FACTORS AFFECTING THE ACADEMIC PERFORMANCE OF BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION STUDENTS ON INTRODUCTORY ACCOUNTING

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ABSTRACT

The objective of this study is to explore the factors affecting the academic performance of business administration students in introductory accounting. These factors include teaching methods, learning facilities, and study habits. The researchers conducted a survey to thirty first- and second-year Business Administration students. The researchers used simple random sampling to give equal chance to each member of the population to be selected. The survey questionnaire identifies the respondent's profile and the indicators for the study's independent (which are the factors) and dependent (which is the Academic Performance) variables. Based on the results, most of the respondents are female second year BSBA students, who graduated with a non-ABM senior high program. Among the factors studied, both study habits and learning facilities moderately affect the students' academic performance. Thus, the factor which would greatly affect the student academic performance is the teaching method.

KEYWORDS: academic performance, factors, teaching methods, learning facilities, study habits, strands.

INTRODUCTION

Educational systems worldwide face persistent challenges in enhancing student performance, an issue exacerbated by complex educational policies and economic constraints. In the European Union, despite significant policy interventions, high school dropout rates remain alarmingly high (European Commission, 2011). Spain, reflecting a similar trend, reported a university student dropout and failure rate of 35% between 2004 and 2009. These statistics highlight the inefficiency in educational expenditures and underscore the urgency for effective educational reforms, especially under the economic pressures of the Bologna Process (Ballester, 2012). This context illustrates the critical need for understanding factors that can improve educational outcomes and ensure sustainable investment in quality education.

In Asia, the focus often shifts towards discipline-specific educational challenges, particularly in accounting education, which is pivotal for economic and managerial disciplines. In Hong Kong, research has established a positive correlation between students' prior learning experiences, classroom teaching, and their performance in accounting courses (Cheung & Kan, 2002). However, moving further east to China, studies at Dalian Polytechnic University reveal that non-accounting majors

face significant challenges in understanding accounting courses, necessitating curricular reforms that integrate practical applications with theoretical knowledge to enhance learning outcomes (Huang & Si, 2019). These insights demonstrate the need for targeted educational strategies that adapt to the specific requirements of students across different academic disciplines.

Similar challenges are observed in Southeast Asia, where the perception of accounting as a dull and arduous subject negatively impacts student engagement and performance in Malaysia (Hashim et al., 2012). In Libya, student performance in accounting is further compromised by institutional deficiencies such as inadequate teaching resources, poor student-teacher interactions, and a curriculum that does not align well with practical applications, suggesting a widespread need for reform across various educational systems (Mohamed, 2013). These examples highlight the necessity of reevaluating and enhancing the educational frameworks to better support student needs and learning preferences.

In the Philippines, the academic performance of students is influenced by a complex interplay of home-based, school-related, and personal factors. Research highlights that variables such as family size, economic conditions, and the quality of interaction between teachers and students significantly affect learning outcomes (Sunstar Pampanga). Additionally, the perception of accounting as a challenging subject necessitates innovative teaching strategies tailored to the diverse personalities and learning styles of students, which could greatly enhance their engagement and success in the subject (Swain & Olsen, 2012). Recognizing and addressing these multifaceted

influences is crucial for educators and policymakers aiming to develop a more capable and efficient educational system.

Statement of the Problem

This research study aims to ascertain the factors affecting the academic performance of Bachelor of Science in Business Administration students regarding the introductory course in accounting.

Specifically, this research seeks to answer the following queries:

1. What is the level of factors that affect the academic performance in terms of:
    1.1 Teaching Methods,
    1.2 Learning Facilities , and
    1.3 Study Habits?
2. What is the level of the academic performance of Business Administration students?
3. Is there a significant relationship between the factors and academic performance of students?
4. Is there a significant difference in the academic performance when students are grouped accordingly to ABM and non-ABM strands?

THEORETICAL FRAMEWORK

The dynamic interplay between student characteristics and educational outcomes underscores the importance of adapting teaching methodologies to meet diverse learner needs in accounting education. Effective teaching is paramount, especially in technically

demanding courses like introductory accounting. Research by Swain and Olsen (2012) and Kuutila (2014) suggests that understanding student personalities and adapting teaching strategies accordingly can significantly enhance learning outcomes. This approach is crucial in settings like Hong Kong, where Cheung and Kan (2002) identified a positive correlation between tailored teaching strategies and student performance. Additionally, active learning techniques have been found to invigorate classrooms and significantly improve academic achievement (Morgan, 2009).

The choice between teacher-centered and student-centered teaching approaches significantly impacts educational dynamics. Traditional, teacher-centered methods often limit student engagement by positioning the teacher as the primary decision-maker and knowledge source (Igbokwe, 2010). In contrast, student-centered approaches leverage students' backgrounds and experiences, fostering a more interactive and engaging learning environment that promotes higher cognitive skills and independence (Al Zajdali et al., 2010). This method not only facilitates a deeper understanding but also enhances students' abilities to apply accounting principles practically.

Resource availability plays a critical role in supporting effective learning environments. Maina (2010) and David (2014) highlight that access to adequate resources, such as technology, libraries, and learning materials, is essential for facilitating comprehensive educational experiences. These resources enable students to explore complex concepts independently,

which is particularly important in accounting, where students must navigate through intricate financial regulations and practices.

Moreover, the development of robust study habits and effective time management skills are essential for academic success in accounting. As Mark et al. (2009) and Kapur (2018) discuss, establishing strong study routines and managing time effectively can significantly enhance students' ability to achieve desired academic outcomes. These skills are critical not only for academic success but also for future professional preparedness, underscoring the need for educational strategies that encompass both knowledge delivery and essential skill development.

The conceptual framework depicted in Figure 1 outlines the influence of three key educational factors—teaching methods, learning facilities, and study habits—on the academic performance of students across different educational strands, including ABM and non-ABM. It posits that innovative and effective teaching strategies tailored to student needs, coupled with access to well-equipped learning facilities, and the cultivation of robust study habits, directly enhance students' academic achievements. The framework emphasizes the interconnectivity of these variables, suggesting that the synergistic improvement in teaching approaches and learning environments can significantly elevate student outcomes in both specialized (ABM) and generalized (non-ABM) educational tracks, ultimately shaping a comprehensive educational experience that fosters both intellectual growth and practical competence in a diverse student population.

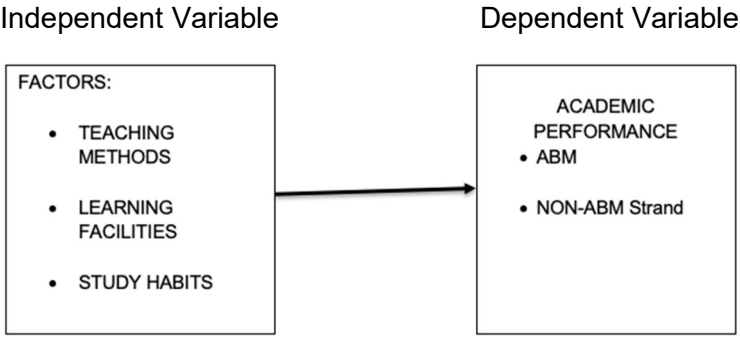

Figure 1. Conceptual Framework

METHODOLOGY

Research Design

The study utilized a descriptive research methodology to identify the factors that affect the subjects of the study and to define the respondent's demographic profile. It is quantitative research that uses a survey questionnaire in gathering information that can be used for data analysis.

The descriptive, correlational, and comparative research designs were used in this study. The descriptive statistics are supplied to offer basic information about the variables in a data collection in order to demonstrate correlations between and among the variables. (Trochim, 2006). The correlational design, on the other hand, is used to investigate the link between two or more variables (Creswell, 2012). Comparing among groups is also being demonstrated to find out the significance difference.

Respondents

The respondents consisted of first year and second year Bachelor of Science in Business Administration students. The researchers aimed to have 30 respondents which is 31.25 % of the total population. The researchers used simple random sampling to give equal chance to each member of the population to be selected.

Data Gathering Instrument

The survey questionnaire is divided into three parts: The first part encloses the demographic profile of the respondents such as their year and course, gender, and senior high programs. Then, the last two parts contain statements answerable using the 5-point Likert Scale to measure the variables affecting the academic performance of Bachelor of Science in Business Administration students on Introductory Accounting. The respondent rates each statement according to his/her degree of agreement. The range of ratings are as follows: 5 (Strongly Agree), 4 (Agree), 3 (Neutral), 2 (Disagree), and 1 (Strongly Disagree). Thus, the formulated survey questionnaire has been validated and sent out to 30 respondents for pretesting purposes. The researchers used Cronbach's alpha in measuring the reliability of the research instrument.

Sampling Technique

Purposive or judgmental sampling was used to choose respondents to guarantee that the data required for the study is delivered.

Data Gathering Procedure

Letters of request for permission were made to the various offices involved in the approval and accessibility of the relevant data. As a survey questionnaire, Google Forms was employed. Emails, messenger connections, and other social media accounts were used to conduct an online poll. Data was collected using spreadsheets included on Google Forms.

Statistical Treatment of Data

The descriptive statistics (frequency, percentage, mean and median), and correlational test were calculated using the Pearson Product Moment of Correlation and the comparative statistics using the T-test.

RESULTS AND DISCUSSION

Table 1 presents the reliability statistics for the measures used in a study examining factors affecting the academic performance of Bachelor of Science in Business Administration students on introductory accounting. The reliability of the scales was assessed using Cronbach's alpha, a standard measure of the internal consistency of a test or scale. Each factor comprised 10 items. Teaching methods showed a Cronbach's alpha of .8689, indicating good internal consistency. Learning facilities recorded a slightly higher reliability at .8715, suggesting that the scale is reliable for assessing students' perceptions of their learning environments. Study habits also demonstrated good reliability, with a Cronbach's alpha of .8677. Academic performance, the primary outcome

variable, had a Cronbach's alpha of .8704, confirming that the scale used to measure academic performance is consistent. Overall, the composite scale encompassing all 40 items across the four factors showed excellent internal consistency with a Cronbach's alpha of .8696, affirming the reliability of the instruments used in the study to accurately capture the constructs of interest.

Table 1. *Findings of the Reliability Test*

FACTORS	NUMBER OF ITEMS	CRONBACH'S ALPHA
TEACHING METHOD	10	.8689
LEARNING FACILITIES	10	.8715
STUDY HABITS	10	.8677
ACADEMIC PERFORMANCE	10	.8704
OVERALL	40	.8696

Table 2 provides a demographic breakdown of the respondents by year and course in a study examining the academic performance of Bachelor of Science in Business Administration (BSBA) students. The sample consists of 30 students, divided into two classifications: BSBA 1 and BSBA 2. Among them, 8 students (26.7%) are in their first year (BSBA 1), while a larger proportion, 22 students (73.3%), are in their second year (BSBA 2). This distribution illustrates that the majority of the participants are in their sophomore year, which may influence the dynamics of the study, considering that these students might have more exposure to the academic environment and its challenges compared to

the freshmen. This demographic information is critical for interpreting the study's findings within the context of year-specific experiences and educational impact.

Table 2. Respondent's Profile as to Year and Course

Demographic Profile of Respondents	Respondents (n = 30)	
	Frequency	Percentage (%)
Classification		
BSBA 1	8	26.7
BSBA 2	22	73.3
Total	30	100

Table 3 categorizes the respondents of the study based on their enrollment in a specific senior high school program. The sample consists of 30 students, divided into those studying in the Accounting, Business, and Management (ABM) strand and those who are not. Of the total respondents, 10 students (33.3%) are enrolled in the ABM strand, while a larger portion, 20 students (66.7%), are enrolled in non-ABM strands. This distribution is significant as it highlights the variability in academic backgrounds within the sample, potentially affecting the study's insights into academic performance across different curricular emphases.

Table 4 details the gender distribution of the same sample of 30 students. The majority of the respondents are female, representing 60% (18 students) of the sample, while the remaining 40% (12 students) are male. This demographic breakdown is crucial for understanding

gender-related dynamics and differences in academic performance, engagement, and preferences within educational settings, particularly in the context of business-related courses.

Table 3. Respondent's Profile as to Senior High Program

Demographic Profile of Respondents	Respondents (n = 30)	
	Frequency	Percentage (%)
Classification		
ABM student	10	33.3
Non- ABM student	20	66.7
Total	30	100

Table 4. Respondent's Profile as to Gender

Demographic Profile of Respondents	Respondents (n = 30)	
	Frequency	Percentage (%)
Classification		
Female	18	60.0
Male	12	40.0
Total	30	100

Table 5 illustrates students' perceptions of various teaching and learning environment factors, where overall, students expressed satisfaction with the learning conditions provided. The results showcase mean scores and standard deviations that offer insight into response

Table 5. Indicators for Independent Variables

Indicators	Mean	SD	Verbal Description
The professor encourages me to read the topic in advance.	4.44	.814	Agree
The professor creatively uses teaching aids like visual aids and powerpoint presentations in teachings.	4.2	.774	Agree
The professor has a commendable expertise of the subject.	4.1	.730	Agree
The professor gives more examples and activities on complex topics for easy understanding about the content.	4.1	.759	Agree
The professor attends and answers clearly the questions asked in class.	4.1	.785	Agree
I like to study in a quiet place to increase my concentration level.	4.43	.935	Agree
I take down notes and make outlines to help me understand the lesson more.	4.10	.844	Agree
I look for other references to further my understanding on a certain topic.	4.10	.845	Agree
I relate the course content with the learning objectives.	3.97	.712	Agree
I prefer to finish my school-related tasks like homework and projects before leisure time.	3.90	.712	Agree
The school has a comfortable study area.	4.33	.884	Agree
There are enough places on campus to study whenever I have vacant hours.	4.2	.664	Agree
The school provides us with modern equipment like computers, laboratory facilities, and the internet to aid us in our lessons.	4.2	.714	Agree
The classroom arrangement has an impact on my motivation to learn.	4.2	.834	Agree
The school's equipment for discussion like projectors are in good condition.	4.2	.699	Agree
The school atmosphere motivates me to learn.	4.1	.712	Agree
Weighted Mean	4.0	.769	Agree

variability. The highest level of agreement was seen with the statement "The professor encourages me to read the topic in advance," scoring a mean of 4.44 (SD = .814), indicating consistent approval among respondents. This highlights the importance of faculty engagement in motivating students, a notion supported by Kuutila (2014), who noted that teachers' behavior and teaching methods significantly influence students' willingness to learn. Furthermore, the availability of a comfortable study area is also highly valued, as reflected by a mean score of 4.33 (SD = .884). In contrast, the alignment of course content with learning objectives received the lowest mean score of 3.97 (SD = .712), indicating less agreement and greater variability in perceptions, suggesting areas for potential improvement in curriculum alignment.

The study also revealed the significance students place on quiet study environments to enhance concentration, with a score of 4.43, echoing the findings of Kapur (2018), who emphasized concentration as a critical aspect of effective study habits. This underscores the importance of providing suitable study spaces that support students' academic endeavors. Additionally, the evaluation of learning facilities shows that physical resources, such as comfortable study areas, play a crucial role in the learning process, supporting the assertion by Maina (2010) that well-equipped educational facilities are vital for enhancing academic performance. These elements collectively suggest that both the physical and instructional aspects of the educational environment are instrumental in fostering an effective learning experience.

The interplay between instructional strategies and educational infrastructure significantly impacts students' learning experiences. Effective teaching is not just about

delivering content but also about engaging students and encouraging their active participation in the learning process. This aligns with the findings of Buseri and Dorgu (2011), who asserted that impactful teaching involves a series of planned activities that facilitate skill acquisition and attitude change. As the data suggests, the quality of teaching methods, availability of learning resources, and the physical learning environment are all critical factors that contribute to the overall educational effectiveness. Schools must, therefore, strive to enhance both their instructional approaches and facilities to better meet the needs of their students, ultimately leading to improved academic outcomes.

Table 6 presents the indicators for academic performance as perceived by students, with mean scores and standard deviations reflecting their responses. The indicator "I am challenged to do more if I get lower remarks" received the highest mean score of 4.6 (SD = .669), indicating strong agreement among students that challenges motivate them to improve academically, showing a relatively low variability in responses. On the other hand, the statement "I aim for higher grades in every subject" had a mean score of 4.0 (SD = .910), which also denotes agreement but with significantly higher variability, suggesting that while many students strive for higher grades, there is a greater diversity in how strongly they feel about this goal. The statement "I pay attention and listen during discussion especially on technical topics" garnered a mean of 4.07 (SD = .740), reflecting agreement that paying attention during technical discussions is important, though with moderate variability in responses. The overall weighted mean for these indicators is 4.12 (SD = .773), indicating general

agreement across the measured aspects of academic performance, highlighting the importance of challenges and engagement in the academic success of students.

Table 6. Indicators for Academic Performance

Indicators	Mean	SD	Verbal Description
I am challenged to do more if I get lower remarks.	4.6	.669	Strongly Agree
I pay attention and listen during discussion especially on technical topics.	4.07	.740	Agree
I aim for higher grades in every subject.	4.0	.910	Agree
Weighted Mean	4.12	.773	Agree

In the analysis of factors affecting academic performance, Pearson correlation coefficients reveal significant relationships. Teaching methods show a robust positive correlation with academic performance ($r = .690$, $p < .05$), indicating that improvements in teaching methods are closely associated with better academic outcomes, thus highlighting their pivotal role in educational effectiveness. Similarly, study habits and learning facilities demonstrate significant positive relationships with academic performance, with correlation coefficients of $r = .480$ and $r = .523$, respectively (both $p < .05$). These moderate correlations suggest that while important, the influence of study habits and learning facilities on academic performance is less strong compared to teaching methods. This highlights the nuanced interplay between various educational factors

and student success, underscoring the importance of holistic educational strategies that address multiple facets of the learning environment.

Table 7. Pearson Correlation

Factors	cademic Performance	Correlation Strength
Teaching Methods	0.690**	Strong
Study Habits	0.480**	Moderate
Learning Facilities	0.523**	Moderate

Table 8 presents the results from a t-test comparing the academic performance of students in the ABM (Accounting, Business, and Management) and Non-ABM tracks in a Senior High Program. The mean score for students in the ABM track is 3.93 (SD=0.6767), while students in the Non-ABM track have a mean score of 3.815 (SD=0.40298). The significance level obtained from the t-test is .183, indicating that the difference in means is not statistically significant, as it exceeds the conventional alpha level of .05. Additionally, Levene's Test for Equality of Variances resulted in an F-value of 1.867, leading to the decision to accept the null hypothesis that there is no significant difference in variances between the two groups. This implies that any difference in mean scores between ABM and Non-ABM students does not

statistically deviate from what might be expected by chance, suggesting similar academic performance across these student groups.

Table 8. T-Test result for differences in academic performance of ABM and Non-ABM (Levene's Test for Equality of Variances)

Senior High Program	Mean	SD	Significance level	F value	Decision
ABM	3.93	.67667	.183	1.867	Accept
Non-ABM	3.815	.40298			

CONCLUSIONS

The general results show that according to the profile, most of the respondents are female second year BSBA students, who graduated with a non-ABM senior high program. The study indicates that there is no significant difference in the academic performance of students with regards to the senior high school program. Among the factors studied, the teaching method has the strong significance that would greatly help to increase the academic performance of the student on introductory accounting; which might also apply to other subjects. Both study habits and learning facilities moderately affect the students' academic performance. Thus, the factor which would greatly affect the student academic performance is the teaching method.

Based on the result and conclusion, the proponents recommend that this study will be used in the assessment of the methods to be employed in teaching

Introductory Accounting. Furthermore, the researchers recommend that the future researcher may use the study in finding out the factors that greatly affect the academic performance of students in Jose Maria College.

RECOMMENDATIONS

The researchers believe that this study will benefit the following: School Administration, Teachers and Students in Jose Maria College. This study will help the School Administrators in providing resources to their students and accounting professors for an efficient and effective learning and teaching environment. Also, this will help the teachers in assessing their teaching methods towards teaching Introductory Accounting. Lastly, this will help the freshmen and sophomores under the Business Administration program, since they are the ones who will be taking introductory accounting subjects. This will increase their interest in the subject and will help them know the importance of the course in their field.

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