

# Enhancing The Posting Skills of Grade 12 ABM Learners in Bookkeeping Using Competency-Based Learning Material

Leonides L. Gavina

Daniel Maramba National High School, Poblacion Norte, Sta. Barbara, DepEd- Schools Division Office 1 Pangasinan

Publication Date: September 29, 2025

DOI: 10.5281/zenodo.17609442

## Abstract

This study scrutinizes the effectiveness of interactive teaching methods and competency-based learning materials in developing posting skills among Grade 12 Accountancy, Business, and Management (ABM) students at Daniel Maramba National High School. The research emphasizes a learner-centered approach, focusing on learners' self-discovery rather than traditional knowledge transmission methods. Using an explanatory-quantitative research design, the study measured learner performance through pre-test and post-test assessments. Statistical analysis employed include frequency, percentage rate, mean, and paired sample t-test. The pre-test results showed a mean score of 8.82 in posting skills, which elucidates low initial

performance in Bookkeeping. Following the intervention with competency-based learning materials, the post-test results revealed a significant improvement with a mean score of 17.76, hence demonstrating high performance levels. Statistical analysis at a 0.05 significance level (two-tailed) confirmed a significant difference between pre-test and post-test scores, validating the effectiveness of competency-based learning materials in teaching posting skills. Based on these findings, the study recommends the implementation of competency-based learning materials in the teaching-learning process to enhance student performance in Bookkeeping skills.

**Keywords:** competency-based learning, interactive teaching methods, posting skills, ABM strand, quantitative research, bookkeeping education

## INTRODUCTION

In the world where money matters, accounting skills irrefutably play a vital role in the sustenance and development of every individual. This enunciates the veracity that as young as they are, the youth should be harnessed, equipped, and trained with the accounting skills which they can apply in all life aspects. Such skills encompass financial literacy, critical thinking, and decision-making. With that in mind, educational institutions stressed the significance of accounting education and financial literacy among learners inside the classrooms and beyond.

Globally, accounting education has been receiving emphasis with existing research studies that investigate various issues that transpired and the different strategies in teaching and learning the field.

Walker et al. (2024) explored the perceptions of learners in the United States with regards to the teaching and assessment methods being used in university accounting courses. Based on the aforementioned survey, it was found out that learners favor teaching methods that include the instructor demonstrating exercises and providing real-world examples, drawing on their own experiences in accounting. This enunciates that learners want new and innovative strategies in learning accounting which are more practical and non-conventional.

Meanwhile, the study of Araya et al. (2024) also presented the cases of accounting education and the teaching methods being used in the educational institutions in Chile. The researchers aimed to find out and analyze the different factors that crucially impact and affect the quality of learning among accounting learners at a university in Southern Chile. It also aims to provide a

comprehensive explanation and overview of how different teaching methodologies and external factors impact the performance of learners. Furthermore, the study also wants to identify the strategies employed by teachers and evaluate the level of innovation in their methods, examining how these practices affect learner engagement and learning outcomes. From the study of Araya and others, the data shows that the key factors influencing the likelihood of learners passing or failing an accounting course are their interest in the subject, the perceived difficulty of the course, and the amount of time spent studying. This just shows how vital intrinsic motivation is for learners towards achieving performance. This challenges educators to build and establish strategies that stimulate learners' motivation to learn and perform better.

Even across Asia, the necessary skills in accounting have been emphasized. The Asian Development Bank (2020) highlighted the role of accounting education in building financial literacy and sound decision-making among the youth. In fact, some countries like Singapore and Malaysia established accounting education programs that aim to equip learners with the skills in accounting which they can eventually leverage in navigating a complex financial arena. Rahman et al. (2021) explored the effective teaching methods for Accounting Subjects in Secondary Schools in Bangladesh. The researchers highlighted the veracity that quality education needs a strong curriculum, qualified teachers, and effective methods. In Bangladesh, secondary accounting education faces challenges. The study of Rahman and others also found out that interactive teaching is the most effective method, followed by teacher-centered and learner-centered approaches. It also highlights the need for continuous professional development (CPD) for teachers, support for learner motivation, and better training to address classroom overcrowding.

The Department of Education (2021) has acknowledged the necessity of accounting skills in its curriculum reforms which can be evidently seen in the curriculum of ABM Strand. The Philippines faces significant challenges related to financial literacy, prompting educational reforms to ensure that learner develop essential skills early in their academic journeys. From the study of Agpaoa et al. (2023), it was divulged that learners in the accounting field have been challenged with some drawbacks in the teaching-learning process such as fast-paced teaching, limited discussion of the topic, and unengaging teaching aids. The authors also posited that a teacher's methodology in teaching could stimulate enjoyment among students in learning accounting.

Knowing how indispensable accounting skills are to every human comes in the recognition of appropriate, innovative, and effective strategies to maximize students' understanding and application of accounting skills. It cannot be denied that accounting is a complex field that requires learners' ability to think critically and analyze logically and beyond. It has a wide scope with each part having an equal importance to the totality of the field. That is why, teachers must employ revolutionary methods and strategies that cater to learners' various preferences, learning styles, and motivation of learning. Such strategies not only cover new ways of learning accounting, but efficient methods that can stimulate learners' understanding of accounting by boosting their motivation of the subject matter. This means that learners will be able to find their own motivation in the material or strategy itself which can be their bedrock in understanding and learning, even the most complex area of accounting (Mihaltan, 2020).

One of the approaches that support learners' motivation to learn, inclusive education, and achievement of learning outcomes is the use of educational powerpoint presentations and giving them copies of hand-

outs. These tools not only present information in a digestible format but also encourage active participation, fostering a more inclusive educational environment. Educational instructional materials have inherent potential to arouse the curiosity of the learners for them to have an interest in learning, compose their new ideas, develop critical thinking, remove fatigue, recall information easily, and generally help learners at all levels. Thus, instructional materials, when thoughtfully designed, can ignite student curiosity, promote critical thinking, and aid in information retention. Meanwhile, the integration of technology in education has revolutionized how students learn and how teachers instruct. Technologies such as online learning platforms and multimedia resources provide dynamic learning experiences. This highlights the necessity of adapting teaching strategies to include technological advancements, particularly in accounting education. Using practice sets and simulations allows learners to apply theoretical knowledge to practical scenarios, enhancing their problem-solving skills and confidence in accounting tasks. This approach aligns with the principles of competency-based education, which emphasizes mastery of skills through real-world application.

In light of these, the researcher aimed to enhance the Posting Skills in Bookkeeping of Grade 12 Accountancy, Business, and Management Learners through a Competency-Based Learning Material (CBLM). This strategy came about due to the current assessments results which indicate that learners' posting skills were below average, with a mean percentage score of 59.13, suggesting a pressing need for improvement. By focusing on competency-based learning material, educators can provide tailored support to learners' learning in a more constructive, learner-led, self-paced, and motivational approach that can address specific skill gaps and promote greater mastery of accounting principles. In this way, learners have the opportunity to appreciate the importance of accounting and apply the skills in their everyday life, even beyond.

### **Innovation, Intervention, and Strategy**

Flexible learning is one of the non-conventional ways that promote learner-centered and inclusive education. One of which is the emergence of modular approaches which became a vogue when pandemic came into existence. A modular approach indubitably highlights flexibility in the teaching-learning process. This is evident in how learners can still continue learning and teachers can continue offering support to students through providing modules that serve as a summary of a topic which are presented in a detailed and comprehensive manner. In fact, Agnes (2021) enunciated that the implementation of modular approach in teaching and learning helped learners learn information better which leads them to independent learning. Indisputably, modular teaching is a strategy that provides learners the materials which can guide and enhance their learning of the subject matter. Through this strategy, learners obtain greater autonomy in their learning since they can learn at their own pace and convenience. They don't have to solely depend on the teachers' live discussion inside the classroom, but instead, modular teaching allows learners to be self-directed and take ownership of their learning.

With flexibility of learning being pinned, Competency-Based Learning Materials (CBLM) was the strategy utilized in enhancing learner' skills and performance in accounting, particularly their posting skills in Bookkeeping. This Competency-Based Learning Material was a significant component of the modular approach which offered structured content designed not only to inform but also to motivate learners. It included comprehensive sections on motivation and assessment, serving as vital guides for both educators and learners. Feedback mechanisms embedded within CBLM facilitate continuous assessment, enabling educators to identify learners requiring additional support and adapt their teaching strategies accordingly.

Kerimbayev (2023) suggested that in modular learning, the learner should be the most important consideration. The Competency-Based Learning Material stresses and considers the learner at the forefront. Designing this material highly depends on the needs of the learners; what they want to learn and what they need to learn. In fact, this material can be individualized depending on the learner's needs so as to enhance his/her posting skills in Bookkeeping as what this study aimed to arrive at. This material can also potentially enhance learning at an own pace of learning. Appropriate pacing may entail in various situations such as

allowing learners to skip parts of the module if they already know it. Moreover, Competency-Based Learning Material allows learners to be more practical in learning. They can evaluate what they need to learn and visit more in the material and they can learn what they think is more important to know or cognize from the module which can be more impactful in his/her life, educational career, and the environment. In this way, learners' performance aims at a higher level, filling gaps of fast-paced learning during live discussions. The study of Benito et al. (2022) even revealed that the performance of grade 3 learners in Mathematics improved after using self-learning modules in the aforesaid subject compared to their performance on quizzes after lectures or discussions.

The promotion of self-paced learning through CBLM was essential, as it allowed learners to navigate through well-structured guideposts that delineated their actions and learning paths. Furthermore, the integration of Information and Communication Technology (ICT) in this modular framework was crucial. Tools such as televisions, laptops, and projectors were utilized to present lesson outlines, pacing reminders, and multimedia content, ensuring that learners remain engaged and informed throughout their educational journey.

### Action Research Questions

This study generally aimed to enhance the posting skills of Grade 12 ABM learners in Bookkeeping in Daniel Maramba National High School using Competency-Based Learning Material for the School Year 2024-2025.

Specifically, it sought to answer the following sub-problems:

1. What is the level of posting skills of Grade 12 ABM learners in Bookkeeping before using the intervention?
2. What is the level of posting skills of Grade 12 ABM learners in Bookkeeping after using the intervention?
3. What significant difference exists between the levels of posting skills of Grade 12 ABM learners in Bookkeeping before and after using the intervention?

### METHODS

This section presented the participants and/or other sources of data and information and data gathering methods.

#### a. Participants and/or other Sources of Data and Information

The participants of the study were Grade 12 Accountancy, Business, and Management learners of Daniel Maramba National High School in the Municipality of Santa Barbara with satisfactory grade of 80-84 and fairly satisfactory grade of 75-79. It involved 17 participants comprising of 17 female and selected in the form of assent of the learner. Aside from that, their identity was treated confidential.

This action research gathered its data from the different activities involving posting skills in bookkeeping of the Fundamentals of Accountancy, Business, and Management 2 for School Year 2024-2025.

#### b. Data Gathering Methods

The researcher asked permission from the respective office of the Principal IV. After approval, he asked permission to the respondents. The researcher, being the subject-teacher of the learners-respondents, prepared letters for the respondents in which they were informed that their academic performance be used for the study as the main data. The main strategy which was the Competency-Based Learning Material approved by Technical Education and Skills Development Authority (TESDA), was employed to the learners-respondents during the 2<sup>nd</sup> quarter period.

## RESULTS AND DISCUSSION

### Posting Skills of Grade 12 Learners Before and After Intervention

**Table 1**

*Frequency and Percentage of Pre-test and Post-test of 17 Learners*

Scores (HPS=20)	Pre-test(Mean=8.82; SD=2.24)			Post-test (Mean=17.76; SD= 1.39)		
	N	%	DE*	N	%	DE
19-20	0	0%	Very High Competent	5	29%	Very High Competent
17-18	0	0%	High Competent	9	53%	High Competent
15-16	0	0%	Medium Competent	3	18%	Medium Competent
0-14	17	100%	Low Competent	0	0%	Low Competent
TOTAL	17	100%		17	100%	

\*DE = Descriptive Equivalent: 19-20- Very High Competent 17-18 - High Competent, 15-16 - Medium Competent, 0-14 - Low Competent

According to the result of table 1, it indicated that the Grade 12 learners performed better when exposed with the competency-based learning material with 0% to 29% score in class limit with 19-20, 0% to 53% score in class limit with 17-18, 0% to 18% score in class limit with 15-16, and 100% to 0% score in class limit with 0-14. These findings displayed the potential for competency-based learning material to promote motivation and confidence as well as enhancing posting skills among low-skilled individuals wishing to learn Bookkeeping from scratch.

Appending to the results shown above, this just entailed that a competency-based learning material not only enhanced learner performance but also built self-regulation skills, enabling learners to become accountable and more responsible with their learnings more especially that bookkeeping requires a mastery of core concepts. Moreover, it also escalated a learner's motivation to learn more, understand better, and improve his/her skills in posting or bookkeeping, considering also that intrinsic motivation is one of the great drivers to improve students' performance (Liu et al., 2022).

### Significant Difference Between the Posting Skills of Grade 12 Learners Before and After the Intervention

**Table 2**

*Significant Difference Between the Level of Performance of the Learners in Posting Skills Before and After the Use of Competency- Based Learning Material*

Test	Number	Mean	Variance	T Value	P- Value
Pre-test	17	8.82	2.24	17.76	.05
Post-test	17	17.76	1.94		

\*Significant at 5% level (2.12 critical value, 16 df)

Table 2 showed the significant difference between the posting skills of the learners in Bookkeeping before and after the use of competency-based learning material.

With degrees of freedom, it can be seen from table 2 that the computed value is significant beyond 0.05 level. Thus, the null hypothesis of pre-test and post-test mean equivalence is rejected and infers that the competency-based learning material is effective in enhancing the posting skills of Bookkeeping.

The data on Table 2 showed the t-computed =17.76 which is beyond the t-critical = 2.120 at @.05 level of significance, thus, rejecting the null hypothesis. Considering this case, the rejection of the null

hypothesis attests that the use of competency-based learning material had a tangible, positive impact on Grade 12 learners' ability to post transactions. This finding aligns with research on competency-based education, which suggests that such approaches, by allowing students to master specific skills at their own pace, enhance both knowledge retention and practical application (Levine, 2024).

Furthermore, it can also be observed through the presented data that the scores are higher in the post-test yielding significant results with the integration of the competency-based learning material in their Fundamentals of Accountancy, Business, and Management 2 class.

These results suggested that the competency-based learning material can be an effective supplement in vocational education, particularly in subjects requiring hands-on skills like Bookkeeping. By focusing on competency rather than time, learners can develop a deeper understanding and proficiency in the subject (Wambui, 2024). The study highlighted the potential of competency-based learning to address diverse learner needs, enabling more personalized and self-directed learning.

The researcher concluded that the competency-based learning material was a good supplement in teaching learners on how to post transactions and somehow enhanced their bookkeeping skills. It was because they can independently monitor their performances, track progress, and receive immediate feedback which likely contributed to increased student engagement and confidence in their bookkeeping abilities.

### Action Plan

The researcher used this plan of activities illustrated below in gathering information for analysis and interpretation.

**Table 1**  
*Plan of Activities*

Activities	Timeline	Persons Involved
Permission to conduct study in the school.	October 2024	Principal IV, Assistant Principal, Proponent, Learners
Preparation of the pre-test material and conduct of the pre-test.	October 2024	Proponent, Learners
Checking, analysis, and interpretation of the pre-test result.	October 2024	Proponent
Answering set of activities with the intervention.	November 2024	Proponent, Learners
Preparation of the post-test material and conduct of the post-test.	November 2024	Proponent, Learners
Checking, analysis and interpretation of the post-test result.	December 2024	Proponent
Comparative analysis of the post-test scores of the Posting Skills in Bookkeeping for Grade 12 ABM Strand students.	January 2025	Proponent
Presentation and interpretation of the results.	February 2025	Proponent
Finalization of the research.	March 2025	Proponent

### REFERENCES



Agnes, O. (2021). Implementation of modular learning approach in relation to the performance of grade 5 pupils at Bagong Pag-aso Elementary School. International Journal of Research Studies in Education. [http://consortiacademia.org/wpcontent/uploads/2020/v10i8/662\\_ijrse\\_final.pdf](http://consortiacademia.org/wpcontent/uploads/2020/v10i8/662_ijrse_final.pdf)

Agpaoa, M.A., Baligod, M., Buquel, C., Masirog, J., Zinampan, A., & Banera, J. (2023). Learning Enjoyment And Challenges Of Accounting Education In A Catholic University. Accountancy, Business and Hospitality Research Bulletin. [http://urdc.usl.edu.ph/papers/abar/volume10\\_s2023/abar\\_vol10\\_s2023\\_p1.pdf](http://urdc.usl.edu.ph/papers/abar/volume10_s2023/abar_vol10_s2023_p1.pdf)

Araya, S., Vidal, F., Salas, C., Castillo, L., Contreras, F., Santana, A.P., & and Cortés, F.J. (2024). Critical Factors of Accounting Learning and the Methodological Strategies Used By Teachers. [https://www.interciencia.net/wpcontent/uploads/2024/07/02\\_7163\\_Com\\_Ortiz\\_Vidal\\_v49n7\\_10.pdf](https://www.interciencia.net/wpcontent/uploads/2024/07/02_7163_Com_Ortiz_Vidal_v49n7_10.pdf)

Benito, S., Bantulo, J., Haudar, F. (2022). Effectiveness of Self Learning Modules (SLM) In Teaching Mathematics 3. International Journal of Recent Research in Thesis and Dissertation. <https://www.paperpublications.org/upload/book/EFFECTIVENESS%20OF%20SELF-27042022-4.pdf>

Kerimbayev, N., Umirzakova, Z., Shadiev, R. et al. (2023). A student-centered approach using modern technologies in distance learning: a systematic review of the literature. Smart Learn. Environ. <https://doi.org/10.1186/s40561-023-00280-8>

Levine, E. (2024). What Is Competency-Based Education?. Aurora Institute. <https://aurora-institute.org/our-work/competencyworks/competency-based-education/>

Liu, C., Shi, Y., & Wang, Y. (2022). Self-Determination Theory in Education: The Relationship between Motivation and Academic Performance of Primary School, High School, and College Students. Advances in Social Science, Education and Humanities Research. <https://www.atlantis-press.com/article/125975933.pdf>

Mihaltan, D.C. (2020). Improving the Accounting Skills of Students By Using Appropriate Teaching Methods. SEA-Practical Application of Sciences. [https://seaopenresearch.eu/Journals/articles/SPAS\\_23\\_6.pdf](https://seaopenresearch.eu/Journals/articles/SPAS_23_6.pdf)

Rahman, M.W., Rahman, M.K., & Rahaman, M.M. (2021). Exploring the Effective Teaching Methods for Accounting Subject in Secondary Schools: A Case Study. [https://www.researchgate.net/publication/352156788\\_Exploring\\_the\\_Effective\\_Teaching\\_Methods\\_for\\_Accounting\\_Subject\\_in\\_Secondary\\_Schools\\_A\\_Case\\_Study](https://www.researchgate.net/publication/352156788_Exploring_the_Effective_Teaching_Methods_for_Accounting_Subject_in_Secondary_Schools_A_Case_Study)

Research Methods. (2024). City University of Hong Kong. <https://libguides.library.cityu.edu.hk/researchmethods/ethics>

Valencia, R. (2020). Modular Approach in Teaching Science 10. <https://www.ijtsrd.com/papers/ijtsrd30318.pdf>

Walker, R., Grimmer, T., & Borchers, S. (2024). Accounting students' perceptions of teaching and assessment methods. <https://www.tandfonline.com/doi/full/10.1080/08832323.2024.2402760?src=>

Wambui, D. (2024). Competency-Based Education: Shifting Focus from Grades to Skills. Research Gate. [https://www.researchgate.net/publication/383273003\\_Competency-Based\\_Education\\_Shifting\\_Focus\\_from\\_Grades\\_to\\_Skills](https://www.researchgate.net/publication/383273003_Competency-Based_Education_Shifting_Focus_from_Grades_to_Skills)