

THE LEARNING STRATEGIES AND THE ACADEMIC PERFORMANCE OF ABM STUDENTS IN ACCOUNTING SUBJECTS

Kris Ann Joy R. Ronquillo¹, Yvonne G. Gallien², Jasmine A. Garcia³, Rico Ian D. Buló⁴, &
Von P. Gabayan Jr.⁵

^{1,2,3,4,5} Cagayan Valley Computer and Information Technology College, Inc.
Senior High School Department
#28, Carreon St., Centro East, Santiago City, Philippines

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ABSTRACT

Conventional masonry pieces are simple construction elements used to This study focused on the learning strategies and the academic performance of ABM students in accounting subjects. The primary aim of this study is to assess the level of effectiveness of learning strategies to the Academic Performance of ABM students in accounting subject. Specifically, it sought to determine; (1) level of effectiveness of Learning Strategies among the respondents in terms of Cognitive and Help-Seeking, Emotion Control, Elaboration and Practical Application, Motivation Control; and (2) the respondent's Academic Performance in Accounting Subject. This study was conducted last October 2023 to April 2024. The study respondents were ABM students of CVCITC who were enrolled during SY 2023-2024. Using Slovin's formula with a 5% margin of error, there were 72 respondents whose involvement was elicited for this study. The researchers used Survey Questionnaire in assessing the level of effectiveness of learning strategies to the Academic Performance of ABM students in Accounting subject. The said instrument underwent validation and was subjected to a data analysis procedure. Based on the data gathered in this study, it is evident that there is no significant relationship between the learning strategies and the academic performance status of the students.

1. Introduction

Learning strategies is an individual's way of organizing and using a particular set of skills to learn content or accomplish other tasks more effectively and efficiently in academic and nonacademic settings. It focuses on strategies that facilitate the active learning process by teaching students how to learn and how to use what they have learned to solve problems and be successful. In addition, there is a range of metacognitive strategies that learners can use to detect discrepancies between what they know and what they do not know and to monitor and direct their acquisition of the new information (Weinstein & Underwood, 2014). Further, it is best not to run separate sessions on learning strategies but to embed the various strategies within the content of the subject, to be clearer about developing both surface and deep learning and promoting their associated optimal strategies and to teach the skills of transfer of learning (Hattie, 2019).

Most individuals discuss how challenging accounting can be. Of course, there is no easy major anywhere. However, some challenges have an impact on how the students understand it. To start with, their analytical abilities are lacking. Students' ways of thinking are also affected by the teaching strategy used by the teacher. Traditional education involves discussions and exams, while modern education includes activities that assist students in connecting the material to real-world experiences (Simacas, et al., 2020). The study revealed that the challenges encountered by Accountancy, Business, and Management Senior High School Students in these variables: (1) Journalizing -shows that the students are confused whether an account is a debit or credit. However, some students can't easily determine the accounts. (2) General Ledger -shows that the students encountered difficulties in balancing the chart of accounts. However, some of the students encountered problems in categorizing various accounts and difficulty in transferring the debit and credit amounts from the journal to the ledger account. (3) Worksheet -shows that the students encountered difficulties in solving for the total depreciation and accumulated depreciation from the adjusting entries. However, some students encountered difficulties in making an income statement (Ong, et al., 2019).

However, Simacas, et al., (2020) says that enhancing your logical and critical thinking by solving critical problems can help one solve a complicated problem in accounting. The researchers found out that advanced reading books about accounting, attending seminars that talk about accounting, and watching tutorials on social media can help the students improve their accounting skills. The purpose of accounting was to provide information to different users. The users utilized the information in making economic decisions. It can be depicted from some definitions made by accounting bodies. The researchers recommended reading books about accounting and watching tutorials for you to improve your accounting skills. Also, the study of Martin JR. et al., (2020) indicates that providing more practice drills and problem-solving can help students to increase their confidence in Debit and Credit's rules. Accounting teachers should ensure that all learners fully understand the core competencies in the Accounting Cycle before advancing and may incorporate the proposed Strategic Subject Plan (SSP) into the actual teaching process. Furthermore, there are ways that ABM students cope with the difficulties by doing self-study or by having long periods of study sessions, by peer tutorials, as well as the acquisition of self-motivation and commitment to the path they are heading (Alvarado, et al., 2019).

In the case of the ABM students of Cagayan Valley Computer and Information Technology College, most of them want to increase their knowledge and enhance their skills when it comes to Accounting. Some students have difficulties in Journalizing, Balancing, and General Ledger. Because of that, the researchers conduct this study to know the level of their skills when it comes to this subject. Moreover, this research seeks to identify the most effective learning strategies, assess their impact on academic performance, and provide valuable insights for students.

Statement of the Problem:

This study aims to assess the Effectiveness of Learning Strategies to the Academic Performance of ABM Students in Accounting.

Thus, this study seeks to answer the following questions:

1. What is the level of effectiveness of Learning Strategies among the respondents in terms of:
 - a. Cognitive and Help-Seeking
 - b. Emotion Control
 - c. Elaboration and Practical Application
 - d. Motivation Control
2. What is the Academic Performance status of the respondents in Accounting subject?
3. Is there a significant relationship between the learning strategies and the academic performance status?

Hypothesis:

There is no significant relationship between the learning strategies and the academic performance of ABM Students.

METHODOLOGY

This study employed the quantitative-correlational research method. The researchers used a survey method of the effectiveness of learning strategies to the academic performance of ABM students in Accounting. The study was done from October 2023 to April 2024. Using Slovin's formula with 5% margin of error, there were seventy-two (72) respondents agreed to participate in this study. The respondents are determined using stratified random sampling. The researchers' utilized survey questionnaire. The said instrument underwent validation and was subjected to an item analysis procedure. The statistical treatment used were frequency weighted mean, and t-test of relationship.

The researchers utilized a Likert scale in interpreting the survey questionnaire result.

Table 1. 4-point Likert Scale

Scale	Mean range	Descriptive Interpretation
4	3.26 – 4.00	Always
3	2.51 – 3.25	Sometimes
2	1.75 – 2.50	Rarely
1	1.00 – 1.74	Never

The Researcher utilized the Scale in Determining the Academic Performance of the students based on DepEd Order 8 S 2015

Range	Descriptive Interpretation
100-90	Outstanding
89-85	Very Satisfactory
84-80	Satisfactory
79-75	Fairly Satisfactory
Below 75	Did Not Meet Expectation

RESULT AND DISCUSSION

PART I. The Level of Effectiveness on the Use of Print Media Initiatives of CVCITC

Table 3. Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Cognitive and Help-Seeking

Cognitive and Help-Seeking	Weighted Mean	Descriptive Interpretation
1. I fill in gaps in my knowledge by getting hold of some written material.	3.01	Sometimes
2. I ask other course members for help when I did not to fully understand the material.	3.15	Sometimes
3. I revise the material about the exercises I made mistakes.	3.15	Sometimes
4. I sight relevant documents to help me learn.	3.17	Sometimes
5. I try to understand something better by locating and studying a relevant document.	3.18	Sometimes
6. I copy material in order to help me learn it.	3.22	Sometimes
7. I read through material several times as a method of learning it.	3.31	Always
8. I repeat in my mind things I wanted to learn.	3.36	Always
Average Mean	3.19	Sometimes

Table 4 presents the average mean and descriptive interpretation of the level of effectiveness of learning strategies among the respondents in terms of Cognitive and Help seeking. This strategy is used by most people at some point in their lives, which means that they don't spend much time using it. These strategies include asking friends for help, finding written material, studying relevant documents, looking for additional resources, copying and correcting mistakes in their work. On

average, these strategies received ratings ranging from 3.01 to 3.22, with an average mean of 3.19. This variability in usage suggests that individuals adapt their approach to learning based on the specific circumstances they face.

In recent years, there has been increasing interest in automatically assessing help seeking, the process

of referring to resources outside of oneself to accomplish a task or solve a problem. According to Schlusche 2023, individual learning strategies evoke cognitive processes that enable effective goal-directed learning. Peer-directed academic help-seeking may provide new information, but related interaction processes are challenging. Applying learning strategies during help-seeking may enhance academic success. Competence in using social resources requires conditional knowledge about which strategy fits best for achieving a pursued goal. We also found that students frequently avoided using help when it was likely to be of benefit and often acted in a quick, possibly undeliberate manner. Students' help-seeking behavior accounted for as much variance in their learning gains as their performance at the cognitive level.

Table 5. Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Emotion Control

Emotion Control	Weighted Mean	Descriptive Interpretation
1. I tell myself not to worry when things were difficult.	3.21	Sometimes
2. I try not to worry about the possibility of doing worse than I wanted.	3.25	Sometimes
Average Mean	3.23	Sometimes

Table 5 presents the Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Emotion Control. The 2 Strategies examined in this table focus on managing emotions during learning. First is the I told myself not to worry when things were difficult. Second is the I tried not to worry about the possibility of doing worse than I wanted. These two emotion control strategies are considered to be used sometimes, which means that respondents tend to use them on an intermittent basis rather than on a consistent basis. Based on the ratings, a weighted mean of 3.23 are calculated for these strategies respectively. This indicates that, on average, respondents occasionally apply emotion control strategies while they are engaged in their learning activities. This variation in usage suggests that individuals adapt their approach depending on the specific requirements and difficulties they encounter during their learning tasks.

Emotion control skill teaches the individuals how to identify their emotions and how to express and control them in various situations. The aim of this study was to normalize and measure the internal and external validity and reliability of emotion control test. Emotional control encompasses both positive and negative emotions, however, it usually refers to attempts by an individual to manage the generation, expression or experience of particularly **disruptive emotions**

and impulses that can have negative consequences. This is thought to be done through the use of cognitive or behavioral strategies. Dunworth (2023).

Table 6. Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Elaboration and Practical Application

Elaboration and Practical Application	Weighted Mean	Descriptive Interpretation
1. I think around new material and its implications.	3.01	Sometimes
2. I identify daily situations where I could try the material out in practice.	3.07	Sometimes
3. I carry out practical exercises to help myself learn.	3.11	Sometimes
4. I try to develop an overall idea of how different bits of the material relate to each other.	3.11	Sometimes
5. I learn something by doing it, rather than by studying a book or talking with someone.	3.17	Sometimes
6. I look for connections between course material and what I already knew.	3.26	Always
Average Mean	3.12	Sometimes

Table 6 shows the Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Elaboration and Practical Application. As indicated by the average mean score of 3.12, respondents are prone to engage in strategy elaboration at regular intervals. These practices are not regularly used by some people, who often think deeply about new material and connect with their past knowledge. Elaboration strategies involve actively processing information and can lead to enhanced learning outcomes. Nevertheless, the occasional use of these strategies may be due to factors such as time constraints and a lack of familiarity with practical techniques. In order to promote a more consistent use of elaboration strategies in terms of better information processing and learning outcomes, teachers can work towards promoting the advantages of deep processing as well as addressing potential obstacles.

According to Levin 2019. Elaboration in learning involves meaning-enhancing additions, constructions, or generations that improve one's memory for what is being learned. Over the last quarter of a century, cognitive psychologists have provided theoretical accounts for a rich variety of elaboration phenomena. These elaboration-based strategies have been found to facilitate students' performances in a variety of school-learning content areas and tasks, ranging from memory for simple factual material to the processing of complex prose passages.

Table 7. Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Motivation Control

Motivation Control	Weighted Mean	Descriptive Interpretation
1. I increase my effort when I begin to lose interest in things I need to do.	3.08	Sometimes
2. When I was feeling bored, I force myself to pay attention to the things I need to accomplish.	3.17	Sometimes
3. I keep away distractions when there is important things to do.	3.28	Always
Average Mean	3.18	Sometimes

Table 7 presents the Mean and Descriptive Interpretation on the level of effectiveness of Learning Strategies among the respondents in terms of Motivation Control. It seems that respondents sometimes use motivation control strategies, with an average mean score of 3.18. This suggests that while they occasionally employ tactics like making themselves pay attention when they're bored or putting in more effort when they lose interest, these practices are not consistently applied. Interestingly, there is one strategy that stands out among respondents. The strategy of keeping away distractions when there are important tasks to do received a high weighted mean score of 3.28. This indicates that respondents tend to consistently implement this specific aspect of motivation control.

According to Lohbeck (2021), there are five motivational strategies: interest enhancement, environmental control, self-consequating, performance self-talk, and mastery self-talk. The present study aimed to examine the specific relations of university students' motivational regulation strategies to their academic self-concept and cognitive learning strategies. The investigation of the possible interaction of academic self-concept with specific motivational regulation strategies in predicting cognitive learning strategies. We believe that this is essential because academic self-concept has been found to interact with numerous individual characteristics, according to Marshal (2016).

Table 8. Academic Performance Status of the respondents in Accounting Subject

Academic Performance	Frequency (f)	Percentage (%)
Outstanding	18	25%
Very Satisfactory	28	38.89%
Satisfactory	26	36.11%
Total	72	100%

Table 8 presents the academic performance status of the respondents in Accounting subject. 28 (38.89%) respondents out of 72 had a very satisfactory academic performance. While 26 (36.11%) **respondents** had satisfactory academic performance and the 18 (25%) had an outstanding academic performance.

Table 9. Relationship and Significant Result between the learning strategies and academic performance status of ABM students in Accounting Subject

Items	Correlation	Significance
I repeat in my mind things I wanted to learn.	.258*	0.02
I tell myself not to worry when things were difficult.	-.220*	0.04
I ask other course members for help when I did not fully understand the material.	0.17	0.12
I identify daily situations where I could try the material out in practice.	0.16	0.13
I read through material several times as a method of learning it.	0.16	0.15
When I was feeling bored, I force myself to pay attention.	-0.15	0.17
I try to develop an overall idea of how different bits of the material relate to each other.	0.09	0.42
I try not to worry about the possibility of doing worse than I wanted.	-0.08	0.44
I try not to worry about the possibility of doing worse than I wanted.	-0.08	0.45
I look for connections between course material and what I already knew.	0.06	0.57
I copy out material in order to help me learn it.	0.06	0.58
I revise the material about the exercises I made mistakes.	0.06	0.59
I carry out practical exercises to help myself learn.	-0.06	0.59
I learn something by doing it, rather than by studying a book or talking with someone.	0.05	0.67
I sight out relevant documents to help me learn.	0.04	0.68
I try to understand something better by locating and studying a relevant document.	0.03	0.74
I increase my effort when I began to lose interest.	-0.03	0.79
I fill in gaps in my knowledge by getting hold of some written material.	0.02	0.87
I thought around new material and its implications.	-0.01	0.95

*. Correlation is significant at the 0.05 level (2-tailed).

Table 9 revealed that there is no significant relationship between the learning strategies and the academic performance status of the ABM students in Cagayan Valley Computer and Information Technology College because it establish key value that is greater than 0.05 leading to the acceptance of the null hypothesis. Moreover, almost all of these correlations were positive; this

assumes that the learning strategies does have relation to the academic performance status of the students. Thus, the magnitude of all the correlations were strong.

CONCLUSION

The following are the conclusions for the study that are based on the previously presented findings and their implications.

1. In terms of the Effectiveness of Learning Strategies as perceived by the respondents, most of the respondents sometimes use cognitive and help-seeking, emotional control, elaboration and practical application, and motivational control to help them in their learning.
2. In terms of the Academic Performance status in Accounting Subject of the respondents, most of them got a very satisfactory grade.
3. There is a no significant relationship between the learning strategies and the academic performance status of a student. Thus, the researchers the accept the hypothesis.

RECOMMENDATION

Based on the gathered data and the conclusion drawn from the study conducted, the researchers would like to recommend the following:

1. The students are encouraged to improve their learning strategies in accounting subject, so this may help to focus on academic performance. Moreover this study help the ABM Students on their effective strategies by ensuring student have effective and efficient self-awareness, manage emotions, motivating their selves and social skills.
2. For the teachers of accounting subject, the researchers recommend to have this research paper as a guide for them to learn more of where their students find it most difficult in understanding provide more practice drills, dry runs and problem solving, to ensure fully understand the Accounting Cycle.
3. Future researcher could further examine the different learning strategies to propose intervention program in accordance to the learning outcome of this subject. This could also contribute to a deeper understanding to accounting subject in their academic performance.

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ETHICAL CONSIDERATIONS

The researchers made sure that the conduct of the study followed ethical standards. The signing of an informed consent form with the Study participants was conducted before the data collection. The security of the privacy of research participants and the data provided was protected, securing an adequate level of anonymity and confidentiality. Moreover, this Study underwent rigorous review by the Ethics Review Committee and Research Panelist of Cagayan Valley Computer and Information Technology College, Inc. Senior High School Department to ensure it passed thru ethical standards. A Language editor also validated, checked, and reviewed the entire manuscript.

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