
Accounting students' perception towards efficient teaching behavior and effective classroom management

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Abstract

The purpose of this study is to describe the perception of accountancy students towards their instructor's efficient teaching behavior and effective classroom management in terms of communication and interaction, teacher leadership, and subject content knowledge. A descriptive quantitative research design was employed in the study, where an adopted survey instrument was carried out among the seventy (70) accountancy students of Eastern Visayas State University – Tanauan Campus using total enumeration. The survey tool was uploaded into a Google Form and was disseminated to the respondent's Facebook group chats. The data gathered was analyzed using various descriptive statistics such as frequency and percentage score. Results revealed that students want their accounting professors to be empathetic and caring, to appreciate and care for their students. Most students, on the other hand, anticipate their professors to be the least unselfish. According to the respondents, accounting professors should be upbeat and teach others how to be enthusiasts, as well as educated in the field of accounting and open to new ideas and advancement. Accounting professors should be specialists in their subjects and should be able to convey topics clearly and simply. Accounting students expect their professors to properly manage the class by regularly monitoring student conduct, announcing class schedules, organizing class flow, and displaying classroom rules and procedures. This study may help teachers in the accounting program improve their teaching behavior and their classroom management.

Keywords: *Classroom management, Communication and interaction, Field content knowledge, Teaching behavior, Teacher leadership*

Introduction

Learning is a never-ending process (Kasapoglu, 2015). At the primary and secondary school levels, there is substantial literature on the features of effective teaching behaviors. It is not easy to become a good teacher. Teaching is a difficult profession. It entails a highly specialized, complex, and ever-changing and replenishing body of knowledge and skills. Nonetheless, some characteristics distinguish excellent teachers (Strone et al., 2015). There is a significant amount of study on effective teaching behaviors in higher education as well, though it is not as broad. The higher education literature on successful teacher behaviors on measures of

inclination to inquiry, lifelong learning, and intellectual growth, on the other hand, is somewhat minimal and there's still a lot to learn about teaching and learning at the tertiary level (Leos et al., 2012).

Traditionally, empirical research on the education production function has looked at how teachers and their backgrounds affect students' performance on standardized examinations. However, a large body of data suggests that student learning is multifaceted, with many elements other than fundamental academic knowledge playing a role in both short- and long-term success. Teaching has been described as multidimensional by decades of theory, which supports these findings

(Duckworth et al., 2015), (Farrington et al., 2012). Teachers of high quality are thought and expected to offer emotionally supportive settings that contribute to students' social and emotional development, control classroom behaviors, deliver correct content, and foster critical thinking, in addition to raising test scores (Kraft, 2017).

Even initial teacher education programs cannot begin with the application of professional knowledge as a foundation for developing new information. Students do not have this knowledge when they begin the course; they must gradually acquire it. This can be accomplished by connecting what they already have, namely general conceptions about what teaching entails based on their own experiences (Ponte, 2010). According to research, teacher support has a significant impact on students' general well-being. Students who think their professors are supportive report greater psychological adjustment, more positive affect and life satisfaction, and less self-consciousness at school (Patrick Pössel, 2013). As a result, this research should be carried out for accounting professors to provide greater assistance to accounting students' well-being since they have a great impact on it.

The findings of this study may be helpful to those seeking information about accounting professors' teaching behavior and classroom management among accounting students. Students' perceptions of accounting professors' teaching conduct in terms of communication and interaction, teacher leadership, and field content expertise were investigated in this study. The study also sought to establish how well students understood what to expect in an accounting lesson. Finally, students' perceptions of accounting professors' classroom demeanor and organizational skills.

This study determines the perception among accountancy students of Eastern Visayas State University (EVSU) - Tanauan Campus on their accounting professors' efficient teaching behavior and effective classroom management. Further provides an avenue for accounting professors to understand what their students expect of them, as well as for students to learn

what their accounting professors expect of them and make some positive adjustments for a better rapport with each other.

Objectives of the study

It is very timely and practical to seek to understand how students think and feel about it since teachers play a vital role in the students' success. This study determines the perception among accountancy students of Eastern Visayas State University-Tanauan Campus on their accounting professors' efficient teaching behavior and effective classroom management. Specifically, this study aimed (a) to determine the students' perception of the accounting professors' teaching behavior in terms of accounting communication and interaction, accounting through teacher leadership, and accounting through field content. (b) to determine the expectation of students towards accounting class, and (c) to describe the level of students' perception of the accounting professors' classroom management.

Conceptual framework of the study

The variables defined and measured in the study are depicted in the schematic diagram in Figure 1. This began with determining the profiles of accounting professors who teach accounting. The accounting professor's teaching behavior was investigated in terms of communication and interaction, teacher leadership, and field content. Furthermore, the classroom management of accounting professors and students' expectations of accounting class were examined. To characterize and display the distribution of students in quantifying the variables, descriptive metrics such as frequency counts and percentages were generated. The outcome to be expected in the study was to improve the accounting instructional quality.

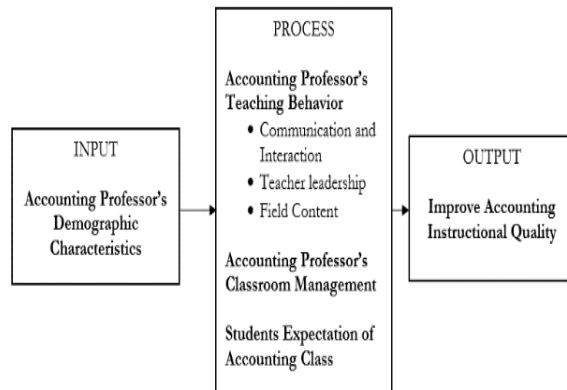


Figure 1 Conceptual framework of the study using Input-Process-Output

Methodology

Research Design

This study employed a descriptive quantitative research design. Descriptive research entails gathering data that characterizes events, organizing, tabulating, displaying, and describing the data. It is descriptive since the study examined and described the accounting professors' teaching conduct and classroom management based on how the students regarded them. To obtain the study objectives, a survey questionnaire was utilized to collect the necessary information, and descriptive statistics were produced.

Research respondents and sampling

The study was conducted at the Eastern Visayas State University (EVSU) - Tanauan Campus under the Business, Entrepreneurship, and Management Department (BEM) Department. The respondents in this study were accountancy students of Eastern Visayas State University - Tanauan Campus. Students are enrolled in the second semester of the academic year 2020-2021. The breakdown of the participants from each year level are as follows: the first-year level includes twenty-one (21) participants; second-year level includes thirteen (13) participants; third-year level includes thirty-one (31) participants; and five (5) accounting students from the fifth year level which is the last batch for the old curriculum. There were no participants from the fourth-year level since the

third-year students are the pilot batch for the new curriculum.

Finally, providing a total of seventy (70) participants from the Bachelor of Science in Accountancy program under the BEM Department of Eastern Visayas State University (EVSU) - Tanauan Campus. The researcher employed a total enumeration sample approach considering the number of the population.

Research instrument

A background questionnaire and two survey questionnaires were used by the researcher. Profile of the respondents such as their names, genders, ages, and year levels were all investigated in the background inquiry. The second part of the survey questionnaire seeks to investigate the accounting professors' efficient teaching behavior and classroom management. A checklist of accounting professors' teaching behavior in terms of communication and interaction, teacher leadership, and field content knowledge (Kasapoglu, 2015) and a poll including fifteen (15) items on accounting students' perceptions of accounting professors' classroom management, which were graded on a scale of very often, often, not often, and not at all.

Data gathering procedure

The researcher contacted the respondents via messenger with the help of the department faculty members to inform them of the study's progress. The survey tool was uploaded into a Google Form and was disseminated to the respondent's Facebook group chats. The results were derived from the responses of the participants that were extracted via the Google Form application. Data gathered were tallied, analyzed, and interpreted.

Data analysis

Following the collection and tabulation of data, the researcher used frequency counts and percentages to depict the distribution of respondents on the various options for describing accounting professors' teaching behavior and classroom management. In addition, in measuring student's accounting class

expectations. The study used both graphical and textual data presentation methods to illustrate the findings.

Result

This section presents the findings, analysis, interpretation of the data gathered from this study in textual form with appropriate visualization.

accounting professors' teaching behavior based on communication and interaction shows that: he/she should make learners like himself and the classes were answered by 40 respondents out of 70 or with a percentage of 57.1%; he/she should be compassionate and loving got 50 over 70 or 71.4%; he/she should care for and take interest in learners got 56 or 80% of the total respondents; he/she should be joyful and cheerful got 47 over 70 or 67.1%; he/she should be fair and should avoid discrimination has 62 respondents or 88.6%; he/she should be sincere and close to learners got 35 (50%); he/she should interact well with learners got 61 (87.1%); he/she should be natural got 42 (60%); he/she should listen to his students got 61 (87.1%); he/she should have a strong empathy got 39 (55.7%); he/she should be selfless and loyal got 23 (32.9%); he/she should be loving and assist learners got 53 (75.7%); he/she should know his learners well got 48 (68.6%); he/she should give importance to affective got 46 (65.7%); he/she should be balanced and tea...

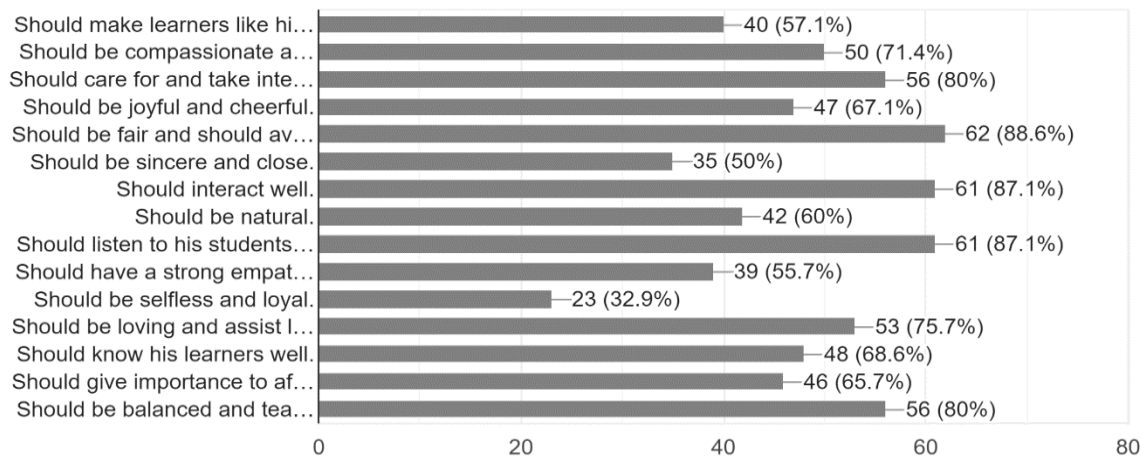


Figure 2 Accounting students' perceptions on teaching behavior of accounting professors through communication and interaction.

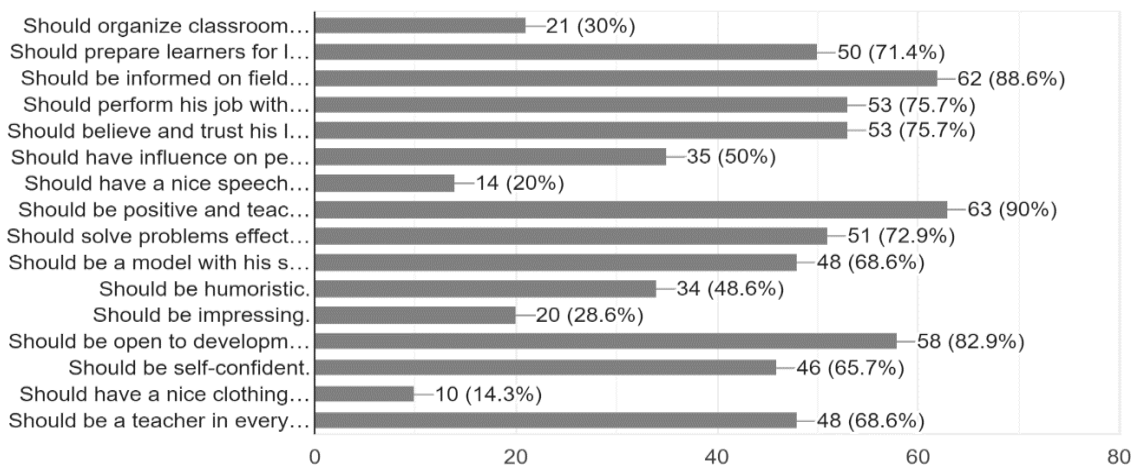


Figure 3. Accounting students' perceptions on teaching behavior of accounting professors through teacher leadership.

As presented in Figure 2, the perceptions of accounting students in the

be fair and should avoid discrimination has 62 respondents or 88.6%; he/she should be sincere

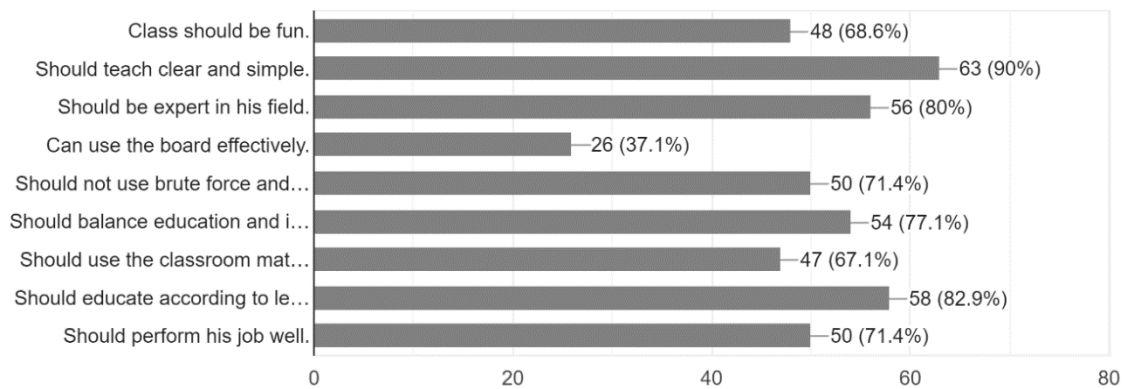


Figure 4 Accounting students' perceptions on teaching behavior of accounting professors through field content knowledge.

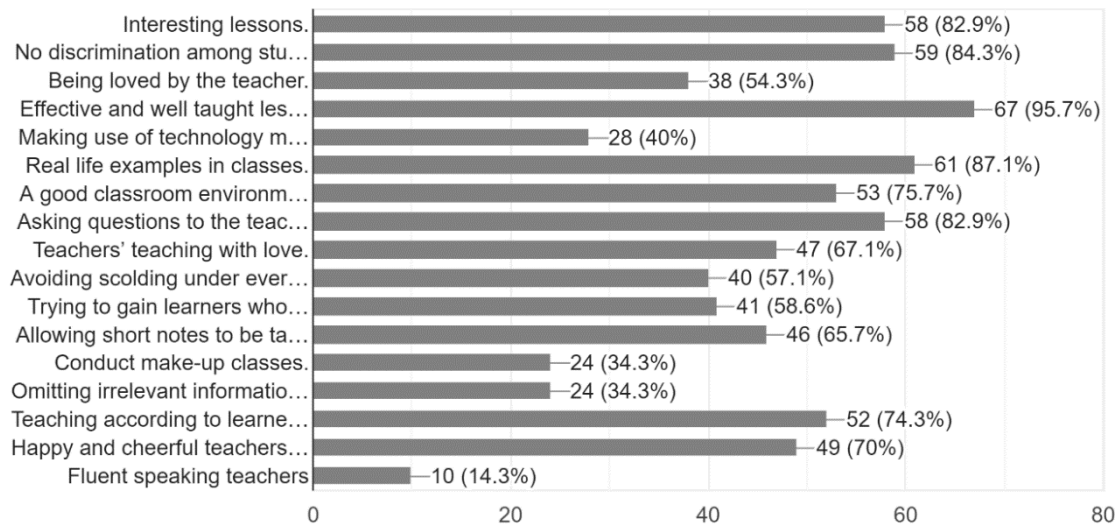


Figure 5. Accounting students' perceptions on accounting classes.

and close got 35 or 50% of the respondents; he or she should interact well got 61 or 87.1%; he/she should be natural got 60% or 42 respondents; he/she should listen to his/her students and understand them got 61 out 70 or 87.1%; he/she should have a strong empathy skill got 39 or 55.7% of the total respondents; he/she should be selfless and loyal got 23 or 32.9%; he/she should be loving and assist learners gain responsibility got 53 out of 70 respondents or 75.7%; he/she should know his learners well got 48 or 68.8% of the respondents; he/she should give importance to after class activities got 46 or 65.7%; and he/she should be

balanced and teach how to be balanced got 56 out of 70 or 80%.

Figure 3 shows the accounting students' perception of the teaching behavior of accounting professors based on teacher leadership. The accounting professor should organize classroom with a bitter sweet manner got 21 out of 70 or 30%; he/she should prepare learners for life got 71.4% or 50 out of 70 respondents; he/she should be informed on field of Accountancy got 62 over 70 or 88.6%; both he/she should perform his/her job with enthusiasm and he/she should believe and trust his/her learner got 75.7% or 53 out of 70 respondents; he/she should have influence on

people got 35 or 50%; he/she should have a nice speech and diction got the second to the lowest response of 14 or 20%; he/she should be positive and teach how to be got 63 or 90% of the respondents; he/she should solve problems effectively got 51 or 72.9%; he/she should be a model with his success got 48 or 68.6%; he/she should be humoristic got 34 or 48.6%; he/she should be impressing got the third to the lowest response of 20 or 28.6%; he/she should be open to development and new ideas got the third highest response of 58 respondents or 82.9%; he/she should be self-confident got 65.7% or 46 out of 70 respondents; he/she should have a nice clothing style got the lowest response of 10 or 14.3%; and he/she should be a teacher in every aspect of life got 48 out of 70 or 68.6% of the total respondents.

Figure 4 shows the accounting students' perception of the teaching behavior of accounting professors based on teacher leadership. The accounting class should be fun got 48 respondents or 68.6%; the accounting professor should teach clear and simple got 90% or 63 over 70 respondents; he/she should be expert in his field got 56 over 70 or 80%; he/she can use the board effectively got 37.1% of the respondents or 26; he/she should not use brute force and violence got 50 out of 70 respondents or 71.4%; he/she should balance education and instruction got 77.1% of 70 respondents or 54 respondents; he/she should use the classroom material effectively got 47 respondents or 67.1%; he/she should educate according to learners' needs got the second-highest response of 58 respondents or 82.9% percentage, and he/she should perform his job well got 50 respondents or 71.4% of the 70 respondents.

Figure 5 shows the accounting students' perception of the accounting classes. Interesting lessons got 58 out of 70 respondents; No discrimination among students got 59 respondents or 84.3%; Being loved by the teacher got 38 out of 70 respondents or 54.3%; Effective and well taught lessons got the highest response off 67 over 70 or 95.7%; Making use of technology more got 40% or 28 response; Real life examples in classes got the second highest response of 61 response or 87.1% of 70

respondents; A good classroom environment, virtually or face-to-face got a response of 53 or 75.7%; Asking questions to the teachers freely got 58 response or 82.9%; Teachers' teaching with love got 47 over 70 or 67.1%; Avoiding scolding under every circumstances got 40 response or 57.1%; Trying to gain learners who have low grades got 41 response or 58.6% of respondents; Allowing short notes to be taken in classes got 46 out of 70 respondents or 65.7%; both the Conduct make-up classes and Omitting irrelevant information from the curriculum got 24 response or 34.3% of 70 respondents; Teaching according to learners' level got 52 response or 74.3%; Happy and cheerful teachers in classes got 49 response or 70% of 70 respondents; and Fluent speaking teachers got the lowest response of 10 out of 70 respondents.

Table 1. The rank of accounting student's perception of accounting professor's effective management

Statement	Frequency	Percent	Rank
1. The daily schedule is announced and visible to the student.	34	48.57	1
2. The class is well arranged for ease of flow of discussion.	21	30.00	3
3. The accounting teacher monitors student's behavior.	21	30.00	3
4. The accounting teacher uses more positive than negative teacher-student interactions.	20	28.57	5.5
5. The accounting teacher provides high rates of opportunities for students to respond.	21	30.00	3
6. The accounting teacher utilizes multiple observable ways to engage students (e.g. response cards, peer tutoring)	8	11.43	14
7. A few, positively stated behavioral expectations are posted, systematically taught, reinforced, and monitored.	7	10.00	15
8. A few, positively stated behavioral rules are linked to school-wide expectations.	11	15.71	11
9. Rules should be posted, systematically taught, reinforced, and monitored.	20	28.57	5.5
10. Classroom routines should be systematically taught, reinforced, and monitored within the context of the classroom (e.g. turning in-home, requesting assistance).	11	15.71	11

11. The accounting teachers should acknowledge appropriate procedure behavior at the group level (e.g. specific, contingent praise, tokens, activities, group contingencies, good behavior game)	13	18.5 7	9
12. The accounting teachers should acknowledge procedures appropriate behavior at the individual student level (e.g. specific, contingent praise, behavior contracts)	14	20.0 0	8
13. The accounting teacher should use antecedent strategies to prevent inappropriate behavior.	15	21.4 3	7
14. The accounting teacher should use multiple procedures to respond to inappropriate behavior.	9	12.8 6	13
15. The accounting teacher should use multiple procedures to respond to inappropriate behavior.	11	15.7 1	11

Note: Multiple response

Table 5 shows that the most common response of accounting students to an accounting professor's classroom management is for the daily schedule to be announced and visible to them, with a frequency of 34 and a percentage of 48.57 percent. The accounting students, on the other hand, had the lowest response for having a few, clearly defined behavioral expectations that are displayed and systematically taught, reinforced, and monitored with a frequency of 7 and a percentage of 10%.

Discussion

To manage educational purposes, a classroom is an atmosphere where learners and teachers share their existing and learned information and experiences through a proper method. This sharing takes place as a result of the interaction. Communication aids teachers in determining the readiness, interest, needs, and competency of students, as well as the organization of educational goals and resources under the supervision of a teacher (Basar, 2011).

The (Kasapoglu, 2015) study on effective teacher behavior in classroom management, which was viewed by primary students longed for their teachers to be sympathetic and loving, to value

his or her students, and to look after them. While accounting students expect their accounting professors to be fair and non-discriminatory, to engage well with the students, and to listen to and understand them. However, the majority of students expect their professors to be the least selfless.

When a teacher leader treads the path firmly and is disciplined with a map that will lead him to his personal goal, he is prepared for unexpected scenarios. He creates alternative ideas and chances that are adaptable. He lives a healthy, balanced lifestyle that preserves his physical, mental, and emotional well-being, and he is responsible for his personal preferences. (Kasapoglu, 2015). Accounting teachers, according to the respondents, should be optimistic and educate others on how to be positive, as well as knowledgeable about the area of accounting and open to new ideas and progress. These accounting students' perspectives differ from the primary students' perspective of their teachers, who prefer that the teacher structure the class in a bittersweet style and prepare students for life.

It is intended for teacher education programs to ensure that pre-service teachers have subject-matter knowledge (LA, R, & M, 2014). However, while a teacher's knowledge of an area or subject is necessary for effective teaching, it is not sufficient. A teacher must be able to teach what he or she knows. A teacher must have certain knowledge and abilities of the profession in addition to being an expert on his subject (Kasapoglu, 2015).

Teachers must have a broad and flexible understanding of the subject matter to assist students to develop appropriate cognitive maps, relate one idea to another, and overcome misconceptions to teach all students according to today's standards. Accounting professors should be experts in their fields and explain concepts clearly and straightforwardly. Teachers must be able to see how concepts connect and to the real world (Rice & Kitchel, 2016) and can tailor instruction to the needs of students. Further, they should have effective and well-taught lessons, real-life examples to the class and

manage the class where no discrimination in the class is present.

A teacher's ability to manage a classroom has a significant impact on student progress and has a direct impact on the quality of instruction (Kasapoglu, 2015). And probably because of that, accounting students expect that their accounting professors should be able to manage effectively the class by often monitoring students' behavior, announcing class schedules, arranging class flow, and posting classroom rules and policies.

Conclusion and recommendations

We ask accounting students about their perceptions of accounting professors' teaching behavior based on communication and interaction, teacher leadership, and field content expertise in the first survey question. Accounting students wished for their accounting instructors to be sympathetic and kind, to value his or her students, and to look after them, as seen through communication and interaction. The majority of students, on the other hand, expect their professors to be the least unselfish. According to the respondents, accounting teachers should be cheerful and teach others how to be cheerful, as well as informed about the subject of accounting and open to new ideas and advancement in the case of teacher leadership. Accounting instructors should be specialists in their domains and explain topics clearly and transparently for subject content understanding. Accounting classes should include effective and well-taught lectures, real-world applications, and no prejudice. Their accounting teachers should be able to successfully control the class by often monitoring students' conduct, announcing class schedules, organizing class flow, and displaying classroom rules and procedures, according to the second study questionnaire.

At the end of the research, it can be concluded that instructors must understand what their students anticipate from them in terms of efficiency, and then work to meet those expectations.

The respondents' view on their accounting professors' communication and interaction behaviors in class should imply that

faculty must modify their practices to improve the relationship with them and later on provide a positive result on their learning experience. They must be positive at heart and open to ideas and development that students may suggest. Accounting professors must be knowledgeable for any accounting standards updates and other trends in the accounting and business profession through seminars, webinars, workshops, and pieces of training.

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Declaration of no conflict of interest

The author declares that there is no conflict of interest.

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