



QUANTIFYING THE INTEGRATION OF QUALITY EDUCATION IN ACCOUNTING CURRICULUM: AN ANALYSIS OF STUDENT PERFORMANCE AND OUTCOMES

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ABSTRACT

This study investigates the extent to which quality education is integrated into the Bachelor of Science in Management Accounting (BSMA) curriculum at Isabela State University–Cauayan Campus and examines its impact on student performance and outcomes. Guided by Sarason’s Quality Education Framework, a descriptive-correlational research design was employed, using survey data from 46 faculty and upper-year students. Results revealed a strong integration of quality education principles—particularly hands-on learning, updated materials, and collaborative instruction—with a significant positive correlation ($r = 0.668$, $p < 0.001$) between curriculum quality and student academic and professional preparedness. The study highlights key areas for enhancement, including technological integration and curriculum load balancing, to further align accounting education with global standards and workplace demands.

Keywords – accounting education, BSMA, curriculum integration, higher education, quality education, student performance

Introduction

Every organization must accurately accounting education has always been a vital pathway to success in the business world, but the profession is undergoing a period of rapid transformation. To ensure that future accounting professionals are well-equipped for the challenges and opportunities of the modern workplace, accounting education must adapt and evolve. This study digs into the integration of quality education within the accounting curriculum of the Bachelor of Science in

Management Accounting (BSMA) program at Isabela State University Cauayan Campus. It aims to determine the extent to which quality education principles are embedded within the curriculum and to assess the impact of this integration on student

academic performance and overall learning outcomes. The relevance of this research lies in its potential to inform curriculum development and enhance educational practices, ultimately contributing to the preparedness of future accounting professionals. By understanding how well quality education is integrated into the BSMA program, this study can provide valuable insights for educators, policymakers, and academic institutions seeking to elevate the quality of accounting education in the Philippines and beyond. This research provides the importance of aligning accounting education with the evolving needs of the profession. As the accounting field faces new challenges and complexities, ensuring that educational programs align with industry standards and foster critical thinking, ethical



decision-making, and practical application is essential. This study seeks to contribute to this body of knowledge by providing a comprehensive analysis of the integration of quality education in the BSMA program at Isabela State University- Cauayan Campus.

The study aligns with Sustainable Development Goal 4 (SDG 4), which emphasizes the importance of inclusive, equitable, and quality education, as well as lifelong learning opportunities. Embedding this goal into the accounting curriculum can foster global citizenship and better prepare students for an interconnected workforce (United Nations, 2015). The accounting curriculum, as a cornerstone of accounting education, must adapt to meet the evolving needs of the profession and society, while also fostering an inclusive, high-quality learning environment.

The rationale of this study focuses on the importance of having a well-designed accounting curriculum that not only boosts students' academic performance but also prepares them for the evolving demands of the accounting profession. Despite the increasing focus on quality education, there is limited research on how effectively accounting programs support student success. The aim of this study is to analyze how quality education is integrated into the Bachelor of Science in Management Accounting (BSMA) program at Isabela State University-Cauayan Campus. It will evaluate the extent of this integration and its impact on students' academic performance and learning outcomes. The impact of this research lies in its potential to enhance curriculum development and teaching methods, ultimately better preparing future accountants. As the accounting field faces new challenges, it is crucial for educational programs to align with industry standards and promote critical thinking, ethical decision making, and practical skills. This contributes valuable insights to the existing knowledge on accounting education and serve as a resource for educators, policymakers, and institutions looking to

improve accounting programs in a competitive global market.

This study aims to quantify the integration of quality education in Accounting Curriculum under the Bachelor of Science in Management Accounting at Isabela State University - Cauayan Campus.

Additionally, this study will answer the following questions:

1. To what extent is quality education integrated in the accounting curriculum?
2. What is the impact of integrating quality education frameworks into the accounting Curriculum on student performance and outcomes?

Methods

This study employed a descriptive correlational research design to quantify the integration of quality education in the accounting curriculum at Isabela State University – Cauayan Campus by examining the relationship between curriculum quality and student performance and outcomes. Using simple random sampling, the researchers surveyed BS in Management Accounting faculty and 3rd- and 4th-year students, with a total respondent population of 56. Primary data were collected through a validated 20-item questionnaire adapted from Kalam and Hossain (2021), while secondary data were sourced from academic literature. The questionnaire assessed both the extent of quality education integration and its impact on student outcomes using a 5-point Likert scale. A pilot test was conducted to ensure the reliability and clarity of the instrument, and ethical considerations, including informed consent and respondent confidentiality, were strictly observed. Data analysis involved the use of the Pearson Correlation Coefficient (Pearson's r) to determine the relationship between curriculum quality and student performance.

emphasizes how effectively the system sustains accuracy by its functionality and user interface.



Results and Discussions as to the Extent of Quality Education Integration in the Accounting Curriculum

STATEMENTS	M	SD	DESCRIPTIVE INTERPRETATION
1.How would you rate the overall quality of accounting education offered at Isabela State University-Cauayan Campus?	3.98	0.64	VERY GOOD
2. How would you rate the frequency with which the university updates the syllabus and curriculum?	3.91	0.78	VERY GOOD
3.How would you rate the clarity of the course content and objectives in your accounting courses?	4.00	0.81	VERY GOOD
4.How would you rate the relevance and timeliness of the course materials (e.g., textbooks, online resources) in relation to current industry standards in accounting?	3.81	0.77	VERY GOOD
5.How would you rate the inclusion of accounting subjects in the accounting curriculum? Such as: Auditing	3.87	0.95	VERY GOOD

6.How would you rate the inclusion of accounting subjects in the accounting curriculum? Such as: Advanced Taxation	3.89	0.81	VERY GOOD
7.How would you rate the engagement and relevance of the teaching methods used in the course? In terms of: Case Studies	3.85	0.86	VERY GOOD
8.How would you rate the engagement and relevance of the teaching methods used in the course? In terms of: Group Projects	3.96	0.75	VERY GOOD
9.How would you rate the engagement and relevance of the teaching methods used in the course? In terms of: Online Learning.	3.51	0.83	VERY GOOD
10.How would you rate the engagement and relevance of the teaching methods used in the course? In terms of: Hands-on Practice	4.11	0.81	VERY GOOD
11.How would you rate the currentness and relevance of the textbooks and other course materials used in your accounting courses each academic year?	4.09	0.78	VERY GOOD



12.How would you assess the consideration of student requirements in the design of the curriculum?	3.91	0.65	VERY GOOD
13.How would you rate the benefit of combining coursework, thesis, and on-the-job training in one semester?	2.72	1.12	GOOD

Fig. 1 presents the mean scores and standard deviations for various indicators assessing the extent to which quality education is integrated into the accounting curriculum at Isabela State University-Cauayan Campus. The results indicate that the integration of quality education is at a very good/high level, with a grand mean of 3.81 and a standard deviation of 0.57.

The highest-scoring aspect in this section was "Hands-on Practice," which received a mean score of 4.11. This suggests that students highly value experiential learning, as it allows them to apply theoretical knowledge in real-world scenarios. The high rating for "Currentness and Relevance of Textbooks and Other Course Materials" (4.09) further indicates that updated resources significantly contribute to the quality of education. However, the lower scores for "Online Learning" (3.51) and "Combination of Coursework, Thesis, and On-the-Job Training in One Semester" (2.72) suggest areas where improvements may be needed.

As to the Impact of Quality Education Integration on Students' Performance and Outcomes

Statements	M	S D	Desc riptiv e Interpret ation
PERFORMANCE			

Rate the students' performance in terms of QUIZZES	3.70	0.62	VERY GOOD
Rate the students' performance in terms of EXAM SCORES	3.57	0.65	VERY GOOD
Rate the students' performance in terms of PRACTICAL ACTIVITIES	3.68	0.73	VERY GOOD
Rate the students' performance in INTERNSHIP PREPAREDNESS	3.94	0.84	VERY GOOD
Rate the students' performance in terms of GRADUATE SUCCESS RATE	3.98	0.77	VERY GOOD
Composite Mean	3.77	0.57	VERY GOOD
OUTCOMES			
Rate the students' outcomes in terms of TEAMWORK AND COLLABORATION	4.06	0.73	VERY GOOD
Rate the students' outcomes in terms of TECHNICAL PROFICIENCY	3.89	0.79	VERY GOOD



Rate the students' outcomes in terms of TECHNICAL COMPETENCE	3.79	0.83	VERY GOOD
Rate the students' outcomes in terms of PRACTICAL EXPERIENCE	3.83	0.79	Very Good
Rate the students' outcomes in terms of PROFESSIONAL CERTIFICATION PREPAREDNESS	3.89	0.84	Very Good
Composite Mean	3.89	0.67	Very Good
Grand Mean	3.83	0.58	Very Good

Figure 2 presents the result on how the integration of quality education influences students' performance and learning outcomes. The composite mean for students' performance is 3.77, while the composite mean for students' outcomes is 3.89, suggesting that quality education positively affects student success.

Among performance indicators, "Graduate Success Rate" had the highest rating (3.98), indicating that students feel well-prepared for their careers. Similarly, "Internship Preparedness" scored 3.94, suggesting that hands-on experiences play a crucial role in student readiness. However, "Exam Scores" received a moderate rating of 3.57, indicating that while students perform well overall, improvements may be needed in exam preparation or assessment methods.

Regarding student outcomes, "Teamwork and Collaboration" received the highest rating (4.06), emphasizing the importance of cooperative learning. This suggests that the curriculum effectively

promotes interpersonal skills, which are highly valued in the accounting profession. However, "Technological Competence" had a slightly lower score (3.79), suggesting a potential gap in integrating technology-focused courses.

**As to the Correlation Analysis:
Relationship Between Quality
Education and Performance/Outcomes**

Variables	r	p
Quality Education VS Performance and Outcomes	0.668*	<0.001

**Correlation is significant at the 0.01 level (2-tailed)

Fig. 3 shows that there is a significant relationship between the two variables. The results indicate a strong positive correlation ($r = 0.668$, $p < 0.001$) between quality education integration and student performance/outcomes. This supports previous studies by Apostolou et al. (2015), which suggest that an enriched curriculum enhances student learning and professional preparedness.

Conclusion and Future Works

The curriculum successfully incorporates key elements of quality education, particularly through hands-on practice and updated course materials. However, areas such as technological integration and workload balance require further development.

The study revealed that students are well-prepared for their careers, as indicated by high ratings in internship preparedness and graduate success rates. The findings suggest that experiential learning and teamwork play a crucial role in enhancing student competencies.

The significant correlation between quality education and student success suggests that continuous curriculum improvements will further enhance academic and professional outcomes.



Ethical Consideration

Before the data collection, respondents gave their informed consent, and all private and sensitive information was kept confidential. Additionally, respondents had the right to withdraw from study at any moment. Finally, the study questionnaires were examined, revised, and authorized by research specialists.

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