

**QUALITY ANALYSIS OF THE ACCOUNTANCY PROGRAM  
AT DE LA SALLE UNIVERSITY- DASMARIÑAS**

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By

JOANNE R. BALGEMINO

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### **Abstract**

Quality is defined as the degree or level of excellence (Hawkins, 1991, pp. 418). Quality is directly related to satisfaction. The better the quality of a product or service, the higher the level of customer satisfaction, which leads to increased market share and eventually, profitability. Quality, therefore, is a concern to the provider and consumer of the product or service. Educational institution, as a service provider concerns itself with the delivery of quality education at all levels. Equally critical to a population's education is its quality. A highly educated population could contribute to increased productivity, improved innovativeness and betterment of a nation as a whole, thus quality education has been any nation's concern. The primary customers or stakeholders of quality education are the students. The student's personal growth and career development leads to improved quality of life. Higher education institutions therefore, should continuously engage in research to improve the quality of service provided to students. Students' perception of quality education enables them to choose over increasingly large number of similar institutions. This perceived value must be raised by significantly measuring and managing their perception of quality and satisfaction. On the other hand, it is also imperative to assess the service-providers' perception of quality in contrast to the customers' perceived value to identify significant areas where improvement on the service must be done. These perceptions of quality education were measured using the nine-factors of quality which included: the Administrators; Department's image; Accountancy curriculum; Instructional methodologies; Library; Facilities and environment; Academic and institutional support functions; Qualification of faculty members; Administration; and Research; and the four-factors of quality which included: Image and policy; Humanware; Hardware; and Overall expectations of hardware and humanware elements.

This study is an integral step to understanding the current quality of the Accountancy Program at De La Salle University -Dasmariñas by assessing it from the perspectives of the program's stakeholders: the students, the faculty members, and the administrators. This study determines the difference between students' perceived quality of the accountancy program and the university's faculty and administrators who provide the service. Recommendations to improve the accountancy program were developed to bridge the gap or differences in the perceived quality.

The administrators and faculty members as service provider ranked the quality of the Accountancy program using the nine and four factors as very satisfactory, while students who are the customers rated the Program's quality as satisfactory. The resulting statistics further discloses significant statistical differences on the perceived quality of the Accountancy program from the three groups of respondents. From the service providers' point of view, the strength of the Program's quality lies in an effective and sufficient curriculum. Both administrators and faculty members ranked this as number one in their perception. However, this is not the case with students. Probably students perceive more the curriculum as a more important requirement than as tool in preparing them for the actual field of accounting, a difference in perception arises. It is noted in the result of the study that there is a big difference in the perception of research, administration and institutional support functions.

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