Perceived Effectiveness of Online Accounting Tutorials on the Academic Performance of BSAIS Students in Laguna University

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Abstract

Online accounting tutorials have become an essential learning tool for accounting students, especially as digital platforms increasingly supplement traditional classroom instruction. Their growing use highlights the importance of understanding whether these tools genuinely support the development of core accounting skills among learners. Despite their popularity, there is limited research specifically examining how online tutorials influence the academic performance and skill acquisition of Bachelor of Science in Accounting Information System (BSAIS) students, particularly in provincial universities such as Laguna University.

The objective of this study was to determine the perceived effectiveness of online accounting tutorials in enhancing the accounting skills development of BSAIS students at Laguna University. Using a descriptive quantitative research design, data were collected through a structured survey questionnaire measuring students' perceptions across several dimensions: knowledge retention, instructor efficiency, technological familiarity, content clarity, lesson organization, example relevance, cognitive learning, and overall learning efficiency. Findings revealed that students generally view online accounting tutorials as effective supplementary tools that enhance their understanding of concepts and improve their performance in quizzes, examinations, and assignments. Respondents highlighted clarity of explanations and organized content as major strengths of online tutorials. However, variations were noted in technological ease and consistency of instructional quality across tutorial sources.

The results suggest that integrating high-quality and well-structured online tutorials into accounting curricula can strengthen learning outcomes and support students who require flexible learning options. The study recommends that educators curate reliable tutorial sources and encourage students to use these platforms strategically to reinforce formal instruction.

Keywords: Online Accounting Tutorials; Accounting Education; Perceived Effectiveness, BSAIS Students; Learning Outcome

1. Introduction

The incorporation of online learning platforms has greatly revolutionized accounting education, providing students with flexible and convenient means of acquiring necessary skills. In Laguna University, Bachelor of Science in Accounting Information System (BSAIS) students increasingly use online accounting tutorials to complement conventional learning processes. Because of this growing reliance on digital resources, this research seeks to evaluate the perceived effectiveness of these online tutorials in improving the accounting skills of BSAIS students.

In the changing landscape of education, the use of technology has largely influenced how students learn and interact with academic content. One such field that has experienced a rapid increase in the adoption of online learning platforms is accounting education or subjects related to it. The Bachelor of Science in Accounting Information System (BSAIS) program is an advanced course created to prepare students with knowledge of both accounting principles and information technology. Considering the intricacies of accounting systems, real-life software applications, and the growing dependency on digital instruments in the accountancy field, it has been necessary for students to gain both theoretical and technical skills.

The previous reliance on classroom interactions and printed materials has steadily changed as a result of this transition toward digitally driven learning. Web based learning tools, particularly online tutorials, have become more important educational resources since the development of the internet. Online tutorials can improve students' perceived understanding and knowledge of the accounting cycle, adding value to traditional instruction, according to Zhang et al. (2019). Because they provide interactive, adaptable, and accessible learning opportunities, online accounting tutorials may enhance students' comprehension. Additionally, these tutorials offer features like pausing, rewinding, and replaying courses, which let students study at their own speed and go over challenging material again as needed.

In connection with this growing use of digital learning tools, the effectiveness of the existing online accounting tutorials in Laguna University reveals an important gap. The digital transition in learning resources has highlighted the need to assess whether such tutorials have a beneficial effect on students' learning efficiency. As emphasized by Al-Hattami (2023), his study demonstrated that for students to fully adopt these existing online tools and platforms, they must perceive the tools as highly useful for improving their practical skills. This underscores the importance of properly designed digital tools in supporting effective learning. Consequently, it becomes essential to evaluate how online tutorials affect students' understanding of accounting principles, their competency in using software tools, and their overall academic performance.

Despite these emerging insights, there is still limited research specifically addressing how online tutorials influence the learning efficiency of BSAIS students at Laguna University. Although general e-learning has been studied extensively, there remains a lack of information regarding the effects of online accounting tutorials on course performance, conceptual understanding, and student engagement. Moreover, challenges associated with the implementation of such materials have yet to be explored. Research by Zook et al. (2024) found that while online learning offers flexibility, many accounting students still preferred face-to-face instruction due to the immediacy of feedback and classroom engagement. This finding further underscores the importance of evaluating both the benefits and constraints of using online tutorials.

Therefore, this research aimed to investigate the impact of online accounting tutorials on enhancing the learning efficiency and accounting development skills of BSAIS students in Laguna University. Through examining the experiences and attitudes of these students, the study intends to determine the benefits and pitfalls of using online resources in learning accounting. Additionally, the research will assess whether online tutorials contribute meaningfully to student performance, participation, and retention of fundamental accounting knowledge and skills. As noted by St. Dominic College of Asia (2022), students value the flexibility and self-paced nature of digital resources, particularly when learning technical subjects further reinforcing the rationale for this investigation.

2. Theoretical Background

The Technology Acceptance Model (TAM) helps explain students' adoption and perception of online learning tools. The study examines perceived effectiveness factors such as ease of access, usefulness, and engagement, which align with TAM's core concepts: Perceived Ease of Use (PEOU) and Perceived Usefulness (PU). These factors determine whether students find online accounting tutorials beneficial for skill development. In relation to our study, the Technology Acceptance Model explains how students navigate and maximize the online tutorials based on their own understanding and experience. When online tutorials are easy to navigate, accessible and user friendly, students are more likely to show positive perceptions of ease of use. Similarly, when tutorials effectively deliver lessons, improve understanding, or help clarify complex topics, students perceive them as useful and influence their willingness to use online learning platforms and materials consistently and effectively. Furthermore, perceived effectiveness factors such as clarity of lessons, relevance of content, and the ability to revisit materials aligns well with the theories core components. Thus, the Technology Acceptance Model serves as an essential foundation for understanding students' acceptance of online accounting tutorials, highlighting how perceptions of usability and usefulness influence their engagement, frequency of use, and the development of accounting related skills.

Engagement Theory posits that meaningful learning occurs when students are actively engaged through interaction, collaboration, and problem-solving. This aligns with the process phase of the conceptual framework, which includes student engagement, participation, and learning strategies. In relation to our study, online accounting tutorials provide these forms of engagement by allowing students to interact with their lessons, learn at their own pace, and practice exercises. Features such as video explanations, creative quizzes and interactive discussions encourage students to process information more actively rather than relying on passive learning. Collaboration and engagement with peers and classmates also help clarify difficult topics and strengthen understanding. Perceived Ease of Used Perceived Usefulness Intention to Use Accounting Skill Development. Thus Engagement Theory helps explain why active participation in online tutorials contributes to better comprehension and skill development among accounting students.

3. Research Problems

It specifically aimed to answer the following: (a) level of effectiveness on online accounting tutorials as perceived, (b) level of influence of online accounting tutorials on students' comprehension of accounting concepts, (c) student's academic performance (d) significant relationship between the online accounting tutorials and academic performance of BSAIS students, and (e) significant relationship between the BSAIS students' comprehension of online accounting concepts to their academic performance.

4. Data and Methods

This study utilized Quantitative Research Design, the quantitative component employed the Descriptive-Correlational method to describe and examine the perceived effectiveness of online accounting tutorials on the accounting skills development of BSAIS students in Laguna University. Descriptive-Correlational method, as defined by J.W Creswell & J. D Creswell (2021), is a type of non-experimental research that describes and analyzes the relationship between two or more variables in a non-invasive manner, providing a holistic view of the variables without implying causation. The goal of the Descriptive-Correlational method is to understand the relationships between variables and describe the characteristics of a population. This methodological approach is essential for identifying patterns, trends, and possible correlations within the learning experiences of BSAIS students. Therefore, the descriptive-correlational research design is the most suitable approach for this study. It aligns with the study's objective of determining how students perceive online accounting tutorials and understanding how these perceptions influence their development of accounting skills. Two Hundred Thirty-three (233), respondents were chosen to complete the questionnaire.

5. Tables

The results of this study demonstrate significant correlation between the perceived effectiveness of online accounting tutorials and the level of students' comprehension of accounting concepts, as well as their academic performance among BSAIS students.

Table 1: Summary of Level of Perceived Effectiveness of Online Accounting Tutorials

Factors	Mean	SD	Verbal Interpretation
Knowledge Retention	3.32	0.57	Very Effective
Instructors Teaching Efficiency	3.30	0.58	Very Effective
Technological Familiarity	3.32	0.56	Very Effective
Cognitive Learning	3.24	0.54	Effective
Overall Mean	**3.30**	**0.56**	**Very Effective**

Table 1 shows the Level of Perceived Effectivity of Online Accounting Tutorials among students. The results reveal a very high overall mean of 3.30 and a standard deviation of 0.56, indicating that students generally find online accounting tutorials highly effective. Among the factors, Knowledge Retention and Technological Familiarity both obtained the highest mean of 3.32, suggesting that tutorials effectively help students remember lessons while adapting to digital platforms. Instructors' Teaching Efficiency also scored very high (3.30), reflecting students' satisfaction with how lessons are delivered online. Meanwhile, Cognitive Learning registered a high rating of 3.24, showing slightly lower but still favorable perceptions of how tutorials enhance understanding. Overall, the findings suggest that online accounting tutorials are perceived as an effective tool for learning and engagement among AIS students.

The survey's finding of a Very High overall perceived effectiveness for online accounting tutorials is strongly corroborated by the literature, which universally supports the efficacy of digital learning in accounting. The individual factor results directly align with specific themes in the RRL. The high mean for Knowledge Retention supports studies by Santos et al. (2021) and Johnson et al. (2022), which found that interactive multimedia and the ability to review material at one's convenience enhance recall and application of concepts. This also aligns with the study by Mendoza and Cruz (2020), who linked self-directed learning in tutorials to better retention rates.

The other high-scoring factors further confirm the RRL's arguments on quality and student experience. The high score for Technological Familiarity is consistent with the RRL's focus on digital literacy as a key success factor. Research by Henderson & Liu (2022) and Sy & Tan (2023) emphasizes that comfort with online platforms and software is essential for students to gain full advantage of virtual learning, a state that the high score suggests has been achieved by the respondents. Furthermore, the positive rating for Instructors Teaching Efficiency reflects the literature's emphasis on quality instructional design. Similarly, this aligns with the study by Villanueva and Ramos (2019), who highlighted the student appreciation for instructors who provide prompt feedback, organized lesson plans, and engaging activities in a virtual setting. In addition, the Cognitive Learning score is directly supported by Nguyen and Lee (2021) and Santos and Villanueva (2022), who noted that online tutorials are effective in enhancing higher-order thinking and comprehension through interactive, visual, and auditory reinforcement.

The convergence of the survey data and the RRL is clear: the high perceived effectiveness of the online accounting tutorials directly reflects their successful adoption of evidence-based pedagogical strategies documented in the literature, such as integrating interactive multimedia, supporting self-paced review, and maintaining high instructional quality in a digital environment.

Table 2: Summary Level of Influence of Online Accounting Tutorials to Students' Comprehension of Accounting Concepts

Factors	**Mean**	**SD**	**Verbal Interpretation**
Content Clarity	3.33	0.53	Very High
Lesson Organization	3.31	0.54	Very High
Example Relevance	3.32	0.55	Very High
Learning Efficiency	3.29	0.53	Very High
Overall Mean	**3.31**	**0.54**	**Very High**

Table 2 presents the Level of Influence of Online Accounting Tutorials on Students' Comprehension of Accounting Concepts. The data show a very high overall mean of 3.31 and a standard deviation of 0.54, indicating that students perceive online tutorials as highly effective in improving their understanding of accounting lessons. All instructional quality indicators, Content Clarity with 3.33, Lesson Organization with 3.31, Example Relevance with 3.32, and Learning Efficiency with 3.29, received very high ratings, suggesting that students find the tutorials clear, well-structured, and relevant to their learning needs. These results imply that well-designed online tutorials significantly enhance comprehension by presenting concepts in an organized and easily understandable manner.

These results are strongly supported by previous literature. Zhang and Zheng (2019) found that interactive tutorials significantly improved students' ability to understand and apply accounting concepts, the research also emphasized the importance of well-organized lesson structure that scaffold learning progressively, enabling students to build foundational knowledge before advancing to complex topics.

In addition, Noori, Yao, and Hussein (2023) discussed and drew the conclusion that the majority of accounting students give positive ratings to the use of online learning settings. Additionally, students' understanding of accounting concepts, as well as their ability to apply those principles, is improved by the interactive tools and multimedia information provided by the platforms.

Table 3: Summary of Level of Effectiveness of Online Accounting Tutorials to the Academic Performance of BSAIS Students

Factors	Mean	SD	Verbal Interpretation
Quiz/Exam Score	3.23	0.53	Effective
Assignment Quality	3.30	0.56	Very Effective
Overall grades/GWA	3.21	0.54	Effective
Overall Mean	**3.25**	**0.54**	**Effective**

Among the indicators, Assignment Quality recorded the highest mean of 3.30 with a standard deviation of 0.56, interpreted as very high, showing that online tutorials effectively enhance students' ability to produce accurate and well-prepared academic outputs. Meanwhile, Quiz and Exam Score obtained a mean of 3.23 with a standard deviation of 0.53, interpreted as high, indicating that online tutorials contribute to improved performance in assessments by reinforcing key accounting concepts and increasing confidence. Overall Grades/GWA recorded a mean of 3.21 with a standard deviation of 0.54, also interpreted as high, showing that tutorials help students maintain consistent academic performance and better manage study requirements. The overall high and very high ratings across the indicators demonstrate that students consistently perceive online tutorials as effective tools in supporting various aspects of academic performance.

These findings align with previous studies. Zhang and Li 2024 emphasized that online tutorials improve students' comprehension and exam outcomes through immediate feedback and self-paced study. Similarly, Church, Cainas, and Miller-Nobles 2022 found that interactive online materials enhance the quality of student assignments by encouraging engagement and consistent practice. Additionally, Mudiarti and Harjanti 2021 highlighted that flexible online resources help accounting students manage workload effectively while mastering complex topics. Collectively, these studies confirm that online tutorials strengthen understanding, support correct application of concepts, and improve academic performance across different measures.

In conclusion, the results suggest that online accounting tutorials positively influence the academic performance of BSAIS students by enhancing assignment quality, improving quiz and exam results, and supporting better overall grades. The consistently high and very high ratings across all indicators indicate that tutorials serve as effective learning tools that foster both academic competence and independent study skills.

6. Conclusion

1. Online accounting tutorials can effectively support traditional classroom learning by providing flexible, accessible, and interactive ways for students to understand and practice accounting concepts. When properly designed and used, these tutorials can reinforce lessons, improve knowledge retention, and boost academic performance. In some cases, they could even serve as a substitute for traditional learning, offering a self-paced and engaging alternative that meets students' learning needs while ensuring quality education.

2. While online accounting tutorials are proven to improve understanding, assignment quality, and exam performance, there is limited research on their capacity to completely substitute traditional classroom learning. This study suggests that, with careful design and implementation, online tutorials could not only support but potentially replace conventional teaching methods, offering a flexible and effective alternative for accounting education.

3. Online accounting tutorials positively affect the academic performance of AIS students. They are highly effective in improving assignment quality, while also 86 enhancing quiz/exam scores and overall grades/GWA. By providing accessible, interactive, and well-structured learning materials, these tutorials support comprehension, reinforce key concepts, boost confidence, and promote effective study habits, ultimately contributing to better academic outcomes in accounting.

4. Despite the strong positive impact of online accounting tutorials, several gaps were identified in students' learning experiences. Some students still struggle with complex accounting procedures, interpreting technical concepts independently, and maintaining self-discipline in self-paced environments. These gaps highlight the need for more targeted instructional support within the tutorials, such as step-by-step problem walkthroughs, clearer explanations of advanced topics, and features that promote consistent engagement. Addressing these areas through enhanced design and supplementary learning interventions can further strengthen students' understanding, ensure more

effective independent learning, and maximize the overall benefits of online accounting tutorials.

5. The significant relationships observed between students' use of online accounting tutorials and their academic performance highlight the strong interconnectedness of these learning tools and educational outcomes. Enhanced engagement with online tutorials leads to improved understanding of accounting concepts, which in turn contributes to higher quiz scores, better quality assignments, and stronger overall grades. This suggests that strengthening the design, accessibility, and integration of online learning resources can create a positive ripple effect on students' study habits, confidence, and academic success, ultimately supporting more effective and equitable learning experiences in accounting education.

6. The diverse learning preferences and academic backgrounds of the students suggest that factors such as prior accounting knowledge, technological familiarity, and individual learning styles significantly influence how effectively they engage with online accounting tutorials. This indicates that online learning materials should be tailored to meet the unique needs of different types of learners, ensuring that content delivery, instructional design, and support mechanisms are accessible, adaptable, and responsive. By addressing these varying learner characteristics, online tutorials can better enhance student engagement, comprehension, and overall academic performance in accounting.

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