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RE-COUNTING and Learners' Accounting Academic Performance

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A B S T R A C T :

Accounting is one of the most challenging subjects that accounting students may face. This study aimed to address learners' adversity in grasping accounting concepts through an intervention program called "RE-COUNTING." Using a purposive sampling technique, 48 Grade 11 ABM students from St. John Berchmans High School Incorporated participated in the intervention program. Employing quantitative design with quasi-experimental method, the study adapted pre-test and post-test design. The findings revealed that: (1) the intervention program was highly effective, as evidenced by the pre-intervention and post-intervention mean results with mean difference of 2.38; (2) statistically significant differences ($t = 16.07$, $p < 0.001$) between pre-intervention and post-intervention outcomes affirmed the program's substantial impact on upscaling learners' accounting academic performance; and (3) a large negative effect size (Cohen's $d = -2.320$) indicated practical and meaningful improvements in participants' outcomes. These findings suggest that adapting or adopting the RE-COUNTING intervention program in similar classroom settings may yield comparable educational advantages. Furthermore, the study offers vigorous evidence supporting the efficacy of experience-based learning in teaching and learning processes, aligning with David Kolb's Experiential Learning Theory.

Keywords: RE-COUNTING, FABM, Accounting, Academic Performance, ABM, Experiential Learning

1. INTRODUCTION

Accountancy, Business, and Management (ABM) is one of the strands offered by Senior High School under K-12 Education, where students acquire necessary skills and knowledge for pursuing business-related courses in the higher education.

Furthermore, in the educational perspectives in the Philippines, ABM strand can be a great help for the learners who are planning to go to college and support aspiring student-entrepreneurs. On the other hand, despite the ideal outcomes, learners often encounter significant difficulties in comprehending complex concepts.

For instance, accounting is widely regarded as an intricate and challenging subject (Is Accounting Hard to Learn?, 2025; Velasco, 2019) because it introduces a specialized language and framework which can be seen as counterintuitive to newcomers. One major hurdle is the need for meticulous attention to detail—essential for tasks such as bookkeeping, bank reconciliation, journal entries, and balancing accounts (Krakoff, 2025). Also, accounting requires every learner to be effective in interpreting data, evaluating the essential of information, and recognizing and resolving accounting issues (Stütz et al., 2022).

Consequently, many students receive failing or below average grades that further demotivates them. This can lead to absenteeism (Gapasin, 2025; Moldero, et al., 2024). With such outcomes, students will be adjusting enormously whether to the new environment or way of perceiving ABM concepts.

Previous studies have primarily focused on the effectiveness of the ABM strand in preparing learners for business-related course, neglecting to propose ways on how to mitigate the challenges faced by the learners themselves. This identified gap underscores the necessity for further investigation into how to address the difficulties that students encounter, specifically in accounting-related subjects.

In connection to this, St. John Berchmans High School Incorporated is one of the schools that offers ABM strand, where the researchers explored this gap in a way that they found out the students, especially in Grade 11, encountered difficulty in learning accounting concepts that adversely affects their overall academic achievement. Besides, Grade 11 is an early year for the fresh graduate of Junior High School to encounter concepts from accounting-related subjects (Calamba, et al., 2020) such as Fundamental of Accountancy, Business and Management (FABM) 1 and 2, Business Math, Business Finance and the like (Accountancy, Business, and Management | UST Angelicum College, 2021). However, in this study, the FABM subjects will be solely utilized to implement an intervention targeting the identified issue.

Objectives of the Study

Since the learners are having a tough time in grasping accounting lessons in FABM subjects that adversely affects their academic performance, the researchers of this study planned to address learners' mentioned adversity utilizing an intervention program in a classroom-based context through a quasi-experimental research design.

Specifically, it worked on the following objectives:

1. Determine the mean academic performance of learners in accounting subjects before and after the intervention program;

2. Assess whether there is a statistically significant difference in learners' academic performance in accounting subjects between the pre-intervention and post-intervention phases; and
3. Demonstrate and refine the effectiveness of the intervention program by improving learners' academic performance in accounting subjects.

1.1. Theoretical Framework

This study is anchored in the Experiential Learning Theory of David Kolb in 1984. This theory patronizes that learning is an active process in which learners are not just memorizing information but they experience, reflect, and apply the information learned (Cherry, 2025).

Furthermore, this theory has four cycle processes to make the learning process active and engaging: Concrete Experience, Reflective Observation, Abstract Conceptualization, and Active Experimentation.

First stage is concrete experience (CE). This is grounded to the literal domain where in the learner has personal immersion with individuals in everyday occurrences (The Training Thinking, 2015). In this stage, the learners rely only to their senses (observations) to learn and grasp the information in which the teacher will serve as a facilitator. For example, the teacher may give data engagement activity, which the learners expose to the real or simulated financial statements to make sure that they perceive the practical side of textbooks instances.

Second stage is reflective observation (RO). If in CE, the learners are required to personally experience the information, in this stage they just reflect based on their observations as a product of watching others and about one's experiences. This stage highlighted that learners learn from others' personal experiences. According to Toronto Metropolitan University (2024), RO also accentuates that the educators is the subject matter expert who leads the reflections, offering the learners relevant resources that help learners to practice reflective thinking. For instance, the teacher would encourage the learners to share their reflections with their classmates and discuss their learning from the sharing of reflection session with the class.

Third stage is Abstract Conceptualization (AC). In this stage, it focuses on developing theories and ideas as well as systematic planning to address issues (The Training Thinking, 2015). This means that this stage requires the learners to employ theories, logic, and ideas to grasp the context, issue, or situation. From this perspective, the teachers now are the evaluator and standard-setter in which they make sure that the learners apply the learned knowledge and skills in the given performance standard. For instance, the teacher will provide performance task where the learners will apply what they have learned from the class, and later on, the teacher will evaluate based on criteria if they really apply their learnings to meet the performance requirements.

Lastly, the Active Experimentation (AE) stage. This stage would likely push the learners to use practical approach and form experiment concerning with improving and altering situations. In this case, the teacher will serve as a coach that assists learners to use their knowledge and skills to attain their desired learning goals or to the world around them (Mcleod, 2025).

For example, the teacher would require learners to propose developments to existing accounting practices where they can do experiment using the learned various approaches and document the process, success, area, and outcome.

Going back, this study claimed that the discussed theory aligned well because the researchers patterned the idea of this theory in their planned intervention to upscale their learners' accounting academic performance. Hence the figure below shows the alignment of this theory in the planned intervention program.

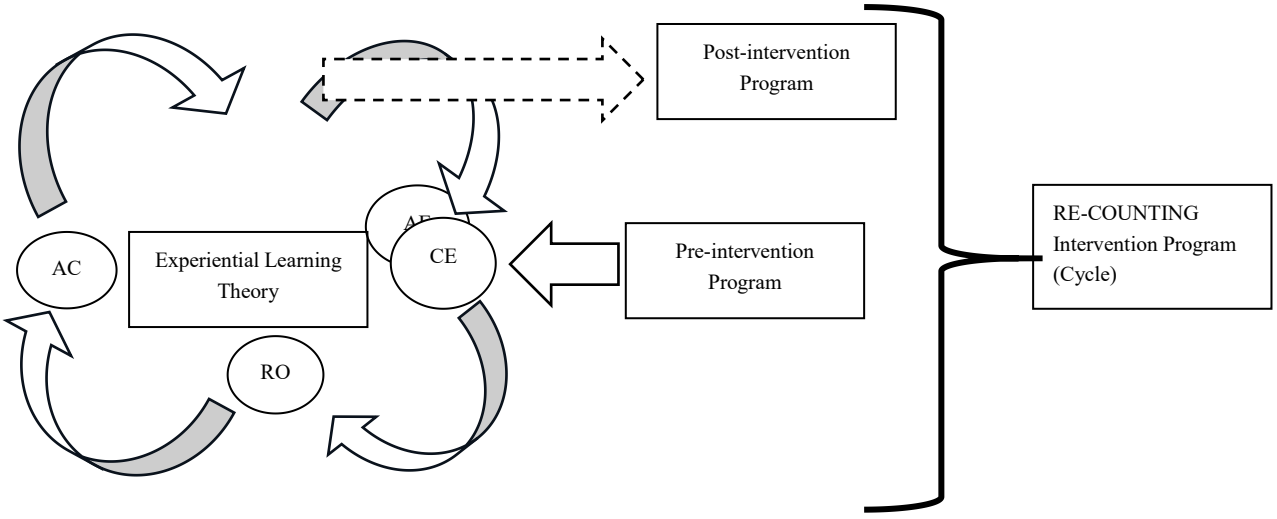

Figure 1. Alignment of the Intervention Program Plan with David Kolb's Experiential Learning Theory

RESEARCH METHODOLOGY

This study utilized a quantitative research design, specifically employing a quasi-experimental approach. Within this framework, the researchers implemented pre-test and post-test design, involving pre-intervention and post-intervention assessments, to evaluate the effectiveness of the intervention program within the group.

Using a purposive sampling technique, the participants identified in this study were 48 Grade 11 students of Accountancy, Business, and Management strand at St. John Berchmans High School Incorporated who had actively engaged in the Fundamentals of Accountancy, Business, and Management subjects.

Furthermore, before the intervention was implemented, the researchers secured an approval from the senior high school academic coordinator through an approval letter and obtained consent from the learners—explaining the detailed ethical considerations used in this study—including the data confidentiality and the utilization of information solely for research purposes.

The researchers considered the grades of the students in Fundamentals of Accountancy, Business, and Management (FABM) 1 and 2. For the pre-intervention phase, FABM 1 grades—composing Written Works, Performance Tasks, and Quarterly Assessments—served as the score baseline. However, FABM 2 grades (also comprising Written Works, Performance Tasks, and Quarterly Assessments) served as the basis for the post-intervention program phase. This method implies that the problem was determined after the FABM 1 scores in the first semester, the intervention was applied during FABM 2 phase in the second semester. The latter subject grades determined whether the intervention was effective.

This study analyzed the data using statistical tools such as Mean and Standard Deviation to establish baseline and post-intervention program phase performance level; Paired-Sample T-test to recognize whether there is statistically significant difference in performance between the pre-intervention and post-intervention phases; and Cohen's d to determine the intervention's impact.

1.2. Intervention Program

The Reflecting and Evaluating, Collaborating through Online sessions, Utilizing feedback, and Noting insights Through library Incorporation to support students' Nurture and Growth in accounting academic performance (RE-COUNTING) intervention program was collaboratively made by the researchers to improve their students' academic performance, specifically the grades, in Fundamentals of Accountancy, Business, and Management subjects.

Before the intervention was being introduced and implemented, the researchers found out that majority of the learners gained low scores that adversely affect their grades in FABM 1. It was also found out that the students need to follow-up all their learnings to gain mastery. With this, the researchers utilized the mentioned intervention program when they teach FABM 2.

The intervention used the David Kolb's Experiential Learning Cycle. Aligning this plan to this said cycle will nurture and boost learners' accounting academic performance while engaging them in authentic, reflective, and collaborative learning processes.

The table below shows the overview of the plan that aligned with Kolb's learning cycle:

Table 1. Overview of the Intervention Program using David Kolb's Experiential Learning Cycle

Stage	Plan
Concrete Experience	**Reflect and Evaluate:** The teacher encourages the learners to self-assess their performance and learning.
Reflective Observation	**Collaborative through Online Sessions:** The teacher initiates peer-to-peer discussion and exchanging of reflections and ideas using the digital platform (chats and video conferencing). This stage also discusses the lessons that were not clear to the learners through metacognition and peer-to-peer discussion, making the teacher as guide on the side.
Abstract Conceptualization	**Feedback Utilization:** The teacher provides tasks that the students could apply their learning from online session such concept mapping, case study analysis, reflective essays, group debates, and prototype scenario modeling.
Active Experimentation	**Note Insights through Library Incorporation:** The teacher asks the learners to go to the library to look for resources for their deeper insights and theoretical grounding. In this stage, the teacher will give activities such as innovative challenges, project-based learning, and scenario re-testing.

Furthermore, the table below presents the overview implementation timeline of this intervention program:

Table 2. Intervention Program's Timeline Overview

Phase	Plan	Week
Pre-intervention	1. Collect and deliberate the FABM 1 grades to students (Pre-intervention score baseline). 2. Explain the protocols of the study and obtaining of consent from the learners. 3. Administer initial reflective activity about their previous learning to prepare learners for the intervention. 4. Elucidate the flow, advantages, and possible takeaways of the intervention program to the learners.	Preliminary week
Intervention Proper (During FABM 2 subject)	1. Implement the RE-COUNTING intervention. 2. Conduct ongoing reflective sessions through peer-to-peer and metacognitive discussions.	1-8
Post Intervention	1. Collect FABM 2 scores as measures for post-intervention program phase. 2. Deliberate the FABM 2 grades among the participants.	9
Data Analysis	1. Analyze quantitively the FABM 1 (pre-intervention) and FABM 2 (post-intervention) grades.	10

In addition, the table below illustrates the detailed planned activities of the intervention program using Kolb's learning experiential cycle:

Table 3. Intervention Program's Detailed Planned Activities Using Kolb's Learning Experiential Cycle

Stage	Objectives	Activities and Description
Concrete Experience *(Weeks 1 and 2)*	• To engage learners in hand-on accounting activities that mimic real-world context. • To offer a vigorous and experiential-based learning.	1. **Accounting Simulation:** The learners will experience interactive accounting simulation where they are provided with actual financial statements and case data to work on. This activity assists the learners' experience critically and immersive. 2. **Library Research Kick-Off:** The teacher will organize series of activities in which the learners are required to go to library to gather materials on accounting. During this activity, the learners will take note keywords, summaries, and questions that explore real accounting scenarios. The teacher in this activity will act as facilitator and will answer questions using Socratic method. 3. **Online Session:** The teacher will create a group using any digital platform where they can exchange message through chats and video conferencing. In this group, they can post their outputs such as pictures and videos. They can also do video conferencing for catch-up discussion using peer-to-peer and metacognitive discussion.
Reflective Observation *(Weeks 3 and 4)*	• To generate learners' deep reflection from one's experiences. • To evaluate learners' experiences using metacognition. • To compare learners' insights from simulation and library research.	1. **Metacognitive Journals and Online Debriefs:** The teacher will organize scheduled synchronous and asynchronous discussion sessions then ask the learners pondering questions that allow them to reflect. Their reflections should be in a form of metacognitive journal—these include their learnings, challenges they faced, and surprise data they found. 2. **Feedbacking Time:** After evaluating and reading all the metacognitive journals of the students, the teacher will create a mini feedback session that allows the learners offer peer-structured feedback by highlighting their observations, assumptions, suggestions, and inquiries. To warp-up this session, the teacher will do the final feedback.
Abstract Conceptualization *(Weeks 5-6)*	• Transform metacognitive insights to abstract ideas to elucidate phenomenon.	1. **Concept Mapping Activities:** The learners will create visual graphic organizer that could explain their ideas from the learned information and experiences in the context of accounting. 2. **Case Analysis:** The teacher offers activity that asks the learners to reason out, solve, conceptualize, justify, reflect and apply their learnings from the discussion, library and online sessions. It could be word problem or actual financial statements. This can be done during summative and formative assessments. 3. **Feedbacking Time 2.0:** After the two mentioned activities, the teacher will organize again a mini feedbacking session. This time the teacher will provide rubric that assessed the learners peer-structured feedback—clarity, coherence, and practical implications and applications. This is similar to the proposed intervention program about peer-reviewing session of Gapasin et al. (2025).
Active Experimentation *(Week 7 and 8)*	• To apply the concepts that the class have developed through practical experiments.	1. **Accounting Simulation 2.0:** The teacher will give a scenario with a certain problem, then the learners will think of ways through experiment on how they can solve or address the presented given situation. They can respond this activity through simulation. 2. **Collaborative Project:** The students will create a project based on the given case. For instance, the case talks about statement of account, the learners may create a report about it and present it to the class. In reporting, the teacher will try to raise queries based on the given content and same as through with their classmates. 3. **Metacognitive Journals 2.0:** After the two activities, the students will be required by the teacher to do metacognitive journals that allows them to talk about the observations and assumptions. This includes comparisons of their predicted outcomes with actual results, learnings from other classmates, and takeaways from the lesson and activities.

Ultimately, this intervention program was designed for learners to communicate, collaborate, reflect, experience, apply, and utilize their learnings in meaningful ways that could improve their accounting academic performance.

RESULTS AND DISCUSSION

After the data were collected and deliberated to the learners, they were systematically analyzed, scrutinized, and interpreted. Hence, the results were meticulously presented in a tabular format.

1. Learners' Pre-intervention and Post-intervention Phases' Accounting Academic Performance

Table 4. Mean and Standard Deviation Results of Participants' Pre-intervention and Post-intervention Scores

Phases	Standard Deviation	Mean	Description	Mean Difference
Post-intervention	0.617	4.46	Excellent	2.38
Pre-intervention	0.794	2.08	Fair	

Legend:

Mean Range	**Description**
4.21 – 5.00	Excellent
3.41 – 4.20	Good
2.61 – 3.40	Neutral
1.81 – 2.60	Fair
1.00 – 1.80	Poor

Table 4 shows the mean and standard deviation results of pre-intervention and post-intervention scores of the participants.

Based on the table, the mean score of post-intervention is drastically higher than the pre-intervention with 4.46 (excellent) and 2.08 (fair), respectively. This means that RE-COUNTING intervention program was effectively enhanced learners' accounting academic performance. This remarkable change reflects to the mean difference of 2.38, presenting the substantial impact of the intervention.

According to NASUWT (n.d.) and Henderson (2018), a specific subject would be hard if there is no any intervention that could assist the learners and lighten the workload. Knowing that the workload of the students is bigger than we think. Considering that accounting subjects are not only their subjects because they also have core and applied subjects. Hence, having this kind of intervention would likely help them to enjoy and motivated (Gapasin, 2025) while learning (Ong & Despi, 2025).

Overall, the results underscore the achievement of the intervention in nurturing meaningful enhancement and suggesting its potential applicability in the same environment. However, due to the dynamic nature of classroom setting, adapting may be a suggestion for the future researchers similar to this intervention .

2. Significant Difference between Learners' Pre-intervention and Post-intervention Results

Table 5. Paired-Sample T-Test Results of Participants' Pre-intervention and Post-intervention Scores

Phases	**t-value**	**p-value**	**Remarks**	**Decision**
Pre-intervention and Post-intervention	16.074	< 0.001	Significant	Reject H_0

*Significant level at 0.05

Table 5 presents the results of paired-sample t-test of the participants' pre-intervention and post-intervention scores.

The findings show that the p-value result (<0.001) is lower than the indicated significant level. This demonstrates statistically significant difference between participants' pre-intervention and post-intervention scores. In other words, since there is a strong statistical evidence, this study rejected the null hypothesis. This means that the intervention program yielded a significant improvement to participants' accounting academic performances.

Furthermore, the outcome which shows statistical significant not only imply the effectiveness of the intervention, but also suggest a robust and valid effect across the participants. In these findings, it is highlighted the essence of having intervention program in a class, especially a class with striving students.

As they say, there is no perfect classroom, but one can chase it if they make a difference, and utilizing an intervention is one of the stepping stones toward success (Gapasin, 2025; Seph Fontane Pennock, 2024; Leon, 2023). With the help of an effective intervention that addresses to the needs of the students, everything will go smoothly. Just like RE-COUNTING intervention program, it is an initiative of the researchers to address the found issue during the pre-intervention.

Based on these findings, this study supports the effectiveness of the RE-COUNTING intervention program, suggesting that it successfully improved the measured outcomes and underscoring the need for broader implementation to further evaluate its impact.

3. Effect Size Analysis of Accounting Academic Performance Improvements

Table 6. Cohen's d and Effect Size Analysis for Accounting Academic Performance Enhancement

Phases	**Standardizer**	**Cohen's d**	**Effect Size**
Pre-intervention and Post-intervention	1.024	-2.320	Directional Indicator

Legend:

Cohen's d Range	**Effect size**
$0.2 \leq d < 0.5$	Small
$0.5 \leq d < 0.8$	Medium
$d \geq 0.8$	Large
-d	Directional Indicator

Table 6 demonstrates the results of Cohen's d and effect size analysis results.

It is evident on the table that the findings provides convincing evidence of the profound effect of the intervention on accounting academic performance. Having a result of 1.024 and -2.320 in standardizer and Cohen's d, respectively. This signifies that there is an exceptional large effect size—marking its result beyond to the conventional threshold of 0.80.

Furthermore, the mentioned discussion confirms and validates the significant difference results found in Table 5 and mean and standard deviation results in Table 4. This accentuates that the intervention affects largely the participants' accounting academic performances and is practically meaningful.

In addition, the negative sign result of Cohen's d, indicating the directional change, demonstrates that the post-intervention results are statistically enhanced compared to pre-intervention results. This type of result (negative) is being clarified to Kraft's paper (2019). In which it was noted that negative effect size serves a clear signal of enhancement.

To strengthen the claim above, Bobbitt (2021) and Brydges (2019) highlighted that the negative value of Cohen's d results demonstrate that the pre-intervention is lower than the post-intervention that reinforces directional change toward enhancement and shows practical relevance.

Therefore, the large negative size underscores that the RE-COUNTING intervention program was highly effective in improving learners' accounting academic performance.

However, despite its effectiveness in this study, it is also suggested that utilization of this similar intervention program is recommended to a broader scale to achieve similar achievement in educational context.

4. CONCLUSIONS

This study attempted to address the issue about the low accounting academic performance of the learners using RE-COUNTING intervention program. This program envisioned to improve the learners' accounting academic performance that advantageously affect to their overall achievement.

Therefore, in the light of the findings, the following conclusions were drawn:

1. RE-COUNTING intervention program was found to be effective in improving learners' accounting academic performance, as evidenced by the mean and standard deviation results of pre-intervention and post-intervention phases with mean difference of 2.38;
2. The significant t-test results ($t= 16.07$, $p < 0.001$) from the pre-intervention and post-intervention phases provided significant difference, indicating that the learners' accounting academic performance improved; and
3. The large negative Cohen's d (–2.320) indicated that the intervention yielded a substantial and practically meaningful enhancement in participants' outcomes, affirming the high effectiveness of the program.

5. IMPLICATIONS TO THEORY AND PRACTICE

Reflecting and **E**valuating, **C**ollaborating through **O**nline sessions, **U**tilizing feedback, and **N**oting insights **T**hrough library **I**ncorporation to support students' **N**urture and **G**rowth in accounting academic performance (**RE-COUNTING**) intervention program is an initiative solution for addressing learners who are struggling in comprehending accounting concepts that positively affects to the academic performance. This study was conducted to test the effectiveness of the said program and help the ABM learners. With this, after data analyzing and interpreting, the program was found to be effective.

This finding was a news for the educational setting, particularly in accounting education. It can be considered as an evidence regarding the correlation between intervention program and enhanced academic results. Since, this study utilized David Kolb's Experiential Learning Cycle for the intervention, it was again that Kolb proved that his proposed learning theory is highly effective and impactful to the classroom environment with learners' diversity.

On the other hand, the findings suggest for practical implication. The statistical significant difference results offer an evidence for teachers and institution to either they adapt or adopt the RE-COUNTING intervention program as a practical instrument to enhance learners' accounting academic performance. This highlights the necessity for continuous assessment to provide strong evidence-based teaching strategies in shaping and elevating intervention programs, providing critical insights for practitioners searching operative solutions to further upscale students' achievement.

Overall, these implications can be a bridge between scholarly discourse and real-world applications that ensures the findings of this study contribute to both academic setting and evidence-based educational improvements.

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