. Examine how teaching quality, curriculum design, and assessment influence satisfaction levels.
3. Analyze the role of institutional support and learning resources.
4. Propose a conceptual framework linking satisfaction determinants to learning outcomes.
5. Provide recommendations to improve student satisfaction in accounting programs.

3. Review of Literature

3.1 Concept of Student Satisfaction in Higher Education

Student satisfaction refers to learners' perceptions of the value and quality of their educational experiences. It is influenced by expectations, perceived performance, and outcomes. In accounting education, satisfaction is often linked to clarity of instruction, relevance of content, and perceived preparedness for professional careers.

Studies suggest that satisfied students are more engaged, motivated, and likely to achieve better academic outcomes. Satisfaction also influences student retention, institutional reputation, and alumni loyalty.

3.2 Teaching Quality and Faculty Competence

Teaching quality consistently emerges as one of the strongest predictors of student satisfaction. Effective accounting educators demonstrate subject expertise, clear communication, approachability, and the ability to relate theory to practice. Interactive teaching methods, timely feedback, and real-world examples enhance student understanding and satisfaction.

Faculty availability and mentoring also play a crucial role, particularly in complex subjects such as financial reporting, auditing, and management accounting.

3.3 Curriculum Relevance and Structure

Curriculum relevance significantly affects student satisfaction. Students value programs that align with professional accounting standards, certification requirements, and industry practices. Overly theoretical or outdated curricula often lead to dissatisfaction, while curricula incorporating case studies, simulations, and technology tools are perceived more positively.

A well-structured curriculum with logical progression and integration across courses enhances learning coherence and satisfaction.

3.4 Assessment and Evaluation Methods

Assessment practices influence how students perceive fairness, transparency, and learning effectiveness. Traditional exam-focused assessment may fail to capture practical competencies, leading to dissatisfaction. Continuous assessment, project-based evaluation, and skill-oriented assessments are associated with higher satisfaction levels.

Clear grading criteria and constructive feedback further strengthen students' confidence and engagement.

3.5 Learning Resources and Institutional Support

Access to quality learning resources such as libraries, accounting software, online platforms, and academic support services contributes significantly to student satisfaction. Administrative

efficiency, academic advising, and career support services also shape overall perceptions of educational quality.

3.6 Employability and Career Readiness

Students increasingly evaluate accounting programs based on employability outcomes. Internships, industry exposure, placement support, and professional networking opportunities enhance satisfaction by strengthening career confidence.

4. Conceptual Framework of Student Satisfaction in Accounting Education

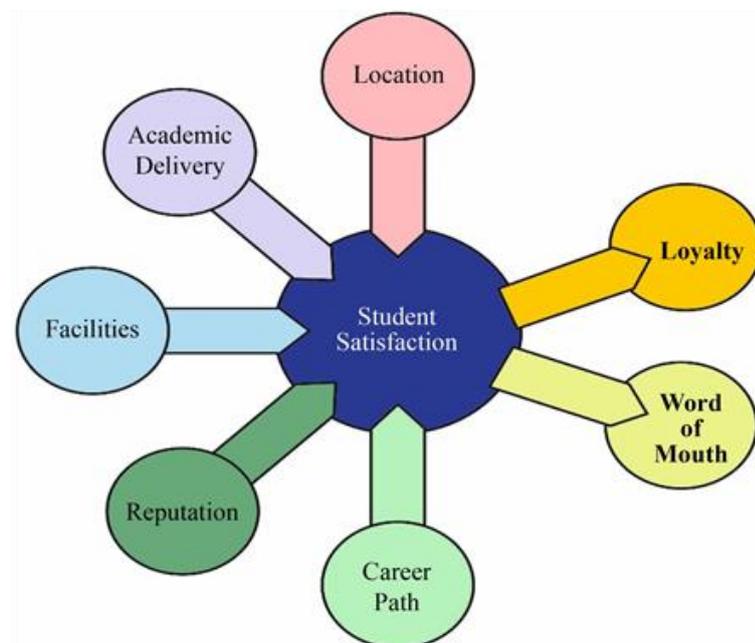
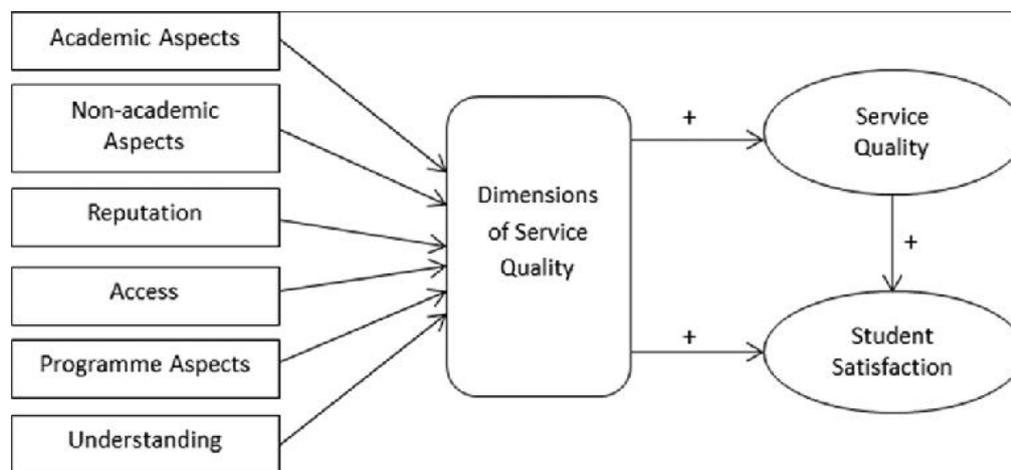


Figure 1: Conceptual Framework of Student Satisfaction Determinants

The framework illustrates how teaching quality, curriculum relevance, assessment practices, learning resources, and employability support interact to influence overall student satisfaction. These determinants collectively shape engagement, perceived value, and learning outcomes.



5. Research Methodology

This study adopts a qualitative research approach based on a systematic review of secondary sources. Peer-reviewed journal articles, institutional reports, accreditation guidelines, and international education frameworks were analyzed. Thematic analysis was employed to identify recurring determinants and relationships related to student satisfaction in accounting education.

6. Analysis and Discussion

6.1 Key Determinants of Student Satisfaction

The analysis reveals that teaching quality and curriculum relevance are the most influential determinants of satisfaction. Students place high value on instructors who can simplify complex accounting concepts and demonstrate their real-world applications.

Assessment transparency and fairness also play a critical role. When students perceive assessments as aligned with learning objectives and professional skills, satisfaction increases.

6.2 Role of Technology and Digital Learning

The integration of accounting software, learning management systems, and online resources has become increasingly important. Blended and technology-enhanced learning environments improve accessibility, flexibility, and satisfaction, particularly in post-pandemic contexts.

6.3 Challenges Affecting Satisfaction

Large class sizes, limited faculty interaction, outdated content, and insufficient industry exposure negatively affect satisfaction. These challenges are more pronounced in resource-constrained institutions.

7. Implications for Accounting Education Stakeholders

7.1 For Educators

Educators should adopt student-centered teaching strategies, emphasize applied learning, and provide continuous feedback. Professional development programs can help faculty stay current with industry practices.

7.2 For Institutions

Institutions must invest in learning infrastructure, curriculum review mechanisms, and career support services. Regular student feedback should inform academic and administrative decision-making.

7.3 For Policymakers and Accrediting Bodies

Quality assurance frameworks should include student satisfaction metrics alongside academic standards and employability indicators.

8. Conclusion

Student satisfaction in accounting education is a multidimensional construct influenced by academic, institutional, and career-related factors. Teaching quality, curriculum relevance, assessment fairness, learning resources, and employability support collectively shape students'



educational experiences. By systematically addressing these determinants, accounting programs can enhance satisfaction, learning outcomes, and professional readiness. Future research may employ empirical methods to validate the proposed framework across diverse educational contexts.

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