

Students' Satisfaction with Accounting Teachers' Lesson Delivery, the Role of Perceived Quality of Lesson Delivery in Ghanaian Senior High Schools

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Abstract

To highlight the importance of the quality of lesson delivery for students' satisfaction with the teaching and learning process in the classroom, this study examines the quality factors of accounting teachers lesson delivery that may influence students' satisfaction with accounting teachers' lesson delivery in Senior High Schools in Ghana. Survey questionnaire, a modified version of SERQUAL model, was used in collecting data for this study. In all, a sample of 504 students from 20 public Senior High Schools in Kumasi metropolis in the Ashanti region of Ghana participated in the survey. The findings of this paper suggest that accounting students in Ghanaian Senior High Schools are generally not satisfied with the quality of lesson delivery of their financial accounting teachers. In addition, classroom setting (environment, facilities and materials) and teachers' teaching behavior (responsive to students'

needs, reliability, competency, and empathy) do not meet Senior High School accounting students' expectations. It is evident from the results that teachers' performance in lesson delivery, as perceived by students, influence students' satisfaction with lesson delivery in the classroom. Perceived low performance on the service quality dimensions of accounting teachers' lesson delivery seems more susceptible to low satisfaction with teachers' lesson delivery. These findings imply that, quality of accounting teachers' lesson delivery, especially, along the dimensions of tangibility, responsiveness, reliability, assurance and empathy in their lesson delivery requires improvement. There is the need for teachers and school managers to identify what students really expect from teachers in their lesson delivery so that teachers can make the necessary changes to improve lesson delivery quality and students' satisfaction in the classroom.

Keywords: Students' satisfaction, Service quality, Lesson delivery

1. Introduction

Students' satisfaction with learning experiences in educational institutions is a multi-dimensional concept which is difficult to define and conceptualized (Marzo-Navarro, Iglesias & Torres, 2005; Richardson, 2005). In recent times students' satisfaction has gain much attention in the literature because of its reported association with many educational outcomes including attracting potential students, students' retention and motivation to study, students' class attendance and participation, students' academic achievements and students' loyalty to an educational institution among others. Thus, for educational institutions, it is essential to identify the factors that influence students' satisfaction (Alves & Raposo, 2009). However, consensus on the determinants of students' satisfaction does not exist in the literature (Douglas, Douglas & Barnes, 2006)

Students' satisfaction with educational experience offered by educational institutions is considered a tool for competitive advantage in attracting and retaining good caliber of students especially in higher educational institutions context (Martirosyan, Saxon & Wanjohi, 2014; Dhaqane & Afrah, 2016). Hence, competition for students is one of the key justification for the need to understand students' satisfaction and how it may be improved in higher education context. However, students' satisfaction in secondary and basic schools have gained little attention, understandably, because secondary schools in most countries are state owned and state funded and hence, are not faced with the challenge of competition for students as customers.

Douglas et al. (2006) argued that the key driver of students' satisfaction with educational services is students' satisfaction with the quality of the teaching and learning experiences students' encounter. Students' satisfaction with academic aspects of their educational experiences is not only a factor of students' overall satisfaction with educational service experiences but also associated with students' academic achievement (Duque & Weeks, 2010; Liao & Hsieh, 2011; Graunke & Woosley, 2005). In the same vein, Maddox and Nicholson (2014) asserted that students' satisfaction is associated with improvement of academic performance. The relationship between students' learning outcomes and satisfaction has also attracted significant research attention in higher education context and this is attributable to

the fact that students' academic achievement is also a competitive tool. Despite the comparatively less competitive nature of secondary school education context, students' satisfaction in secondary schools, especially students' satisfaction with teaching quality, is still a very viable educational outcome because students' satisfaction does not only influence students' behavior as customers but it also influences students' learning behavior and academic performance (Gruber, Fub, Voss & Glaeser-Zikuda, 2010; Wiers-Jenssen, Stensaker & Groggaard, 2002). If students are satisfied with the lesson delivery, they are more likely to be motivated to put in more effort in their studies (Edens, 2012).

Service quality performance of the subject teacher is important in students' satisfaction in the classroom and consequently students' efforts in learning. At any point in time of the teachers' professional practice, there is the need for guidance (Maulana, Helms-Lorenz & Van de Grift, 2015; Kini & Podolsky, 2016) by way of providing them with relevant assessment results pointing out their weak points for to help them improve their teaching competencies and hence teaching quality. To really deliver lessons that meet students' expectations, the teacher does not only need to aspire to meet expert teaching standards and practices but also to provide teaching service in the manner that meet students' 'teacher performance' criteria. Any effort to improve students' satisfaction in the classroom requires commitment to assessing students' satisfaction for the purpose of understanding the factors that derive it. In highlighting the importance of students' satisfaction with quality of lessons delivery of the teacher as the manager of the classroom, this study aims at examining teaching service quality factors that influence students' satisfaction with Senior High School accounting teachers' lesson delivery using the SERVQUAL model.

1.1 Objectives of Study

Students' satisfaction with lesson delivery of teaching quality of teachers is a facet of the overall students' satisfaction with learning experiences in an educational institutions. Whiles students' overall satisfaction with educational service is widely researched, research on satisfaction with aspects of students' learning experience is limited. This study, therefore, aims at examining students' satisfaction with the academic aspects of students' service encounter in Senior High Schools, specifically, satisfaction with teachers' lesson delivery. In that regard, the key objectives of this study are:

1. Find out students' perception of and satisfaction with the quality of accounting teachers' lessons delivery in Ghanaian Senior High Schools.
2. Examine the relationship between students' perception of accounting teachers' lesson delivery quality and students' satisfaction with accounting teachers' lesson delivery quality in the context of Ghanaian Senior High Schools.

1.2 Literature Review

Concept of Students' Satisfaction with Educational Encounters

In customer service literature, satisfaction is viewed as customer emotional feeling about the quality of a product or service after comparing their quality expectations with perceived

product performance (Darawong & Sandmaung, 2019; Johnson & Fornell, 1991). In the service sector, as in education, Bolton & Drew (1991) noted that satisfaction is customers' judgment of a service quality after encountering a specific service from a service provider. Satisfaction with a service may be evaluated as overall emotional feeling towards the service or as customers' feelings about specific aspect of a service package (Fornell, 1992).

Elliott and Shin (2002) opined that, students' satisfaction is a favorable outcome of students' subjective evaluation of the various educational outcomes and experiences students' encounter. Athiyaman (1997) observed that that students' satisfaction is the outcome of students' evaluation of the variance between expectation and perceived outcome of a service encounter. Darawong & Sandmaung (2019) observed that students' satisfaction may be viewed as a disconfirmation of the service they experience and hence students' satisfaction arises when actual performance meets or exceeds the students' expectations. It is asserted that students' expectations and experiences of service is continuously shaped by repeated services encounters (Gruber *et al.*, 2010; Yusoff, Mcleay & Woodruffe-Burton, 2015).

Students' satisfaction information is essential in adapting curriculums to learners' needs and interest and for continuous monitoring of service performance against students' expectations (Elliot & Shin, 2002). Khosravi, Poushaneh, Roozegar and Sohrabifard (2013) also noted that addressing the demands and needs of students is critical for higher educational institutions if they want to be competitive. A reliable and relevant model of students' satisfaction with educational services is key to better quality management in educational institutions (Darawong & Sandmaung, 2019). As such, students' satisfaction as a concept has been applied in education research aimed at making informed policies on improving students' enrollment, retention, loyalty and learning behavior (Elliott & Healy, 2001; Brown & Mazzarol, 2009).

Students' Satisfaction and Service Quality Theory

According to Yusoff et-al (2015), stakeholders and educational institutions have recognized the relevance of understanding factors that drive students' satisfaction, and the need to improve students' satisfaction with educational experiences. Appleton-Knapp and Krentler, (2006) categorized the factors that may influence students' satisfaction into two, namely, personal factors and institutional factors. The personal factors are students' characteristics and attributes (for example, gender, temperament, preferred learning styles and grade point average) and the institutional factors are the educational experiences and service characteristics such as course structure and contents, support from faculty and staff, classroom, equipment, library, and campus environment. Martirosyan (2015) indicated that current literature shows that institutional factors have more effects on satisfaction than the personal factors. Given the personal factors, students' satisfaction is an outcome of students' evaluation of service characteristics they encounter (Bolton & Drew, 1991). Barnett (2011) observed that students' satisfaction is demonstrated in the literature as a potential key indicator of service quality in higher education. Research have also shown that service quality improvement is key to improving students' satisfaction (Helgesen & Nettet, 2007; Gruber *et al.*, 2010; Alves & Raposo, 2010). Darawong and Sandmaung (2019) observed that students

evaluate service quality anytime they interact with facilities, staff members, course content, physical environment, and social environment of educational institutions.

Gotlieb, Grewal and Brown (1994) indicated that the main theoretical framework underlining service quality-satisfaction link is, Bagozzi's (1992) emotional self-regulatory intension-attitude relationship framework. This theory holds that evaluating outcomes against expectations and desired goals results in two emotional reaction- satisfaction (where outcome meets expectations) and dissatisfaction (where outcome deviates or conflicts with expectations). Thus, the theory indicates that students' evaluations of service performance or service quality leads students' satisfaction or dissatisfaction (Darawong & Sandmaung, 2019; Brady & Robertson, 2001; Cronin, Brady & Hult, 2000). When students' perception of service quality or service performance exceeds service quality expectation, the students develop a positive image of the service in their minds and hence, generates emotional satisfaction (Alves & Raposo, 2010). Gruber *et al.* (2010) noted that students' satisfaction reflects the perception of service quality gaps in their service encounters in an educational institution. Students' perceived service quality is therefore an antecedent of students' satisfaction (Zeithaml, Parasuraman & Berry, 1990).

Relevance of Service Quality in Education Institutions

Service quality concept in educational sector is not only a tool for competitive edge but a tool for quality management. In recent times educational quality is viewed not only from the perspective of content and outcomes of academic programs, but also from the perspective of service experience of students (Athiyaman, 2000). Besides the quality of academic programs (technical quality), the quality of the service process (functional quality) is now equally important in the educational sector (Zallocco, 1983). Wright (2000) noted that service quality has gained recognition in educational quality management and, students' perception of educational facilities and service is becoming more important. As opposed to technical quality of educational service which is driven by established standards and practices, functional educational service quality is driven by the consumer (Sharif, & Kassim, 2012) and in the case of education institutions, students are the direct consumers (Hill, 1995; Molesworth, Scullion & Nixon, 2011).

In the high education context, the literature on service quality in educational sector hinges on the importance of service quality on competitive advantage in a competitive environment created by decreased government funding for higher education and the resulting need for higher education institutions to raise funds from their operations to meet running cost (Ali, Zhou, Hussain, Nair & Ragavan, 2015; Douglas & McClelland, 2007; Sultan & Wong, 2010). Stimac & Simic (2012) indicated that service quality of higher education institutions is a key factor for the success of higher education institutions in a competitive market place. Several other studies have also emphasized the role of service quality as a competitive tool in higher education in both developed and developing economies (see Douglas & McClelland, 2007; Li & Kaye, 1998; Leblanc & Nguyen, 1997; Joseph, 1997; Kwan & Ng, 1999; Alves & Raposo, 2006; Duque & Weeks, 2010; Jager & Gbadamosi, 2010). However, even if there was no competition, service quality in educational sector is still desirable for students' satisfaction,

an educational outcome that enhance students' interest in purposeful learning (Edens, 2012). Purposeful learning arguably promote high academic performance and educational achievement.

Dimensions of Service Quality

In the service quality literature, service quality is customer-oriented and hence difficult to comprehend, model and measure. However, the dimensions of service quality and the approaches to service quality measurement is even more complex in the educational sector and best measure of service quality does not exist (Clewes, 2003).

In the educational service sector, service quality is conceptualized from different perspectives to suite the context and components of the complex service provided by educational institutions. Arguably, most educational quality studies focus on aspects of the overall service package provided by educational institutions. There are many widely used models and well-validated instruments for assessing quality in the educational service sector (Hattie & Watkins, 1988; Entwistle & Tait, 1990; Ramsden, 1991; Marsh & Roche, 1993; Pike, 1993; Cuthbert, 1996; Rowley, 1996). However, these models fundamentally do not agree on the dimensionality and measurement of quality in educational service, yet, they indicate the variety of quality dimensions in the educational service sector. Studies that focus on the overall educational service quality widely apply the marketing theory and concept of service quality (Rigotti & Pitt, 1992; Donaldson & Runciman, 1995; Cuthbert, 1996a, 1996b; Owlia & Aspinall, 1996; Oldfield & Baron, 2000; O'Neill & Palmer, 2001. The widely used service marketing model of service quality is the SERVQUAL model of Parasuraman, Zeithaml, and Berry (1988). In its current state the model postulate that service quality is a five-dimensional construct, consisting of tangibility, reliability, responsiveness, assurance, and empathy. SERVQUAL model has since been adopted to examine service quality in a variety of service sectors. In the education service sector, SERVQUAL has been widely used, though with modifications to suite service quality characteristics of the sector, to study educational service quality dimensions and measurement (Darawong & Sandmaung (2019).

The adoption of SERVQUAL in the study of service quality in different service environment and context resulted in significant controversy on the appropriated of the SERVQUAL model for measuring service quality. This is mainly because the SERVQUAL dimensions of service quality do not explain all the service quality attributes of various service context. Understandably, different service dimensions emerged from the adoption of the SERVQUAL approach in different service context. Extending, the previous application of the SEVQUAL model, this study adopts it to measure service quality of accounting teachers in the classroom as perceived by students.

In this study, the SERVQUAL model is operationalized using the performance-only approach. This approach have been robustly tested and found to have higher reliability in higher education institutions context (Li & Kaye, 1998). Brady and Brand (2002) also suggested that service quality measured with this approach is a proper antecedent of satisfaction. Thus, the accounting teachers' performance on lesson delivery is measured as students' perception of teachers' performance of the various facets of lessons delivered by accounting teachers in the

classroom.

2. Research Methodology

In terms of purpose this study is both descriptive and explanatory. To achieve the purpose of the study, a sample survey approach and quantitative method of data collection and analysis are employed. The population of the study comprised of students of Public Senior High Schools in Kumasi metropolis in the Ashanti region of Ghana. In all, 504 students from the 20 public Senior High Schools in Kumasi metropolis in the Ashanti region of Ghana participated. Participants were selected by first assigning a quota to each of the 20 schools base on the number of students offering financial accounting in the schools. After that, convenience sampling technique was used to select the participants. The selected sample consisted of 387 boys and 117 girls.

Financial Accounting Lesson Delivery Quality Questionnaire (FALDQQ), a modified version of SERVQUAL, was designed and administered to the selected students. The questionnaire consisted of two sections. Section one contained items on the quality of lessons delivered by accounting teachers and section two contained items on students' satisfaction with teaching quality of financial accounting teachers in their respective schools. All the items were assessed on a five-point Likert scale ranging from strongly disagree to strongly agree (1-Strongly Disagree, 2-Slightly Disagree, 3-Neutral, 4-Slightly Agree and 5-Strongly Agree). The questionnaires were validated by team of experts to ensure validity and their reliability tested using Cronbach's alpha was 0.903. Students were told that participation in the study was voluntary and their involvement will be kept anonymous.

The study adopted descriptive-nonparametric inferential statistical analysis for analyzing the data collected. Specifically chi-square test for independence was used to test the dependence or otherwise of students' satisfaction and quality of lesson delivery variables under consideration.

3. Results of the Study

The results of the study are presented in two sections. The first section presents results on students' perception of facets of accounting teachers' lesson delivery quality and the students' perceived level of satisfaction with accounting teachers' lesson delivery quality. The second section presents results on the relationship between the factors of accounting teachers' lesson delivery quality and students' satisfaction with lesson delivery quality.

3.1 Students' Perception of and Satisfaction with Accounting Teachers Lesson Delivery Quality

One of the key issues of this study is to find out students' perception of accounting teachers' lesson delivery quality and students' satisfaction with quality of lesson delivery of accounting teachers. Table 1 presents the summary of the data collected.

Table 1. Students' perception of Accounting Teachers' Lesson Delivery Quality

Statements	Agree	Not Agree	Total
Quality of instructional environment, facilities and materials meets students expectations in accounting lessons (tangibility)	206 (41.0%)	297 (59.0%)	503 (100%)
Accounting teachers are reliable(trust, predictable, dependable)	142 (28.2%)	362 (71.8%)	504 (100.0%)
Accounting teachers are Responsive (availability, feedback, dutiful to students learning needs) to students	102 (20.2%)	402 (79.8%)	504 (100.0%)
Accounting teachers are knowledgeable, competent and experts in teaching accounting (Assurance)	168 (33.3%)	336 (66.7%)	504 (100.0%)
Accounting teachers show Empathy and compassion in their lesson delivery	142 (28.2%)	362 (71.8%)	504 (100.0%)
Student is satisfied with quality of Lesson Delivered by accounting teachers	121 (24.0%)	383 (76.0%)	504 (100.0%)

The results as presented in Table 1 show that about 76% of the participants (students) disagree that they are satisfied with the quality of lesson delivery of financial accounting teachers, and the rest of the participating students (24.4%) agreed being satisfied with their financial accounting teachers' lesson delivery. This results implies that majority of students are not satisfied with quality of teaching delivered by their financial accounting teachers.

On the service quality dimensions of accounting teachers' lesson delivery, about 60% or more of the participants generally disagree on the quality of lesson delivery of their accounting teachers along the five dimensions of service quality employed in this study. About 80% disagree that their accounting teachers are responsive (availability, feedback, dutiful to students learning needs), about 72% of students disagreed that their accounting teachers are reliable (trust, predictable, dependable) or show empathy and compassion in their accounting lessons. For Assurance (knowledge, competency and expertise) of accounting teachers and quality of instructional Environment, Facilities and Materials, about 67% and 60% disagreed respectively. These results indicate that the classroom environment, facilities and materials in accounting lessons do not meet Senior High School accounting students' desire and expectations. Likewise accounting teachers' teaching behavior and attitudes (responsive to students' need, reliability, competency, and empathy do not meet students' expectations.

3.2 Relationship between Students' Satisfaction and Perceived Quality of Lesson Delivery

Apart from examining students' perception of accounting teachers' lesson delivery quality and their satisfaction with the lesson delivery quality of accounting teachers, this paper also examined the relationship between students' perception of accounting teachers' lesson delivery quality and students' satisfaction with accounting teachers' lesson delivery quality. Table 2 below shows the summary of the results from test of independence between the students' perceived quality and students' satisfaction with accounting teachers' lesson delivery quality.

Table 2. Test of Independence of Students' Satisfaction and Perceived Quality of Accounting Teachers' Lesson Delivery

<i>Lesson Delivery Quality Attribute</i>		Satisfaction with Lesson Delivery		Total	Test for independence	
		Satisfied	Not Satisfied		Test	Value (Sig.)
Quality of instructional environment, facilities and materials meets students expectations in accounting lessons (tangibility)	Agree	57 (27.7%)	149 (72.3%)	206 (100.0%)	Pearson χ^2	2.792a (0.095)
	Not Agree	63 (21.2%)	234 (78.8%)	297 (100.0%)	Kendall's tau-b	0.075 (0.099)
	Total	120 (23.9%)	383 (76.1%)	503 (100%)	Gamma	0.174 (0.099)
Accounting teachers are reliable(trust, predictable, dependable)	Agree	67 (47.2%)	75 (52.8%)	142 (100%)	Pearson χ^2	58.201a (0.000)
	Not Agree	54 (14.9%)	308 (85.1%)	362 (100%)	Kendall's tau-b	0.340 (0.000)
	Total	121 (24.0%)	383 (76.0%)	504 (100.0%)	Gamma	0.672 (0.000)
Accounting teachers are Responsive (availability, feedback, dutiful to students learning needs) to students	Agree	58 (56.9%)	44 (43.1%)	102 (100%)	Pearson χ^2	75.662a (0.000)
	Not Agree	63 (15.7%)	339 (84.3%)	402 (100%)	Kendall's tau-b	0.387 (0.000)
	Total	121 (24.0%)	383 (76.0%)	504 (100.0%)	Gamma	0.753 (0.000)
Accounting teachers are knowledgeable, competent and experts in teaching accounting (Assurance)	Agree	59 (35.1%)	109 (64.9%)	168 (100%)	Pearson χ^2	17.053a (0.000)
	Not Agree	62 (18.5%)	274 (81.5%)	336 (100%)	Kendall's tau-b	0.184 (0.000)
	Total	121 (24.0%)	383 (76.0%)	504 (100.0%)	Gamma	0.410 (0.000)
Accounting teachers show Empathy and compassion in their lesson delivery	Agree	76 (53.5%)	66 (46.5%)	142 (100%)	Pearson χ^2	94.389a (0.000)
	Not Agree	45 (12.4%)	317 (87.6%)	362 (100%)	Kendall's tau-b	0.433 (0.000)
	Total	121 (24.0%)	383 (76.0%)	504 (100.0%)	Gamma	0.781 (0.000)

Note: the figures in parenthesis in the cross tab are percentages of total frequency and the figures in parenthesis in test of independence and association are P-values of the test.

Table 2 shows that there is no significant relationship between tangibility (Instructional Environment, Facilities and Materials) and students' satisfaction with Lesson delivery, $\chi^2 (1, N = 503) = 2.79, p = 0.095$. The Kendall's tau-b and Gamma test results corroborates with the Pearson chi-square test results. Thus, there is no difference in students' satisfaction with teaching quality on the bases of their perception of quality of instructional environment, facilities and materials of accounting teachers' lesson delivery. This implies that classroom environment and resources may not influence or play a significant role in promoting students' satisfaction with teaching and learning in the classroom in an accounting classroom in Ghanaian Senior High Schools.

On the relationship between reliability (trust, predictable, dependable) of accounting teachers and students' satisfaction with accounting teachers' lesson delivery, the results as presented in Table 2 shows a significant relationship, $\chi^2 (1, N = 504) = 58.20, p = 0.001$. The Kendall's tau-b and Gamma test results corroborates with the Pearson chi-square test results. It implies that confidence students have in the teacher may influence student's satisfaction with lesson delivery. From Table 2, students who perceive accounting teachers to be less reliable are less likely to be satisfied with their lesson delivery.

Again, the results reveal that responsiveness (availability, feedback, helpful to students learning needs) of accounting teacher is associated with students' satisfaction with teaching quality, $\chi^2 (1, N = 504) = 75.66, p = 0.001$ and this is supported by the Kendall's tau-b and Gamma test results. Table 2 shows that students who perceive their accounting teachers to be responsive to their learning needs are more likely to be satisfied with lesson delivery. Thus responsiveness of accounting teachers in the classroom may be a significant factor of students' satisfaction in the classroom

In addition, from Table 2 the chi-square test of independents shows that there is a significant association between Assurance (, knowledge, competency and expertise) of accounting teacher and students satisfaction with teaching quality, $\chi^2 (1, N = 504) = 17.05, p = 0.001$. The Kendall's tau-b and Gamma test results also indicates the same relationship. From Table 2, though majority of students who perceive accounting teachers to be knowledgeable, experience and competent may not be satisfied with teachers' lesson delivery, all the test of associations indicates that there is a significant relationship between students' satisfaction in the classroom and teachers' competency and expertise. As clearly observed from Table 2, students are not likely to be satisfied with accounting teachers' lesson delivery if they perceive that the teachers are not experts in their subject.

Finally, from Table 2, there is a significant relationship between students' satisfaction with teaching quality and Empathy and compassion of accounting teacher, $\chi^2 (1, N = 504) = 94.39, p = 0.001$ and this is corroborated by the Kendall's tau-b and Gamma test results. From Table 2 it is observed that students who perceive their accounting teachers to be compassionate and sympathetic are most likely to be satisfied with the teachers' lesson delivery and vice versa. In fact, among all the factors considered, empathy of the accounting teacher seems to be the most influential factor of students' satisfaction with teachers' lesson delivery.

It is also observed from Table 2 that with the dependent variable (students' satisfaction with lesson delivery quality) the more the participants perceive low performance of a factor (quality of lesson delivery dimensions), the more they are not satisfied with the lesson delivery quality and vise-versa, except in the case of tangibility (Instructional Environment, Facilities and Materials). Hence, it may be asserted that there is a direct relationship between Accounting teachers' lesson delivery quality and the accounting teachers' lesson delivery quality determinants considered in this study.

4. Conclusion and Recommendations

The findings of this paper suggest that accounting students in Ghanaian Senior High Schools

are generally not satisfied with quality of lesson delivery of their financial accounting teachers. It is also found that classroom environment, facilities and materials in accounting lessons do not meet Senior High School accounting students expectations. Likewise, Senior High School accounting teachers in Ghana teaching behavior and attitude (responsive to students need, reliability, competency, and empathy) do not meet students' expectations. This findings in a way supports the general view that perceived low performance on the service quality dimensions will result in low satisfaction levels. Hence the findings of this paper upholds the view that quality of accounting teachers' lesson delivery is related to satisfaction with the quality of lesson delivery. It is evident from the results that service quality of lesson delivery performance of teachers as perceived by students influence students' satisfaction with lesson delivery in the classroom. Perceived low performance on the service quality dimensions of accounting teachers' lesson delivery seems more susceptible to low satisfaction with teachers' lesson delivery. In the cases of teacher empathy and responsiveness, perceived high performance of teachers is associated with students' satisfaction.

The implication of these findings is that teachers' performance on the service quality dimensions tangibility, responsiveness, reliability, assurance and empathy in their lesson delivery falls short of students' expectations and hence requires improvement. There is the need for teachers who want to improve the experience of students in their lessons to uplift their performance in these dimensions. Again, the fact that students are not satisfied with teachers' lesson delivery implies that students' motivation to learn and their academic outcomes are not fully maximized with the current quality of the teachers' lesson delivery. Finally, the SERVQUAL dimensions of service quality, with the exception of tangibility are significantly associated with students' satisfaction with accounting teachers' lesson delivery. More research in this area is require to fully understand service quality in the classroom and how it moderates students' satisfaction in the classroom.

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