

# Impact of Courseworks on the Financial Reporting Knowledge of Accounting Students

MANIEGO, JANNA FHE C.<sup>1</sup>, CARIQUITAN, LERIZ JOY B.<sup>2</sup>, SIETE, EDSSEL B.<sup>3</sup>, MILLORADA, RICA MAE D.<sup>4</sup>, BOBITA, MA. RECELU EMCEREY E.<sup>5</sup>, ALVARAN, TONY ANGELO C.<sup>6</sup>  
<sup>1,2,3,4,5,6</sup>College of Business, Administration & Accountancy, Laguna University, Santa Cruz, Laguna, Philippines

*Abstract- Understanding the impact of accounting coursework on students' financial reporting knowledge is essential for improving academic performance and professional readiness. This study examined the relationship between accounting coursework and the perceived financial reporting knowledge of fourth-year Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Accounting Information System (BSAIS) students at Laguna University. Coursework impact was measured through Grade Weighted Average (GWA), course completion rate, and academic achievement awards, while financial reporting knowledge was assessed in terms of financial statement preparation, analysis, and application of accounting principles and standards. A descriptive-correlational quantitative research design was employed, involving 116 respondents. Data were analyzed using weighted mean, standard deviation, and Spearman's rho correlation. Results indicated that accounting coursework had very high relevance to students' GWA and high relevance to course completion rate and academic achievement awards. Coursework showed a high impact on financial statement preparation and analysis, and a very high impact on the application of accounting principles and standards. Low standard deviation values reflect strong agreement among respondents. Further analysis revealed a significant relationship between accounting coursework and students' financial reporting knowledge, leading to the rejection of the null hypothesis. The findings emphasize the importance of well-structured and relevant coursework in strengthening financial reporting competencies. The study recommends enhancing instructional strategies through skills-based workshops, peer mentoring, and curriculum improvements that integrate theoretical knowledge with practical application.*

*Index Terms- Accounting Coursework, Financial Reporting Knowledge, Academic Performance, Accounting Education, Financial Reporting.*

## I. INTRODUCTION

Accounting education plays a significant role in developing students' competencies in financial reporting, which is a fundamental aspect of the accounting profession. Financial reporting knowledge enables accounting students to prepare, analyze, and apply accounting principles and standards in presenting reliable financial information for decision-making purposes. As the demand for competent accounting professionals continues to increase, higher education institutions are expected to ensure that students are adequately equipped with both theoretical knowledge and practical skills.

Accounting coursework serves as the primary medium through which financial reporting knowledge is developed among students. Through lectures, problem-solving activities, case analyses, simulations, and standards-based exercises, coursework is designed to enhance students' understanding of financial statement preparation, analysis, and compliance with accounting standards. However, despite the structured delivery of accounting courses, concerns remain regarding the extent to which coursework effectively strengthens students' financial reporting competencies. Some students may achieve satisfactory academic performance yet encounter difficulties in applying accounting concepts in real-world contexts.

With this in mind, a study on the impact of accounting coursework on the financial reporting knowledge of accounting students was conducted. This study focused on examining the relevance of accounting coursework in terms of Grade Weighted Average (GWA), course completion rate, and academic achievement awards. Likewise, it aimed to

determine the impact of accounting coursework on students' financial reporting knowledge in terms of financial statement preparation, financial statement analysis, and application of accounting principles and standards.

This study is anchored on learning theories that emphasize active engagement, practical application, and self-directed learning in developing students' financial reporting knowledge. The framework explains how accounting coursework influences students' ability to prepare, analyze, and apply accounting principles and standards. It highlights the importance of instructional strategies that allow students to actively participate in learning tasks rather than relying solely on traditional lecture-based instruction.

Project-Based Learning (PjBL) and Work-Integrated Learning (WIL) provide the foundation for this framework by emphasizing hands-on and practice-based learning experiences. These approaches suggest that students gain deeper understanding when they work on real or simulated accounting tasks, collaborate with peers, and apply concepts using technology. Such learning environments help bridge the gap between theoretical instruction and real-world financial reporting requirements, thereby improving students' academic performance and professional readiness.

In addition, the Self-Regulated Learning Theory supports the idea that students learn more effectively when they take responsibility for their own learning. By setting goals, monitoring progress, and reflecting on outcomes, students can identify areas that need improvement and adjust their learning strategies accordingly. Together, these theories support the study's objective of examining how accounting coursework enhances financial reporting knowledge among fourth-year accounting students at Laguna University.

Furthermore, this study determine a significant relationship exists between accounting coursework and financial reporting knowledge among fourth-year Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Accounting Information System (BSAIS) students of Laguna University. The

findings aim to provide valuable insights for educators, curriculum planners, and academic institutions in improving accounting coursework, strengthening instructional strategies, and enhancing students' preparedness for professional accounting practice.

## II. METHODOLOGY

A quantitative descriptive–correlational research method was utilized in this study, wherein the variables pertaining to accounting coursework and financial reporting knowledge of accounting students were measured using numerical data. This type of research is descriptive based on the purpose of the study and quantitative based on the data-gathering method, which employed survey research. The design was deemed appropriate to describe the level of relevance and impact of accounting coursework and to determine the significant relationship between the variables under study.

The study was conducted at Laguna University, located in Santa Cruz, Laguna, Philippines, during the Academic Year 2025–2026. Laguna University is a public higher education institution established to provide quality education to students in the province of Laguna. One of its academic program offerings is the Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Accounting Information System (BSAIS), programs designed to equip students with knowledge and skills in accounting, financial reporting, and information systems in accordance with the standards set by the Commission on Higher Education (CHED).

The population of the study consisted of fourth-year BSA and BSAIS students currently enrolled at Laguna University. Total enumeration was employed, wherein all qualified fourth-year students were included as respondents since they had already completed most of the accounting coursework relevant to the study. A total of one hundred sixteen (116) respondents participated in the data-gathering process. This approach ensured that the respondents were appropriate and capable of providing reliable data regarding accounting coursework and financial reporting knowledge.

A structured survey questionnaire was used as the primary data-gathering instrument. The questionnaire was designed to obtain relevant information concerning the relevance of accounting coursework and its impact on students' financial reporting knowledge. The instrument consisted of two parts: Part I focused on the relevance of accounting coursework in terms of Grade Weighted Average (GWA), course completion rate, and academic achievement awards; Part II measured the impact of accounting coursework on financial reporting knowledge in terms of financial statement preparation, financial statement analysis, and application of accounting principles and standards.

Closed-ended questions were utilized to limit responses and ensure uniformity of answers. A 4-point Likert scale was applied to measure the respondents' level of agreement, allowing the data to be analyzed using appropriate statistical tools. Prior to the actual data collection, a pilot test was conducted among selected students to assess the clarity, reliability, and validity of the questionnaire. Necessary revisions were made based on the results of the pilot study, after which the instrument was reviewed and validated by the research adviser and statistician.

The collected data were statistically treated using Weighted mean and standard deviation were used to determine the level of relevance of accounting coursework and the extent of its impact on financial reporting knowledge. Lastly, Spearman's rho correlation coefficient was employed to test the significant relationship between accounting coursework and financial reporting knowledge of the respondents.

### III. RESULTS AND DISCUSSION

This chapter presents, analyzes, and interprets the data on the impact of accounting coursework on the financial reporting knowledge of Laguna University accounting students. Data were analyzed using mean and standard deviation, with verbal interpretations provided.

#### Relevance of Accounting Coursework

#### Grade Weighted Average (GWA)

The overall weighted mean of 3.36 (SD = 0.54) indicates that students perceive accounting coursework as highly relevant to improving their GWA. Interactive activities, problem-solving tasks, and clear, engaging lessons were seen as most beneficial, helping students understand concepts and perform well academically. Lower agreement on grading systems (mean = 3.25, SD = 0.61) shows some variability in how grades reflect understanding. These results support findings that structured, interactive coursework enhances student performance (Grady & Keshk, 2024; Doty, 2023).

#### Course Completion Rate

Students rated coursework as highly relevant to completing courses on time (overall mean = 3.19, SD = 0.56). Clear objectives, interactive activities, and well-sequenced courses contribute to timely course completion, though experiences vary slightly among students. These results align with Levinsson et al. (2024) and Grady & Keshk (2024), who highlight organized coursework as a factor in academic persistence.

#### Academic Achievement Award

The overall mean of 3.23 (SD = 0.59) shows students believe coursework supports eligibility for academic awards. Well-designed and challenging coursework motivates students to excel, and quality instruction and resources were recognized as key contributors. Findings align with Mappadang et al. (2022) and Doty (2023), confirming that engagement and structured learning encourage high achievement.

#### Impact on the Financial Reporting Knowledge

##### Financial Statement Preparation

Respondents rated the impact of coursework on financial statement preparation as high (mean = 3.24, SD = 0.55). Students reported improved skills in organizing financial data, preparing accurate statements, and applying accounting principles. High agreement indicates coursework effectively develops practical competencies, consistent with Alfordy & Othman (2021) and Levinsson et al. (2024).

##### Financial Statement Analysis (FSA)

The overall mean of 3.21 (SD = 0.55) indicates that accounting coursework has a high impact on students' ability to interpret and analyze financial statements. Students reported improved skills in understanding financial ratios, evaluating performance, and making decisions based on financial data. The relatively low standard deviations suggest consistent agreement among students on the positive effect of coursework. Findings support Pham, Nguyen, and Lam (2024) and Jackson (2021), highlighting that practical, interactive instruction enhances analytical and professional competencies in financial reporting.

**Application of Accounting Principles and Standards**  
Students rated the impact of coursework on applying accounting principles and standards very high (overall mean = 3.32, SD = 0.52). They reported strong competency in understanding basic principles, applying IFRS in practical tasks, and ensuring accuracy and consistency in reporting. Minimal variability in responses suggests consistent agreement. While understanding basic principles scored highest (3.38), applying IFRS scored slightly lower (3.21) but still reflects high impact. These results align with Adeusi (2024) and Dr. Rashmi & Mr. Ashwinkumar (2024), emphasizing the importance of IFRS integration for reliable, transparent, and globally relevant financial reporting.

The study revealed that accounting students generally perceive their coursework as highly relevant to their financial reporting knowledge, with an overall mean of 3.25. This indicates that students consider their accounting coursework essential for preparing them for higher-level accounting tasks. Among the indicators, Grade Weighted Average received the highest rating of 3.35, suggesting that students recognize the strong impact of coursework on their overall financial reporting knowledge. Course Completion Rate and Academic Achievement Award were also rated highly, with means of 3.19 and 3.22 respectively, indicating that coursework supports timely program completion and enhances the likelihood of academic recognition.

In terms of financial reporting knowledge, the accounting coursework was found to have a high overall impact, with an overall mean of 3.24. Among

the indicators, the Application of Accounting Principles and Standards received the highest mean of 3.30, interpreted as "very high," indicating that students are able to effectively apply accounting standards in practice. Financial Statement Preparation (3.23) and Financial Statement Analysis (3.20) were rated high, showing that the coursework helps students develop strong practical and analytical skills in handling financial reports. Overall, the findings suggest that the accounting coursework significantly enhances students' competence and confidence in financial reporting tasks.

Furthermore, the study revealed a strong and significant relationship between the relevance of accounting coursework and its impact on students' financial reporting knowledge, as indicated by all correlation ( $\rho$ ) values ranging from 0.614 to 0.766 with p-values of 0.000. This means that students who perceive their accounting coursework as more relevant tend to have stronger knowledge and skills in financial reporting. The strongest relationship was found between Academic Achievement Award and Financial Statement Preparation ( $\rho = 0.766$ ), suggesting that higher-performing students particularly benefit in preparing financial statements. Overall, these findings imply that the quality and relevance of the coursework play a crucial role in enhancing students' mastery of financial reporting concepts and applications.

#### IV. CONCLUSIONS

After thorough analysis of the findings, the following conclusion were established:

1. Accounting coursework is perceived by students in BSA and BSAIS as a highly relevant factor in their academic performance. This strongly influences their Grade Weighted Average (GWA), completing courses on time, and increasing the chances of receiving academic achievements awards. The overall results show that coursework plays an important role in the academic success of students.
2. Coursework significantly contributes to students' financial reporting knowledge,

strengthening their ability to prepare, analyze, and present financial statements as well as their ability to apply accounting principles and standards. This underscores that the coursework helps them develop essential technical and analytical skills needed in real-world accounting tasks.

3. The curriculum's structured learning activities effectively help students connect their theoretical knowledge with practical application. By engaging in exercises such as simulations, case studies, financial statement preparation tasks, students are able to apply accounting concepts into practice. This enhances their ability to analyze and solve accounting problems and enhances their comprehension of accounting principles. As a result, students are prepared to handle advanced accounting responsibilities.
4. The statistical results revealed a clear and significant link between accounting coursework and students' financial reporting knowledge. This indicates that the more students engage in coursework, the more proficient they become in handling financial statements. This result led to the rejection of the null hypothesis and confirmed that coursework is an essential factor in shaping skills and abilities needed for real-world accounting responsibilities.

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