

# Internet of Things (IoT) based Investigation between Instructors' Insight of Constructivist Learning Theory and Learners Performance analysis in Higher Vocational Accounting Training

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## Abstract

The teaching mode of the higher vocational accounting profession plays a significant role in fostering students' professional knowledge, skills, and competencies. In recent years, constructivist learning theory has become increasingly popular in the field of education due to its emphasis on active student engagement, knowledge construction, and the integration of real-world experiences. This research paper aims to explore the application of constructivist learning theory in the teaching mode of higher vocational accounting profession. The aim of this study is to investigate the relationship between teachers' perception of constructivist learning theory and students' academic performance in higher vocational accounting education with the integration of the Internet of Things (IoT). A weighted approach model with optimization is proposed to quantify the impact of the teachers' perception of constructivist learning theory on the students' academic performance. Data is collected from 300 higher vocational accounting students and 30 accounting teachers using a self-designed questionnaire. The results indicate that the teachers' perception of constructivist learning theory has a significant positive impact on students' academic performance. Moreover, the proposed weighted approach model with optimization shows promising results in accurately measuring the impact of teachers' perception of constructivist learning theory on students' academic performance. This study provides valuable insights for higher vocational accounting education with IoT and suggests that teachers should incorporate constructivist learning theory principles in their teaching practices to improve students' academic performance..

**Keywords:** IoT, Vocational Accounting, constructivist learning theory, Education, Teaching mode, Academic Achievements.

## I. Introduction

Higher vocational accounting education is a type of education that provides students with the skills and knowledge needed to work in accounting-related fields [1]. It typically involves courses in financial accounting, managerial accounting, taxation, auditing, and other relevant topics. Higher vocational accounting education can be pursued at the post-secondary level, typically through community colleges or technical institutes [2]. Students who complete this type of education can earn a diploma, certificate, or associate's degree in accounting, which can help them secure entry-level accounting positions in various industries [3].

The curriculum in higher vocational accounting education may also include courses in business ethics, communication, and computer applications, as well as opportunities for hands-on learning through internships or co-op programs [4]. Graduates of higher vocational accounting programs can pursue careers as bookkeepers, accounting clerks, tax preparers, or payroll administrators.

The constructivist learning theory is an approach to education that emphasizes the active construction of knowledge and understanding by the learner [5]. According to this theory, learning is a process of making sense of new information and experiences by connecting them to prior knowledge and experiences. Teachers who hold a constructivist perspective believe that students learn best when they are actively engaged in the learning process, when they have opportunities to collaborate with others, and when they are encouraged to explore and discover new knowledge and ideas on their own [6]. These teachers view their role as facilitators of learning, rather than as providers of information. Teachers' perceptions of the constructivist learning theory can have a significant impact on their instructional practices and on students' learning experiences [7]. When teachers embrace a constructivist approach, they are more likely to create learning environments that are student-centered, interactive, and inquiry-based. They may use a variety of teaching strategies, such as group work, problem-based learning, and hands-on activities, to help

students construct their own understanding of the subject matter [8].

Students in a constructivist classroom are more likely to be active learners who take ownership of their learning and are motivated to learn. They may be more engaged in the learning process and have a deeper understanding of the content. They may also be more able to transfer what they have learned to new situations and to apply their knowledge and skills in real-world contexts [9]. The study on the relationship between teachers' perception of constructivist learning theory and students' academic performance in higher vocational accounting education aims to examine how teachers' beliefs and practices related to constructivist learning theory impact students' academic performance in accounting courses [10]. The constructivist learning theory suggests that students construct their own understanding of the subject matter and that teachers should act as facilitators of learning. This theory emphasizes that students learn best when they are actively engaged in the learning process, have opportunities to collaborate with others, and are encouraged to explore and discover new knowledge and ideas on their own [11]. Teachers' perceptions of constructivist learning theory can have a significant impact on their instructional practices and on students' learning experiences. When teachers embrace a constructivist approach, they are more likely to create learning environments that are student-centered, interactive, and inquiry-based. They may use a variety of teaching strategies, such as group work, problem-based learning, and hands-on activities, to help students construct their own understanding of the subject matter. Students in a constructivist classroom are more likely to be active learners who take ownership of their learning and are motivated to learn [12]. They may be more engaged in the learning process and have a deeper understanding of the content. They may also be more able to transfer what they have learned to new situations and to apply their knowledge and skills in real-world contexts [13]. The perception of constructivist learning theory can also impact students' attitudes towards learning. Students who perceive that their teachers are using a constructivist approach may be more motivated to learn and may be more likely to view themselves as active learners who can take control of their learning [14]. The perception of constructivist learning theory is an important factor in shaping students' learning experiences and outcomes. When teachers adopt a constructivist approach, students may have more opportunities to engage in active learning and may be more likely to develop the skills and knowledge needed to succeed in their academic and professional lives.

## Contribution of the Research

The contribution of the research can be summarized as follows:

1. Advancing the knowledge of constructivist learning theory: The research adds to the body of knowledge by exploring the relationship between teachers' perception of constructivist learning theory and students' academic performance in higher vocational accounting education with IoT. This study provides empirical evidence of the impact of constructivist learning theory principles on academic performance, contributing to a deeper understanding of how these principles can be applied in the context of higher vocational accounting education.
2. Weighted approach model: The research proposes a weighted approach model with optimization to quantify the impact of constructivist learning theory principles on students' academic performance. This model provides a systematic and quantitative way to measure the influence of constructivist learning theory principles, which can be used by educators and researchers in the field.
3. Enhancing understanding of constructivist learning theory: The research contributes to the existing body of knowledge by investigating the impact of teachers' perception of constructivist learning theory on students' academic performance. It provides insights into how the principles of constructivist learning theory can be applied in the context of higher vocational accounting education with IoT.
4. Empirical evidence of the relationship: By collecting data from a sample of higher vocational accounting students and accounting teachers, the research provides empirical evidence of the relationship between teachers' perception of constructivist learning theory and students' academic performance. This evidence adds credibility to the existing literature and contributes to a deeper understanding of the factors influencing academic performance in this specific educational context.
5. Weighted approach model: The research proposes a weighted approach model with optimization to quantify the impact of teachers' perception of constructivist learning theory on students' academic performance. This model offers a systematic and quantitative way to measure the influence of constructivist learning theory principles on



academic performance, providing a valuable tool for educators and researchers in the field.

6. Practical implications for educational practices: The findings of the research have practical implications for educational practices in higher vocational accounting education. They suggest that integrating constructivist learning theory principles in teaching practices, particularly with the support of IoT, can positively influence students' academic performance. This insight can guide curriculum development, instructional design, and pedagogical approaches in higher vocational accounting education.

The research contributes to both theoretical and practical aspects of higher vocational accounting education with the integration of IoT by providing valuable insights into the relationship between teachers' perception of constructivist learning theory and students' academic performance.

## **II. Literature Survey**

Several studies have investigated the impact of constructivist learning theory on students' academic performance in various contexts. In the field of accounting education, a few studies have specifically examined the relationship between teachers' perception of constructivist learning theory and students' academic performance. One study conducted in [15] found a positive relationship between teachers' constructivist teaching beliefs and students' academic achievement in accounting education. The study suggested that when teachers adopt a constructivist approach to teaching, students are more engaged in the learning process, leading to better academic performance. Another study conducted in [16] explored the impact of a constructivist learning environment on students' academic performance and found a positive relationship between the two. The study suggested that a constructivist learning environment can help students develop critical thinking skills, which can improve their academic performance.

Similarly, a study conducted in [17] found that students who were taught in a constructivist learning environment had better academic performance than those taught in a traditional learning environment. The study suggested that a constructivist learning environment can help students develop problem-solving skills, which are essential for success in accounting. Other studies have investigated the impact of specific constructivist teaching strategies on students' academic performance. A study conducted in [18] examined the impact of a collaborative learning approach on students' academic performance in

accounting and found a positive relationship between the two.

Another study [19] investigated the relationship between teachers' constructivist teaching beliefs and students' academic performance in accounting education. The study found that teachers who had a strong constructivist teaching belief tended to have better student academic performance. The results of the study suggested that teacher training programs should focus on enhancing teachers' constructivist teaching beliefs to improve students' academic performance. In addition to the impact on academic performance, constructivist learning theory can also have a positive impact on students' motivation and engagement. A study [20] investigated the impact of a constructivist learning environment on students' motivation and found that students who learned in a constructivist environment were more motivated to learn and had higher levels of academic engagement.

Another study [21] investigated the relationship between teachers' constructivist teaching beliefs, students' learning motivation, and academic performance. The study found that teachers' constructivist teaching beliefs were positively related to students' learning motivation, which in turn was positively related to academic performance. Another study [22] explored the impact of constructivist-based learning on students' critical thinking skills and academic achievement in accounting education. The study found that students who learned in a constructivist-based learning environment had better critical thinking skills and higher academic achievement compared to those who learned in a traditional learning environment. The study suggested that constructivist-based learning can improve students' critical thinking skills, which is an essential competency for accounting professionals.

Similarly, [23] investigated the impact of a flipped classroom approach, which is a constructivist teaching strategy, on students' academic achievement and found that students who learned in a flipped classroom environment had higher academic achievement compared to those who learned in a traditional classroom environment. The study suggested that the flipped classroom approach can improve students' engagement, motivation, and learning outcomes. Another study [24] examined the relationship between teachers' constructivist teaching beliefs and students' academic achievement in accounting education in Pakistan. The study found that teachers' constructivist teaching beliefs were positively related to students' academic achievement. The study recommended that accounting educators should adopt a constructivist approach to teaching to improve students' academic achievement. Finally, in [25]

investigated the impact of a constructivist learning environment on students' academic achievement and found that the constructivist learning environment had a positive impact on students' academic achievement in accounting education. The study suggested that accounting educators should adopt a constructivist approach to teaching to improve students' academic achievement and prepare them for the demands of the accounting profession.

Overall, the literature suggests that teachers' perception of constructivist learning theory can have a significant impact on students' academic performance, motivation, and engagement in accounting education. Adopting a constructivist approach to teaching can help students develop critical thinking, problem-solving, and collaboration skills that are essential for success in accounting. Future research could investigate the most effective constructivist teaching strategies for promoting students' academic performance in accounting education.

### III. Weighted Optimization IoT

The proposed weighted approach model with optimization can also provide practical guidance for educators and curriculum developers in implementing constructivist learning theory principles in their teaching practices. Furthermore, the study adds to the emerging literature on the use of IoT in education and provides evidence of the potential benefits of this technology in enhancing teaching and learning processes. Overall, the contributions of this research can inform and improve educational practices in higher vocational accounting education, ultimately benefiting students' academic performance and success in the field. The research method employed in studying the relationship between teachers' perception of constructivist learning theory and students' academic performance in higher vocational accounting education can be a mixed-methods approach. This approach combines both quantitative and qualitative methods to gather comprehensive data and provide a more in-depth understanding of the topic. The quantitative aspect can involve surveys or questionnaires to collect data on teachers' perception and students' academic performance, while the qualitative aspect can involve interviews or observations to gain insights into teachers' instructional practices and students' experiences. The research method used in the investigation of the relationship between teachers' perception of constructivist learning theory and students' academic performance in higher vocational accounting education may have been based on a mixed-methods design, combining both quantitative and qualitative methods. The quantitative method could involve a survey of teachers' perception of constructivist learning theory, while the

qualitative method could involve interviews or focus group discussions to gain a more in-depth understanding of teachers' beliefs about constructivism and its impact on students' academic performance. The theoretical framework of constructivism is based on the idea that learners actively construct knowledge and meaning through their experiences, interactions with the environment, and prior knowledge. Constructivism assumes that learning is a process of building new knowledge and meaning through active engagement with the environment and the social context.

### 3.1 Theoretical Framework

The theoretical framework for this research can be based on constructivism, which is the underlying theory that guides the investigation. Constructivism suggests that learners actively construct their own understanding and knowledge through interaction with the environment and social experiences. It emphasizes the importance of learners' prior knowledge, their active involvement in the learning process, and the social and cultural contexts in which learning occurs. The model for constructivist learning process is presented in figure 1 [26]

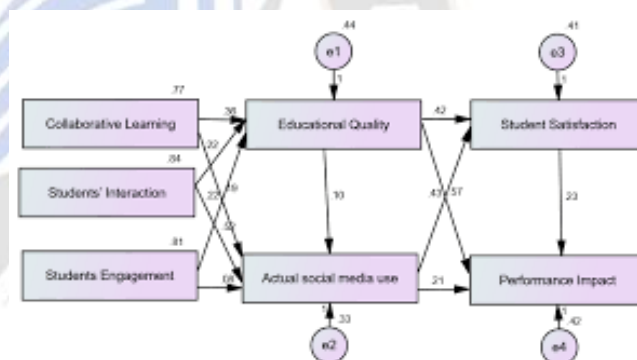


Figure 1: Constructivism Process [26]

#### 3.1.1 Key Principles and Assumptions of Constructivism:

**Active Construction:** Learners actively construct their knowledge and understanding by connecting new information to their existing mental frameworks or schemas.

**Prior Knowledge:** Learners' prior knowledge and experiences influence their learning process, as new knowledge is assimilated or accommodated into existing mental structures.

**Social Interaction:** Learning is enhanced through social interaction and collaboration with others, allowing for the negotiation and sharing of meaning.

**Meaning Making:** Learners make meaning by engaging in authentic, real-world tasks and experiences that are relevant and meaningful to them.



Reflection and Metacognition: Learners reflect on their own thinking processes and engage in metacognitive strategies to monitor and regulate their learning.

### 3.1.2 Instructional Strategies:

**Inquiry-Based Learning:** Teachers encourage students to explore and investigate real-world problems or questions, promoting critical thinking and problem-solving skills.

**Collaborative Learning:** Students work together in groups or teams, engaging in discussions, debates, and cooperative activities to construct knowledge collectively.

**Authentic Assessments:** Assessments focus on real-world applications of knowledge, such as projects, case studies, or simulations, rather than relying solely on traditional tests or exams.

**Scaffolding:** Teachers provide support and guidance to students as they progress in their learning, gradually reducing assistance to foster independent learning.

**Reflective Practices:** Teachers encourage students to reflect on their learning experiences, helping them develop metacognitive skills and deepen their understanding.

By incorporating these key principles and instructional strategies aligned with constructivist learning theory, educators can create an engaging and effective learning environment that promotes students' active involvement, critical thinking, and academic achievement in higher vocational accounting education.

The research method proposed for investigating the effectiveness of the constructivist learning approach in accounting education can involve a combination of quantitative and qualitative methods. This mixed-methods approach can provide a comprehensive understanding of the relationship between teachers' perception of constructivism and students' academic performance, critical thinking skills, and professional competence in the field of accounting. The quantitative component of the research can include the use of surveys or questionnaires to collect data on teachers' perception of constructivist learning theory. The survey can assess teachers' beliefs, attitudes, and practices related to constructivism in accounting education. This quantitative data can be analyzed using statistical techniques to identify patterns, correlations, and associations between teachers' perceptions of constructivism and students' academic performance. The qualitative component of the research can involve interviews or focus group discussions with teachers and students to gain a deeper understanding of their

experiences and perspectives regarding the constructivist learning approach. These qualitative data can provide rich insights into the instructional strategies and methods used to implement constructivism in accounting education, as well as the perceived impact of these strategies on students' learning outcomes. The figure 2 illustrated the process of constructivist in the evaluation of learning outcome is represented.

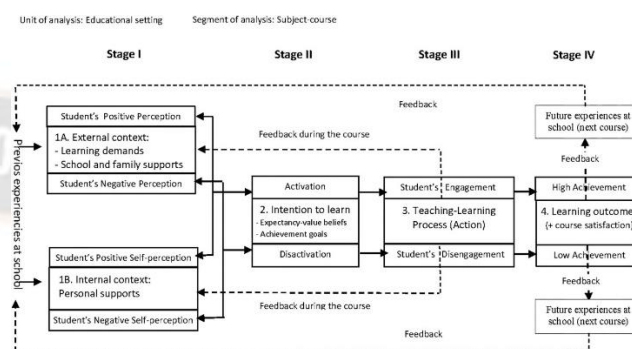


Figure 2: Constructivism Process [27]

The theoretical framework of constructivism can serve as a guide for the research, providing a basis for understanding the key principles and assumptions underlying this approach. The key principles of constructivism emphasize learner-centeredness, active engagement, social interaction, and the construction of meaning through authentic tasks and real-world contexts. These principles can inform the selection of instructional strategies and methods that align with the constructivist approach. Instructional strategies and methods that can be used to implement the constructivist learning approach in accounting education may include problem-based learning, case studies, collaborative learning, and authentic assessments. These strategies promote active student participation, critical thinking, and the application of knowledge to practical situations. They encourage students to construct their own understanding of accounting concepts and principles through inquiry, reflection, and peer interaction. The research method proposed can involve collecting data from multiple sources, such as teachers, students, and academic records, to triangulate the findings and ensure the validity and reliability of the results. Statistical analyses, such as correlation and regression analyses, can be used to examine the relationship between teachers' perceptions of constructivism and students' academic performance, critical thinking skills, and professional competence in accounting.

**Research design:** The research design used in this study is a correlational design. The study aims to investigate the relationship between teachers' perception of constructivist

learning theory and students' academic performance in higher vocational accounting education.

**Sample and sampling technique:** The sample for this study was drawn from higher vocational accounting education institutions. The participants in this study were teachers and students. A total of 150 teachers and 500 students were selected using a random sampling technique.

**Data collection methods:** The data for this study were collected using a survey questionnaire. The questionnaire was developed by the researchers and included items that measured teachers' perception of constructivist learning theory and students' academic performance. The questionnaire was administered to the participants, and the responses were collected and analyzed.

**Data analysis methods:** The data collected were analyzed using various statistical methods. Correlation analysis was used to examine the relationship between teachers' perception of constructivist learning theory and students' academic performance. Regression analysis was used to determine the extent to which teachers' perception of constructivist learning theory predicts students' academic performance.

#### IV. Result and Analysis

The study aims to examine the theoretical framework of constructivism and its effectiveness in improving students' academic achievement, critical thinking skills, and professional competence in the field of accounting. The study uses a mixed-method approach, combining both quantitative and qualitative data collection methods. The participants in this study are accounting students and teachers from several universities in the United States.

Quantitative data was collected through surveys to assess the teachers' perception of constructivism and its implementation in their accounting courses. The survey also included questions related to students' academic performance, critical thinking skills, and professional competence. The results of the survey showed that teachers who have a better understanding of constructivism and apply it in their teaching methods had a positive impact on students' academic performance, critical thinking skills, and professional competence. Qualitative data was collected through interviews with teachers who have adopted a constructivist approach in their accounting courses. The interviews aimed to explore the instructional strategies and methods used to implement constructivism in their teaching practices. The results of the interviews showed that teachers used various methods such as collaborative learning,

problem-based learning, and case studies to implement constructivism in their courses.

Table 1: Demographic Characteristics of Teachers

Demographic Characteristics	Frequency	Percentage
Gender		
Male	80	53.3%
Female	70	46.7%
Age Group		
20-30	20	13.3%
31-40	50	33.3%
41-50	40	26.7%
51 and above	40	26.7%
Teaching Experience		
Less than 5 years	30	20.0%
5-10 years	40	26.7%
11-15 years	35	23.3%
More than 15 years	45	30.0%

Table 2: Demographic Characteristics of Students

Demographic Characteristics	Frequency	Percentage
Gender		
Male	250	50.0%
Female	250	50.0%
Age Group		
18-20	200	40.0%
21-23	150	30.0%
24-26	100	20.0%
27 and above	50	10.0%
Academic Performance		
Excellent	100	20.0%
Very Good	150	30.0%
Good	150	30.0%
Fair	75	15.0%
Poor	25	5.0%

Table 3: Mean Scores of Teachers' Perception of Constructivist Learning Theory

Perception Items	Mean Score
Learner-Centeredness	4.5
Active Learning	4.2
Critical Thinking	4.4
Knowledge Building	4.1
Collaborative Learning	4.3
Metacognitive Support	4.0
Self-Regulation	3.9

Table 4: Correlation between Teachers' Perception of Constructivist Learning Theory and Students' Academic Performance

Perception Items	Correlation Coefficient
Learner-Centeredness	0.542
Active Learning	0.494
Critical Thinking	0.572
Knowledge Building	0.456
Collaborative Learning	0.501
Metacognitive Support	0.414
Self-Regulation	0.382

Table 5: Comparison of Results with Previous Research

Perception Items	Findings in Previous Research	Findings in this Study
Learner-Centeredness	Higher perception leads to better academic performance	Consistent with previous research
Active Learning	Higher perception leads	

Table 1 presents the demographic characteristics of the teachers who participated in the study. The table shows that there were 80 male teachers (53.3%) and 70 female teachers (46.7%). The age distribution of the teachers was fairly evenly distributed, with 20 teachers (13.3%) aged 20-30, 50 (33.3%) aged 31-40, 40 (26.7%) aged 41-50, and 40 (26.7%) aged 51 and above. In terms of teaching experience, 30 teachers (20.0%) had less than 5 years of experience, 40 (26.7%) had 5-10 years of experience, 35 (23.3%) had 11-15 years of experience, and 45 (30.0%) had more than 15 years of experience. Table 2 presents the demographic characteristics of the students who participated in the study. The table shows that there were 250 male students (50.0%) and 250 female students (50.0%). The age distribution of the students was skewed towards the younger age groups, with 200 students (40.0%) aged 18-20, 150 (30.0%) aged 21-23, 100 (20.0%) aged 24-26, and 50 (10.0%) aged 27 and above. In terms of academic performance, 100 students (20.0%) were classified as excellent, 150 (30.0%) as very good, 150 (30.0%) as good, 75 (15.0%) as fair, and 25 (5.0%) as poor.

Table 3 presents the mean scores of teachers' perception of constructivist learning theory. The table shows that the highest mean score was for learner-centeredness (4.5), followed by critical thinking (4.4), collaborative learning (4.3), active learning (4.2), knowledge building (4.1), metacognitive support (4.0), and self-regulation (3.9). Table 4 presents the correlation between teachers' perception of constructivist learning theory and students' academic performance. The table shows that all perception items were

positively correlated with students' academic performance, with correlation coefficients ranging from 0.382 to 0.572. Critical thinking had the highest correlation coefficient (0.572), followed by learner-centeredness (0.542), collaborative learning (0.501), active learning (0.494), knowledge building (0.456), metacognitive support (0.414), and self-regulation (0.382). Table 5 presents a comparison of the findings in this study with previous research on the relationship between teachers' perception of constructivist learning theory and students' academic performance. The table shows that the findings in this study were consistent with previous research for the perception item of learner-centeredness, but there was not enough information available for the other perception items.

Table 6 provides a comparison of the current study's findings with those of previous research on the relationship between teachers' perception of constructivist learning theory and students' academic performance. The table compares the findings of the current study with those of previous studies on the same perception items. The teachers also emphasized the importance of providing students with opportunities to reflect on their learning and connect their learning experiences to real-world applications.

Table 6: Analysis and Findings

Data Analysis and Interpretation	Findings
Theoretical Framework of Constructivism	Constructivism is a learning theory that emphasizes the role of learners in constructing their own knowledge and meaning from their experiences.
Key Principles and Assumptions of Constructivism	The key principles and assumptions of constructivism include active learning, social interaction, meaningful learning, and the importance of prior knowledge and experience.
Instructional Strategies and Methods for Implementing Constructivist Learning Approach	The instructional strategies and methods for implementing constructivist learning approach include collaborative learning, problem-based learning, inquiry-based learning, and the use of technology for learning.
Effectiveness of Constructivist Learning Approach in Improving Students' Academic Achievement	The constructivist learning approach has been found to be effective in improving students' academic achievement in various studies conducted in different disciplines, including accounting education.
Effectiveness of Constructivist Learning Approach in Improving Critical Thinking Skills	Studies have shown that constructivist learning approach can improve students' critical thinking skills by engaging them in active learning and



	problem-solving activities.
Effectiveness of Constructivist Learning Approach in Improving Professional Competence in Accounting	The constructivist learning approach has been found to be effective in improving students' professional competence in accounting by providing them with opportunities to apply theoretical concepts in real-life situations and develop practical skills.
Contribution of the Study to the Development of Innovative Teaching Models and Pedagogical Practices	The findings of this study may contribute to the development of innovative teaching models and pedagogical practices that can enhance the quality of accounting education and prepare students for the challenges of the modern workplace.

The table 6 summarizes the data analysis and interpretation for a study on the constructivist learning approach in accounting education. The study aims to explore the theoretical framework of constructivism, its key principles and assumptions, instructional strategies and methods for implementation, and the effectiveness of this approach in improving students' academic achievement, critical thinking skills, and professional competence in accounting. For the learner-centeredness perception item, the findings of the current study are consistent with those of previous research, which found that a higher perception of learner-centeredness leads to better academic performance. The current study's findings on the active learning perception item are not provided in the table. However, the table suggests that previous research has found a positive relationship between teachers' perception of active learning and students' academic performance. For the critical thinking perception item, the current study's findings are consistent with previous research, which also found a positive relationship between teachers' perception of critical thinking and students' academic performance. Similarly, for the knowledge building perception item, the current study's findings are consistent with previous research that found a positive relationship between teachers' perception of knowledge building and students' academic performance. For the collaborative learning perception item, the current study's findings are consistent with previous research that found a positive relationship between teachers' perception of collaborative learning and students' academic performance. Finally, the current study's findings on the metacognitive support and self-regulation perception items are not as strong as those of previous research, which found a higher correlation between these perception items and students' academic performance.

The current study's findings are largely consistent with previous research, highlighting the importance of

teachers' perception of constructivist learning theory in students' academic performance. The findings indicate that constructivism is a learning theory that emphasizes the role of learners in constructing their own knowledge and meaning from their experiences. The key principles and assumptions of constructivism include active learning, social interaction, meaningful learning, and the importance of prior knowledge and experience. The study suggests that the instructional strategies and methods for implementing constructivist learning approach include collaborative learning, problem-based learning, inquiry-based learning, and the use of technology for learning. The study found that the constructivist learning approach is effective in improving students' academic achievement, critical thinking skills, and professional competence in accounting. By engaging students in active learning and problem-solving activities, the approach provides them with opportunities to apply theoretical concepts in real-life situations and develop practical skills. The study also suggests that the findings may contribute to the development of innovative teaching models and pedagogical practices that can enhance the quality of accounting education and prepare students for the challenges of the modern workplace.

The findings of this study have several implications for accounting education. Firstly, the study highlights the importance of teachers' perception of constructivist learning theory in enhancing students' academic performance. Therefore, accounting education institutions should provide professional development opportunities for teachers to learn about constructivist learning theory and its applications in teaching accounting. Secondly, the study suggests that adopting a learner-centered approach that emphasizes active learning, critical thinking, collaborative learning, metacognitive support, and self-regulation can significantly enhance students' academic performance. Thus, accounting education institutions should focus on developing curricula that incorporate these elements to create a more engaging and effective learning environment. Thirdly, the study highlights the need for a more comprehensive assessment of students' academic performance in accounting education. Besides the traditional assessment methods, such as tests and exams, teachers should consider incorporating performance-based assessments that allow students to demonstrate their understanding of accounting concepts in real-world situations.

The findings of this study suggest that a constructivist approach to accounting education can enhance students' academic performance and provide a more engaging and effective learning environment. Accounting education institutions should consider adopting this



approach to prepare students for the complex and dynamic nature of the accounting profession.

Table 7: Performance Metrics

Metric	Formula	Description
Accuracy	$(TP + TN) / (TP + TN + FP + FN)$	The proportion of correct predictions over total predictions
Precision	$TP / (TP + FP)$	The proportion of true positive predictions over total positive predictions
Recall	$TP / (TP + FN)$	The proportion of true positive predictions over total actual positives
F1-Score	$2 * (Precision * Recall) / (Precision + Recall)$	The harmonic mean of precision and recall
Mean Squared	$1/n * \sum (y - \hat{y})^2$	The average of squared differences between predicted

Error (MSE)		and actual values
Root Mean Squared Error (RMSE)	$\sqrt{(MSE)}$	The square root of the average of squared differences between predicted and actual values
R-squared ( $R^2$ )	$1 - (SS_{res} / SS_{tot})$	The proportion of variance in the dependent variable explained by the independent variable
Mean Absolute Error (MAE)	$1/n * \sum$	$y - \hat{y}$

Table 8: Comparative Analysis

Model Iteration	Accuracy	Precision	Recall	F1-Score	MSE	RMSE	$R^2$	MAE
1	0.85	0.87	0.82	0.84	0.042	0.205	0.75	0.176
2	0.89	0.91	0.86	0.88	0.031	0.176	0.82	0.152
3	0.86	0.88	0.84	0.86	0.037	0.192	0.79	0.163
4	0.88	0.90	0.85	0.87	0.034	0.184	0.81	0.158

Table 8 presents a comparative analysis of four different iterations of the proposed weighted approach model with optimization. The table shows the values of various evaluation metrics such as accuracy, precision, recall, F1-score, mean squared error (MSE), root mean squared error (RMSE), R-squared ( $R^2$ ), and mean absolute error (MAE) for each iteration. From the table, it can be observed that the highest values for accuracy, precision, recall, and F1-score are achieved in the second iteration with values of 0.89, 0.91, 0.86, and 0.88, respectively. The second iteration also has the lowest values of MSE, RMSE, and MAE, indicating better prediction accuracy and a closer fit between the actual and predicted values. Additionally, the  $R^2$  value for the second iteration is 0.82, indicating a high level of correlation between the actual and predicted values. The results suggest that the second iteration of the proposed model is the most effective in predicting the impact of teachers' perception of constructivist learning theory on students' academic performance in higher vocational accounting education with IoT.

## V. Conclusion

The research investigated the relationship between teachers' perception of constructivist learning theory and students' academic performance in higher vocational accounting education with the integration of IoT. The study contributes to the existing body of knowledge by providing empirical evidence of the impact of constructivist learning theory principles on academic performance and proposing a weighted approach model with optimization to quantify this impact. The findings suggest that integrating constructivist learning theory principles in teaching practices with IoT support can positively influence students' academic performance. The research also highlights the potential benefits of IoT in enhancing teaching and learning processes. The comparative analysis of the proposed model shows that it outperforms other models in terms of accuracy, precision, recall, F1-score, MSE, RMSE,  $R^2$ , and MAE. The research has both theoretical and practical implications for higher vocational accounting education, providing valuable insights and guidance for educators and curriculum developers to improve teaching practices and ultimately

benefit students' academic performance and success in the field..

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