

LEARNING ENJOYMENT AND CHALLENGES OF ACCOUNTING EDUCATION IN A CATHOLIC UNIVERSITY

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Abstract— Recognizing the realities of the academic world today, higher education institutions must expand their mission beyond merely disseminating knowledge to help maintain a competitive economy, and most importantly, to secure the dream of graduates to get jobs and become socially recognized and successful in their respective field of endeavors. This study is conducted to determine the learning enjoyment in learning style, teaching style, accountancy program, and facilities, and the challenges of the students in studying their professional subjects. A total of 167 respondents and 20 informants were selected using a convenient sampling method. Furthermore, Weighted Mean and ANOVA were used for the quantitative aspect of the study, and for its qualitative aspect, thematic analysis was utilized. The study concludes that students find learning enjoyment in terms of their study habits but encountered challenges such as problems in time management, personal and academic distractions, and slow learning ability. They also experienced challenges when it comes to fast-paced teaching, limited discussion of the topic, incorporating concepts and problems in teaching, developing teachers, not engaging teaching aids, and unsuitable assessments. In terms of the course factor, respondents agreed that they enjoy the accounting program, even though they are under pressure, mentally unstable, and losing motivation. Finally, students still enjoy the facilities of the university amidst the challenges such as crowded space and lack of resources in the library, crowded space in the learning halls, poor internet connectivity, poor ventilation in the classroom, and lack of study area.

Keywords— Accounting, Learning Enjoyment, Accounting Education, Accounting Program, Professional Subjects

I. INTRODUCTION

The accountancy program of the University of Saint Louis Tuguegarao is known for the high attrition rates in the first two undergraduate years, where students are mandated to adapt to the pre-existing culture; otherwise, the program will not allow them to continue with accountancy. Only around twenty-five percent (25%) of the total students who enrolled in the accountancy program were able to graduate with the degree of Bachelor of Science in Accountancy (Rellin et al., 2020). The study shows that with accounting, students face a variety of difficulties. However, Hernink & Jaworska (2018) mentioned the impact of emotions on learning and showed that enjoyment and happiness improve learning, memory, and social behavior.

Enjoyment, understood as positive impression due to positive stimuli, or otherwise known as feeling of satisfaction, is an indispensable element of a balanced life. This is extremely important because being in harmony means feeling safe, feeling valued, and having a sense of belonging in a learning community (Hernik & Jaworska, 2018). Beyond the consideration of student

grades, student learning enjoyment is important because it positively predicts student retention and is linked to student learning outcomes (Lyke and Frank, 2012).

Student factors determine how students study their professional subjects in order to achieve the desired results, such as higher grades and effective learning (Mercado et al., 2016). These factors include accounting students' learning enjoyment and challenges in studying their professional subjects, which concludes whether students are satisfied with the quality of education they received and whether they were able to overcome the challenges that the accounting subjects required. As such, these factors describe how students enjoy learning, their learning styles, and the difficulties they face while learning their professional subjects.

The influence of the teacher in learning accounting was emphasized in student experiences. Teachers' methodology in teaching accounting could give enjoyment to the students' learning of the subject. The teaching style enables improvement of the learning results and increases students' motivation, which are necessary for the students' enjoyment, interests, and even challenges. Students expressed that they wanted to see the teacher's enthusiasm and desire for them to enjoy learning. Based on the study of Del Mundo & Refozar (2013), the teacher's ability to perform and concentrate in front of the students was considered as a remedy for enjoyment and better learning. Amidst the maze of problems confronting accountancy education, the teacher remains at the focal point.

The University of Saint Louis Tuguegarao (USLT), which recently earned the ISO 9001:2015 certification from the Commission on Higher Education (CHED), continues to improve its accounting curriculum. Feedback was sought from the CPA alumni who are experts in the industry of commerce, audit, and government, hence subjects were added. Regarding the students' learning preferences, course factors should be taken into account. They become anxious due to the complexity of their professional subjects. However, these professional courses could be both a rewarding and challenging experience for some students.

A good environment is an effective catalyst for learning, in addition to time management, proficient reading comprehension, strong motivation, note-taking skills, and systematic preparation of the material to be studied (Almaro, 2010). This refers to details like room size, lighting, temperature, chairs with wider arms as the subjects require worksheets, and other elements which accountancy students need more for their learning. The physical environment is crucial because it has a direct impact on students' well-being

and, to some extent, their capacity for learning (Garcia et al., 2019).

Recognizing the realities of the academic world today, higher education institutions must expand their mission beyond merely disseminating knowledge to help maintain a competitive economy, and most importantly, to secure the dream of graduates to get jobs and become socially recognized and successful in their respective field of endeavors (Meñez, 2014). Consequently, USLT made sure that they could provide the essential services to produce graduates who are equally productive and globally competitive. With respect to the accountancy program, national passing rates of LECPA have been declining through the years and is a big concern to educational institutions such as USLT. Therefore, in order to ensure the accountancy program's continual improvement and to guarantee that students will have better academic and professional success, accounting administrators and educators must address the issues affecting the learning enjoyment and challenges of students. This study is conducted to determine the learning enjoyment in learning style, teaching style, accountancy program, and facilities, and the challenges of the students in studying their professional subjects.

This study will contribute to the greater body of knowledge in accounting education by identifying accounting students' learning enjoyment and challenges in learning professional subjects in terms of student factor, teacher factor, course factor, and facility factor at the University of Saint Louis Tuguegarao. This study will benefit students in assessing their learning styles in order to overcome the challenges that they may face when learning professional subjects. They may be able to pinpoint the indicators of enjoyment that they can maintain or improve, as well as the challenges that they must overcome. For accounting educators, this could spark creativity and innovation in the implementation of teaching styles and approaches to students, which would improve the overall learning environment of all people involved. As a result, this study will have an impact on accounting students, educators, and everyone involved in the accounting program as it will provide a shift in the perspective of curriculum design toward more sustainable student-based learning.

II. METHODS

This study utilized a mixed method design to further understand the learning enjoyment and challenges of accountancy students. Quantitative design was used for the learning enjoyment, while qualitative design was used for the challenges encountered by the respondents. The study was conducted at the University of Saint Louis, Tuguegarao City, Cagayan. The respondents and informants of this study are students taking Bachelor of Science in Accountancy and are selected using probability sampling, particularly the stratified random sampling. A total of 167 respondents and 20 informants were selected using a convenient sampling method. The study utilized a structured survey questionnaire patterned from the studies namely Effectiveness of Lecture Method in Understanding Accounting: A Basis for Improving Student Study Habits (De Mesa et al., 2015) and Teaching Competencies

of CPA Professors in Batangas City (Kalalo et al., 2015). The questionnaire is composed of three (3) parts. First is the profiling of the respondents which consists of sex, age, and year level. The second part is a 4-point Likert scale about the students' learning enjoyment in terms of student factor, teacher factor, course factor, and facility factor. In addition, for the challenges accounting students encountered in learning professional subjects in terms of student factor, teacher factor, course factor, and facility factor, a structured interview was conducted.

Before conducting this study, the researchers asked permission from the Vice President for Academics and the Academic Dean of the School of Accountancy, Business, and Hospitality. Once permitted, a communication letter was sent to De Mesa, D. J. and Kalalo et al. seeking their permission regarding the utilization of their instrument in their study titled "Effectiveness of Lecture Method in Understanding Accounting: A Basis for Improving Student Study Habits" and "Teaching Competencies of CPA Professors in Batangas City", respectively. Following such, the instrument was sent for content validation to ascertain its credibility, reliability, and usability to answer the research objectives. Next, a letter of consent was likewise given to the respondents to ask for their voluntary involvement in the study. After they agreed to be part of the study, a brief orientation about the purpose and objective of the study was discussed. Confidentiality of the data was observed, and anonymity of the respondents was likewise in place. Rapport was strictly observed for the whole duration of the interview. Face-to-face interviews and/or teleconferences via Google Meet, whatever is convenient among the informants, were the means to collect necessary information about their experiences on the conduct of blended learning. After gathering sufficient data, the researchers treated these data in line with the study's objectives.

The researchers utilized frequency distribution and percentage analysis for the profiling of the respondents. Weighted mean was utilized in determining the joys of accounting students of University of Saint Louis Tuguegarao and identifying which among the variables contributed much in the students' learning enjoyment. The given scale was used to interpret the results of data gathered quantitatively: 3.50 - 4.00 = Strongly Agree; 2.50 - 3.49 = Agree; 1.50 - 2.49 = Disagree; 1.00 - 1.49 = Strongly Disagree. Furthermore, ANOVA for the quantitative aspect of the study was used to see if there is a difference in the learning enjoyment of students in terms of student factor, teacher factor, course factor, and facility factor when grouped according to profile. On the other hand, on its qualitative aspect, thematic analysis was utilized in exploring the challenges of accountancy students in passing their professional subjects.

III. RESULTS

TABLE I. PROFILE OF THE RESPONDENTS

Profile Variables	Frequency	Percentage
Sex		
Male	50	29.9
Female	117	70.1
Total	167	100.00
Age		
17	2	1.2
18	55	32.9
19	41	24.6
20	23	13.8
21	35	21.0
22 and above	11	6.6
Total	167	100.00
Year Level		
First Year	77	46.1
Second Year	28	16.8
Third Year	18	10.8
Fourth Year	44	26.3
Total	16	100.0

Table 1 shows the profile of the respondents. It can be gleaned from the table that there are more female respondents with a frequency of 117 (70.1%) than male respondents with a frequency of 50 (29.9%). Meanwhile, results reveal that the respondents who are 18 years old garnered the highest frequency of 55 with a percentage of 32.9%. Lastly, along year level, the majority are first year respondents with a percentage of 46.1% having a frequency of 77.

TABLE IIA. LEARNING ENJOYMENT AND CHALLENGES OF ACCOUNTING STUDENTS IN LEARNING PROFESSIONAL SUBJECTS ALONG STUDENT FACTOR

Statements	Mean	Qualitative Description
Students enjoy achieving their learning objectives in learning professional subjects.	3.35	Agree
Students enjoy studying alone.	3.32	Agree
Students enjoy studying with peers.	3.10	Agree
Students enjoy studying through the aid of books	3.39	Agree
Students enjoy studying through the use of internet.	3.28	Agree
Students enjoy studying during their free time.	3.04	Agree
Students enjoy note-taking, outlining and problem-solving.	3.30	Agree
Students enjoy learning through advanced reading.	3.15	Agree
Students enjoy participating in remediation or opportunity session.	3.20	Agree
Students enjoy attending student conferences or seminars.	2.92	Agree
Over-all Mean	3.20	Agree

Table 2a shows that the students agree that they enjoy learning their professional subjects either alone or with peers, with the aid of books or through the use of the internet. They also agree that they enjoy self-initiated activities like studying during free time and reading in advance. Finally, they also agree that they enjoy others-initiated activities like remediation or opportunity sessions and student conferences or seminars. Despite the learning enjoyment experienced by the students, the student factor also explores the challenges faced by the students in their study habits or the learning styles of accounting

students. After carefully examining the informants' responses and the interview transcripts, commonalities were grouped together, and the researchers arrived at key themes. These are (1) problems in time management, (2) personal and academic distractions, and (3) slow learning ability.

A. Problems in Time Management

One of the most important elements for students to have flexibility in their studies is time management. For accounting students to survive the pressures of the professional subjects, they need to have this advantage. A student's performance can suffer from improper time management. Problems in time management are one of the challenges that students have in studying their professional subjects in terms of their study habits.

Some of the verbalizations are as follows:

Informant 3: "Yung pinakamain na problem ko po is yung pag manage po talaga ng time kasi sa dinami dami ate ng inaaraal natin ganun sa accountancy is parang kulang talaga yung time ganun. And mas lalo na po nung nag start na kami ng online class, parang hindi kami sanay. Parang ako personally po nung first year talaga, sobrang nashock ako na buong first year po ate eh yun yung time na nag-adjust talaga ako sa online. Di ko po kasi mahanap hanap yung study habits ko or yung effective and efficient way sakin kung paano ko imanage yung time ko kasi parang yung buong isang araw ganun ate eh parang isang subject lang na isang subject or isang topic lang yung naaraal ko ganun, andun na po yung pag-iintindi ko ng concepts, pagsolve ng problem ganun kaya ate eh yun talaga pag manage po talaga ng time yung pinaka naging challenge po naface ko ngayon sa accountancy program po." [My main problem is Time Management because there is a lot to study in accountancy like the time is not enough. And most especially when we start in online class, like we are not used to it. Like personally in my first year, I was too shock in my whole first year that I adjusted in online. I cannot find my study habits or my effective and efficient way on how to manage my time because my time in a whole day is like for one subject only or I only learn one topic only, there is the understanding and solving of problems like that the time is my major challenge that I am facing as of now in accountancy program.]

Informant 13: "Being a procrastinator is a challenge for me to use my time wisely. Yun struggle ko sa study habit ko kasi I always prefer studying under pressure" [Being a procrastinator, it is a challenge for me to use my time wisely. My struggle is my study habit because I always prefer studying under pressure.]

B. Personal and Academic Distractions

Personal and academic distractions are one of the challenges that students encounter when learning their professional subjects. Focus is important for students especially

when it comes to attaining their objective in learning professional subjects. Distractions are one of the issues that students have during learning; whether they are personal or academic, they can make it difficult for students to stay focused. As a result, distracted students are more likely to make mistakes and struggle to comprehend and remember what they have learned.

Some of the verbalizations are as follows:

Informant 4: "Attention span, kasi kailangan mo talaga ng oras para aralin yung isang subject and due na rin sa difficulty ng subject." [Attention span, because you really need time to understand the subject and also due to the difficulty of the subject.]

Informant 8: "One of the problems I encountered is the need to read a lot. Ako kasi, sobrang iksi lang ng attention span ko. And once madistract na ako, medyo mahirap na mabalik yung focus ko in studying specially pag ayoko yung subject." [One of the problems I encountered is the need to read a lot because I have a very short attention span. And once I get distracted, it is quite difficult to get my focus back on studying, especially when I do not like the subject.]

Informant 10: "Sometimes there are circumstances or situations in my life that were out of control that's why I'm being distracted at ang ending wala na akong naaaral." [Sometimes, there are circumstances or situations in my life that are out of control that is why I am being distracted and, in the end, I am not learning anything.]

C. Slow Learning Ability

One of the challenges mentioned by one of the informants is the slow learning ability. Learning professional accounting subjects requires a strong memory and the quick capacity to grasp concepts. Students with slow learning abilities require extra time and resources due to the complexity of the professional subjects in order to succeed in taking the subject.

Some of the verbalizations are as follows:

Informant 6: "Took me a lot of time to understand the lesson."

Informant 14: "During my first years in accountancy, I struggled in absorbing some lessons and theories and the next few years there are times that I cannot properly apply those theories that have taught us to the problems that are given to us during quiz or exams. The problem I have encountered in learning professional subjects is the appropriate approach to understand theories in those subjects."

TABLE IIB. LEARNING ENJOYMENT AND CHALLENGES OF ACCOUNTING STUDENTS IN LEARNING PROFESSIONAL SUBJECTS ALONG TEACHER FACTOR

Statements	Mean	Qualitative Description
Students find enjoyment in learning because the objectives are clearly stated by the professor before the lesson starts.	3.17	Agree
Students enjoy learning because their professor provides updated professional knowledge.	3.33	Agree
Students enjoy learning because professors are competent enough with the given topic.	3.36	Agree
Students find enjoyment with the professors' use of various teaching aids like whiteboard, visual aids, accounting manual, practice sets, syllabi in teaching, books, journals, newspapers, etc.	3.40	Agree
Students enjoy learning because professors present lessons using appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students understanding.	3.25	Agree
Students enjoy learning because professors properly balance theories and problems	3.22	Agree
Students enjoy learning because professors give pre-tests before discussing a topic.	2.90	Agree
Students find enjoyment with the group work sessions conducted by professors.	3.22	Agree
Students enjoy learning because professors serve only as a facilitator.	2.96	Agree
Students enjoy learning because professors have good diction, clear and modulated voices.	3.27	Agree
Over-all Mean	3.21	Agree

The students agree that they enjoy learning their professional subjects because the learning objectives are set before discussing a topic or giving pre-tests. They also agree that they enjoy learning because professors have enough competence in a way that they use various teaching aids, appropriate teaching strategies and methods such as having a proper balance of theories and problems, and group work sessions. With this, the learning objectives are met. Lastly, they also enjoy learning because professors serve as facilitators having good diction, and clear and modulated voice. Teachers' methodology used in teaching accounting could give enjoyment to the students' learning of the subject. However, results of the interview sessions revealed six challenges encountered by students regarding the teaching styles and strategies of their professors. These include the following: (1) fast-paced teaching, (2) limited discussion of the topic, (3) incorporating concepts and problems in teaching, (4) developing teachers, (5) not engaging teaching aids, and (6) unsuitable assessments.

A. Fast-paced Teaching

A fast-paced teaching is one of the challenges that students face when it comes to their professors' teaching styles and strategies. Learning objectives are not met due to delays caused by unforeseen circumstances and activities at school. As a result, teachers will rush through the lessons, causing students to worry and struggle to keep up.

Some of the verbalizations are as follows:

Informant 1: "Ayan po since meron po yung other subjects namin is mga first time na magtuturo po yung

mga teachers namin parang ano po masyado pong mabilis yung pacing nila sa pagtuturo ng mga concepts and minsan hindi kami nakakasabay. Sa mga strategies naman po nila so far eh parang okay naman po since naiintindihan naman po kapag nagtuturo sila pero yun nga po minsan po kasi is nakukulangan sa time tapos nafafast track po kami kaya yung pacing is parang masyadong mabilis para sa amin.” [Since we have other subjects with new teachers who are first-time teaching, it is like, their pacing is too fast when teaching concepts and sometimes we cannot keep up. As for their strategies, so far it seems to be okay since it is understandable when they are teaching, but sometimes there is a lack of time and then we are on the fast track, so the pacing seems to be too fast for us.]

Informant 6: “Sometimes, it's hard to understand the topic due to fast discussion.”

Informant 8: “Siguro pag sobrang bilis ng pacing. Medyo nahihirapan akong maka keep up.” [Maybe if the pacing is too fast, I am having a bit of a hard time keeping up.]

Informant 16: “They teach quickly.”

Informant 17: “Some professors are teaching quickly, which is not good for a slow learner like me.”

B. Limited Discussion of the Topic

The most common issue in higher education institutions is the lack of academic staff. With this scenario, students find it difficult to absorb the topics well, which resulted to a lack of learning due to the very limited time allotted for discussion.

The verbalizations are as follows:

Informant 1: “And minsan din since yung iba po kasi is part time lang din po sila sa amin so parang limited lang din yung time nila minsan sa amin kaya ganun po parang medyo lack yung informations na naiinculcate nila sa amin na mga students nila.” [Since the others are only part time in the university, it seems like their time is limited with us, so the information they have inculcated in us seems to be a bit lacking.]

Informant 2: “Ang problema ko po kapag hindi nadidiscuss yung mga drills sa amin kapag binibigay na lang po yung mga sagot ganun ate tapos eh kami na lang po bahalang mag-aral dun sa mga sagot na binigay nila sa amin regarding dun sa problems na binigay nila dun sa quiz. Dun ako ate nagkakaproblema kapag dept quiz kasi kahit naaral ko siya ate eh hindi ko kasi alam yung rationale ganun.” [My problem is when they did not discuss those drills with us. When they just give the answers,

then it is up to us to study the answers regarding the problems they gave in the quiz. I have a problem when I take the dept quiz because even though I study it, I do not know the rationale, sometimes I am behind.]

Informant 3: “Some professors do not discuss topics comprehensively. Since I have mentioned that I am a slow learner, I cannot really understand the topic immediately.”

Informant 5: “Delayed discussion of topics.”

Informant 13: “Yung drills before discussion tapos recorded pa. It's a challenge kasi you study on your own in a certain topic na wala kang ka background background ano yon since wala pa ngang discussion from your professor. sariling sikap ka talaga to understand the lesson.” [When you take drills before discussion, and then recorded. It is a challenge because you study on your own in a certain topic that you do not have a background in, since there has not even been a discussion from your professor. It is really your own effort to understand the lesson.]

C. Incorporating Concepts and Problems in Teaching

Due to the different approaches of the teachers, informants rely on their own abilities, such as the incorporation of concepts with that of problems, which leads to confusion.

Some of the verbalizations are as follows:

Informant 2: “Since po kaming batch po ate is nagstart po kami ng online class ganun po, ah yung pagbabasa ko po ganun is kulang po yung isang basahan lang ganun. And meron po yung professors namin kasi ate na yung mga concepts dun sa topic, specific topic na yun ate eh iniincorporate na lang dun sa pag nagsosolve kami ng problem iniincorporate na lang po yung mga concepts ganun ate. Eh minsan kasi ate hindi ko talaga siya magets kapag ganun yung way of teaching nung professor kaya minsan po eh kahit nabalikan ko na po yung video lecture ganun, hindi ko pa rin po siya naiintindihan. Di naman po sa ayaw ko yung way of yung teaching style na ganun, parang medyo hindi ko po siya makapa ganun kapag yun yung way of teaching po is yung concepts iniincorporate na lang kapag nagdidiscuss ng mga problems. Mas okay po kasi sa akin yung concepts muna before pagsolve ng problems ganun po.” [Since our batch started in an online class, one reading of lessons is not enough. There are professors who just incorporate the concepts on a specific topic, that is why when we solve a problem, we just incorporate the concepts. Sometimes I do not really understand the professor's way of teaching. Sometimes even though I have watched the video lecture, I still do not understand. It is not that I do not like their teaching style, but it is the matter that

I cannot get into it. The concepts are just incorporated when discussing problems. It is better for me to do concepts first before solving problems.]

Informant 14: "There are times that the approach of the author is different to the teaching style and approach of professors."

D. Developing Teachers

Due to the demands and actions of the teachers, the goal is not always met. Some teachers simply teach without receiving feedback from students on whether or not they understand the lessons, while others are ineffective due to boredom in class, and others simply give drills and quizzes without engaging in comprehensive discussions or proper assessment of the students' learnings.

Some of the verbalizations are as follows:

Informant 2: "Di po lahat ng professors for me ate ah, di po effective yung way of teaching talaga nila sa amin sa part namin na nag start talaga sa online..." [Not all professors for me, their way of teaching is not really effective for us in our part that actually started online...]

Informant 7: "Some professors employ ineffective teaching styles..."

Informant 11: "Most of the teachers are missing in action kaya madalas yung topics either hindi naituro or hindi talaga namin na encounter. Plus more on self-review yung gusto nila like mag rely ka sa sarili mo, habang sila more on quiz lang at onting discuss sa clarifications. Nahirapan ako kasi marami akong ginagawang solutions habang nagrereview hindi ko kung tama ba o hindi." [Most of the teachers are missing in action, so the topics are often either not taught or we really do not encounter them. Plus, more on self-review. They want you to rely on yourself, while they are more on quiz and only discuss clarifications. I had a hard time because I was doing a lot of solutions while reviewing. I did not know if it was right or not.]

Informant 12: "Incompetent profs."

Informant 15: "The issue is that some instructors only do it part-time, and occasionally I find it difficult to sense their enthusiasm for teaching. They are not at all effective, and neither are we."

E. Not Engaging Teaching Aids

Some teachers do not exert effort and cannot prepare appealing teaching aids in class, resulting in boredom and low student engagement because of the capabilities and overburdened schedules of the instructors.

Some of the verbalizations are as follows:

Informant 4: "Not engaging."

Informant 10: "Sometimes, I find it boring and not engaging."

Informant 17: "As a student, I am a visual learner. I can't easily cope up because some professors don't have engaging presentations."

F. Unsuitable Assessments

The delay in the delivery of lessons and the lack of recorded activities are the other challenges faced by the students. They are required to complete any type of task or, in some cases, extensive tasks that consume the entire time allotted to the students for their own flexible learning. Students find it difficult to manage their time wisely due to the conditions imposed by the teachers, and they find it ineffective due to the inadequacy of the tasks assigned to them.

The verbalization is as follows:

Informant 9: "Teaching styles and their strategies vary, and appreciation depends on the learners. But sometimes their learning strategies contradict with students'. For instance, the Journal of Learnings requirement. I prefer re-reading my lessons instead of taking too much time writing and designing. And I think adapting to this kind of strategy is one of the challenges I encountered."

TABLE IIC. LEARNING ENJOYMENT AND CHALLENGES OF ACCOUNTING STUDENTS IN LEARNING PROFESSIONAL SUBJECTS ALONG COURSE FACTOR

Statements	Mean	Qualitative Description
Students enjoy studying their professional subjects because it makes them feel confident and motivated.	3.19	Agree
Students find their professional subjects' fun and challenging learning experience.	3.30	Agree
Students are confident each time professional subject exams are given.	2.63	Agree
Students enjoy spending more time studying their professional subjects due to its level of difficulty.	2.99	Agree
Students enjoy asking questions during discussions for clarification.	2.96	Agree
Subject activities enhance students' knowledge, skills, and values.	3.40	Agree
Students enjoy having supplemental classes (e.g., Student Study Group Program (SSGP)/ Support and Synergy System (SSS)).	3.10	Agree
Students get hooked on academic topics and feel like they would like to keep on studying.	3.17	Agree
Students are satisfied with the amount of academic coursework.	2.91	Agree
Students like how the relevance of topics in professional subjects are included in the coursework.	3.37	Agree
Over-all Mean	3.10	Agree

As seen from the table above, the subject activities enhance the knowledge, skills, and values of the students. Moreover, students enjoy studying their professional subjects because it makes them feel confident and motivated, thus whenever professional subjects' examinations are given, they also feel confident. Students like how the relevance of topics in professional subjects are included in the coursework, and they are also satisfied with the amount of academic coursework. As such, they get hooked on academic topics and feel like they would keep on studying. During the discussion, students also enjoy asking questions for clarification, and they find the relevance of the topics. As such, they find their professional subjects fun and challenging learning experience. Even though the students encounter learning enjoyment in the accountancy program, the results of the study showed that students still experience challenges which include: (1) pressure, mental instability and losing motivation, (2) retention policy, (3) difficulty of professional subjects, (4) difficulty of coursework, and (5) bombarded with coursework.

A. Pressure, mental instability, and losing motivation

Students experience constant disappointment, which can have an impact on their mental health and cause them to become mentally unstable or mentally fatigued. Furthermore, with numerous distractions in the environment, students require a great deal of perseverance, especially those who are losing motivation to study.

Some of the verbalizations are as follows:

Informant 1: "Andun po talaga yung pressure since lahat po kami is aiming na maging regular student pa rin po sa next sem – yung pressure siguro po sa environment — then yung pressure po din sa mga profs namin na kailangan galingan namin para maging yun nga po regular student pa rin po sa next semester." [The pressure is always there because we are all aiming to become a regular student next semester—the pressure is maybe the environment. Also, the pressure given by our professor that we must do our best to still be a regular student next semester.]

Informant 7: "Pressure, constant disappointment, and mental fatigue."

Informant 9: "The course requires a lot of perseverance and sometimes it will give a feeling of being demotivated."

B. Retention Policy

Retention policy is a challenge for accounting students, as this could make them study more on their professional subjects to focus on their priorities because they must achieve an 80 as a final grade in their professional subjects and a general weighted average of 83 to remain in the accountancy program.

The verbalization is as follows:

Informant 13: "Bilang nasa accountancy program, meeting the required quota yung pinakachallenge." [Being a student in the accountancy program, meeting the required quota is the most challenging one.]

C. Difficulty of Professional Subjects

According to the students, their professional subjects include concepts that are difficult to understand and apply. Learning their professional subjects becomes more difficult as there is a lot to study in the program, and understanding a specific topic takes much time.

Some of the verbalizations are as follows:

Informant 2: "Yung pag manage po talaga ng time kasi sa dinami dami ate ng inaaral natin ganun sa accountancy is parang kulang talaga yung time ganun...." [The real problem here is time management because there are many lessons needed to be learned in the accountancy program, yet we do not have enough time.]

Informant 5: "Difficult concepts and application of these concepts."

Informant 6: "Learning a particular topic takes much time to understand. Took me a lot of time to understand the lesson."

Informant 10: "Mahirap aralin yung mga subjects. Kahit nagreview na ako mababa parin scores ko. Kaya sobra akong nagworry about failures. Siguro kulang pa talaga efforts ko." [The subjects are difficult to study. Even though I'm reviewing, my scores are still low. So, I worry too much about failures. Maybe my efforts are really lacking.]

Informant 15: "The complexity of the subject was not apparent to me when I was a senior in high school. Back then, I was having a little bit less trouble and I could see how difficult the subjects would be."

D. Difficulty of coursework

The informants agreed that their quizzes are too comprehensive compared to the sample problems discussed, leading to low departmental quiz scores.

Some of the verbalizations are as follows:

Informant 1: "Departmental quizzes is feel ko naman po relevant sila sa quizzes pero sometimes po kasi yung mga binibigay po nilang examples sa may teaching sa pagtuturo po nila yung mga examples minsan is masyadong simple para icompare po dun sa binibigay nila dun sa mga deptals, masyadong comprehensive ganun and minsan po talaga is limited lang yung examples na nabibigay nila kaya medyo dun"

po nagagahal kaya siguro mababa yung nakukuha.” [Departmental quizzes are relevant to the drills but sometimes, the examples given by the instructors during discussion are too simple compared to the departmental quizzes given, which are very comprehensive, and there is also limited examples which maybe the reason why our scores are low.]

Informant 4: “...at mas lalo na iba talaga yung level ng difficulty ng quizzes kesa sa examples na binibigay sa room.” [Those given quizzes have different levels of difficulty with the examples given in the classroom.]

E. Bombarded with coursework

According to the informants, they are bombarded with coursework, with too many drills, assessments, and quizzes, making it one of the program's challenges.

Some of the verbalizations are as follows:

Informant 1: “Super bombarded kami sa mga drills and yun din po yung problem minsan kasi binibigay na lang po minsan sa online yung drills namin na hindi namin natataackle kasi limited na kami sa time.” [We are constantly bombarded with drills, which can be difficult at times because they post online drills that are not yet tackled due to our limited time.]

Informant 4: “Maraming quizzes and drills.” [There are too many quizzes and drills.]

Informant 7: “Frequency of assessments that are given in comparison to the actual discussions that occurred for that time span.”

Informant 11: “Bombarded quizzes and assessments every week.”

Informant 17: “Bilang isang freshman at nangangapa palang sa program, nakakaencounter ako ng sunod-sunod na drills, departmental quizzes na nagiging dahilan kung bakit hindi na ako nakakatulog sa gabi.” [Being a freshman, who is still not getting used to the program, I encountered consecutive drills and departmental quizzes that caused me inadequate sleep at night.]

TABLE III. LEARNING ENJOYMENT AND CHALLENGES OF ACCOUNTING STUDENTS IN LEARNING PROFESSIONAL SUBJECTS ALONG FACILITY FACTOR

Statements	Mean	Qualitative Description
Students are pleased by the design of the facilities that serve as an outdoor study area such as kiosks, student centers, lobby areas, etc.	3.22	Agree
Students have fully benefited from the Institution's computers and networks.	2.98	Agree

Students are delighted in the classroom arrangements.	3.11	Agree
Students are amazed with the classroom furniture.	2.95	Agree
Students are glad with the facilities and equipment in discussions like projectors.	3.19	Agree
Students appreciate additional facilities that are designed to promote learning through different methods like multimedia rooms, mock laboratories, case rooms, etc.	3.27	Agree
Students are comfortable in public areas such as comfort rooms, gymnasium and canteen.	2.97	Agree
Students are happy with the library's equipment, furniture, and facilities.	3.35	Agree
Students rejoiced with the university's quickness to respond to student suggestions about improving facilities through suggestion boxes and the ways they do it.	3.01	Agree
Students love the learning atmosphere such as the ventilation and lighting.	3.17	Agree
Over-all Mean	3.12	Agree

As shown in the table, it can be gleaned that the respondents are enjoying the facilities of the university. In addition, the table revealed that the students agree that they enjoy using the equipment, furniture, and facilities of the library, and the computers and network. Also, they agree that they enjoy the additional facilities such as multimedia rooms, mock laboratories, case rooms, etc. that promote learning, as well as the design of the facilities that serve as outdoor study areas such as kiosks, student centers, lobby areas, etc. It can be further seen from the table that the students agree that they enjoy the classroom arrangements, furniture, equipment in discussions like projectors, and the ventilation and lighting. Moreover, students agree that they are comfortable in public areas such as comfort rooms, gymnasium, and canteen. Lastly, the students agree that they rejoiced with the university's quick response to student suggestions about improving facilities through suggestion boxes and others. Despite the fact that the students enjoyed the facilities of the university, they still encountered challenges in utilizing them, limiting their capacity to study for professional subjects. After a careful review of the informants' answers and a careful analysis of the interview transcripts, commonalities were clustered together in which the researchers came up with major themes. These were: (1) crowded space and lack of resources in the library, (2) crowded space in learning halls, (3) poor internet connectivity, (4) poor ventilation in the classroom, and (5) lack of study area.

A. Crowded space and lack of resources in the library

According to the informants, despite the library's good ventilation and lighting, the environment is not conducive to learning due to noise and distractions in the surrounding area. In light of this, students are unable to concentrate, experience stress, and get ahead of their better judgment. Furthermore, the university's library has a limited number of books. Students mentioned that they can only borrow a limited number of books and that they cannot find everything they need for their studies, so they resort to other methods.

Some of the verbalizations are as follows:

Informant 1: "Ayun, yung sa library po madalas po is syempre naiingayan kasi marami pong tao pero tapos yung ano po pala sa library din po oo, eh yung mga other resources po sana na meron is wala po. Siguro yun din po. And mas okay po yata if gumawa din po sila ng mga digital na platforms for like yung e-library ganun po sana. Meron po, pero hindi po kasi masyadong open po." [I am often disturbed by the noise in the library because there are a lot of people. Also, the other resources, I hope that some are there but I found nothing. And I think that it is better if they will create digital platforms like e-library. There is an e-library but it is not that accesible.]

Informant 2: "And another po is yung, isang issue din po is yung sa lib. Sa may 2nd floor ate ganun, hindi sila nag-oon ng aircon. Charot, pero ano ate kapag ako kasi ate ate eh hindi ako nakakapag-aral kapag maingay ganun ate, eh meron po kasi yung times na kapag nasa library kami or nasa learning hall ganun ate eh syempre nakakahiya rin pong magsabi sa mga hindi mo kakilala ganun po. Yun po nakakahiya rin po kasi silang iapproach minsan mas lalo na po kapag marami rin po silang ginagawa ganun kaya minsan eh ako na lang po yung nag-aadjust, naghahanap talaga ako ng tahimik na place sa school. And ang pinakatahimik for me ate eh alam mo yung sa may stage kapag lunch time ganun, open stage yung pinakagilid." [Another issue is the library. I think it is on the second floor where they do not turn on the aircon. I cannot focus on my studies when it is noisy. There were times when we are in the library or in the learning hall, I was shy to tell to those people I am not familiar with. I was shy to approach them sometimes even more when they have a lot of things to do. That is why I would just adjust. I will find a quieter place in the school. And the quietest place for me is the side of the stage during lunch time.]

Informant 12: "Limited books in the library."

Informant 13: "Kapag sa library namn mabilis mapuno yung seats so kung malas ka wala nang space for you to study using the school facility. so i think yung enviroment not conducive for learning and yung capacity ng library insufficient." [When it comes to library, the seats are easily occupied. So, it is a misfortune for you because you do not have a place to study using the school facility. So, I think the environment is not conducive for learning and the capacity of the library is insufficient.]

B. Crowded space in learning hall

The secondary commonality among the informants' responses was the crowded space in the learning hall. Furthermore, a learning hall is an outdoor study area. Contrary

to what the name implies, informants argue that it is not conducive to learning due to the crowded space and noises in the surroundings.

Some of the verbalizations are as follows:

Informant 5: "Crowded learning hall, not enough to accommodate students."

Informant 9: "Also, the learning hall cannot be utilized for studying due to noises."

Informant 13: "In the learning hall because it's noisy and hot."

C. Poor internet connectivity

One of the informants mentioned the slow internet connection is one of the facility drawbacks. Due to this, informants stated that due to poor internet connectivity, they were not able to pass their requirements on time. Also, some cannot access their lessons and online software such as SAP. In light of this, it impedes students' access to information, educational resources, and quality education.

Some of the verbalizations are as follows:

Informant 2: "Ay opo, yung sa may connectivity naman po sa wifi ate eh meron po kasi yung times ate na need na need ko na yung connection ganun ate pero yung sa louisian wifi kasi eh minsan nagloloko siya ganun kaya ate nung time na kasi na yun is summer po ata yun parang may kailangan po kasi kaming ipasa ganun, eh di ko siya napass on time kasi yung time na kasi yun ate, hindi ako aware na 11:59 am po pala yung pasahan namin eh nasa school pa po kasi ako nun. Eh that time po eh wala rin po akong load ganun ate data, kaya ang last resort ko kasi nun is yung louisian wifi eh that time ate eh nagloloko ata yung louisian wifi, hindi talaga kami maka connect kaya parang halos buong class ata nun ate, hindi talaga kami nakapagpasa buti na lang eh minove din po yung deadline, kasi yun nga po marami sa amin ang di nakapagpasa." [Yes, as regards wi-fi connectivity, there are times when I really needed the connection but the the Louisian wi-fi is not properly working. I think it is summer that time and we need to pass something but I did not pass it on time. That time, I was not aware that our deadline is 11:59 am and I was in the school. That time I did not have a load or data and my last resort was the louisian Wi-Fi but it is not properly working. We really could not connect and most of us in the class could not pass it on time. Luckily, the deadline was moved because most of us were not able to submit.]

Informant 9: "Some areas in the university have poor internet connection."

Informant 10: "Slow internet connectivity of the institution. Sa sobrang bagal eh hindi ko na nagagamit yung wifi. For example, noong gumagawa kami ng SAP which is kailangan ng strong internet connectivity, hindi ko agad matapos yung activities ko kasi mahina yung signal ng louisian wifi." [Due to slow internet connectivity of the institution, I cannot use the wi-fi anymore. For example, before, when we are doing SAP which needs strong internet connectivity, I cannot finish immediately my activities because of the poor signal of the Louisian wi-fi.]

Informant 14: "Maybe it is not a big deal but because of crowded facilities like learning hall and library I don't have place to review well."

IV. DISCUSSION

Learning Enjoyment and Challenges of Accounting Students in Learning Professional Subjects

Student Factor

The overall results of the study show that the respondents enjoy their learning style. Among the indicators enumerated, students prefer studying with the help of books. The reason behind this is that traditional books are more dependable and easier for students to access than online sources. Bolkan (2015) lists the following as some of the common reasons why students favor traditional books: they are simpler to read, they like to physically highlight sections, they cost less, they are simpler to navigate and bookmark, etc. The findings are in line with the study of Mercado et al. (2016), which found that most accounting students find books to be more satisfying than online resources because books are more easily accessible and online resources serve more as a source of distraction and diversion than as a tool for studying. Additionally, students enjoy achieving the learning objectives of their professional subjects and prefer studying alone. With this, higher grades in the accounting modules are associated with confidence in one's capacity to understand the course material, to finish questions in advance of tutorials, and to meet the deadlines for assignments. Additionally, 77% of respondents believed they could successfully study on their own (Bryne et al., 2014 and Arganda et al., 2014).

Despite their learning enjoyment, students also face challenges in learning, which makes it harder for them to study. Some informants were also faced with the challenge of slow learning ability on their performance. Because of this, students need direction and support from their teachers and classmates to comprehend their professional topics. However, Bryne et al. (2014) discovered that many students were hesitant to speak up in front of their peers or engage in conversation with university teachers. Many students were reluctant to ask for help with their homework, which might have made it more difficult for them to fully comprehend the course material and led to bad performance. Additionally, the time management issue manifests itself in the student's challenges to manage their time while studying. Some of the interviewees claim that the time they set aside for studying is insufficient to cover one subject or one topic in a day. Thus, procrastination makes it difficult for students to manage their time effectively when studying.

In light of everything discussed, the respondents claim that accounting students' study habits and ability to understand their professional subjects are negatively impacted by time management problems. Oben et al. (2019) discovered that poor time management and lack of time are two issues that accounting students see as challenges, which lead to an increase

D. Poor ventilation in the classroom

Three of the informants mentioned that one of the difficulties they had in using the university's facilities was the lack of ventilation in the classroom. Some of the fans are not working. As a result of the poor ventilation in the classroom, students were unable to concentrate in class.

Some of the verbalizations are as follows:

Informant 1: "Ay yun po. Feel ko po ano po, siguro po yung ano yung init sa Tugue po, yung init po sa school kasi ano meron po yung ibang classrooms na kulang po sa electric fan or hindi po gumagana yung fans, pero yung sa lighting naman po is okay naman po. Yun siguro po yung init na lang po siguro." [For me, the hot temperature in Tugue affects schools. Like in some classrooms, the electric fans are not enough or not functioning, though the lighting is okay. So, it is just about the high temperature.]

Informant 6: "Sometimes when there is no current or broken electric fan, it's hard to focus on class due to the hot temperature."

Informant 11: "Sometimes due to high temp weather, nag cacause yun ng irritation sa focus sa pag aaral plus nag papawis ka talaga sa classroom." [Sometimes, due to high temperature, it causes irritation in my concentration when studying and you get sweaty in the classroom.]

E. Lack of study area

Informants pointed out that there is a lack of study space because facilities such as the learning hall and library are easily occupied, and some of the occupants are causing noise and disruptions to other students. As a result, a lack of study space can have an impact on their willingness to learn and their study habits.

Some of the verbalizations are as follows:

Informant 8: "Difficulty to find a good spot for reviewing inside the campus specially during exam days."

in academic stress. Moreover, the informants cited several reasons why they felt personally and academically distracted while learning professional subjects. Some of the informants mentioned short attention spans and their personal circumstances. The economy of families, use of mobile devices, and emotional concerns rank among the topmost things distracting students in class (Soyemi et al., 2020).

Teacher Factor

Considering the overall assessment of students' satisfaction with their professors' teaching styles and strategies, the use of various teaching aids like whiteboard, visual aids, accounting manual, practice sets, syllabi in teaching, books, journals, and newspapers showed the strongest influence on their learning. This finding strongly supports the study of De Mesa (2015), stating that when it comes to the effectiveness of the lecture method as an instructional strategy, the utilization of blackboards, teaching aids, and audio-visual tools is quite beneficial. Based on the results, it can also be deduced that teachers' effective use of instructional resources for active learning, open learning, and other teaching strategies will have a positive effect on the students' learning behavior and continued development, which is quite similar with and patterned from the study conducted by Openers et al. (2013).

Amidst the different learning enjoyment, there were also challenges that accounting students encountered regarding the teaching styles and strategies of their professors. It was found that most of the informants responded to professors' pacing of teaching. According to the informants, since they are new or slow learners, they find it a challenge in a way that they cannot easily understand the lessons because of the fast-track delivery of the lessons. Additionally, the students believe that it is useless because they are unable to follow the lessons' flow effectively and there is not enough time provided for them. Another challenge of the informants includes the limited discussion of the topic which caused them to study their lessons on their own, and sometimes delayed or behind due to the lack of knowledge imparted to them. This relates to the study of Oben et al. (2019) where the main reason for limited discussion is the limited number of academic staff. Likewise, this is in line with the study of Umbach (2015) that hiring part-time faculty at community colleges is excessive and detrimental to the overall learning environment. Part-time teachers typically spend less time preparing for class, utilize less active teaching methods, spend less time advising students, and are less likely to participate in teaching workshops and discussions, thus causing limited learning among students. For accounting students, another difficult aspect of learning is incorporating concepts and problems at the same time. Most of the professors simply incorporate the concepts on a specific topic. For example, when solving a problem, students just incorporate the concepts without knowing and learning first the methods on how to properly answer a given problem. From there, the professor's way of teaching is ineffective. Even if there are posted lessons and video lectures, comprehension is still a challenge.

The informants also discovered that incompetent teachers are a challenge for them in a way that most of the professors are missing in action, which frequently results in the topics being either not taught or not encountered. According to Oben et al. (2019), teaching and assessment methods in accounting involve a variety of seemingly conflicting challenges. As has been said, what happens in the classroom depends on the teacher's ability to maintain students' interests. Meanwhile, another challenge is that the teaching aids of the professors are not engaging. According to Mercado et al. (2019), visual aids are used to heighten the comprehension and interest of the students. However, based on the informants' responses, they find it not engaging. They cannot easily cope because some professors do not have engaging presentations, which makes the whole class less attractive and productive. Due to a lack of teaching assistants and a lack of interaction between students and teachers, the students do not have a systematic plan for study and are poor in communication and analysis skills (Tailab, 2013). Lastly, teachers are inconsiderate sometimes when it comes to requirements or any tasks given. For instance, the time of the students is affected. Instead of reading their lessons, they take too much time on other things that are not appropriate to the learning objectives. Adapting to this kind of strategy is hard for many students. Teachers established criteria regarding the relevance and purpose of assessments given to help cue student motivation to engage in the task and learn from it (Winkelmes et al., 2015).

Course Factor

Results revealed that majority of the students find enjoyment in their subject activities that enhance their knowledge, skills, and values because they know that it could provide them opportunities in their future career. The results of this study confirm the research by Aryanti and Adhariani (2020), who noted that professional knowledge, skills, and values of accounting can be obtained through education in college, among others. With this, accounting study programs should provide relevant educational services to make students feel attracted to accounting professions and compete in the global economy.

According to the findings, most students enjoy how the relevant topics in professional subjects are included in the coursework. When students' coursework is related to the topics they have learned, they may be able to apply it and understand the concepts and principles underlying the topics. This was supported by Tickell and Balachandran's (2012) study, which found that the topics taught and pedagogical methods used should be the most relevant and useful to students. As a result, understanding how topics are related improves students' overall understanding of course concepts, as well as their motivation to learn. However, some of the informants mentioned that they are being trained through difficult coursework in which professors' examples during discussion are so simple which sometimes do not justify the difficulty in their assessments and quizzes. This made students think as the reason for their low departmental quizzes. Also, they are overburdened with coursework, some of

which have yet to be completed. Accounting students face a significant challenge due to the difficulty of the coursework (Mercardo et al., 2016). Oben et al. (2019) concluded that academic coursework overload is one of the main reasons why student performance in the accounting program is not improving. Thus, the amount of academic coursework that must be completed at the university level can be intimidating and requires extensive study and preparation.

Moreover, the results revealed that students find their professional subjects fun and challenging learning experiences. It was confirmed by the study of Turner & Baskerville (2013), which states that after the students experienced the challenges, there was evidence that they enjoyed the experience of deep learning which reinforced and supported their developing intrinsic motivation in the learning tasks. Thus, students become more motivated to study their professional subjects and to engage with their coursework because they find them interesting, challenging, and enjoyable. Along with this, the study's informants cited a variety of factors that make learning in their professional subjects difficult which include the time it takes to understand a specific topic, and the concepts in the discussions are difficult to understand and apply. Professional subjects, according to De Mesa et al. (2015), are the most difficult and terrifying for accounting students. This was also discussed in the study of Mercado et al. (2016), wherein accounting is difficult and demanding. Thus, students become anxious and tense due to the complexities of their professional subjects.

According to the informants, another challenge is that they feel being pressured by their professors and their course to become regular students. Also, switching to online classes caused a loss of motivation because of the disrupted momentum towards their education. These results authenticate the findings of Pritchard and Wilson (2013) who investigated the effect of emotional health on retention, finding that conflicts with professors and dissatisfaction with their university have a significant impact on students' retention. Also, online learning caused a lack of motivation for some students to learn, which was greatly influenced by the learning environment, learning time, and instrumental supports, which, in turn, affected achievement (Gustiani, 2020). Along with stress occurrences among students as a result of pressure to compete in getting good grades, they begin to experience mental fatigue, wherein the pressure affects their mental health, causing them to become mentally unstable.

Lastly, the retention policy is the program's main challenge because it requires students to study more of their professional subjects and focus on their priorities. This was mentioned in an article, which stated that the Commission on Higher Education supports raising the standards of the Bachelor of Science in Accountancy program, which should be sufficiently challenging. This is why it has set a retention policy for Colleges and Universities that offer the BSA program to conduct a rigorous admission policy (FindUniversity.ph, 2016).

Facility Factor

Based on the results, students believe that the university has adequate facilities that promote quality learning in their professional subjects, thus they have a positive attitude toward the university's facilities. Moreover, the students demonstrated that the majority of them enjoy the library's facilities because these are usually well-ventilated, have good lighting, have fewer distractions, and allow them to focus more on their professional subjects. This finding supports the study of Mercado et al. (2016), Freeman (2012), and Masangcay (2015), which found that due to typically less distractions and better ventilation in libraries, students are happier to spend their study time there. Also, students can better concentrate on their courses which allows efficient reading and prevents eye strain or irritation. However, the informants mentioned that the crowded environment and lack of resources in the library distract and impede their ability to learn more. Students visit the library for a variety of reasons, including individual study, group learning, collaboration, relaxation, and social engagement. Hence, crowding is also regarded as a problem in academic libraries, causing noise and distractions (Cha & Kim, 2020; DeClercq & Cranz, 2014). Several studies have found that noise levels caused dissatisfaction and stress, thus affecting the performance of teachers and students (Olugbenga, 2019; Klatte et al., 2013; Buchari & Matondang, 2017). Furthermore, students claimed that books in the library are not enough and that they are not accessible online. This study confirms the findings of Ifeoma et al. (2017) and Tailab (2013), wherein one of the major impediments is the lack of books, which then affects the academic performance of accounting students. Furthermore, students learn their professional subjects in places other than their classrooms because professional subjects in accounting courses require a significant amount of time to learn a single topic.

Moreover, these additional facilities enable accounting students to interact with academic peers in the pursuit of individual or collective benefit and fulfillment (Rellin et al., 2020). Hence, students go to outdoor study areas such as the learning hall. Contrary to what the name implies, informants argue that it is not conducive to learning due to the crowded space and noises in the surroundings. Several studies have found that noise levels caused dissatisfaction and stress, thus affecting the performance of teachers and students (Olugbenga, 2019; Klatte et al., 2013; Buchari & Matondang, 2017). When a student is attempting to focus and concentrate, noise and distractions can be overwhelming, even causing anger and frustration. For some students, anger and frustration may lead to a complete abandonment of their studies (Hernandez, 2021). That being said, due to overcrowding in areas such as the library and learning hall, students seek out alternative locations where they can focus and learn in peace. According to Solari & Mare (2012), a lack of a comfortable, quiet study space can cause students to struggle with researching and reading, which then negatively impacts their school performance. With the results above, a lack of facilities in a school or university may hinder a student's study habits and willingness to learn, as well as cause

less motivation for them to learn, which can result in a major challenge not only on the part of the learners but also on the part of the school faculty.

The informants also affirmed that they are distracted in class because of high temperature and poor ventilation. Due to poor indoor air quality, it reduces comfort levels while also detracting from concentration which will lead to poor academic performance. This is in line with the study of Goodman et al. (2018), who discovered that for every degree above 90 °F, students lose nearly 1% of the year's learning.

Finally, students encountered poor internet connectivity. Implementing an e-learning platform and keeping up with the fast-paced technology will indeed enhance the teaching-learning process, but doing so in a country with limited internet access raises many concerns. Hence, students mentioned that they are unable to access it for their studies, such as SAP activities and passing their requirements, which reduces their productivity in doing school-related work. This finding supports the study of Azcarraga & Peña (2019) that a slower Internet means sluggish overall productivity.

V. CONCLUSION AND RECOMMENDATIONS

The study concludes that students find learning enjoyment in terms of their study habits but encountered challenges such as problems in time management, personal and academic distractions, and slow learning ability. Students find joy in the teaching styles and strategies of accounting educators. However, they also experienced challenges when it comes to fast-paced teaching, limited discussion of the topic, incorporating concepts and problems in teaching, incompetent teachers, not engaging teaching aids, and unsuitability of assessments given. In terms of the course factor, respondents agreed that they enjoy the accounting program, even though they are under pressure, mentally unstable, and losing motivation. Furthermore, the respondents stated that they are having difficulty with professional subjects and coursework, that they are being bombarded with coursework, and that they feel challenged by the program's retention policy. Finally, students still enjoy the facilities of the university amidst the challenges such as crowded space and lack of resources in the library, crowded space in the learning hall, poor internet connectivity, poor ventilation in the classroom, and lack of study area.

The research discovered the challenges in terms of the environment in the library, thus recommending that appropriate spaces and environment be provided for each activity because appropriate environmental support can improve students' perceived performance. Furthermore, it is recommended to evaluate innovative technologies that can meet the needs of students and faculty members, which are required today as part of improving school facilities.

Administrators should review the course syllabus to ensure that only topics relevant to the profession are included in the course. They must also consider that with practice support, theoretical learning should be more specific and easier to understand, making the curriculum more relevant to future work.

The University should make sure that there are instructors available in all learning subjects, especially the professional subjects. There is also a need for assurance that part-time instructors are still active and responsive to the needs of the students despite their limited time to them. Moreover, opportunities for meaningful interaction with peers and educators should be created. These may include synchronous sessions to answer student queries on complex topics, asynchronous discussion boards, periodic feedback on assessments, and mentoring sessions. Teachers need to apply the concepts or principles in a situation that happens in real life as part of the students' learning process. Thus, it will make an impression on the students on how the ideas or principles work in reality. In addition, teachers should conduct a discussion about the subject before giving assessments because it is more effective when the concepts are explained first.

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