

## ASSESSING PEER TUTORING USAGE LEVEL FOR PRINCIPLES OF ACCOUNTING SUBJECT AMONG SECONDARY SCHOOL STUDENTS

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**Abstract:** *Peer tutoring can potentially assist students in improving their subject understanding, including principles of accounting. Student participants in peer interaction discussions can clarify complex concepts, including the double-entry system, assets, liabilities, equity, and adjustments. This approach boosts academic knowledge while also encouraging active learning, enhancing students' communication and social skills. The purpose of this study is to examine peer tutoring usage level for principles of accounting in secondary schools. Data collection comprised 60 students from three selected schools in the Federal Territory of Kuala Lumpur. The findings revealed that the highest usage level was 51.7%; they practice every time principles of accounting learning session take place in the classroom. While 15% of students practice more than once a week, another 15% of students state they practice more than once a month. Moreover, 6.6% of students use the peer tutoring technique more than once a year, and 11.7% of students never use the peer tutoring technique. Overall, the results indicate that 88.3% of students respond that they had used peer tutoring at different levels of frequency, indicating this method had been broadly used by the students that take the subject principles of accounting. Therefore, this study recommended more frequent widespread use of the peer tutoring strategy in schools. For enhanced its impact on student learning and understanding, this study also suggested implementing well-planned strategies to support its use.*

**Keywords:** *peer tutoring, usage level, principles of accounting, secondary schools*

## Introduction

The Examination Board, MOE (2024) announced that 43.6% of SPM 2024 students received excellent grades (A+, A and A-) in principles of accounting. This indicates 56.4% of students have not met the excellent standard. Moreover, achieving proficiency and excellent mark in the principles of accounting possess significant challenges for many secondary school students who are taking the subject. The subject requires students to comprehend the concepts before applying them in practical scenarios. Without understanding the concepts, it is difficult to apply them in practical scenario such as preparing a double entry system, a financial statement, making adjustments, and so on. Thus, students must understand the concepts of asset, liabilities, equity, revenues, and expenses in order to accurately classify them. Thus, the use of the appropriate learning strategy is critical for improving students' comprehension and learning outcomes. Additionally, peer tutoring is one type of learning strategy.

Peer tutoring offers alternative strategy to improve students' traditional learning strategies by promoting collaborative learning and teaching among students. Peer tutoring occurs when a senior student assists junior students in a particular topic of the course (Chiew et al., 2021). For students with lower academic achievements, peer tutoring is an educationally and economically efficient engagement (Chiew et al., 2021). Additionally, the approach provides additional support to lower-achieving students to improve their academic performance. Numerous studies related to the peer tutoring approach have shown improvement students achievement (Olulowo et al., 2020; Rahmat et al., 2024; Chiew et al., 2021; Al Yahyaei et al., 2024; Hidayat & Saad, 2025) better than the traditional approach.

Moreover, beyond its positive impact on academic performance, peer tutoring supports to the development of various skills. This approach further positively correlated with student's academic motivation (Ompad & Jacobe, 2025). With peer engagements and an interactive teaching approach identified as significant motivators, peer tutoring significantly enhanced students' confidence and interests in mathematics (Salani & Sekgoma, 2024). Peer tutoring led to enhanced academic performance, skills of communication, responsibilities, patience, empathy, sympathy, and boosted social skills (Marsely, 2020). Despite the benefits that have been demonstrated by a number of studies on peer tutoring (e.g., Salani & Sekgoma, 2024; Rahmat et al., 2024; Marsely, 2020), the purpose of this study is to examine peer tutoring usage level for principles of accounting among secondary school students.

## Literature Review

According to recent research (e.g., Yoviyanti et al., 2023; Hidayat & Saad, 2025; Mpetancio et al., 2020; Firdaus et al., 2021), peer tutoring improves subject understanding and learning outcomes. A study by Yoviyanti et al. (2023), conducted quasi-experimental research utilizing pre-test and post-test research approach revealed that peer tutoring improves students' understanding in mathematical concepts more than conventional learning. Another research conducted by Hidayat and Saad (2025) shows that peer tutoring significantly affects other learning outcomes, including academic achievement. A quasi-experimental study by Mpetancio et al. (2020) reported that peer tutoring improved students' mastery of mathematics. Additionally, it did not help in lowering math anxiety. Firdaus et al. (2021) reported that students in the experiment class that used the peer tutor approach achieved better learning outcomes compared to those in the control class that used the lecture approach.

Several studies, including Rosdianwinata et al. (2019), Kaharuddin (2019) and Ycong et al. (2021) also demonstrated that peer tutoring enhances learning outcomes. Research by Rosdianwinata et al. (2019) used a quasi-experimental design that included a pre-test and post-test control group, which reported students that obtained peer tutoring demonstrated higher mathematical understanding compared to those who received through conventional approach. Kaharuddin (2019) presented data analysis progress in student learning that highlighted for cycle I, 17 students (60.71%) scored 65 and higher, while in cycle II, 22 students (78.57%), scored 65 and higher. Research conducted by Ycong et al. (2021) investigated how the peer tutoring strategy effects the student's achievement for solving exponential expressions, the study reported that students who engaged with the peer tutoring group performed better compared to students who engaged with the lecture group, thus, the experimental group's learning outcomes were significantly improved by the peer tutoring strategy.

Moreover, research on accounting education has been conducted by Rahmat et al. (2024), Aggarao et al. (2023), Marsely (2020) and Olulowo et al. (2020). Rahmat et al. (2024) conducted research to investigate the effectiveness of peer tutoring as a learning strategy reported that respondents generally agreed that peer tutoring is effective; this approach increases motivation, engagement, self-esteem, self-efficiency, positive attitude, that collectively lead to enhanced academic performance. While, Aggarao et al. (2023) investigated the influence of peer-assisted learning activities regarding on the student's academic skills, they discovered that peer-assisted learning activities have a significant impact on respondents' academic skills, especially time management, communication, critical thinking and numeric skills. Peer tutoring represents a highly effective approach for both tutors and tutees, according to a study done by Marsely (2020). Olulowo et al. (2020) provides empirical evidence demonstrated that peer tutoring instructional approach is more efficient compared to conventional lecture approach for enhance student achievement in financial accounting concepts.

### **Research Methodology**

This study uses quantitative survey approach to examine peer tutoring usage level for principles of accounting among secondary school students. In order to collect primary data, online survey questionnaire is designed using Google Forms which allowed for effective distribution. Because of time limits, the requirement of flexible respondents' access and willingness of schools to participate, the study employ a convenience sampling. Thus, three secondary school in the Federal Territories of Kuala Lumpur were selected and agreed to participate in the research.

The questionnaire link was distributed among participating schools that were willing and able to participate. The collected data were systematically processed and analysed using statistical package for the social sciences (SPSS) generating descriptive and frequency statistical outputs. Content validity pertinent to questionnaires was assessed by two subject matter experts. A pilot test involved thirty-one students.

### **Finding and Discussion**

Table 1 presents the demographic of respondent information including gender, age and academic stream. Female respondents made up majority with 63.3%, while male respondents made up 36.7% of the sample. In term of age, the study only targeted one category group of age,

17 years old. With regard to academic stream, 60 respondents were enrolled or taking the principles of accounting subject.

**Table 1: Demographic of Respondent**

	Description	Frequency (n)	Percent (%)
Gender	Male	22	36.7
	Female	38	63.3
Total		60	100
Age	17 Years old	60	100
Total		60	100
Stream	Principles of Accounting	60	100
Total		60	100

Table 2 indicates information regarding the school involved and total of students in every school. School B, School C and School D were the school involved in this study. A number of 10 students from School B, 27 from School C, while from School D contributed 23 students, out of the 60 students.

**Table 2: School Involved and Total Student**

School	Students
School B	10
School C	27
School D	23
Total	60

Table 3 presents information pertinent to result of peer tutoring usage level for principles of accounting learning process in schools. The peer tutoring usage level is divided into five (5) categories: (i) every time principles of accounting learning session take place in the classroom, (ii) more than once a week, (iii) more than once a month, (iv) more than once a year, and (v) Never. A large percentage of students with 51.7% or 31 respondents reported participating in peer tutoring during every time principles of accounting session taught in class. This demonstrates that the method is extensively used and has become a common practice in the class environment.

On the other hand, nine students or 15% reported using this strategy more than once a week, and another group of students also comprising nine students or 15% state that they use it more than once a month. This shows that even if they do not participate in peer tutoring on a regular basis, some students continue to seek assistance from their classmate when necessary. Furthermore, only four students or 6.6% reported utilizing peer tutoring approach more than once a year, indicating very low of usage. Seven students (11.7%) state that they newer employ this strategy in the learning process. Overall, 88.3% of students reported using peer tutoring approach at different rates. It indicates the students that enrolled or pursuing the principles of accounting subject frequently employ the peer tutoring technique.

**Table 3: Peer Tutoring Usage Level for Principles of Accounting Learning Process in Schools**

Description	Frequency (n)	Percent (%)
Every time principles of accounting learning session takes place in the classroom	31	51.7
More than once a week	9	15.0
More than once a month	9	15.0
More than once a year	4	6.6
Never	7	11.7
Total	60	100.0

### Conclusion

The objective of this study is to examine peer tutoring usage level for principles of accounting among secondary schools' students. The finding of the study indicate that peer tutoring is widely use and accepted as learning strategy among form 5 students studying principle of accounting with 88.3 percent respondent reported using peer tutoring in different level of frequency and the highest-level 51.7 percent reported they were used every time during the principles of accounting lesson. This result presents that the peer tutoring has become a important strategy for student learning process in the classroom and thus, this approach also has potential to improve student understanding, soft skill and interest on the subject.

The study suggested that further research that emphasize on the value of peer tutoring as an instructional strategy in the learning process, especially in improving student achievement in accounting education should be conducted. Since the present study focused solely on the usage level of peer tutoring in principles of accounting at the secondary school level, future research could extend the investigation to higher levels of education, different subject areas, and varied location contexts to obtain wider insights into its impact and applicability.



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