Impact of FABM subjects on the academic performance in core accounting courses

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Abstract

This study examined the impact of taking Fundamentals of Accountancy, Business, and Management 1 and 2 (FABM 1 & 2) in Senior High School and the availability of accounting-related resources on the academic performance of Bachelor of Science in Accountancy (BSA) students in core college accounting courses—Financial Accounting and Reporting (FAR) and Conceptual Framework and Accounting Standards (CFAS)—at Laguna University. Despite the recognized importance of foundational accounting knowledge, limited research exists on its direct effect on college-level performance. Using a quantitative design and Ordinal Logistic Regression (OLR), the study assessed first- to third-year BSA students' grades in FAR and CFAS for Academic Year 2024-2025. The null hypothesis (H_0) posited no significant relationship between SHS preparatory factors (FABM performance and resource availability) and academic performance in these courses. Results showed that although students generally earned high FABM grades, SHS accounting performance and resource availability had no significant effect on FAR and CFAS performance; thus, the null hypothesis was accepted. These findings suggest that while SHS accounting provides foundational exposure, it does not significantly predict success in more rigorous college accounting courses. The study recommends aligning SHS and college accounting curricula, developing students' critical thinking skills, and providing additional academic support through learning centers or tutoring programs. Future research should also explore non-curricular factors, such as study habits, using qualitative methods for deeper insight.

Keywords: Academic Performance, Accountancy, Accounting-related Resources, Accounting Courses, Accounting Subjects, K-12

1. Introduction

Senior High School (SHS) education plays a vital role in preparing students for higher education by equipping them with foundational knowledge and competencies needed in their chosen fields. In the Philippines, the implementation of the K–12 Basic Education Program through Republic Act No. 10533, otherwise known as the Enhanced Basic Education Act of 2013, extended basic education to twelve years and introduced specialized tracks to enhance college readiness and employability (Palestina, Pangan, & Ancho, 2020). Among these is the Academic Track, which includes the Accountancy, Business, and Management (ABM) strand designed for learners pursuing business- and accounting-related degree programs. Under this strand, the Fundamentals of Accountancy, Business, and Management 1 and 2 (FABM 1 & FABM 2) subjects serve as the primary accounting courses at the SHS level, introducing students to basic accounting principles, the accounting cycle, financial statement preparation and analysis, and fundamental business concepts (Department of Education, 2020).

Despite the structured curriculum and specialized instruction provided in SHS, several studies have reported that students encounter academic challenges upon entering college-level accounting courses. While SHS accounting subjects offer theoretical exposure, they may not sufficiently develop the analytical, critical thinking, and problem-solving skills required in higher-level accounting education (Bongalonta & Bongalonta, 2023; Sithole, 2024). This gap is particularly evident in core accounting subjects such as Financial Accounting and Reporting (FAR) and Conceptual Framework and Accounting Standards (CFAS), which demand a deeper understanding of accounting standards, interpretation, and professional judgment. In addition, the availability of accounting-related learning resources during SHS—such as textbooks, online handouts, and video lectures—plays a significant role in shaping students' learning experiences, with studies emphasizing that access to quality materials enhances comprehension and academic performance (Li & Wang, 2024; Ramirez & Villanueva, 2021; Da Costa et al., 2021).

Previous research has produced mixed findings regarding the effectiveness of SHS accounting preparation on college academic performance. While some studies suggest that prior exposure to accounting subjects provides an initial academic advantage (Magnaye, 2020; Villamar & Teano, 2022), others indicate that this advantage diminishes as students progress to more complex and analytical accounting courses (Calma, 2020; Taping, 2023). In this context, the present study examined the impact of SHS

FABM subjects and the availability of accounting-related resources on the academic performance of Bachelor of Science in Accountancy (BSA) students in core accounting courses, namely FAR and CFAS, at Laguna University. This study aims to bridge the gap between preparatory education and actual academic outcomes and to provide insights for improving curriculum alignment between secondary and tertiary accounting education in the Philippines.

2. Hypothesis

H_0. There is no significant impact between the availability of accounting-related resources such as textbooks, online handouts, and video lectures, and the Senior High School Fundamentals of Accountancy, Business, and Management on the academic performance of students in Financial Accounting and Reporting (FAR) and Conceptual Framework and Accounting Standards (CFAS) at Laguna University.

3. Theoretical frameworks

1. Constructivist Learning Theory (Piaget and Vygotsky) posits that learners actively build knowledge by connecting new information to prior experiences. In accounting, exposure to FABM 1 and 2 in Senior High School develops foundational understanding that supports advanced courses like FAR and CFAS. However, meaningful learning requires active engagement and higher-order thinking, so foundational knowledge alone may not guarantee strong performance in analytically demanding accounting subjects.

2. Cognitive Theory views learning as a mental process involving perception, memory, and problem-solving. It highlights that college-level accounting subjects impose higher cognitive demands compared to Senior High School instruction, explaining why prior knowledge alone may be insufficient for success in advanced courses.

3. Schema Theory proposes that knowledge is organized into mental frameworks (schemas) that shape how new information is interpreted and applied. In accounting education, schemas developed during SHS affect students' ability to analyze and apply accounting standards in college. Together, these theories provide a lens for understanding how BSA students process and apply accounting concepts during the transition to higher-level subjects, informing curriculum alignment and instructional strategies.

4. Methodology

This research utilized total population sampling, wherein all eligible Bachelor of Science in Accountancy (BSA) students enrolled in the selected year levels at Laguna University served as the respondents of the study. The population of the study consisted of all BSA students enrolled at Laguna University for the 2024–2025 academic year, totaling 131 students. From this population, ninety-nine (99) students participated in the study, representing a substantial portion of the population, which is considered adequate for determining significant results regarding the contribution of the Senior High School Accounting program to students' performance in Financial Accounting and Reporting (FAR) and Conceptual Framework and Accounting Standards (CFAS) subjects. Data were gathered through a survey questionnaire to determine the availability of accounting-related resources during Senior High School and through official academic records to obtain students' grades in FABM 1, FABM 2, FAR, and CFAS. Participation in the study was strictly voluntary and confidential, and all responses were treated in accordance with established research ethics. The high response rate ensures the reliability of the findings and strengthens the generalizability of the results within the context of Laguna University BSA students.

Slovin's formula was employed to determine the sample size of 131 participants from a known population, using a 5% margin of error to ensure precision. This approach estimates a representative sample when the population distribution is unknown.

$$n = \frac{N}{1 + N\,(e)2}$$

Where:	Calculation:
n = the sample size	$n = \frac{131}{1+131(0.5)2}$
N = the population size	
e = the margin of error	n = 98.68 or 99

A survey questionnaire was employed as the primary instrument for data collection in this study which used ordinal logistic regression as statistical tool. The ordinal logistic regression (OLR) is appropriate for this study because the academic grades being analyzed are categorical and follow a specific order (ordinal scale). It shows that if the p-values were greater than 0.05, this indicates that there is significant impact to the academic performance in FAR and CFAS.

5. Results

Table 1. Summary of the extent of availability of accounting-related resources

Accounting-related resources	Mean	SD	Verbal Interpretation
Textbooks	3.14	0.57	High
Online handouts	3.16	0.55	High
Video lectures	3.37	0.55	Very High
Overall Weighted Mean	3.22	0.56	Highly Available

The data indicates that accounting-related resources were readily accessible to BSA students during their senior high school years. Among the materials provided, video lectures emerged as the most widely available resource for students, reaching the highest level of accessibility. Textbooks and online handouts also showed a strong presence, being consistently available to support learning. Ultimately, the overall availability of these combined educational tools is characterized as highly available, suggesting that students were well-equipped with various learning materials to aid their accounting education. This high level of accessibility means that students had multiple opportunities to review and reinforce accounting concepts before entering college. Having such diverse resources likely helped reduce learning gaps and allowed students to study in ways that suited their individual preferences. However, availability alone does not guarantee effective learning, as the depth of student engagement with these materials remains a critical factor.

These results echo findings by Adenagbe et al. (2024) and Li and Wang (2024), who noted that quality print and audiovisual materials enhance student understanding and engagement. Similarly, Ma and Ruannakarn (2024) found that digital tools and online modules improve performance by facilitating self-paced, interactive learning. These studies corroborate the current findings, where students highly valued video lectures and online handouts for reinforcing classroom instruction. Ultimately, accessible, high-quality resources—both digital and print—are vital for academic success in accounting.

Table 2. Summary of BSA students' grade in Fundamentals of Accountancy, Business, and Management 1 (FABM1) and Fundamentals of Accountancy, Business, and Management 2 (FABM 2)

Grade	FABM 1		FABM 2	
	Frequency (f)	Percentage (%)	Frequency (f)	Percentage (%)
95–100 (Excellent)	21	21.21	34	34.34
90–94 (Very Good)	63	63.64	55	55.56
85–89 (Good)	13	13.13	9	9.09
80–84 (Satisfactory)	2	2.02	1	1.01
75–79 (Passing)	0	0.00	0	0.00
Below 75 (Failed)	0	0.00	0	0.00
Total	99	100.00	99	100.00

The grade distribution of BSA students in FABM 1 and FABM 2 indicates very consistent academic performance from the start to the end of their senior high school journey. Specifically, in FABM 1, the majority of students obtained Very Good (90–94) and Excellent (95–100) levels, and no student failed the course. This pattern suggests that these students have developed an exceptionally strong foundation with respect to the accounting concepts introduced at the beginning of the program. Such uniformly high achievement reflects positively on both the students' diligence and the quality of instruction they received. This strong performance across both subjects also implies that students were well-prepared to transition into college-level accounting courses. By the end, in FABM 2, a large percentage of students likewise achieved grades ranging from Very Good to Excellent, which means they are not only capable of applying what they learned earlier but also of handling more complex accounting topics by building upon prior learning. These two results together suggest that students were quite prepared and academically able in both the introductory and the more advanced accounting subjects offered during high school.

These results are consistent with the findings of Conde (2021) and Estrella et al. (2023) that ABM students tend to perform well in accounting subjects when quality instruction is coupled with abundant learning resources and active participation in class. More recent studies by Bellino et al. (2024) and Ronquillo, Gallien, Garcia, and Bulo (2025) indicated that common determinants of better academic performance in accounting and other business courses include factors such as student engagement, motivation, interest in the subject, and sustained effort. Collectively taken, therefore, the findings suggest that the good performance of the BSA students in both FABM 1 and FABM 2 could not be due to learning resources and prior knowledge alone, but also reflect active participation, motivation, and perseverance, hence underlining the importance of a stimulating and friendly learning environment in the ABM strand.

Table 3. Summary of BSA students' grade in Financial Accounting and Reporting (FAR) and in Conceptual Framework and Accounting Standards (CFAS)

Grade	FAR		CFAS	
	Frequency (f)	Percentage (%)	Frequency (f)	Percentage (%)
1.00 (99–100)	0	0.00	0	0.00
1.25 (97–98)	0	0.00	0	0.00
1.50 (94–96)	12	12.12	12	12.12
1.75 (90–93)	42	42.42	42	42.42
2.00 (87–89)	26	26.26	26	26.26
2.25 (84–86)	14	14.14	14	14.14
2.50 (81–83)	2	2.02	2	2.02
2.75 (78–80)	3	3.03	3	3.03
3.00 (75–77)	0	0.00	0	0.00
5.00 (50–74)	0	0.00	0	0.00
Total	99	100.00	99	100.00

The distribution of grades for the BSA students in the subject areas of FAR and CFAS clearly shows a high level of competence in accounting subjects offered at the college level. Most of the students earned grades between Very Good and Good, and some scored Excellent marks, with no failures recorded, showing a high level of competency in the principles of financial accounting.

These findings are supported by a study conducted at Romblon State University (2022), which identified prior academic background, ABM strand enrollment, and exposure to accounting subjects during Senior High School as significant predictors of student performance in introductory college accounting courses. It was found that students who were exposed to accounting principles and analytical training early enough adapted more easily to the cognitive demands of Financial Accounting and Reporting and their related subjects, thus displaying stronger problem-solving skills and confidence in performing complex accounting tasks. In contrast, those with limited accounting backgrounds had to exert extra effort if they were going to achieve the same magnitude of results.

Additionally, the competence of BSA students in CFAS could also be due to developing 21st-century learning skills, especially the 4 C's: critical thinking, collaboration, creativity, and communication. Such competencies develop in students the ability to analyze accounting standards, interpret conceptual frameworks, and clearly communicate financial information; thus, academic preparation develops into what is actually expected from professionals in the accounting field. It is supported by Nicolas et al. (2023). Generally, the combined results from FAR and CFAS indicate that strong prior preparation, continuous exposure to accounting concepts, and the development of important cognitive and interpersonal skills altogether lead to continued academic success among students in college-level accounting education.

Table 4. Summary of impact of the availability of accounting-related resources to BSA academic performance

SHS Accounting-related Resources Availability		BSA Academic Performance	
		FAR	CFAS
Textbooks	OLR-stat	58.475	55.118
	p-value	0.813	0.470
	Analysis	Not Significant	Not Significant
Online handouts	OLR-stat	58.481	52.837
	p-value	0.813	0.558
	Analysis	Not Significant	Not Significant
Video lectures	OLR-stat	78.754	48.562
	p-value	0.101	0.571
	Analysis	Not Significant	Not Significant

The absence of a significant relationship implies that mere access to accounting-related resources does not automatically translate into higher academic achievement. While the availability of textbooks, online handouts, and video lectures provides essential learning support, their effectiveness largely depends on how students utilize, engage with, and apply the content. Academic improvement requires active learning strategies, consistent use, and meaningful interaction with learning materials rather than passive access. Students who possess available resources but do not maximize their instructional value may not necessarily perform better than those who engage deeply with fewer but well-utilized materials.

These findings are consistent with the study of Li, Zhang, and Wang (2024) titled "A Study on Textbook Use and Its Effects on Students' Academic Performance," which emphasized that the frequency, depth, and purpose of material usage, rather than mere availability, significantly influenced students' academic outcomes. Their results highlight that learning behaviors and student engagement are stronger predictors of academic success than access alone. Similarly, students who used instructional materials strategically and consistently demonstrated higher levels of comprehension and academic achievement compared to those who only had access without active engagement. Overall, the results underscore the importance of promoting effective study habits, learner autonomy, and active engagement with instructional resources to enhance academic performance in accounting courses.

Table 5. Summary of impact of Senior High School academic performance to BSA academic performance

SHS Academic Performance		BSA Academic Performance	
		FAR	CFAS
FABM1	OLR-stat	6.691	4.253
	p-value	0.877	0.894
	Analysis	Not Significant	Not Significant
FABM2	OLR-stat	5.132	2.432
	p-value	0.953	0.983
	Analysis	Not Significant	Not Significant

These could be due to several factors: course rigor, pedagogy, and assessment standards differing between SHS and college, among others. The transition to higher-level accounting courses likely requires more complex analytical skills, higher-order thinking, and professional judgment beyond foundational concepts typically taught in FABM1 and FABM2. Hence, perceived student success in college accounting can be said to be moderated more by the students' adjustment to college demands, study habits, and cognitive skills than their previous grades in SHS.

These findings support those by Christanty and Arifin (2022), who found that, although high school majors contributed negatively yet significantly, national examination scores and self-regulated learning were stronger predictors of performance in college accounting subjects. Also, Perez (2023) found no significant influence of the Senior High School strand on accountancy students' academic performance in higher education, which again supports the finding that prior exposure to accounting subjects because of being in the strand will not guarantee superior college academic outcomes.

Further, this notion concerning the importance of resource accessibility and usability is reiterated by Adenagbe, Edafiogho, Ayeni, and Aladejebi (2024), who indicated that continued access to revised, pedagogically consistent, and systematically integrated learning materials contributes significantly to improved conceptual understanding and results in higher scores. The findings of these studies collectively point to the fact that although prior academic performance imparts foundational knowledge, engagement in active learning with quality learning resources, self-regulated learning strategies, and adjustment to the increased academic expectations are important success determinants in the BSA program.

6. Discussion

The primary aim of this study was to examine whether Senior High School (SHS) accounting exposure—specifically the availability of learning resources and academic performance in FABM 1 and FABM 2—significantly impacts students' academic performance in core college accounting courses (FAR and CFAS). The findings yielded two notable patterns: first, students reported high availability of resources and demonstrated strong performance in both SHS and college accounting subjects; second, despite this apparent preparedness, SHS exposure did not significantly impact college performance.

6.1. Summary

1. The study aimed to assess the level of availability of accounting-related learning resources among BS Accountancy students during their Senior High School education. Findings indicated that these resources were generally highly accessible, with video lectures, online handouts, and textbooks emerging as the most available, highlighting the significant role of diverse instructional materials, particularly digital resources, in supporting the development of foundational accounting competencies.

2. BS Accountancy students exhibited strong academic performance in their Senior High School accounting subjects, with the majority attaining Excellent and Very Good ratings in both FABM1 and FABM2, and no failing grades recorded. These findings reflected that BS Accountancy students possess a solid understanding of fundamental accounting concepts and demonstrate adequate preparation and commitment for success in college level coursework.

3. The study further assessed the academic performance of BS Accountancy students in higher level accounting courses, particularly Financial Accounting and Reporting (FAR) and Conceptual Framework and Accounting Standards (CFAS), where

overall results indicated good performance. The majority of BS Accountancy students achieved Very Good ratings in both courses and all successfully passed, reflecting a strong understanding of advanced accounting concepts and standards.

4. Results from the Ordinal Logistic Regression analysis showed that SHS exposure had no significant effect on college performance, suggesting that success in the BSA program depended more on students' higher-order thinking, analytical skills, and self-regulated learning rather than prior exposure or resource access.

6.2. Conclusion

1. Accounting-related learning materials in Senior High School were widely available and accessible, providing a strong foundation for students' preparedness in advanced college-level accounting courses. However, mere availability of resources did not ensure academic success, highlighting the importance of their effective utilization by both educators and learners.

2. BS Accountancy students performed strongly in SHS accounting subjects, indicating that the curriculum, teaching strategies, and resources effectively developed foundational accounting skills that support readiness for college-level courses.

3. BS Accountancy students at Laguna University consistently performed well in FAR and CFAS, indicating that their SHS accounting foundation, combined with effective study habits and college instruction, supported their academic performance in advanced courses.

4. While Senior High School accounting courses offer foundational knowledge, students' performance in college-level accounting, such as FAR and CFAS, is primarily influenced by skills cultivated during tertiary education, including critical thinking, analytical reasoning, and self-directed learning.

6.3. Limitations

1. The study used Slovin's formula with a 5% margin of error to determine the sample of 131 participants from a single university (Laguna University). This limits the generalizability of findings to other institutions with different student populations, teaching methods, or grading systems.

2. The study relied on self-reported availability of resources and archival grade data; it did not directly measure how students actually used those resources or the quality of instruction in SHS.

3. The restricted range in grades (most students performed very well) may have attenuated the statistical power to detect a significant relationship. This compression of scores reduces the ability to detect significant relationships, meaning that a true but modest effect of SHS exposure could remain undetected. Therefore, the non-significant finding applies primarily to high-achieving students and may not generalize to populations with wider grade variability.

4. Other potentially influential variables (e.g., study habits, motivation, family support) were not included because they were beyond the scope of this study.

6.4. Recommendations

1. For teachers and students, the study recommends helping learners use online accounting materials more deeply rather than just seeking quick answers. Instructors should assign activities such as watching specific videos, evaluating online lessons, or answering follow-up questions that require understanding and application. Additionally, schools should regularly check whether the materials provided remain helpful and effective by gathering feedback from students and teachers, which can then be used to update and improve learning resources each year.

2. For educational institutions, since high grades in Senior High School accounting subjects do not automatically lead to success in college, the transition from SHS to tertiary accounting needs improvement. It is recommended to create partnerships between SHS and college accounting programs so that SHS has a clearer idea of college expectations. Regular coordination meetings between teachers at both levels should be held to discuss lessons, share strategies, and gradually introduce more advanced accounting practices. Furthermore, while maintaining strict but reasonable grading standards, instructors should use varied teaching techniques that demonstrate solid understanding of accounting principles and real-world applications, balancing high standards with direction and constructive feedback.

3. For the Junior Philippine Institute of Accountants, the study recommends continuing teaching strategies that help students perform well in major subjects, such as activities that analyze concepts and solve real accounting problems rather than memorizing formulas. Students should develop critical thinking skills by interpreting financial situations and real accounting

issues. Learning centers or peer-assisted tutoring programs should be created for harder topics like reporting or accounting standards, providing additional explanations, sample problems, and review sessions. Finally, educational institutions must ensure that students actively utilize these resources and participate in tutoring programs to reinforce concepts, promote knowledge sharing, and improve understanding, confidence, and overall academic performance.

4. For future researchers, the study suggests exploring other factors that may affect college performance aside from SHS grades, such as motivation, study habits, learning styles, interest in accounting, home support, and access to technology. Similar studies should be conducted in other schools or universities to determine whether the findings apply more broadly beyond Laguna University. Researchers are also encouraged to include larger numbers of student respondents and schools to produce more reliable results and reveal additional patterns. Finally, other research methods such as interviews, focus group discussions, or classroom observations should be used to collect deeper, more detailed information that numerical data alone may not fully show.

5. Researchers recommend the implementation of the Pre-BSA Learning Access Portal, a centralized online platform to bridge the gap between Senior High School and college accounting. The portal should provide curated modules aligned with FABM, FAR, and CFAS, including video lectures, practice problems, and sample exams developed with college faculty input. It should also feature self-assessment quizzes with immediate feedback, support independent self-paced learning, and integrate peer discussion forums and mentoring from senior BSA students or JPIA members. The content must be regularly updated based on student feedback and curriculum changes. This portal is recommended to enhance student readiness and sustained performance in major accounting courses (see Appendix A).

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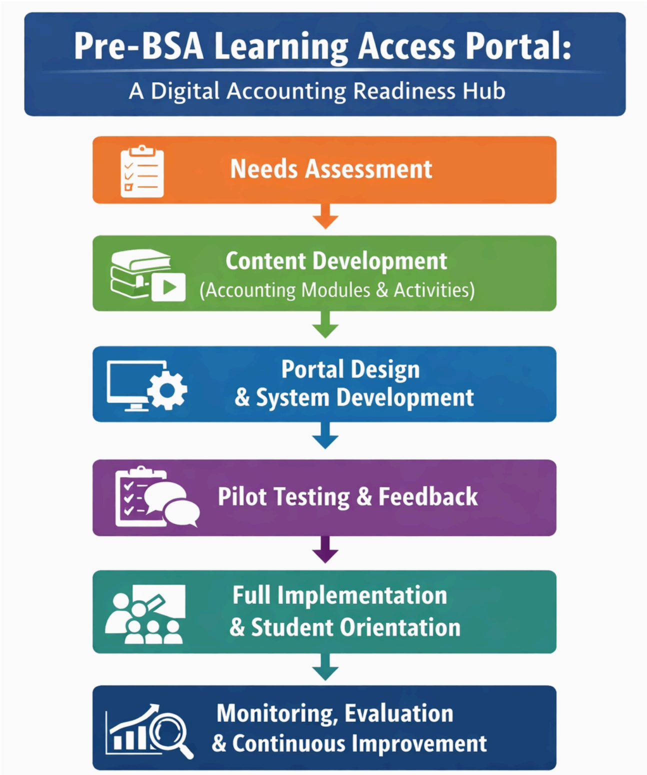
Appendix A. Pre-BSA Learning Access Portal: A Digital Accounting Readiness Hub



The figure presents the Pre-BSA Learning Access Portal, a Digital Accounting Readiness Hub that aims to improve the academic preparedness of students entering the Bachelor of Science in Accountancy (BSA) program.

1. It begins with a Needs Assessment to evaluate students' prior exposure to FABM 1 and 2 and the availability of accounting resources during Senior High School, recognizing the varied academic backgrounds of incoming BSA students.

2. Based on assessment results, Content Development creates targeted accounting modules and learning activities aligned with FAR and CFAS to reinforce foundational concepts, develop analytical skills, and address practical application gaps.

3. The Portal Design and System Development phase builds a digital platform that integrates modules, handouts, video lectures, and self-paced materials to support independent learning and confidence.

4. Pilot Testing and Feedback allows users to evaluate the portal's clarity, usability, and relevance, with revisions made to better align with students' learning needs.

5. Following refinement, Full Implementation and Student Orientation familiarize students with the portal as a preparatory and supplementary learning tool during the early stages of the BSA program, facilitating a smoother transition from Senior High School to college accounting.

6. Monitoring, Evaluation, and Continuous Improvement are incorporated to assess the portal's effectiveness in enhancing readiness and academic performance, ensuring it remains responsive to learners' needs and aligned with tertiary accounting demands.

Overall, this structured digital intervention, informed by students' prior learning experiences and resource availability, supports improved academic preparedness and performance among BSA students, consistent with the objectives of the present study.