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## **“Debit or Credit”: Tackling the Challenges of Accounting among Hospitality Students at Sungai Petani Community College**

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### **Abstract**

The Basic Hotel & Restaurant Accounting course is a core component of hospitality education but is often perceived as difficult and complex by students. This study aims to identify the challenges faced by hospitality students in learning accounting and to explore strategies that can improve their academic performance. The research involved 42 third-semester Hotel Operation students from Sungai Petani Community College. Data were collected using a structured questionnaire adapted from validated instruments. The findings reveal several critical issues, including reliance on traditional teaching methods, limited student-faculty interaction, inadequate assessment structures, low student engagement, and a lack of industry-relevant resources. Students also reported insufficient feedback and a disconnect between theoretical knowledge and real-world application. Additionally, poor study habits and negative attitudes toward accounting were found to hinder learning. The study recommends adopting student-centred teaching approaches, integrating technology into instruction, utilizing interactive learning methods, and developing customized course materials tailored to the hospitality context. These strategies aim to make accounting education more accessible, relevant, and engaging for hospitality students.

**Keywords** Academic Achievement; Basic Accounting; Community College; Industry-Based Teaching; Lecturer Support

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## Introduction

Accounting plays a vital role in the food and beverage industry by helping businesses manage costs, track inventory, and analyse profits to remain competitive in a rapidly changing market (Nugrahani et al., 2021). It also serves as a financial safeguard, as conservative accounting practices enable companies to minimize risks such as operational losses and economic downturns (Hamzah & Annisa, 2022).

In Malaysian community colleges, the SOP 30182 Basic Hotel & Restaurant Accounting course is an essential part of the hospitality curriculum, developed to meet the standards set by the Malaysian Qualifications Agency (MQA). This module introduces students to key accounting principles, including inventory management, food and beverage cost control, and profit analysis (Lubbe et al., 2020).

To enroll in the program, students must have at least one credit in any subject in their Malaysian Certificate of Education (SPM), along with passing grades in Malay Language and History. However, many students find Mathematics challenging, which can hinder their ability to grasp accounting concepts. This difficulty is evident in their SPM Mathematics results and remains a common hurdle in the learning process.

Table 1. Malaysian Certificate of Education - Mathematics results

Grade	Session 2 2021/2022	Session 1 2022/2023	Session 2 2022/2023	Session 1 2023/2024
B	-	1	-	1
C	-	2	1	2
D	1	7	-	1
E	6	7	2	14
F	-	13	3	6
Total	7	30	6	24

Table 2 provides an overview of student performance in the course "Basic Hotel and Restaurant Accounting" across four academic sessions, revealing significant variability in both enrolment and grade distribution. Performance trends also vary, as high grades (A+, A, A-) are rare in the first two sessions but become more prevalent in the last two, particularly in Session 1, 2023/2024, where one student achieved an A+ and eight earned A grades. Conversely, lower grades (C+, C, D) are more common in Session 2, 2021/2022 and Session 2, 2022/2023, indicating weaker overall performance during these periods. These inconsistencies suggest that factors such as teaching quality, student preparedness, or external circumstances may have influenced outcomes, highlighting the need for further investigation to ensure consistent academic success in future sessions. This study aims to better understand these difficulties by investigating the challenges faced by hospitality students in learning accounting and exploring strategies to improve their academic performance.

Table 2. Results for Basic Hotel and Restaurant Accounting course

Grade	Session 2 2021/2022	Session 1 2022/2023	Session 2 2022/2023	Session 1 2023/2024
A+	-	-	-	1
A	-	3	-	8
A-	-	8	-	2
B+	1	6	-	3
B	1	3	-	3
B-	1	1	2	3
C+	1	2	2	-
C	1	-	1	-
C-	1	-	-	-
D+	-	-	-	1
D	1	-	1	-
Total	7	23	6	21

### ***SOP 30182 Basic Hotel & Restaurant Accounting Course***

The course is structured around two primary learning outcomes (CLOs) that students are expected to achieve by its conclusion. First, students must identify the basic principles of accounting and cost control (CLO1: C2, PLO 1) and demonstrate the ability to perform calculations related to accounting and cost control processes (CLO2: C3, PLO 1). These outcomes ensure that students develop both theoretical knowledge and practical skills necessary for success in the industry. The assessment components are as follows:

- Quiz 1 and 2, which account for 20% of the total marks.
- A Written Test, comprising 10 objective questions and 4 subjective questions, contributes 30% to the overall marks.
- A Case Study, aimed at evaluating students' understanding and application of the concepts learned, accounts for 20% of the total marks.
- The Final Exam, consisting of 20 objective questions and 3 subjective questions with each subjective question having 3 sub-questions, makes up 30% of the total marks.

### ***Challenges Faced by Students in Learning Accounting***

Many students perceive the accounting as one of the most challenging courses (Karababa, 2020), largely due to the abstract nature of its concepts and the complexity of its formulas (Cao et al., 2024; Jamaluddin et al., 2020). Particularly for students outside accounting majors, this negative perception often leads to lower motivation (Ho et al., 2021). For instance, over 40% of hospitality students report struggling with accounting owing to complicated formulas and intangible concepts, and they propose remedial

measures such as enhanced tutorial support, peer learning, and more detailed feedback (Mohamad Yasin et al., 2025).

Theoretical frameworks such as constructivist learning theory and student-centred pedagogy underscore that students must actively engage with and relate new content to prior knowledge (Vygotsky, 1978; Piaget, 1976). Teaching accounting purely via lecture and rote memorization fails to facilitate this connection, especially for non-specialist learners, leading to surface learning approaches and disengagement (Lubbe et al., 2020; Cao et al., 2024). As a countermeasure, scholars advocate pedagogical innovations like case-based teaching, problem-based learning, and simulation (Sulaiman et al., 2021; Alshurafat et al., 2020), which have shown promise in improving outcomes in vocational settings (Jamiu & Yakubu, 2020; Sugahara & Cilloni, 2021).

Another persistent challenge is the disjunction between theory and practice. Studies report that students are ill-prepared for real-world tasks because curricula emphasize theoretical content without offering authentic, hands-on experiences (Lubbe et al., 2020). Cai & Phongsatha (2024) find that business simulations boost engagement and conceptual understanding, while other scholars warn that lacking practical context encourages superficial learning (Sugahara & Cilloni, 2021). In addition, assessments dominated by theoretical questions fail to assess critical thinking and real-world application, thereby limiting students' capacity to transfer knowledge into practice (Ballesteros et al., 2024). To address this, blended learning, project-based assessments, and competency-oriented formative evaluations are recommended (Büyükarıkan, 2021). Technology-mediated tools such as simulation platforms (e.g. Second Life™, Blackboard™) have also been proposed to enrich learning interactions (Peng & Abdullah, 2017; Hermawan, 2023).

Despite these insights, existing literature primarily covers general tertiary institutions and predominantly accounting majors. There is a noticeable scarcity of empirical research focused on vocational institutions or non-accounting students who are required to take accounting as a supporting subject. Moreover, few studies integrate pedagogical practices, resource adequacy, assessment methods, and institutional factors into a unified empirical model. While recent reviews in accounting education (e.g. Churyk, 2024) highlight emerging foci such as digital tools, curriculum redesign, and inclusive pedagogy, gaps remain around how these innovations impact vocational learners in contexts like Malaysia.

Furthermore, systematic reviews discussing challenges of the accounting profession in the Era 5.0 underscore the urgent need for curricula to evolve in line with technological advances and changing industry demands.

To fill these voids, this study focuses explicitly on Kolej Komuniti Malaysia and student cohorts who are not specialists in accounting. It examines how PdP (teaching methods), assessment practices, resource availability, and institutional factors jointly affect student attitudes, motivation, and performance. This approach extends the international discourse on vocational pedagogy by offering empirical evidence from a Malaysian vocational setting, and by forming a holistic model that considers multiple interacting influences on student success in accounting.

## Methods

This study employed a quantitative research design using a structured questionnaire adapted and modified from Tailab (2013) to explore the challenges faced by hospitality students in learning accounting. The target population comprised third-semester students enrolled in the Basic Hotel & Restaurant Accounting (SOP 30182) course at Sungai Petani Community College. A purposive sampling method was applied, focusing specifically on students currently taking the accounting module.

All 57 students were invited to participate in the survey. However, only 42 completed questionnaires were returned, resulting in a response rate of 73.7%. The sample size was deemed acceptable for exploratory research at the institutional level, considering the relatively small population and the homogeneous characteristics of the respondents.

The questionnaire consisted of five sections:

- Section A: Instructors and Teaching Methods
- Section B: Continuous Assessment and Final Exams
- Section C: Student-Related Factors
- Section D: Accounting Notes and Reference Materials
- Section E: General Factors

Each item was rated on a five-point Likert scale, ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree"). To ensure content validity, the instrument was reviewed by two accounting lecturers and one curriculum expert in hospitality education. Additionally, a pilot test was conducted with a group of ten non-participating students to assess clarity and consistency of the items.

The internal consistency of the instrument was evaluated using Cronbach's alpha, which yielded a reliability coefficient of 0.87, indicating high reliability. Because the sample size is below 50, Shapiro-Wilk test was used to conduct the normality test. Results showed that p-value from all variables is less than 0.05 which is data is not normal. Data were analysed using descriptive statistics (frequency

and percentage) to identify general trends and perceptions and inferential analysis which is Spearman correlation was used to identify the relationship between student-related factors and the other factors.

## Results and Discussion

Out of the 42 respondents, the majority were female, totaling 33 individuals, while the remaining 9 were male. In terms of ethnicity, the majority of respondents were Malay students, numbering 37, followed by 3 Indian students, and one respondent each from the Chinese and other ethnic groups. Table 3 provides a detailed breakdown of the respondents' demographics.

Table 3. Demographic profile of Respondents

Item	Category	Frequency	Percentage
Gender	Male	9	21.4%
	Female	33	78.6%
Ethnicity	Malay	37	88.1%
	Chinese	1	2.4%
	Indian	3	7.1%
	Others	1	2.4%

This section presents and discusses the challenges faced by hospitality students in learning accounting, grouped into five key thematic areas: (1) Instructors and teaching methods, (2) Continuous assessment and final exam, (3) Student-related factors, (4) Accounting notes and reference materials, and (5) General Factors. Findings are based on descriptive analysis of responses from 42 students, summarized in Table 4, Table 5, Table 6, Table 7, and Table 8.

Table 3. Students' Perceptions: Instructors and Teaching Methods

Items	Agree	Disagree
SECTION A: INSTRUCTORS AND TEACHING METHODS		
Lecturers need teaching assistants	27 (64.3%)	15 (35.7%)
Teaching techniques are still traditional (pencil and paper)	28 (66.7%)	14 (33.3%)
Limited office hours for consultation with lecturers	24 (57.1%)	18 (42.9%)
Complexity of teaching methods in accounting	20 (47.6%)	22 (52.4%)
Grading lacks clear objectives	16 (35.7%)	27 (64.3%)
Homework is collected without being reviewed	7 (16.7%)	35 (83.3%)

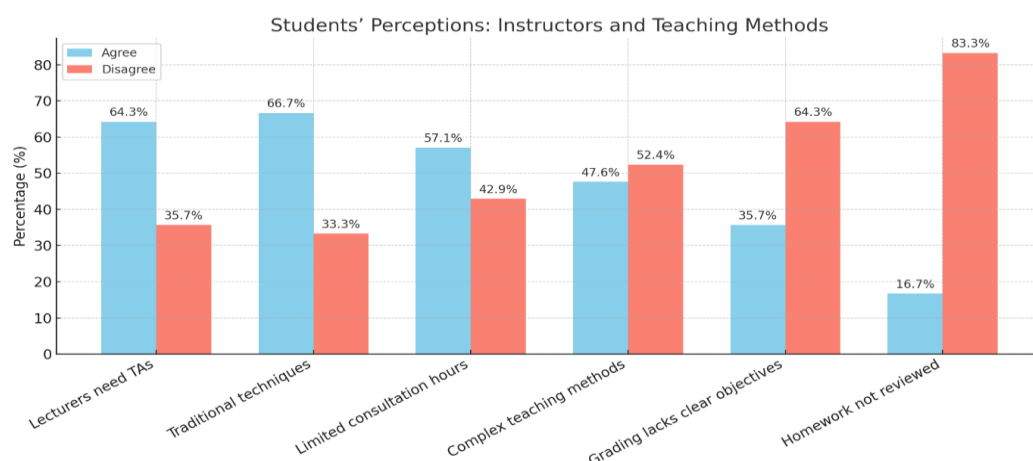


Figure 1. Students' Perceptions: Instructors and Teaching Methods

In terms of teaching and instructor factors, a significant number of students expressed dissatisfaction with traditional teaching approaches and the lack of instructional support. Specifically, 66.7% of students reported that teaching methods remained conventional, relying heavily on pencil-and-paper instruction, while 64.3% believed lecturers needed teaching assistants. Additionally, 57.1% indicated that limited consultation hours with instructors adversely affected their learning experience. On the positive side, most students disagreed that grading practices lacked clear objectives (64.3%) and rejected the notion that homework was collected without being reviewed (83.3%), indicating relatively effective assessment transparency and feedback mechanisms. These findings reinforce previous literature emphasizing the benefits of student-centred and technology-supported teaching practices (Cao et al., 2024), while also highlighting the need for improved faculty accessibility (Sulaiman et al., 2021). Another study at a vocational school showed that using interactive, problem-solving-based video media helped students better understand complex accounting topics and enhanced their motivation and problem-solving skills (da Costa et al., 2021).

### ***Continuous Assessment and Final Exams***

Table 5. Students' perceptions: Continuous assessment and final exams

Items	Agree	Disagree
SECTION B: CONTINUOUS ASSESSMENT AND FINAL EXAM		
The final exam is difficult	11 (26.2%)	31 (73.8%)
Only a few homework assignments are given	15 (35.7%)	27 (64.3%)
Only a few quizzes are conducted in class	15 (35.7%)	27 (64.3%)
Many questions have multiple-choice answers	23 (54.8%)	19 (45.2%)

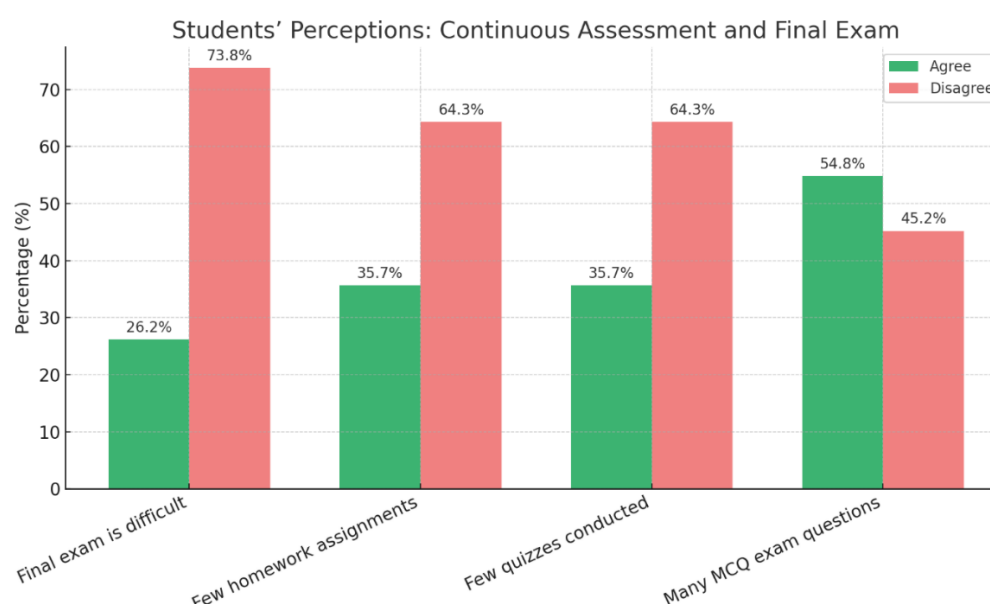


Figure 2. Students' Perceptions: Continuous Assessment and Final Exams

Regarding assessment practices, students reported several issues related to the structure and frequency of academic evaluations. Although only 26.2% found the final examination difficult, a

significant proportion (35.7%) believed that too few homework assignments and quizzes were provided throughout the course. Moreover, more than half (54.8%) noted that exam questions were predominantly multiple-choice, a format that may inhibit the development of analytical and critical thinking skills required for real-world accounting tasks (Seleke, 2024). These findings suggest that the current assessment approach lacks alignment with best practices, which recommend diverse and skill-focused formative assessments to enhance learning outcomes (Jamiu & Yakubu, 2020).

### ***Student-Related Factors***

Table 6. Students' perceptions: Student-related factors

Items	Agree	Disagree
<b>SECTION C: STUDENT-RELATED FACTORS</b>		
Students' motivation to learn is not supported by the lecturer's teaching methods	11 (26.2%)	31 (73.8%)
Students spend less time solving accounting problems	13 (31.0%)	29 (69.0%)
Students rarely use the library	20 (47.6%)	22 (52.4%)
Poor study habits (studying only the night before exams)	18 (42.9%)	24 (57.1%)
Students' effort in the accounting subject is insufficient	14 (33.3%)	28 (66.7%)
Low class attendance	10 (23.8%)	32 (76.2%)

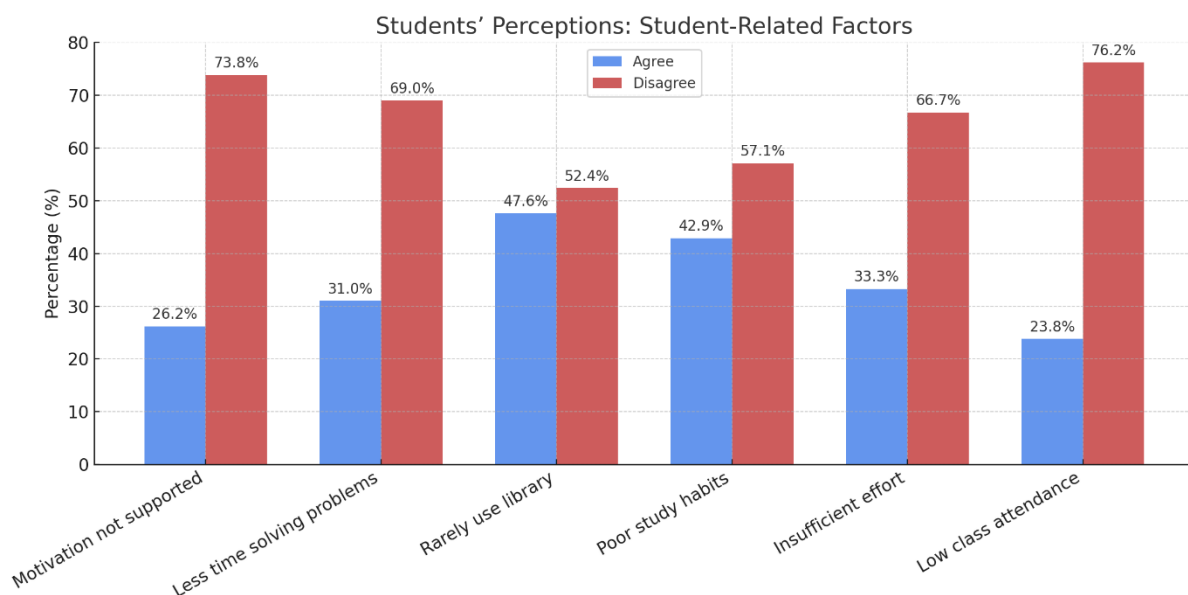


Figure 3. Students' Perceptions: Student-Related Factors

Student-related factors also played a notable role in influencing academic performance. A total of 42.9% of students admitted to having poor study habits, while 31.0% reported spending limited time practicing accounting problems. Interestingly, 73.8% of respondents disagreed that lecturer teaching methods failed to support student motivation. This suggests that motivational challenges are likely driven by internal factors rather than instructional shortcomings. The findings align with existing research that underscores the importance of self-regulated learning strategies and personal discipline in



academic success (Cao et al., 2024), implying a need for targeted support programs to improve students' time management and intrinsic motivation.

### *Accounting Notes and Reference Materials*

Table 7. Students' Perceptions: Accounting Notes and Reference Materials

Items	Agree	Disagree
SECTION D: ACCOUNTING NOTES AND REFERENCE MATERIALS		
Gap between classroom theory and practical exercises is too wide	12 (28.6%)	30 (71.4%)
Teaching sessions are too long	13 (31.0%)	29 (69.0%)
Textbooks are irrelevant to Community College students	13 (31.0%)	29 (69.0%)
Limited reference materials	8 (19.0%)	34 (81.0%)

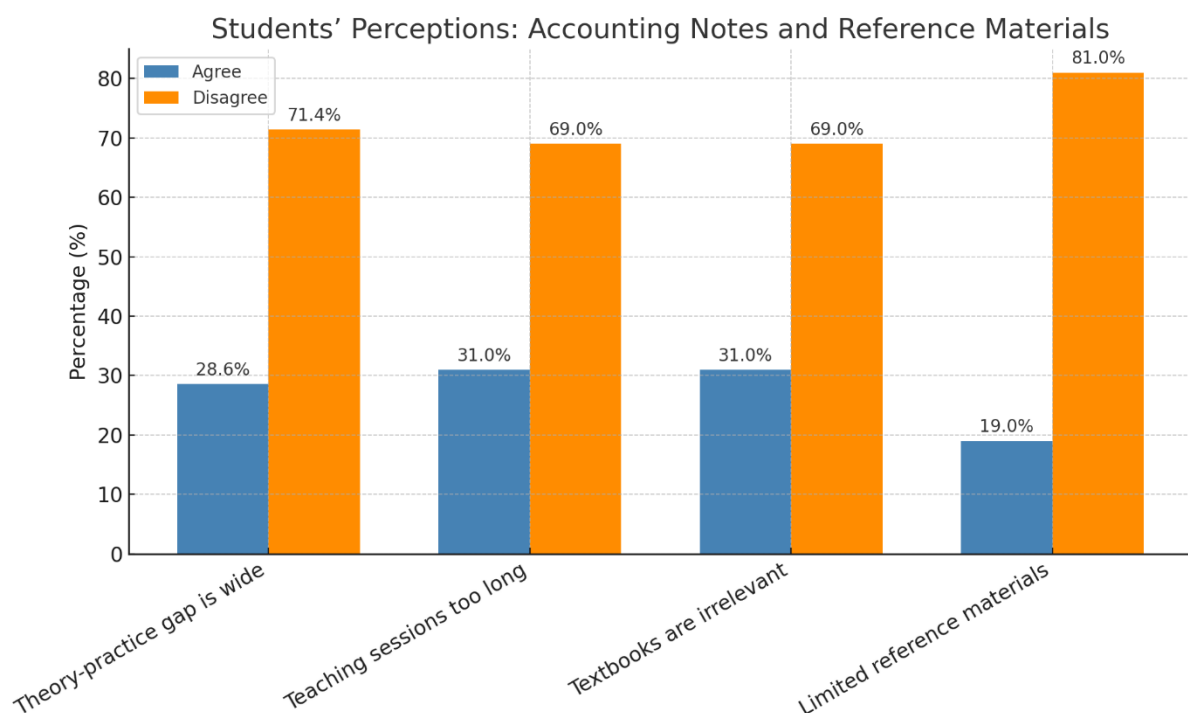


Figure 4. Students' Perceptions: Accounting Notes and Reference Materials

In the area of learning resources, several students pointed to a gap between theoretical content and practical application. About 28.6% felt that there was a significant disconnect between what was taught in the classroom and real-world accounting practices. Additionally, 31.0% believed that textbooks were not well suited to the needs of community college learners, and the same percentage expressed concern over the duration of teaching sessions being too long. These findings highlight the necessity of incorporating more contextualized and experiential learning materials—such as case studies and simulations—to enhance engagement and relevance, as suggested by Obidile (2021).

## General Factors

Table 8. Students' Perceptions: General Factors

Items	Agree	Disagree
SECTION E: GENERAL FACTORS		
Lack of on-campus accommodation	16 (38.1%)	26 (61.9%)
Limited interaction between students and faculty	14 (33.3%)	28 (66.7%)
Negative attitude toward accounting as a difficult subject	15 (35.7%)	27 (64.3%)

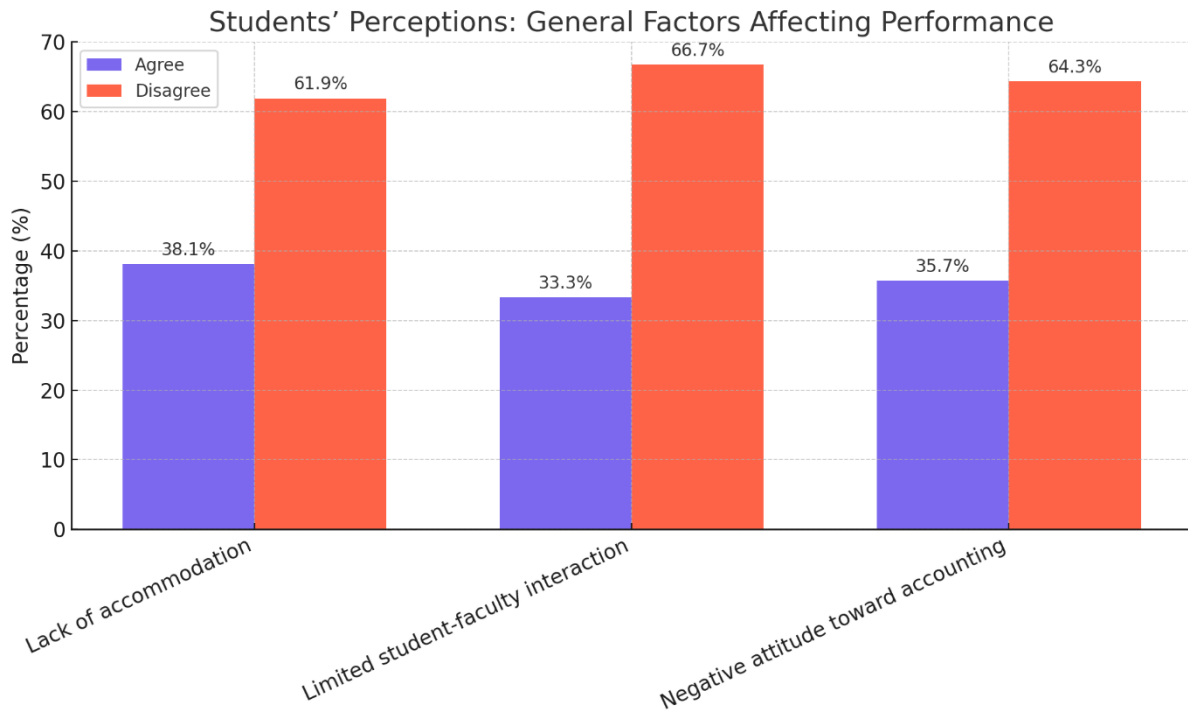


Figure 5: Students' Perceptions: General Factors

Finally, under institutional and general factors, students noted several structural challenges that could impact their learning. The lack of on-campus accommodation was identified by 38.1% of respondents, while 33.3% mentioned limited interaction with faculty as a concern. Moreover, 35.7% agreed that a negative perception of accounting as a difficult subject further hampered their learning. These perspectives echo previous findings that emphasize the influence of both environmental conditions and subject perception on student outcomes (Jamiu & Yakubu, 2020).

## Spearman Correlation Analysis

The Spearman correlation analysis shows that student-related factors have a significant relationship with all the other variables tested. Specifically, there are positive correlations from moderate to strong between the Student-Related Factors and Instructors and Teaching Methods ( $\rho = 0.526$ ,  $p < 0.001$ ), Continuous Assessment and Final Exams ( $\rho = 0.383$ ,  $p = 0.012$ ), Accounting Notes and Reference

Materials ( $\rho = 0.635$ ,  $p < 0.001$ ) and General Factors ( $\rho = 0.425$ ,  $p = 0.005$ ). These findings suggest that students' perceptions and attitudes, such as levels of motivation, effort, and attendance, are directly influenced by the lecturers' teaching style, the difficulty level of examinations, the adequacy of reference resources, and the institutional support environment.

The observed link between teaching style and student attitude is consistent with previous educational findings indicating that innovative, interactive, and student-supportive teaching methods can increase students' commitment, engagement, and confidence (Xiong, 2025). A meta-analysis further shows that transformative pedagogy (versus traditional methods) tends to have a positive impact on student attitudes and motivation, even though the effect on motivation may be more modest (Sugano & Mamolo, 2021).

The very strong correlation between resource availability and the student-related factors ( $\rho = 0.635$ ) underscores that constraints in study materials or irrelevant instructional content can weaken students' effort and commitment. This assertion is frequently raised in accounting and vocational education literature, arguing that learners require practical, relevant, and easily accessible materials to avoid superficial, theory-only learning (Apostolou et al., 2020).

The moderate correlation between Examination difficulty and the Student-related factor ( $\rho = 0.383$ ) indicates that exam design also plays a role: excessively difficult exams without sufficient pedagogical support may cause stress and reduce motivation. In accounting education literature, studies such as "No Pain, No Gain" suggest that while challenging questions are necessary, they must be balanced with scaffolding so students do not become discouraged (Fogarty, 2024).

Overall, these findings support a model in which student attitudes and efforts are treated as primary outcomes influenced by pedagogy, assessment systems, resource availability, and institutional factors. However, the moderate correlation coefficients (e.g. for Examination) imply that other factors likely also play a role (such as individual student characteristics, educational background, external pressures, etc.).

Therefore, this study contributes to the international discourse by reinforcing the notion that it is not merely what is taught, but how it is taught along with the support of materials and institutional infrastructure that collectively shape student motivation and attitudes in accounting subjects.

## Conclusion

The present study goes beyond well-documented findings of low motivation and outdated teaching methods by offering evidence from a vocational college context in Malaysia, a setting that has received scant attention in accounting education literature. Our integrative model, correlating teaching methods (PdP), assessment practices, learning resources, and institutional factors with student attitudes and effort, reveals that resource adequacy ( $\rho = 0.635$ ) exerts the strongest correlation with student-related outcomes in this context, suggesting that improving materials may yield more immediate gains than pedagogical overhauls alone. Moreover, while many studies emphasize pedagogical reform, our results underscore that even with innovative teaching, weakness in resource support or institutional infrastructure can undermine student effort. These findings suggest that enhancing lecturer-student interaction, modernizing pedagogy, and tailoring content to the hospitality context are crucial for improving learning outcomes. Key recommendations drawn directly from the data include:

1. Modernizing Teaching Methods
2. Integrate digital accounting tools, simulations, and software (e.g., QuickBooks, Excel) to promote interactive and contextually relevant instruction (Cao et al., 2024).
3. Enhancing Student Engagement and Learning Strategies
4. Adopt active learning strategies such as group projects, role-playing, and hospitality-based accounting case studies. Game-based learning and digital simulations can also boost motivation and comprehension (Jamiu & Yakubu, 2020).
5. Improving Access to Learning Materials and Practical Application
6. Develop customized course materials aligned with the hospitality industry and expand access to online tutorials, e-books, and real-world problem sets (Bo et al., 2021; Cao et al., 2024).

### *Implications for Educators*

The findings support the shift from traditional, passive methods to student-centred teaching. Incorporating technology, real-life applications, and accessible feedback mechanisms will help educators address diverse learning needs and improve student motivation (Cao et al., 2024; Sulaiman et al., 2021).

### *Implications for Academic Institutions*

Institutions should reform curricula by embedding experiential learning, industry collaborations, and internship opportunities. Strengthening student-faculty interaction and ensuring relevant resources are available—both physical and digital—can bridge the gap between theory and practice (Bo et al., 2021; Obidile, 2021).

### ***Implications for Policymakers***

There is a clear need for educational policies that promote innovation in teaching and assessment. Support should be given to faculty development, investment in educational technology, and curriculum customization for non-traditional fields like hospitality (Seleke, 2024).

### ***Limitations***

Nonetheless, several constraints must be acknowledged. First, the small sample size ( $n = 42$ ) limits external validity; thus, the findings may not generalize beyond the studied institution. Second, certain relevant factors (e.g., background of students, external obligations, and psychological traits) were not included in this study.

### ***Suggestions for Future Research***

To address these gaps, future studies should adopt longitudinal methods to track changes over time, and employ mixed-methods designs (e.g., interviews, focus groups) to uncover underlying reasons behind observed relationships. Structural equation modeling (SEM) or path analysis may be used to examine causal pathways. Expanding the sample across multiple vocational institutions or regional contexts would bolster generalisability. Interventional studies such as piloting new teaching approaches or upgrading resources and measuring changes in motivation and outcomes, would provide stronger empirical evidence of what works in practice. Finally, integrating additional variables (e.g., students' prior academic performance, family support, time burden) would enrich the model and explain more variance in student outcomes.

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