

## TEACHING METHODS AND STUDENT PERFORMANCE IN THE BUSINESS ACCOUNTING COURSE AT UNIVERSITI PENDIDIKAN SULTAN IDRIS (UPSI)

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**Abstract:** *This study explores how different teaching methods influence student performance in the Business Accounting course at Universiti Pendidikan Sultan Idris (UPSI). The research focused on four methods commonly used in accounting courses: traditional lecture-based teaching, blended learning, case studies, and technology-based learning. The aims were to find out which methods students prefer, whether male and female students differ in their preferences and performance, and to what extent each method relates to students' achievement in the course. A questionnaire was distributed to 90 students to collect information about their background, their views on the four teaching methods, and their performance on a short accounting test. Data were analysed using descriptive statistics, independent sample t-tests, and Pearson correlation analysis. The findings show that students still value the structure of lectures but respond better to more interactive methods. Case studies and blended learning were rated as the most helpful for understanding and applying accounting concepts. Technology-based learning was also welcomed as a support to lectures. Gender differences were small and not statistically significant. The study found a positive relationship between the use of case studies and blended learning with student performance. This study highlights the importance of mixing different teaching methods in accounting education. Combining traditional lectures with case-based activities, online tools, and digital learning creates a richer and more effective learning environment for today's students.*

**Keywords:** *Teaching Methods, Business Accounting Course, Student Performance, Traditional Lecture-Based Learning, Case Study Method, Blended Learning, Technology-Based Learning.*

## Introduction

Malaysia's National Philosophy of Education advocates to groom well-rounded people in terms of academic, emotion, spiritual, and physical. Education is essential to produce human resources who can contribute effectively to ensuring the country's progress. This entails equipping students at universities with soft and practical skills necessary for the job in addition to theoretical knowledge (Abdullah et al., 2020).

Accounting education is often perceived as difficult because it needs both academic understanding and rigorous application in the context. Accounting is the "language of business"; hence, accuracy, critical thinking, and effective communication are essential (Malaysian Accounting Standards Board, 2024). However, many students find company accounting difficult due to the heavy workload and complex requirements. As a result, lecturers are now using a variety of teaching methods in addition to the traditional lecture format (Hamdani et al., 2021; Ibrahim & Said, 2021).

To increase performance and engagement, lecturers have implemented new techniques like technology-based learning, case studies, and blended learning. However, little is known about to what extent these strategies affect student results at public universities in Malaysia (Ali & Kamaruddin, 2024). Thus, this study assessed the relationship between the different teaching strategies and UPSI students' performance in business accounting. In addition, the study aims to determine which teaching method is more preferred by students and whether male and female students differ in their preferences and performance in accounting.

## Literature Review

### Teaching Methods in Accounting Education

For many years, lectures have been the main method utilised in accounting education. Lectures are efficient for covering a lot of content quickly and provide students with a clear structure for learning. However, research has shown that lectures by themselves often lead to passive learning (Hamdani et al., 2021). Students take notes but may not fully understand or retain the knowledge learned. By combining traditional lecture-based learning and the internet, blended learning allows students to study content like videos, slides, quizzes and then come to class prepared to discuss and solve problems on their own. Research conducted both locally and globally indicates that blended learning enhances comprehension and adaptability, especially when supported by digital resources (Lim et al., 2023; Lim & Rajan, 2021; Md Shah et al., 2023). Additionally, students value the flexibility and accessibility this model provides (Al Lily et al., 2025).

By connecting theory and practice, case study instruction has also been shown to improve communication and analytical abilities (Ali & Kamaruddin, 2024; Hua & Ren, 2020). It promotes decision-making and critical thinking, two abilities that are crucial for aspiring accountants (Liem et al., 2020; Jamali et al., 2024). Digital resources, gamification, and accounting simulations are used in technology-based learning to increase student engagement and allow immediate feedback (Mat Norwani et al., 2019; 2025). According to recent research, technology increases students' motivation and facilitates their autonomous practice (Abu Bakar, 2024; Hamzah et al., 2025; Kao et al., 2023). When combined with human connection, it functions at its finest (Nguyen & Le, 2022).

### Gender and Learning Preferences

The results of earlier studies on gender variations in learning styles have been conflicting. According to certain research, male students typically favour structured and visual learning approaches, whereas female students prefer collaborative learning (Ahmad & Ghani, 2022; Onay & Benligiray, 2023). Other research, however, found that differences in gender are insignificant when teaching approaches are varied (Ismail & Chong, 2023). This is consistent with Malaysian higher education's inclusive teaching paradigm (Cheung et al., 2021).

### Theoretical Background

Both constructivist and behaviourist theories of learning serve as the foundation for accounting education. Constructivism places more emphasis on active learning and reflection (Musundwa, 2024; Martínez-Jiménez et al., 2023) than behaviourism does on reinforcement and repetition (Anwar et al., 2024; Luthan et al., 2021). Both strategies provide structure through lectures and encourage discovery through interactive exercises, which are claimed as effective and practical in accounting education.

### Methodology

This research utilised a quantitative design. A questionnaire was distributed to 90 students enrolled in the Business Accounting course at UPSI. This group was chosen because they are enrolled in the course that teaches the Fundamentals of Accounting and represent a mix of backgrounds.

The questionnaire had three sections:

1. **Background:** gender, semester, CGPA.
2. **Teaching Methods:** students rated their agreement with statements about four teaching methods—traditional lectures, case studies, blended learning, and technology-based learning—using a four-point Likert scale (total 27 items). Some items were self-created while others were adapted from Irafahmi and Mentari (2023) and Kusumo et al. (2024).
3. **Performance:** the researcher created a short accounting test (containing 20 questions) to measure how well students understand course content.

The results of the pilot study showed that the Cronbach's alpha values for Traditional-based learning were 0.92, Blended Learning 0.92, Case Study Method 0.96 and Technology-based learning 0.91, indicating acceptable reliability values with a high level of competence. Descriptive statistics were used to find the most preferred teaching methods. Independent sample t-tests compared male and female students' performance in the test. Pearson correlation was used to determine whether there was a link between teaching methods and student performance. In the actual study, the sample comprised 22 (24.4%) male and 68 (75.6%) female students.

### Findings

#### Teaching Method Preferences

Table 1 shows the mean values for all teaching methods involved. Although they still valued the traditional lecture-based learning, students thought that case studies and blended learning were the best ways to understand and use accounting topics. This confirms earlier research by Ali and Kamaruddin (2024), Lim et al. (2023) and Mat Norwani et al. (2019, 2025), who discovered that interactive and blended learning result in deeper knowledge. In line with Abu

Bakar (2024), technology-based learning was similarly well-liked, even though students mostly considered it as an addition to traditional lecture-based learning.

**Table 1: Mean Value of Teaching Method**

Teaching Method	Mean	SD
Traditional Based Learning	3.56	.497
Interactive Method/Case Study	3.56	.491
Blended Learning	3.40	.575
Technology Based Learning	3.52	.469

### Gender Differences

Table 2 shows the independent sample t-test on preference for traditional teaching methods based on gender. The analysis found that for all teaching methods, there are no significant differences when comparisons were made based on gender. This means that there is no significant difference between the preference of traditional teaching methods based on gender in the Business Accounting course. The finding is in line with Ahmad and Ghani (2022) and Ismail and Chong (2023). Diverse teaching methods were equally beneficial to both genders, despite minor differences in preference.

**Table 2: Preference of Teaching Methods Based on Gender**

Teaching Method	Gender	Mean	SD	t	Sig
Traditional-Based Learning	Male	3.45	0.50	-1.26	0.21
	Female	3.60	0.49		
Interactive Method / Case Study	Male	3.52	0.57	-0.41	0.68
	Female	3.57	0.47		
Blended Learning	Male	3.42	0.55	0.16	0.87
	Female	3.39	0.59		
Technology-Based Learning	Male	3.45	0.46	-0.82	0.41
	Female	3.54	0.47		

### Correlation Between Teaching Methods and Performance

Through correlation analysis, there was no significant correlation found between the teaching methods and students' performance in a Business Accounting course (Table 3). The same findings were shown by Lucero (2021) in a research utilising teacher-centred, student-centred, and student-teacher interactive methods in the teaching of science, Briggs (2019) in a research using lecture and discussion methods and Samuelsson (2010) in a research using problem-based learning in Mathematics.

**Table 3 Correlation between Teaching Method and Performance**

Teaching Method	Correlation Coefficient	Sig. (2-tailed)
Traditional-Based Learning	0.053	0.62
Interactive Method / Case Study	0.013	0.90
Blended Learning	0.078	0.46
Technology-Based Learning	0.071	0.50

## Discussion

The study supports research showing that combining several teaching methods improves learning results in accounting education (Abdulai & Mohammed, 2025; Malan et al., 2025). The structure and clarity of traditional lecture-based learning were preferred by the students in this study. Case studies and blended learning formats improved their performance. This result matches earlier research by Md Daud et al. (2025) and Hua and Ren (2020), which highlighted that learning gains are more significant when students actually apply theoretical principles to actual or simulated business scenarios.

This study's notable case study teaching influence confirms findings by Ali and Kamaruddin (2024), Hua and Ren (2020), and Jamali et al. (2024) that case-based training enhances communication, critical thinking, and problem-solving skills. According to Md. Daud et al. (2025), students are better equipped for professional settings and acquire a deeper understanding of academic concepts when they evaluate real-world accounting problems. This suggests that case studies enhance the practical skills necessary for accounting graduates in addition to improving academic performance. The findings on traditional lectures are consistent with those of Listiadi (2024) and Ibrahim and Said (2021), who discovered that although lectures offer essential structure and coverage of the material, when applied alone, they frequently result in passive learning. According to the current study, students thought lectures were good for presenting ideas but less successful for fostering in-depth comprehension unless they were paired with active learning methods like case studies or blended learning.

Regarding differences by gender, this study found no noticeable differences in male and female students' teaching method preferences and academic performance. This result is consistent with studies by Ahmad and Ghani (2022), Ismail and Chong (2023), and Cheung et al. (2021), which showed that when teaching methods are broad and varied, gender has little impact on academic results. These results are somewhat at odds with those of Onay and Benligiray (2023), who discovered no significant performance difference but minor preference-based variations between males and females. Thus, the current study emphasises that teaching that allows different learning styles can lead to equality in academic performance. The results support the complementary importance of constructivist and behaviourist principles in accounting education from a theoretical perspective. According to Luthan et al. (2021), behaviourism emphasises repetition and reinforcement, which are components offered by regular practice and organised lectures. According to Musundwa (2024) and Martínez-Jiménez et al. (2023), constructivism emphasises active participation and discovery learning, which is mirrored in case study and blended learning methodologies. Combining different teaching methods yields better understanding and application outcomes, which can be explained by the integration of diverse viewpoints.

A lack of significant correlation between specific teaching methods and student performance often occurs because performance is a complex outcome influenced by numerous factors beyond instructional techniques. These include student-specific attributes, the learning environment, and the challenges inherent in educational research design. To name a few, it could be due to various factors such as confounding variables influencing performance (like socioeconomic factors or student motivation), or performance being measured over too short a time frame. It is also possible that some teaching methods are more effective than others, but



this is not a universal truth for all students or subjects, so an aggregate analysis might show no strong correlation.

Overall, this study shows that a well-balanced set of teaching methods, rather than only one teaching method, is the most effective way to teach accounting. Case studies develop critical thinking and the ability to solve problems, blended learning increases flexibility and independent learning, technology-based tools increase accessibility and engagement, and structured lectures give the required foundation. When combined, these techniques provide a thorough, pleasant, and student-focused learning environment that meets both industrial standards and contemporary educational requirements.

### Implications

The study has a number of significant implications for lecturers, students, and institutions of higher education. The findings emphasise the necessity for instructors to have a varied teaching methods in accounting classes. To improve engagement and comprehension, case studies, blended learning and technology-based learning should be used in addition to traditional lecture-based learning, which are still helpful for describing theoretical concepts (Abdullah et al., 2020; Hamzah et al., 2025). Lecturers are urged to use online learning resources for flexibility, employ case studies that relate accounting theory to practical problems, and use digital tools like accounting software or simulations to provide practical experience. To improve educational efficacy, lecturers must, from time to time, attend ongoing training in creative teaching design and technology integration.

The study promotes more active engagement and self-directed learning among students. To improve their analytical and problem-solving skills, students should engage in group projects, discussions, and digital activities rather than just listening to lectures. The findings highlight the importance of higher education's investments in online resources, innovative learning tools, and professional development courses that encourage creative teaching methods (Nguyen & Le, 2022; Ismail & Ahmad, 2024). Moreover, these results are in line with Malaysia's higher education objective of creating graduates who are capable of critical thinking, flexibility, and digital proficiency (Malaysian Accounting Standards Board, 2024). In order to establish a dynamic and diverse teaching method that equips students for future career difficulties, professors, students, and institutions must work together to improve accounting education. Further studies with larger sample sizes are recommended to shed more light on this research domain.

This study faces two limitations. The data collection method was self-report, which could have affected the accuracy of the results. Another limitation was related to the nature of cross-sectional studies, which makes it impossible to determine the cause-and-effect relationships between the study variables.

### Conclusion

This study examined how teaching methods relate to student performance in the Business Accounting course at UPSI. It found that while traditional lectures remain important. The insignificant correlation in the results can be due to factors that affect the choice of students' learning approach, such as intrinsic motivation, learning environment, teaching methods, interest in the study subject, and students' evaluation. Gender differences were minimal,

suggesting that diversified teaching benefits everyone. As such, the results emphasised the lack of a 'one-size-fits-all' teaching method. The study concludes that accounting educators should adopt varied, student-centred strategies to improve student performance. By mixing lectures with active and digital methods, universities can better prepare students for professional challenges and make learning more engaging and effective.

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