

Effectiveness of Peer-Tutoring Approach on First-Year Accounting Students from Tutees' Perspective

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Abstract

The high failure rate among the first-year undergraduate students has become a growing concern for academic institutions, prompting the adoption of various approaches to enhance student academic performance. In this study, an innovative pedagogical approach involving a series of structured phases was implemented to support struggling students through peer tutoring. This paper aims to examine the effectiveness of peer-tutoring as a learning tool among first-year accounting students taking Financial Accounting 1 (FA1), focusing on the tutees' perspective. The modified questionnaire was administered online to all 102 tutees enrolled in the Diploma in Accounting Program at Public University X, Sarawak, who were taking the FA1 course for the first time during the October 2023- February 2024 semester. Generally, the respondents concurred that the peer tutoring approach is effective as it enhances motivation, engagement, self-esteem, self-efficacy, and positive attitudes, all of which contribute to improved academic performance. This study suggests incorporating peer tutoring approach as a learning tool across other accounting courses, to foster learning autonomy and productive learning, thereby potentially boosting academic performance among accounting students.

Keywords: Peer-Tutoring, Accounting Students, Tutees, Effectiveness, Academic Performance

Introduction

It is imperative that Malaysia increase its accounting workforce to 60,000 to facilitate its transition to a high-income economy. In response to the exigency for accountants in the future, more accounting programs are being offered by institutions, both public and private, and more students are enrolling in accounting programs than ever before (Geok & Fernandez, 2022). The results of a study conducted by MOHE in 2015 revealed that 14% of the 123,947

graduates had studied accounting, making it the next most popular major behind business administration (20.7%). However, the increase has raised concerns about the success of accounting students. Prior research has raised significant concerns about students' failure and dropout rate in universities (Arias, et. al., 2024), academic success and failure (Gilar-Corbi, et al., 2020; *de la Cruz-Campos et al., 2023*).

The high failure rate among first-year undergraduate students has prompted academic institutions to implement numerous approaches to enhance student academic performance (Dasuki & Quaye, 2016). But what factors account for academic failure? Students who remained isolated in the network performed rather poorly and were at higher risk of academic failure, even when taking into account various individual and socio-economic factors (Stadtfeld et al., 2019). Based on a study by Marsely (2020), it was found that the lecturers had some shortcomings in their teaching methods: (1) hasty explanations, (2) poor mastery of the subject matter, (3) insufficient explanations, (4) lacking the ability or skill to clearly explain the subject matter, (5) showing lack of interest on students' opinions or criticisms, causing students to feel less motivated to study, and (6) showing poor understanding of the students' study conditions. The author also found that there were learning problems coming from the students themselves, which include: (1) lack of motivation to learn because of sleepiness, boredom, sickness, and apathy towards their lecturers or the subject matter, (2) anxiety-filled learning environments resulting in a disruption of knowledge transfer, (3) students' hesitation to ask since their questions were considered unworthy of the lecturers' attention resulting in the lecturer asking them questions, more than they could handle. Thus, it is important for the lecturers to find more appropriate learning methods to overcome the above-mentioned problems.

Among the innovative learning methods to improve students' academic performance widely found in literature is collaborative learning (Seery et al., 2021; Maesin et al., 2009; Law et al., 2017). Collaborative learning is a learning strategy which involves students working together to solve a problem, complete an assignment or task, and produce a product, in a small group enough to ensure that everyone participates. This form of cooperative learning in pairs or small groups increases learners' motivation and promotes a harmonious atmosphere, decreases classroom anxiety, facilitates interactive discussion and creates an individual sense of self-centeredness. At the same time, it enhances students' knowledge and skills and at the same time improves the academic performance of the students (Agustina, 2022). One such example is Near-Peer Mentoring (NPM) which is an innovative type of peer-assisted learning whereby a more experienced and knowledgeable student provides guidance and support to newer, less experienced students to help them navigate the complexities of their educational journey, but the concept has evolved to include a more comprehensive and interdisciplinary approach (Chandrasekera et al., 2024). Additionally, peer tutoring is commonly used in many fields of study as part of innovative teaching and learning, including accounting (Olulowo et al., 2020; Marsely, 2020; Mansour et al., 2022). Peer learning is the process of actively assisting and supporting peers who have similar status or matched partners in order to acquire information and skills. It entails members of similar social groups who are not qualified teachers assisting one another in their learning and learning themselves in the process (Topping, 2013). The concept of learning through peer tutoring stems from a social constructivist view on learning that highlights the role of the students' responsibility to create learning by coaching their peers through social interaction in their zones of proximal

development (Vygotsky, 1978). Peer tutoring can indeed increase their academic performance, scientific and cognitive levels, and is a fun activity for both tutors and tutees (Mansour, et. al. 2023).

Due to the notably high failure rate in Financial Accounting 1 (FA1) course over the past two semesters, namely October 2022-February 2023 and Mac 2023 –July 2023 at Public University X, Sarawak, lecturers who taught the subject in semester October 2023-February 2024 implemented an innovative peer tutoring approach involving a series of structured phases aimed at supporting struggling students, enhancing students' academic performance, thereby reducing the failure rate in semester October 2023- February 2024. FA1 is the first accounting paper for students taking Diploma in Accounting program at Public University X, Sarawak and it is crucial that they pass. The high failure rate in FA1 has raised concerns regarding accounting students' academic performance and overall program completion. The motivation for this study is to investigate whether the recently implemented approach effectively improve students' academic performance. The aim of the study is to determine whether this approach could serve as a useful learning tool in the faculty for advancing students' academic progress.

Based on the above discussions, the objective of the paper is to examine factors which contribute to the effectiveness of peer-tutoring as a learning tool among first-year accounting students taking the FA1 course. The remainder of this paper proceeds as follows: Section 2 presents the literature review. In Section 3, the methodology is explained. Section 4 provides the results and discussions. Finally, concluding comments are presented in Section 5.

Literature Review

Definition of Peer-Tutoring Approach

Peer tutoring, a form of peer-assisted learning, can be viewed from the perspective of "people from comparable social groupings who are not professional teachers helping each other to learn and learning themselves by teaching" (Topping, 1996, p. 322). According to Thurston et al (2021), organised peer learning is called peer tutoring, or simply "tutoring." It involves two students working in pairs in an organised fashion, one acting as the tutee and the other as tutor. Or in other words, peer tutors are students who tutor other students in the same discipline either in small groups or individually (Colvin, 2007). Meanwhile, Teal (n.d) defined a tutor as a qualified teacher who provides customised instruction and guidance to individuals or small groups outside of the classroom. The primary role of a tutor is to assist the learner in engaging their metacognition (Hartman, 1990). The ability of learners to prepare appropriate steps for tackling issues, assess implications and outcomes, and adjust their approach as necessary based on past knowledge is known as metacognition. Rabeler (2014), and Forman and Cazden (1985), stated that peer tutoring hinges on the lack of compatibility in knowledge between individuals, allowing the more knowledgeable peer to serve as tutor to the less knowledgeable

Peer tutoring has been applied in different ways in different institutions. Perhaps the most common approach in peer tutoring is when an experienced, more competent student assists one or more learners (tutees) outside of class time in content or strategy training. (Beasley 1997 and Rafoth 1998). According to Rahmasari (2017), there are two types of peer tutoring: "near-peer," in which more academically capable learners work with those who are

struggling; and "co-peer," in which paired learners work together with the same ability and gain a better understanding of the materials by learning from each other. However, a study by Keerthirathne (2021), underscored five categories of peer tutoring: structured, class-wide, incidental, same-age, and cross-age peer tutoring. Structured peer tutoring is designed for particular situations involving particular subjects. Class-wide peer tutoring is a teaching approach that relies on reciprocal peer tutoring. Incidental learning is informal peer tutoring that takes place in or outside of the classroom. A classmate is a peer in same-age peer learning. In cross age peer tutoring, the tutor is older than the tutee.

A study by Olulowo et al (2020), outlined the phases of peer- tutoring as follows: Step 1: The teacher presents the topic to be taught to the students. Step 2: The teacher paired the students into groups (tutee), and a peer from the students functioned as the tutor in the group. Step 3: The tutor in each group taught and explained the material to other members who are tutees under the teacher's supervision. Step 4: The teacher asked the pupils questions on the topic to assess how much they had acquired from the tutor. Step 5: Students solved the questions alone without the tutor's aid. Step 6: The teacher summarised the lesson. Step 7: The teacher evaluated the students. Step 8: pupils received a take-home task.

How Peer Tutoring Impacts Students' Academic Performance

Peer tutoring has developed as a visible educational tool aimed at improving students' academic performance. Numerous studies have highlighted its positive impact on academic performance (Alegre et al., 2020; Seo & Kim, 2019; Comfort & McMahon, 2014; Bowman-Perrott et al., 2013). Dobbie and Joyce (2009) found a specifically significant impact of peer-assisted learning on students' grades in financial accounting. Peer tutoring encourages students to collaborate in pairs to help one another understand the topics or practice tasks assigned as academic responsibilities. Peer tutoring is most effective when students of varying abilities collaborate (Rahmasari, 2017).

Findings by Olulowo et al (2020), confirmed that the traditional lecture approach were less successful than peer tutoring in raising students' academic proficiency in financial accounting topics. Numerous other studies have also showed that peer tutoring could help enhance the development of practical skills and achievement of both tutees and tutors (Comfort & McMahon, (2014), reduced dropout rate, more units completed each semester, and a higher GPA for mentored students (Campbell & Campbell,1997), improve the tutees' public speaking skills and help them become more self-assured speakers (Chantaraphat & Jaturapitakkul, 2023), increase motivation (Frioriksdottir, 2021) and performance (Dumitru et al, 2022); performed significantly better after receiving a peer tutoring strategy intervention (Arco-Tirado et al. 2020) and improved students' attitudes, namely their self-confidence and academic achievement (Golding et al, 2006) . In addition, exam scores were higher for participants in peer tutoring sessions than for non-participants and reduces first-year nursing students' course failure rates (Kim et. al, 2021).

Okereke et al (2022), found that pupils who were taught peer-tutoring techniques outperformed those who were taught conventional techniques by a large margin. However, gender did not significantly affect the academic success of the students if peer tutoring is used as a teaching approach (Aniaku et al. 2021), (Abdul Raheem et al. 2017), (Okereke et al. 2022).

Peer tutoring has emerged as a significant educational strategy, aiming to enhance academic achievement among students. Numerous benefits of peer tutoring on academic achievements experienced by learners have been identified by various scholars (Alegre, Moliner Maroto, & Lorenzo-Valentin, (2020); Seo & Kim (2019); Comfort & James McMahon, (2014); Bowman-Perrott, et al., (2013); Dobbie & Joyce (2009), found specifically that participation in peer-assisted learning for financial accounting had a positive influence on students' marks.

Factors Affecting the Effectiveness of Peer Tutoring Program

The success of any peer tutoring program is heavily dependent on the motivation and self-efficacy of its tutees. Studies have shown that a higher level of intrinsic motivation and confidence in a learner's potential to succeed co-relate with increased engagement and academic achievement (Ryan & Deci, 2000). Tutees who are motivated to improve academically would put in more effort and persevere in the face of adversity. The intrinsic motivation of the tutees to enhance their academic performance and actively engage in the mentoring process is critical to the effectiveness of peer-tutoring (Farooq et al. 2020). Research has shown that peer tutoring enhances tutees' interest in the subject, understanding, abilities and skills, boost their self-motivation (Srivastava & Rashid, 2018; Ali, et. al, 2015). Furthermore, building rapport in peer tutoring sessions leads to increased active participation (Culpeper & Kan, 2020). In general, tutees in peer tutoring programs often feel more comfortable, leading to higher engagement and motivation in their studies (Marsely 2020; Srivastava & Rashid, 2018).

Participation in peer tutoring corelate with higher self-efficacy among tutees, indicating their perceived capacity to complete academic tasks successfully (DeVoe et al., 2016). This confidence leads to more positive attitudes towards learning. Improved beliefs about own competence enhance self-esteem (Miller et al., 2010). Peer tutoring offers tutees with individual attention, self-confidence and positive reinforcement from their peers, which enhance the learning process (Ali et al. 2015). It also improves communicative, collaborative, and social skills among tutees (Seo & Kim, 2019; Marsely, 2020). Contrary to Cohen et al.'s (1982), findings that participation in tutoring programs had little or no effect on tutors' and tutees' self-esteem.

Learning from peers maximises the benefits of mutual learning in which a more proficient learner tutors a less proficient learner (Ullah, Tabassum, & Kaleem, 2018). Compatibility and relationship of tutees with the tutor are crucial. Tutees not only find peer tutoring beneficial for learning and revision, but builds a feeling of community, by enabling students to confide in their peers rather than teachers, which enhances comfort and understanding. (Menezes et al.,2016; Bulte et al., 2007; Martin & Edwards, 1998; Marsely,2020). Collaboration between learners of varying abilities allow tutors to solidify their understanding by explaining concepts (Kunsch et al., 2007). Positive relationship between tutors and tutees enhance engagement which boosts academic achievement (Topping, 2005; Falchikov, 2001).

However, hurdles such as tutors' inability to organise tutoring time, explain complex concepts effectively or approach tasks from different angles to enhance tutees' understanding, as well as instances of tutor's impatience with tutees,could hinder effectiveness of the peer tutoring programs (Steenkamp, Baard & Frick, 2012). External factors such as tutor's skills significantly

influence a tutee's academic performance by shaping their motivation, confidence, understanding, and overall learning experience. Tutor primarily assist learners in engaging in metacognitive processes (Hartman, 1990). Hartman (1990), examines the internal (such as cognition, metacognition, and affect) and external (such as teacher/tutor background knowledge, the educational environment, the content to be learned, the socioeconomic status, the family background, and cultural forces) influences that impact both tutees and the tutors. According to Alexander et al (2022), effective tutors possess patience, dedication, excitement, empathy, creativity, good communication skills, organisation, and expertise. Tutor's knowledge helps guide learners to the right answers. Alexander et al. (2022) also highlighted interpersonal skills such as being "kind," "encouraging," or "compassionate" also make tutors suitable for their roles. While some students find supervised practice questions beneficial, others find them "time consuming" and unhelpful to their study" (Alexander et al. ,2022)

Keerthirathne (2021), pointed that successful peer tutoring required: (a) the tutors to have received training and familiar with the peer teaching procedure;(b) strong rewards in place, focusing on positive reinforcement; (c) give students enough time to respond as they go through the learning scenario on their own (d) use group strategies (e) when needed, the facilitator should use scaffolding to highlight the value of active learning (f) explain directive versus nondirective tutoring and (g) explain how to provide feedback.

According to Titik Setyowati et al. (2020), effective tutor selection methods should include tutor selection, tutor candidate exam, agency referrals, and special offers. Tutors serve as innovators and motivators. Junior tutors, also known as a peer tutors are graduate, post-graduate, or graduate assistants with outstanding academic records, facilitates first-year students and support those who are struggling over the course of several years (Da Re (2013). In medical field, senior students mentor junior students, as near-peers (Alexander et al.,2022). The structure of peer tutoring emphasizes the crucial role of teachers in fostering interdependence, interaction, positive relationships, discourse, and communication among students (Fernández-Barros et al., 2023).

Research Methodology

This study employed a survey method to examine the participants' perception of the effectiveness of peer-tutoring approach as a learning tool to improve academic performance in FA1 The questionnaire contains two (2) sections: i) Section A (demographic profile of the respondents); ii) Section B (examining factors contributing to the effectiveness of peer-tutoring approach) using 5-point Likert scale (1= strongly disagree, 2 = disagree, 3 = neither disagree nor agree, 4 = agree, and 5 = strongly agree); and Section C (suggestions on future improvements to the peer-tutoring approach). The questionnaires were distributed online to all 102 (total students 127 minus total tutors 25) tutees who enrolled for the first time in FA1 Course in semester October 2023- February 2024. The students were in their first semester of Diploma in Accounting Program at Public University X Sarawak. They were selected as tutees based on their lower scores in the FA1 trial test and majority of them have no prior background in accounting.

The following steps were undertaken in implementing the peer-tutoring program.

Step 1: teaching lecturer presented the topics to be taught to all students

Step 2: teaching lecturer created questions for the trial test, which covers topics that will be tested in the real test.

Step 3: teaching lecturer marked the students' answers

Step 4: teaching lecturer selected tutors (co-peer) based on their high performance in the trial test

Step 5: teaching lecturer paired the tutors with tutees (students who have scored lower marks) in small groups (1 tutor: 4-5 tutees), mandating a minimum of 3 hours discussions between tutors and tutees before the test, and encouraging additional meetings with tutees whenever necessary before the final examinations.

Step 6: teaching lecturer conducted briefing with all tutors on the purpose of the program, compulsory to take attendance and pictures of each session with their respective tutees, the incentives (cash incentives and certificates of appreciation) to be given to the tutors upon completion of the program

Step 7: teaching lecturer gave questions and answers on the topics to the tutors, and guide them before discussion with tutees

Step 8: the tutor in each group taught and clarified the topic to the tutees under the supervision of the teaching lecturer

Step 9: tutors were awarded cash incentives and certificates of appreciation upon completion of the peer-tutoring.

The summary of this peer-tutoring approach is presented in Flowchart below.



Figure 1 : The steps involved in the peer-tutoring for FA1

Results And Discussion

There were a total of 102 students who enrolled for the first time in FA1 Course in semester October 2023- February 2024. Among them 67 respondents participated in this study which gave a response rate of 66 %. For the characteristics of the respondents, in terms of gender, 76.1% of the respondents are females and 23.9% are males. From table 1, it shows that the reasons for students choosing Accounting courses are namely: first choice (34.3%), influenced by counsellor, peers and family members (19.4%), no choice but to accept the offer from UiTM (19.4%), UiTM provides the best accounting program (11.9%), forced by family (11.9%) and influenced by social media (3%).

Table 1
Frequency Analysis for Respondent's Demographic

Item	Frequency	Percentage (%)
Gender		
- Female	51	76.1
- Male	16	23.9
Reasons for choosing Accounting		
- My first choice	23	34.3
- Forced by family	8	11.9
- Influenced by counsellor/ peers/ family members	13	19.4
- UiTM provides the best accounting program	8	11.9
- Influenced by social media	2	3
- No choice but to accept the offer from UiTM	13	19.4

Reliability Analysis

The consistency, stability, and dependability of the scores are all factors in an instrument's or questionnaire's reliability (McMillan, 2007). As a result, the internal consistency of each competency is verified using Cronbach's Alpha in SPSS. Internal consistency is outstanding if the alpha value is greater than 0.9 and acceptable if it is at least 0.7 (Blunch, 2008). Internal consistency refers to how well the survey items fit together. In other words, a participant who responds positively to one survey item is more likely to respond positively to other survey items (Blunch, 2008).

Table 2
Cronbach's Alpha

Variable	Cronbach Alpha	Numbers of items
Measuring the tutees' level of motivation and engagement.	0.78	10
Measuring the tutees' level of self-efficacy, self-esteem and attitudes.	0.86	15
Measuring the tutees' satisfaction on peer-tutoring approach.	0.85	15

The result of the effectiveness of the peer-tutoring as a learning tool for FA1 course are presented in Table 3, Table 4 and Table 5, Table 6 and Table 7.

Table 3

Measuring the Tutees' Level of Motivation and Engagement

No	Items	Strongly disagree (%)	Disagree (%)	Mixed feelings (%)	Agree (%)	Strongly agree (%)
	Motivation and Engagement					
1.	I believe that the peer-tutoring approach highly motivated me to improve my grade in FA1.	-	3.0	19.4	47.8	29.9
2.	I believe that the peer-tutoring approach made me feel motivated by my tutor group.	1.5	4.5	23.9	40.3	29.9
3.	I believe that the peer-tutoring approach increased my level of participation	-	3.0	23.9	47.8	25.4
4.	I believe that the peer-tutoring approach made me feel supported by my tutor group.	-	3.0	19.4	47.8	29.9
5.	I believe that the peer-tutoring approach raised my interest in FA1.	-	3.0	28.4	49.3	19.4
6.	I believe that the peer-tutoring approach minimised difficulties or struggles while studying FA1.	-	4.5	22.4	43.3	29.9
7.	I believe that the peer-tutoring approach improved my engagement or collaboration with peers in small groups.	1.5	3.0	23.9	47.8	23.9

Table 3 measures the tutees' level of motivation and engagement which relates to their belief in achieving good performance in FA1 by using peer-tutoring approach. This table reveals that more than 70% of the respondents agreed that the peer-tutoring approach : (1) highly motivated them to improve their grade in FA1; (2) made them feel motivated by the tutor group; (3) increased their level of participation; (4) made them feel supported by the tutor group; (5) minimised difficulties or struggles while studying FA1 and (6) improved their engagement or collaboration with peers in small groups. This indicates majority of the tutees supported the program increases the level of motivation and engagements between tutor

and tutees. This is consistent with Yuelin and Wang (2024) indicated that peer tutoring enhances academic support on students' performance.

Table 3 also indicates 69% of the respondents agreed the peer-tutoring program raised students' interest in FA1. This is in line with research by Ugwoke et al. (2020), which found that peer tutoring improves students' motivation to increase academic achievement in financial accounting.

Table 4

Measuring the Tutees' Level of Self-Efficacy

No	Items	Strongly disagree (%)	Disagree (%)	Mixed feelings (%)	Agree (%)	Strongly agree (%)
	Self-Efficacy					
1.	I believe that the peer-tutoring approach provided me with the skills and abilities necessary to succeed in FA1.	1.5	6.0	23.9	46.3	22.4
2.	I believe that the peer-tutoring approach gave me confident in my ability to learn and understand complex concepts in FA1 approach.	1.5	1.5	28.4	53.7	14.9
3.	I believe that the peer-tutoring approach equipped me with the capability to apply the knowledge and skills gained from tutoring sessions to improve my performance in FA1.	1.5	4.5	20.9	55.2	17.9
4.	I believe that the peer-tutoring approach:increased my confidence to perform well on assessments and assignments.	1.5	3.0	23.9	56.7	14.9
5.	I believe that the peer-tutoring approach improved my self-confidence in understanding difficult topics in FA1.	1.5	1.5	20.9	58.2	17.9
6.	I believe that the peer-tutoring approach made me understand the subject matter better compared to just attending the lecture.	1.5	4.5	32.8	38.8	22.4

7.	I believe that the peer-tutoring approach enhanced my ability to communicate my ideas clearly.	1.5	3.0	34.3	47.8	13.4
8.	I believe that the peer-tutoring approach improved my capability to collaborate and work effectively in teams.	3.0	1.5	23.9	56.7	14.9

Table 4 measures the tutees' level of self-efficacy which relates to their belief in achieving good performance in FA1 by using peer-tutoring approach. This table reveals that more than 61% of the respondents agreed that the peer-tutoring approach for FA1: 1) provides skills and abilities necessary to succeed in FA1; 2) equips students with the capability to apply the knowledge and skills gained from tutoring sessions; 3) made students understand the subject matter better compared to attending the lecture; 4) enhances students ability to communicate their ideas clearly; 5) improves students capability to collaborate and work effectively in teams. This belief affects their confidence level as also shown in Table 4(a) which indicates that more than 68% of the respondents agree that the peer-tutoring approach for FA1: 1) gives students confident to learn and understand complex concepts in in FA1; 2) increases students confidence to perform well on assessments and assignments; 3) improves students' self-confidence in understanding difficult topics in FA1. This conclusion is consistent with a research by Sanad et al. (2023), which found that 75% of nursing students at King Khalid University who learnt a specific topic through peer teaching had a high degree of self-efficacy and collaborative behaviour.

Roughly 32.8% of respondents expressed mixed feelings on the effectiveness of peer tutoring in comparison to traditional lectures, with some students believing the sessions were highly valuable while others did not. Besides that, about 34.4% of the respondents expressed mixed feelings that the peer-tutoring approach enhanced their ability to communicate their ideas clearly. This might be due to some students find peer tutoring beneficial for personalized learning and improved engagement, while others believe that the quality of tutoring is greatly reliant on the peer tutor's expertise and teaching abilities (i.e tutor effectiveness). As reported by Olulowo et al. (2020), the traditional lecture approach is less successful than peer tutoring in raising students' academic proficiency in financial accounting topics while Yun et al. (2023) found that student performance is positively related to perception of tutor effectiveness.

Table 5

Measuring the Tutees' Level Self-Esteem and Attitudes

No	Items	Strongly disagree (%)	Disagree (%)	Mixed feelings (%)	Agree (%)	Strongly agree (%)
	Self-Esteem					
1.	I believe that the peer-tutoring approach made me proud of my accomplishments and progress in FA1.	1.5	3.0	34.3	35.8	25.4
.2	I believe that the peer-tutoring approach helped me develop a positive perception of my academic abilities in FA1.	1.5	1.5	30.0	49.2	17.8
3	I believe that the peer-tutoring approach increased my awareness of my contributions to group discussions and activities in FAR1.	3.0	1.5	28.4	44.8	22.3
4.	I believe that the peer-tutoring approach gave me a strong sense of self-worth in relation to my academic performance and achievements in FA1.	1.5	1.5	28.3	46.3	22.4
	Attitudes towards Learning					
5.	I believe that the peer-tutoring approach motivated me to actively engage in learning activities and assignments in FA1.	1.5	1.5	32.8	44.8	19.4
6.	I believe that the peer-tutoring approach made me enjoy the process of learning and expanding my knowledge in FA1.	1.5	4.5	25.4	44.8	23.8
7.	I believe that the peer-tutoring approach made me open to receiving feedback to improve my performance in FA1.	1.5	4.5	23.9	46.2	23.9
8.	I believe that the peer-tutoring approach strengthened my	1.5	3.0	26.9	49.3	19.3

	determination to overcome challenges and obstacles that may arise when undertaking FA1.					
9	I believe that the peer-tutoring approach helped me to develop new study habits and techniques.	3.0	6.0	32.8	40.3	17.9
10.	I believe that the peer-tutoring approach encouraged me to take more responsibility for my learning.	1.5	1.5	30.0	40.2	26.8

Self-esteem is a crucial concept in peer mentoring, as it significantly impacts both the tutor and tutee's experience and effectiveness in the relationship. For self-esteem, more than 60% of the respondents agree that peer tutoring approach: 1) made students proud of accomplishments and progress in FA1, 2) develop a positive perception of academic abilities in FA1, 3) increased awareness of the contributions to group discussions and activities in FA1, 4) gave students a strong sense of self-worth in relation to academic performance and achievements in FA1. This is in line with research conducted by Zimmerman (2023), namely the tutees who experience positive reinforcement and encouragement from their peers can see a boost in their own self-esteem, which can lead to improved academic performance and greater motivation. Tutors with high self-esteem are more confident in their ability to teach and provide constructive feedback. This confidence helps them to engage effectively with tutees and handle challenges more adeptly (Schunk, 2020).

While, attitudes towards learning stated that more than 50% students believe that the peer-tutoring approach: 1) motivated them to actively engage in learning activities and assignments in FA1, 2) enjoy the process of learning and expanding knowledge in FA1, 3) open to receiving feedback to improve their performance in FA1, 4) can strengthen determination to overcome challenges and obstacles that may arise when undertaking FA1, 5) helped them to develop new study habits and techniques and 6) encouraged them to take more responsibility for learning. It shows that attitudes towards learning play a crucial role in the effectiveness of peer tutoring. They influence both tutors and tutees and impact the overall success of the tutoring relationship. Tutees benefit from a tutor's positive attitude, which can make learning more enjoyable and encouraging. A supportive attitude from tutors can increase tutees' motivation and receptivity to new concepts (Topping & Ehly, 2023). In conclusion, positive attitudes towards learning among tutees contribute to a more effective and enjoyable peer tutoring experience, leading to better educational outcomes and enhanced motivation.

Table 6

Measuring the Tutees' Satisfaction on tutor's skills

No	Items	Strongly disagree (%)	Disagree (%)	Mixed feelings (%)	Agree (%)	Strongly agree (%)
	Communication and Understanding					
1.	I believe that the selected tutors (i.e my tutor) for the peer-tutoring approach communicated effectively the concepts of FA1 until I understand them.	1.5	3.0	25.4	38.8	31.3
2.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach made me feel comfortable asking questions to seek clarification.	3.0%	1.5	19.4	38.8	37.3
3.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach listened attentively to my concerns and addressed them appropriately.	3.0	3.0	20.9	38.8	34.3
	Support and Guidance					
4.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach provided valuable support to help me succeed in FA1.	1.5	1.5	26.9	37.3	32.8
5.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach: motivated me to strive for excellence in my FA1.	1.5	3.0	20.9	46.3	28.4
6.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach offered me constructive feedback and suggestions for improvement in FA1.	3.0	1.5	25.4	41.8	28.4

	Professionalism and Commitment					
7.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach demonstrated professionalism and dedication in their interactions with me.	1.5	1.5	32.8	34.3	29.9
8.	I believe that the selected tutors (i.e my tutor) for the peer-tutoring approach consistently showed up on time for our scheduled sessions	1.5	0	32.8	41.8	23.9
9.	I believe that the selected tutors (i.e my tutor) for the peer- tutoring approach were reliable when I needed assistance or guidance from tutors.	1.5	0	26.9	38.8	32.8

Table 6 measures the tutees' satisfaction on tutors' skills which relates to their belief in achieving good performance in FA1 by using peer-tutoring approach reveals. The table reveals that in terms of communication and understanding, more than 70% of the respondents agreed that the selected tutors for the peer-tutoring program: (1) communicated effectively the concepts of FA1 until they understood them. (2) made them feel comfortable asking questions to seek clarification. (3) listened attentively to their concerns and addressed them appropriately. This validates research by Parker, E., Tariq, A., & Smith, A. (2023) that effective communication in tutoring is vital as it directly influences students' comprehension and academic success. It also concurs with findings by Raby, A. (2020) & Marsely, M. (2020) that students are more engaged and performed better when they feel comfortable seeking help and asking questions during tutoring.

With regard to support and guidance from the selected tutors, more than 70% of the respondents agreed that the selected tutors for the peer-tutoring program: (1) provided valuable support to help them succeed in FA1. (2) motivated them to strive for excellence in FA1. (3) offered them constructive feedback and suggestions for improvement in FA1. This indicates the tutees are satisfied with the support and guidance from tutors needed for tutees to succeed in FA1. A supportive attitude from tutors can boost tutees' motivation and receptivity to new information (Topping & Ehly, 2023).

In terms of professionalism and commitment of selected tutors, more than 70% of the respondents agreed that the selected tutors were reliable when tutees needed their assistance or guidance, however more than 30% of the respondents have mixed feelings that these selected tutors: (1) demonstrated professionalism and dedication in their interactions with tutees. (2) consistently showed up on time for their scheduled sessions. The tutees may

have conflicting feelings about their tutors' professionalism and dedication due to a mix of gratitude and pressure. While tutees generally appreciate tutors' professionalism and dedication, which ensures an effective learning experience, fosters respect for the tutor and motivate them to succeed, tutees may feel pressured to live up to their tutors' high expectations which may cause them to feel uncomfortable or reluctant to participate fully, thus contributing to mixed emotions. Lack of tutors' punctuality is perceived as unprofessional, especially if it happens without adequate communication or compensation, as some tutees viewed it as a key aspect of a well-organized and courteous learning environment. Steenkamp, Baard & Frick (2012) & Alexander et al. (2022) stressed that, other than empathy, good communication, tutors' ability to organise times, dedication are among the factors that ensure effectiveness of the peer tutoring programs.

Table 7

Measuring the tutees' overall satisfaction of peer-tutoring

No	Items	Strongly disagree (%)	Disagree (%)	Mixed feelings (%)	Agree (%)	Strongly agree (%)
1	I am satisfied with the time allocated for the peer-tutoring session is adequate.	1.5	1.5	28.4	43.3	25.4
2	I believe that the peer-tutoring approach had contributed a significant portion to my achievement in FA1.	1.5	4.5	29.9	34.3	29.9
3.	I am satisfied with the peer tutoring program.	1.5	4.5	28.4	38.8	26.9
4.	I would recommend my peer tutor to my accounting and non-accounting friends.	1.5	3.0	25.4	37.3	32.8
5.	I believe that the future tutors should receive better training or be more knowledgeable or more prepared.	0	3.00	20.9	38.8	37.3

Table 7 measures the tutees' overall satisfaction of peer-tutoring. The table reveals that more than 60% of the respondents (1) are satisfied with the time allocated for the peer-tutoring session as adequate (2) believed that the program had contributed a significant portion to their achievement in FA1 (3) are satisfied with the program, and (4) would recommend the tutors to their accounting and non-accounting friends. The results of this study indicated that respondents in the peer tutoring group showed more positive perceptions about the peer tutoring approach consistent with the findings by Gan, S. L., & Hong, K. S. (2010). More than 70% of the respondents believe that the future tutors should receive better training or be more knowledgeable or more prepared, consistent with study by Keerthirathne (2021) & Kamarudin MA, et al (2021).

Conclusion

The objective of this paper is to examine the effectiveness of peer-tutoring approach as a learning tool among fresh accounting students, from the tutees' perspective, in promoting students' motivation, engagement, self-esteem, self-efficacy and positive attitudes among tutees, which ultimately lead to improvement in their academic performance. From the findings obtained, the majority of respondents concurred that the peer tutoring approach is effective as it promotes their motivation, engagement, self-esteem, and positive attitudes, all of which contribute to improved academic performance in FA1. Since the present study has demonstrated the effectiveness of the peer-tutoring approach, it is recommended that this approach be incorporated as a learning tool across other accounting courses, to foster learning autonomy and productive learning, thereby potentially boosting accounting students' academic performance. This is because peer tutoring often provides more personalized assistance than traditional classroom settings. This personalized assistance can address specific learning requirements and preferences, making learning more effective and enjoyable for students. Other significance of the peer-tutoring approach are (1) it also helps students develop critical thinking, communication, leadership, and problem-solving skills that are essential for future employment, (2) the boost in students' academic achievement, retention and graduation rates contribute to Public University X, Sarawak's overall success or enhancement of its reputation. By producing more future accountants, the university would be able to meet the country's need for accounting professionals, and (3) it aids academicians in creating a collaborative and supportive atmosphere for students, assist students hone their leadership and communication skills, thereby leading to enhancement of their overall educational experience. The selection of tutors based on their excellent performance in the trial test might have given a positive impact on the tutors, as well. Future research can be conducted to examine the tutors' perception on this peer tutoring approach and the trend in academic performance.

There are several limitations on this study. The study only includes accounting students pursuing the FA1 course for the first time at Public University X Sarawak from Semester October 2023- February 2024. As a result, it is not feasible to compare with students enrolled for the subsequent time, or the other cohorts in the university. Future research can be conducted in different settings (such as cross-aged) and for other subject courses to determine whether the findings produced the same results. There are also limitations associated with peer evaluation within this context. Peer evaluations can be influenced by personal biases, friendships, or conflicts. Students may give higher ratings to friends or lower ratings to those they don't get along with, which can compromise the fairness and accuracy of the evaluation. The quality of feedback provided by peers can vary significantly. Some students may provide constructive, thoughtful feedback, while others may give vague or unhelpful comments. This inconsistency can affect the learning experience. In small groups, there might be a tendency for students to conform to the majority opinion or give feedback that aligns with what they think others expect. This can limit honest, diverse perspectives and reduce the effectiveness of peer evaluation.

To address these limitations, it is essential to provide clear guidelines, training, and support for students on how to conduct effective and fair peer evaluations. Additionally, combining peer evaluations with other forms of assessment, such as instructor evaluations or self-assessments, can help mitigate some of these limitations.

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