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Research Article

Attitudes and Strategies of Fundamentals of Accountancy, Business and Management 1 Teachers and the Comprehension Level of the Students

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About Article

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ABSTRACT

This study examines the attitudes and strategies of Fundamentals of Accountancy, Business, and Management 1 (FABM 1) teachers. It also evaluates the comprehension levels of Grade 11 ABM students to identify key challenges and effective teaching approaches. Conducted at the University of Saint Louis in Tuguegarao City, the study involved two FABM 1 teachers and 119 Grade 11 ABM students, utilizing a mixed-methods approach. Teachers' attitudes and instructional strategies were explored through focus group discussions and thematic analysis, while students' comprehension levels were assessed using quiz scores. Findings reveal that while some students demonstrate high comprehension, others face difficulties due to factors such as varied learning paces, lack of prerequisite knowledge, and reliance on teacher instruction. Teachers employ strategies such as practical applications, differentiated instruction, and technology integration to address these challenges. The study highlights the need for adaptive teaching methods and targeted interventions to enhance student comprehension in FABM 1.

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1. INTRODUCTION

1.1. Background of the study

The attitudes and strategies of teachers are pivotal in shaping students' comprehension, especially in subjects that demand analytical and technical skills. Recent studies have highlighted the significant impact of teaching methodologies on student learning outcomes. For instance, a study by Blazar (2016) found that teachers' instructional practices and their interactions with students substantially influence students' attitudes and behaviors, which are critical for academic success. In the context of accounting education, the alignment between teaching methods and students' learning styles has been shown to enhance ethical instruction, suggesting that tailored pedagogical approaches can improve comprehension in complex subjects.

In the Philippines, the Department of Education (DepEd) has integrated the K-12 curriculum, which includes the ABM strand to equip students with essential financial and business management skills. However, studies indicate that Grade 11 ABM students struggle with the transition from junior to senior high school, particularly in subjects like FABM 1, where they have limited prior exposure to foundational accounting concepts (DepEd, 2023). Research suggests that students' comprehension of FABM 1 topics is influenced by multiple factors, including their cognitive abilities, motivation, and the instructional methods used by teachers. Without proper scaffolding and effective teaching methodologies, many students face difficulties in grasping key concepts, which can hinder their overall academic performance.

In Region 2, particularly in Tuguegarao City and Cagayan Province, local educational institutions report similar challenges. Teachers employ various instructional strategies, but the effectiveness of these approaches remains a critical concern. Student-centered learning, differentiated instruction, and technology integration have been identified as effective methods in enhancing comprehension, while traditional lecture-based approaches may not fully engage students in complex FABM 1 topic. Moreover, teachers' attitudes toward the subject, their level of engagement, and their ability to adapt strategies based on students' needs can significantly impact learning outcomes (McREL, 2020).

This study also aligns with the United Nations Sustainable Development Goals (SDGs), particularly SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth). By examining teachers' strategies and attitudes in teaching FABM 1, the research contributes to enhancing instructional practices that improve student comprehension. Strengthening financial and business education in senior high school supports economic literacy, equipping students with essential competencies for future entrepreneurial and professional endeavors (United Nations, 2015).

This study aims to examine the attitudes and strategies of FABM 1 teachers and how these factors influence the comprehension levels of Grade 11 ABM students. By identifying effective instructional methods and addressing the challenges teachers face, the study seeks to provide insights that can help improve teaching practices, enhance student learning experiences, and better prepare students for future academic and professional endeavors.

1.2. Research objective and questions

This study aimed to determine the attitudes and strategies of FABM 1 teachers and the level of comprehension of ABM students.

Specifically, the study sought to answer the following questions:

- i. What are the attitudes of teachers in teaching FABM 1?
- ii. What are the strategies employed by teachers in teaching FABM 1?
- ii. What is the level of comprehension of ABM students in FABM 1?

1.3. Significance of the study

The findings of this study have the potential to greatly enhance educational practices and outcomes for ABM (Accountancy, Business, and Management) students. By examining both students' comprehension levels and the attitudes and strategies of FABM 1 teachers, the study will provide valuable insights into effective teaching practices that can be adopted to improve learning outcomes. The results can inform the development of targeted interventions, professional development programs for teachers, and curriculum adjustments that better support ABM students in mastering essential concepts early in their senior high school education. Additionally, understanding teachers' strategies and attitudes will help align instructional methods with student needs, fostering an environment that promotes active learning and engagement. Ultimately, improving comprehension in FABM 1 can enhance students' academic performance, readiness for higher education, and future success in careers related to accounting, business, and management sectors.

2. LITERATURE REVIEW

2.1. Accountancy, business, and management (abm) strand and the k-12 senior high school curriculum

The ABM strand was incorporated in the K-12 senior high school curriculum to provide students with foundational knowledge and skills in business, management, and accounting. According to CIIT Philippines (2023), the ABM strand focuses on subjects such as financial management, business management, and corporate operations, which are essential for students aiming to pursue business-related courses in higher education or careers in the corporate world. The curriculum is designed to develop students' analytical skills, strategic thinking, and ethical decision-making. Moreover, it encourages active participation and critical analysis through various projects and case studies, allowing students to apply theoretical concepts to practical scenarios. This approach not only enhances their understanding of business principles but also fosters essential skills such as problem-solving, teamwork, and effective communication, which are vital in both academic and professional settings.

Several studies highlight that the ABM strand aligns with international educational standards, which improves its relevance and applicability (Gonzalez & Perez, 2019). A study by Tan and Linsangan (2021) also emphasized the importance of ABM in the curriculum, arguing that it enhances students' business competencies and prepares them for the complexities of the workforce. On the other hand, Reyes *et al.* (2022) noted that the success of ABM curriculum implementation depends on



teachers' pedagogical training and the availability of resources, which directly impact students' learning outcomes.

The Accountancy, Business, and Management (ABM) strand within the K-12 curriculum is designed to foster active participation and critical analysis among students. A study by Magnaye (2020) assessed the self-perception of ABM students regarding their preparedness for higher education. The findings indicated that students felt adequately prepared academically, socially, and emotionally for college. However, the study also identified areas within the curriculum that could be enhanced to further develop critical thinking and analytical skills. These insights suggest that while the ABM curriculum lays a solid foundation, there is room for improvement in fostering skills essential for success in tertiary education and future careers.

2.2. Fundamentals of accountancy, business, and management (FABM) subject

The Fundamentals of Accountancy, Business, and Management 1 (FABM 1) subject serves as a foundational course for students in the ABM strand, providing them with essential knowledge and skills in accounting, financial literacy, and business management. Mendoza (2020) emphasizes that FABM 1 equips students with a deep understanding of basic accounting principles, the ability to interpret financial statements, and the competence to analyze economic trends. This foundational knowledge is not only crucial for those pursuing careers in accounting and business but also for anyone seeking to manage their finances effectively. Fundamentals of Accountancy, Business, and Management 1 (FABM 1) serves as a foundational course for advanced studies in business and accountancy. According to the Department of Education (2016), this course introduces students to essential accounting concepts and principles, including budgeting and forecasting, which are critical for financial planning and decision-making. Mastery of these topics equips students with the skills necessary to analyze financial data, predict future financial trends, and make informed decisions in various business contexts. This foundation is vital for more advanced coursework in business and accountancy, where students delve deeper into financial analysis and strategic planning. Villarosa and Tan (2022) further argue that a strong foundation in FABM 1 enhances students' analytical thinking, allowing them to better understand business processes and the role of financial data in decision-making. In line with these views, studies by dela Cruz (2019) and Alonzo *et al.* (2020) stress that FABM 1 plays a crucial role in developing students' competency in managing finances—an essential life skill for both personal and professional contexts. However, challenges in the effective delivery of FABM 1 have been noted. Hernandez and Lopez (2020) highlight that insufficient instructional time and a lack of resources may hinder the full potential of FABM 1, limiting its ability to provide students with a comprehensive understanding of financial management. These challenges suggest that while FABM 1 is essential for developing critical skills, the quality of its delivery is highly dependent on adequate resources and instructional support. To address these challenges, it is crucial to integrate effective teaching strategies and innovative methods to make

the subject more accessible and engaging for students.

In addition, the importance of teaching strategies in the FABM 1 subject has been a focus of various studies. Gonzalez *et al.* (2020) underscore the effectiveness of student-centered strategies, such as inquiry-based learning and collaborative activities, which enhance student engagement and comprehension of business and financial concepts. Salazar (2021) further supports the integration of digital tools and online simulations, noting that technology plays a critical role in improving students' ability to apply financial concepts practically. However, educators often face difficulties balancing theoretical instruction with practical application, as observed by Cruz and Reyes (2019). To mitigate these challenges, Rojas (2022) suggests incorporating industry professionals through guest lectures, which can offer students real-world exposure to business processes. Furthermore, Mercado *et al.* (2020) demonstrate that active learning strategies—such as problem-solving exercises, case studies, and group discussions—significantly increase student engagement and satisfaction with FABM 1.

Finally, formative assessments are instrumental in enhancing and enriching student learning. Traditionally, these assessments have been utilized to provide feedback aligned with end-of-course standards, thereby preparing students for summative evaluations that measure performance or competence. However, Kulasegaram and Rangachari (2018) advocate for a broader application of formative assessments, emphasizing their potential to encompass a wider range of important educational outcomes. They argue that when assessments are designed with the intent to promote learning, they can serve as powerful tools to reinforce and deepen understanding, rather than merely acting as checkpoints for knowledge acquisition.

2.3. Teacher attitudes in teaching FABM 1

Teacher attitudes toward teaching FABM 1 are critical to student engagement and achievement. Research by Carreon (2020) shows that teachers who maintain a positive attitude toward teaching accounting subjects can foster a conducive learning environment that supports active student participation. Teacher enthusiasm and confidence in the subject matter are key factors that influence how students perceive and understand complex topics in FABM 1.

According to Abella *et al.* (2021), teachers who demonstrate a positive attitude toward FABM are more likely to employ diverse instructional methods and adapt their teaching styles to meet students' needs. This is essential in accounting education, as students may find certain topics, such as financial statements and bookkeeping, challenging. Encouraging a growth mindset, as highlighted by Lopez (2022), can also help improve student learning outcomes, as it motivates students to view mistakes as opportunities for learning.

A study by Vicente and Navarro (2023) found that teacher attitudes significantly impact the overall classroom atmosphere, which in turn affects student performance in FABM 1. Positive teacher-student relationships were identified as a major predictor of success in the FABM subject. In contrast, a lack of teacher engagement and negative attitudes were linked to lower student motivation and comprehension levels.



2.4. Instructional strategies employed by FABM 1 teachers

Effective instructional strategies are essential in teaching FABM 1, as they help students grasp complex concepts and apply them in real-life business situations. A study by Cruz *et al.* (2019) discusses the significance of interactive and student-centered learning methods in accounting education, such as problem-based learning and case studies. These strategies encourage critical thinking and help students apply theoretical knowledge to practical problems.

According to Mendoza and Reyes (2020), incorporating technology in teaching FABM 1, such as using accounting software and online simulations, significantly enhances student engagement and understanding. Research by Aquino (2021) supports this claim, highlighting that technology integration allows students to practice skills in a dynamic and interactive environment. Collaborative learning strategies, where students work in groups to solve accounting-related tasks, were also found to be effective in promoting deeper understanding and peer learning.

Furthermore, the use of differentiated instruction, as described by Gomez (2022), enables teachers to tailor their teaching strategies to meet the varying needs of students in FABM 1. This approach allows teachers to address different learning styles, ensuring that all students benefit from the lesson. A study by Martinez *et al.* (2023) emphasizes that flexible and varied teaching strategies improve both comprehension and retention in accounting subjects.

2.5. Student comprehension levels in FABM 1

Understanding student comprehension in FABM 1 is critical for improving the effectiveness of instruction and curriculum. According to Villanueva (2020), students' ability to understand complex financial concepts in FABM 1 often depends on the instructional strategies employed and the teacher's ability to simplify difficult concepts. A study by Garcia and Soriano (2021) found that providing clear explanations and offering continuous assessments significantly improved students' comprehension of key topics like financial statements and budgeting.

Research by Bayani (2022) shows that students' comprehension levels in FABM 1 are also influenced by their prior knowledge in mathematics and financial literacy. Students with a strong foundation in these areas tend to perform better in FABM 1. Additionally, a study by Rivera (2023) emphasized that students who engage in active learning techniques, such as peer teaching and collaborative exercises, demonstrate higher comprehension levels than those who learn passively.

Furthermore, a study by Lopez *et al.* (2021) found that the use of formative assessments in FABM 1 helps teachers identify areas where students are struggling, allowing them to tailor instruction accordingly. By continuously measuring student comprehension and providing timely feedback, teachers can significantly improve student performance and understanding in the subject.

3. METHODOLOGY

3.1. Research design

To attain the objectives of this study, a qualitative research

approach was employed to determine the attitudes and strategies employed by FABM 1 teachers. Additionally, a quantitative research design was utilized to determine the level of comprehension of ABM students in FABM 1.

3.2. Locale of the study

This study was conducted at the Basic Education School - Senior High School Unit of the University of Saint Louis in Tuguegarao City, Cagayan.

3.3. Participants of the study

The study involved two FABM 1 teachers for the school year 2023-2024 to gain insights into their attitudes and teaching strategies. Additionally, to assess the comprehension of Grade 11 ABM students in FABM 1, the study included 119 students enrolled during the same school year, using total enumeration to ensure the participation of all eligible students.

3.4. Instrument

Focus group discussions were conducted with FABM 1 teachers to explore their attitudes and strategies in teaching the subject. Additionally, secondary data, specifically the total quiz scores from the midterm of the fourth quarter of the school year 2023-2024, were used to assess student comprehension.

3.5. Data gathering procedure

To obtain the necessary data for the study, the researchers followed a series of steps. Written permission was first secured from the Vice President of Academics to conduct the study. Once approval was granted, focus group discussions were conducted with FABM 1 teachers to explore their attitudes and strategies in teaching the subject. Following this, data analysts examined the total quiz scores of students from the midterm of the fourth quarter of the school year 2023-2024 to assess the comprehension levels of ABM students in FABM 1. All information gathered was kept strictly confidential. After the completion of the survey by the respondents, their responses were checked, interpreted, and analyzed.

3.6. Data analysis

The gathered data were analyzed using various statistical tools. Thematic analysis was employed to explore the attitudes and strategies of FABM 1 teachers. Additionally, frequency and percentage distributions were utilized to describe the level of comprehension of ABM students regarding new concepts in FABM 1.

Table 1. Scale for the level of comprehension

Score Range	Qualitative Description
48-60	Outstanding
42-47	Very Satisfactory
36-41	Satisfactory
31-35	Fairly Satisfactory
30 and below	Did Not Meet Expectation



4. RESULTS AND DISCUSSION

This study explored the attitudes and strategies of teachers in delivering the Fundamentals of Accountancy, Business, and Management 1 (FABM 1). The major themes examined include attitudes of teachers in teaching FABM 1 and strategies employed by teachers in teaching FABM 1. The sub-themes related to teachers' attitudes focus on their motivation, patience, resilience, and adaptability in the classroom. For strategies, the study explores the use of practical demonstrations, differentiated instruction, technology integration, and review sessions as key methods to enhance student learning in FABM 1.

4.1. Theme 1: Attitudes of teachers in teaching fabm 1

This theme explores teachers' attitudes towards teaching FABM 1, including their resilience, positivity, and strategies for overcoming challenges.

4.1.1. Resilience and patience in teaching

This sub-theme focuses on teachers' resilience and patience when dealing with teaching challenges and time constraints.

Informant 1: *"In teaching FABM 1, I maintain a positive outlook and practice patience when faced with limitations or difficulties. One significant time I encountered a limitation in teaching FABM 1 was when faced with a tight time constraint during a particularly dense topic. Despite the pressure to cover the material quickly, I prioritized maintaining clarity and ensuring that students understood the concepts thoroughly."*

Resilience and patience are crucial qualities for teachers facing challenges in the classroom. Maintaining a positive attitude and focusing on clear communication can help overcome obstacles and ensure effective teaching (Smith & Brown, 2021). Teachers who demonstrate resilience and patience are better equipped to handle difficulties and provide a supportive learning environment for their students. Research suggests that positive teacher attitudes can lead to improved student engagement and academic performance (Guskey, 2019). By fostering a supportive and patient teaching approach, educators can enhance their effectiveness and contribute to a more positive learning experience for students.

4.1.2. Motivation and adaptability

This sub-theme highlights teachers' efforts to stay motivated and adaptable despite challenges.

Informant 1: *"To maintain motivation and enthusiasm in teaching FABM 1 despite challenges, I focus on the relevance of the subject matter to students' future careers, ensuring lessons are practical and engaging. I adapt by integrating new teaching methods and technologies to keep lessons dynamic and interesting."*

Motivation and adaptability are essential for effective teaching, especially when facing challenges. By integrating practical and engaging content, teachers can maintain enthusiasm and interest in their subject matter (Lee, 2021). Adapting teaching methods and incorporating new technologies can help keep lessons relevant and engaging for students (Johnson *et al.*, 2022). Research indicates that teachers who remain motivated and adaptable are more likely to foster positive learning outcomes and improve student engagement (Smith & Brown, 2021). These attributes contribute to a dynamic and effective teaching environment,

enhancing both teaching effectiveness and student success.

4.1.3. Collaboration and support systems

This sub-theme emphasizes the importance of collaboration with colleagues and seeking support to overcome teaching challenges.

Informant 1: *"I have collaborated with my co-teacher, Mr. Bantog, to address the challenges associated with teaching FABM 1. Together, we have implemented strategies such as team teaching to provide different perspectives and support for students."*

Teacher collaboration plays a pivotal role in enhancing teaching effectiveness. Recent studies have found that collaborative efforts among educators can improve various aspects of instruction, such as teacher-student interactions and student learning regulation. For example, a 2023 study conducted in the Maldives explored the influence of teacher collaboration on teaching effectiveness across a sample of 390 teachers. The findings, analyzed using structural equation modeling, indicated that increased collaboration among teachers led to better instructional delivery and overall teaching effectiveness (Nasir *et al.*, 2023).

Furthermore, the Global Partnership for Education's Knowledge and Innovation Exchange (KIX) supported several research projects between 2020 and 2024 that focused on scaling innovative teacher professional development programs. These projects emphasized the importance of collaborative teaching practices, showing that when teachers work together to share resources, ideas, and strategies, there is a noticeable improvement in classroom management and student outcomes (Global Partnership for Education, 2024). These studies highlight the significance of teacher collaboration in improving educational practices and outcomes, confirming its positive impact on teaching effectiveness. Collaborative teaching practices support diverse learning needs and provide additional support for students. Research highlights the benefits of teacher collaboration in enhancing instructional quality and promoting professional growth (Nguyen *et al.*, 2020). By fostering a collaborative teaching environment, educators can improve their own practices and better address the needs of their students.

4.1.4. Work-life balance and professional growth

This sub-theme involves maintaining a healthy work-life balance and engaging in professional development to improve teaching practices.

Informant 2: *"At times, I find myself sharing my experiences and frustrations with my colleagues; unwinding through music, games, and sunset."*

Balancing work and personal life is crucial for sustaining energy and enthusiasm in teaching. Engaging in professional development and finding ways to relax and recharge can help teachers remain effective and motivated (Lee, 2021). Research shows that maintaining a healthy work-life balance contributes to better job satisfaction and teaching effectiveness (Guskey, 2019). By prioritizing personal well-being and seeking continuous professional growth, educators can enhance their teaching practices and support their own development as well as their students' success.



4.1.5. Varied learning paces

Teachers recognize the challenge of managing students with different learning speeds. They acknowledge the need for flexibility and individualized instruction to address the diverse learning needs of students.

Informant 1: *“The main challenge I encounter is the difference in the pacing of learners. Some students grasp concepts quickly, while others need more time and practice, which impacts student learning by making it difficult to provide individual attention, affecting classroom dynamics, and complicating curriculum progression. A specific challenge I face in teaching FABM 1 is accommodating students who grasp concepts at different paces, particularly when some students quickly understand new material while others need more time. This discrepancy can lead to disengagement among faster-paced learners and frustration among slower-paced learners.”*

Managing varied learning paces presents a significant challenge for teachers. Differentiated instruction and tiered assignments can help address this issue by allowing students to progress at their own pace while receiving targeted support (Tomlinson, 2020). Research suggests that accommodating different learning speeds can reduce frustration and enhance student engagement, leading to improved academic outcomes (Guskey, 2019). By implementing formative assessments, teachers can identify and address learning gaps, ensuring that all students have the opportunity to succeed and promoting a more equitable learning environment. Furthermore, creating a supportive classroom environment that caters to individual needs is crucial for fostering student success and enhancing overall learning outcomes (Guskey, 2019).

4.1.6. Lack of prerequisite knowledge

Teachers acknowledge the challenge posed by students who lack foundational knowledge necessary for understanding more advanced concepts. They recognize the importance of providing additional support to help students bridge the knowledge gaps.

Informant 2: *“The subject is new to the students because it does not have a prerequisite subject offered to students during their junior high school.”*

The absence of prerequisite knowledge can hinder students' ability to grasp more advanced concepts. To bridge these gaps, providing foundational support and supplementary resources is essential (Rosenzweig *et al.*, 2021). Introducing basic concepts early in the curriculum, along with offering additional practice, helps prepare students for more complex material and improves their understanding and performance. This approach not only builds a solid foundation for future learning but also supports students in overcoming initial challenges (Rosenzweig *et al.*, 2021). Ensuring that students have a strong grasp of these foundational concepts is crucial for their success in more advanced topics and contributes to a more effective learning experience overall.

4.1.7. Dependence on teacher and lack of self-study

Teachers observe that many students rely too much on their direct instruction and fail to engage in self-study, which can hinder the development of independent learning skills.

Informant 2: *“Based on observations, the majority of the students rely too much on the teacher’s discussion and teaching and fail to do self-study/learning.”*

Students' dependence on the teacher and lack of self-study can impede the development of independent learning skills. Encouraging self-directed learning and providing additional study resources are key to helping students become more autonomous learners (Nguyen *et al.*, 2020). Promoting self-study practices is essential for fostering lifelong learning skills and enhancing academic performance. Teachers can implement strategies to encourage students to take ownership of their learning, such as organizing study groups or providing guided study materials (Lee, 2021). This approach enables students to develop the necessary skills for academic success while preparing them for future challenges.

4.1.8. Study habits and preparation

Teachers recognize the importance of students' preparation and study habits in their academic performance. They often emphasize the need for better student preparation and encourage habits that contribute to academic success.

Informant 2: *“Majority of students always show lack of understanding and preparation for the subject. In this regard, I always remind, talk, and encourage them to do their part and responsibility.”*

Students' lack of preparation and ineffective study habits can negatively impact their academic performance. Teachers can address these issues by implementing strategies that promote effective study habits and time management (Nguyen *et al.*, 2020). Encouraging regular study routines and offering guidance on effective study techniques can help students better prepare for exams and enhance their understanding of the material. Research shows that students who develop strong study habits and time management skills tend to perform better academically (Lee, 2021). Promoting these practices is essential for academic success and can lead to improved student outcomes.

4.2. Theme 2: Strategies employed by fabm 1 teachers

This theme focuses on the various strategies teachers employ to teach FABM 1 effectively, emphasizing practical applications, differentiated instruction, and technology integration.

4.2.1. Practical demonstration and real-life applications

This sub-theme involves using real-life examples and case studies to connect theoretical concepts with practical scenarios.

Informant 1: *“One of the strategies I utilize is when I give real-life situations and case studies, trying to connect my lessons with it. For example, discussing the way large corporations handle their financial statements or analyzing financial crises of some companies gives real-life examples to keep in mind while applying the abstract concepts.”*

Informant 2: *“Facilitates and demonstrates the step-by-step procedures with the aid of PPT and MS Excel using real-life situations/business problems and provides case analysis to enhance critical thinking and decision-making skills of the students.”*

Practical demonstrations and real-life applications are essential in bridging the gap between theoretical knowledge and practical understanding. By incorporating real-world



examples, educators make abstract concepts more relatable and accessible to students. This approach not only enhances comprehension but also fosters critical thinking and problem-solving skills. A study by Leal-Rodriguez and Albort-Morant (2019) examined the impact of experiential learning practices on academic performance in a Spanish business school. The researchers found that integrating practical experiences into the curriculum significantly improved students' understanding and application of theoretical concepts. This aligns with the notion that experiential learning bridges the gap between theory and practice, leading to more effective learning outcomes.

Similarly, a meta-analysis by Yang *et al.* (2024) investigated the effectiveness of virtual reality (VR) in enhancing practical skills among science and engineering students. The study concluded that VR applications provide immersive learning experiences that effectively bridge theoretical knowledge and practical application, thereby improving students' practical skills. These findings underscore the importance of incorporating practical demonstrations and real-life applications into educational practices to enhance student learning and bridge the gap between theoretical knowledge and practical understanding. This approach aligns with constructivist learning theories, which emphasize the importance of connecting new information to students' existing knowledge and experiences (Dewey, 2019). Utilizing real-life scenarios in teaching not only enhances student engagement but also fosters critical thinking and problem-solving skills. Such strategies help students apply theoretical concepts to practical situations, improving both their comprehension and retention of the material (Smith & Brown, 2021).

4.2.2. Differentiated instruction techniques

This sub-theme includes using various instructional methods tailored to different learning preferences and needs.

Informant 1: *'Recognizing that students have varied learning preferences is crucial. To address this, I employ differentiated instruction techniques. For visual learners, I use charts, graphs, and infographics to illustrate financial data and some parts of the lessons. For auditory learners, it's the discussions and lectures of key concepts.'*

Informant 2: *'Applied various strategies and approaches to address the different needs of the students.'*

Differentiated instruction is a key strategy for addressing diverse learning needs in the classroom. By employing various teaching methods, such as visual aids for visual learners and discussions for auditory learners, educators can enhance student engagement and improve academic achievement (Tomlinson, 2020). This approach supports the Universal Design for Learning (UDL) framework, which promotes flexible teaching practices to accommodate all learners (Rose & Meyer, 2021). Differentiated instruction helps create a more inclusive learning environment, allowing students to access the material in ways that best suit their individual learning preferences. Implementing such strategies not only supports diverse learners but also fosters a more equitable educational experience for all students.

4.2.3. Integration of technology and multimedia tools

This sub-theme involves using technological tools and

multimedia resources to enhance teaching and learning in FABM 1.

Informant 1: *'I have integrated technology and multimedia tools into my teaching of FABM 1 concepts. I primarily use PowerPoint presentations to visually explain and organize the material. Additionally, I use Excel to demonstrate the processes of accounting, which helps students see real-time applications of the concepts we discuss.'*

Informant 2: *'The use or application of Microsoft Excel in the preparation of worksheets and different financial statements.'*

Integrating technology and multimedia tools in education enhances the learning experience by providing interactive and engaging content (Rosenzweig *et al.*, 2021). Tools like PowerPoint and Excel facilitate the visualization of complex concepts and offer practical applications, making the material more accessible and comprehensible (Johnson *et al.*, 2022). This approach aligns with contemporary educational practices that emphasize digital literacy and interactive learning environments. The use of technology not only supports active learning but also prepares students for a technology-driven business environment, thereby improving their overall engagement and understanding of the subject matter.

4.2.4. Opportunity sessions and review

This sub-theme focuses on providing additional sessions for students to review material and catch up on lessons, aiding their preparation for exams.

Informant 2: *'Opportunity sessions that help both the teacher and students to catch up lessons and to conduct review in preparation for the exam.'*

Opportunity sessions and review periods are essential for reinforcing learning and addressing gaps in understanding. Providing additional time for review helps students consolidate their knowledge, clarify doubts, and better prepare for assessments (Nguyen *et al.*, 2020). This approach supports continuous reinforcement and feedback, which are crucial for improving student performance (Lee, 2021). By offering these sessions, teachers can ensure that students are well-prepared and have a thorough understanding of the material. The additional support provided during these sessions can lead to improved academic outcomes and a more comprehensive learning experience.

Table 2. Level of comprehension of ABM students in FABM 1

	Frequency	Percentage
Outstanding	31	26.05
Very Satisfactory	27	22.69
Satisfactory	18	15.13
Fairly Satisfactory	13	10.92
Did Not Meet Expectation	30	25.21

The table indicates that the majority of Grade 11 ABM students have achieved either outstanding or very satisfactory levels of comprehension in Fundamentals of Accountancy, Business Management 1 (FABM 1). Additionally, a noteworthy portion of students attained satisfactory levels, while some demonstrated



fairly satisfactory comprehension. However, a significant number of students did not meet expectations, highlighting a range of comprehension levels among the students.

The findings reveal that over half of the Grade 11 ABM students are adapting well to the concepts in Fundamentals of Accountancy, Business, and Management 1 (FABM 1), despite the subject not being offered in their junior high school curriculum. This suggests that effective teaching methods, student motivation, and prior exposure to related concepts through other subjects or extracurricular activities might be contributing to their success. The high percentage of students achieving outstanding and very satisfactory levels of comprehension aligns with recent research indicating that well-structured and engaging instructional strategies can significantly enhance students' understanding of new and complex subjects (Johnson & Brown, 2021).

However, the data also shows that a considerable portion of students did not meet the expected level of comprehension, indicating that they are struggling with the subject. This challenge is consistent with the findings of Smith *et al.* (2020), which highlighted the difficulties students face when introduced to entirely new subjects at a higher education level without a foundational background. Additionally, the students who are only fairly satisfactory might benefit from targeted interventions to bridge their comprehension gaps, emphasizing the need for personalized support and additional resources.

The results underscore the importance of differentiated instructional strategies to cater to the diverse comprehension levels among students. Studies such as Martinez *et al.* (2019) emphasize the crucial role of a supportive learning environment and access to supplementary materials in helping students overcome challenges with new academic content. Implementing peer mentoring programs, where students who excel in the subject support their peers, could also be beneficial. By adopting a multifaceted approach to teaching FABM 1, educators can enhance overall comprehension levels, ensuring that all students have the opportunity to succeed in this essential subject.

5. CONCLUSIONS

The researchers conclude that the attitudes and strategies of FABM 1 teachers significantly influenced the learning outcomes of Grade 11 ABM students. Teachers' positive attitudes, including their motivation, patience, resilience, and adaptability, were key factors in fostering a conducive learning environment. The strategies employed by teachers, such as practical demonstrations, differentiated instruction, and the integration of technology, were instrumental in helping students grasp complex concepts. Despite the effective use of these strategies, significant variations in students' comprehension levels remain, with over half of the students demonstrating strong understanding while others struggled. The disparity in student performance underscores the need for tailored instructional approaches that cater to diverse learning styles and abilities. This highlights the critical importance of ongoing support and personalized interventions to ensure that all students achieve the desired level of comprehension in FABM 1.

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