

# The Influence of Peer Tutoring on Secondary School Students' Understanding and Academic Performance for the Principles of Accounting Subject

Sharifah Robiah Tuan Hazam, Nur Alya Irdina Asmady Hassan,  
Norlia Mat Norwani

Department of Accounting and Finance, Faculty of Management and Economics, Universiti  
Pendidikan Sultan Idris (UPSI), Malaysia  
Email: sharobiah@fpe.upsi.edu.my

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## Abstract

Peer tutoring referred to an effective instructional strategy emphasizes sharing knowledge among students through cooperative learning for academic support. Additionally, this approach also able to enhance the development of social and cognitive skills. The purpose of this study is to examine the influence of peer tutoring on student understanding and academic achievement in the principles of accounting subject among secondary school students. This study employs a quantitative approach and data were collected via a structured online questionnaire. Survey questionnaires were distributed to sixty students from three selected secondary schools located in Federal Territory of Kuala Lumpur. Data gathered were analysed through a statistical package for social sciences (SPSS). The result of this study revealed that peer tutoring influences have a significant relationship with students' understanding. Furthermore, the study also found that peer tutoring influences has a significant relationship with students' academic achievement. Based on study findings, recommend the schools demand to incorporate the peer tutoring programs structure in their teaching approaches to improve current learning outcomes and support various skills development for students.

**Keywords:** Principles of Accounting, Secondary Schools, Peer Tutoring, Academic Achievement, Student Understanding

## Introduction

Across different of educational structures, peer tutoring is a highly respected educational approach that promotes cooperative learning, academic support and progress among students (Hidayat & Saad, 2025) and this approach should be continuously applied by the learners. Additionally, it involves more knowledgeable students or senior student supporting junior students with particular course content (Chiew et al., 2021), creating a supportive

learning environment for academically weaker learners who receive focused assistance that improves understanding and academic achievement of the students.

Moreover, for the principles of accounting subject needs students to understand and clarify the fundamental concepts whereas also enhancing their technical competence, that presents barriers to the student. Besides that, the traditional learning approach might be unable to appropriately support all students' various needs, therefore, leading to the deliberation of another form of learning approaches such as peer tutoring. Previous study related to accounting education has documented of peer tutoring benefits especially improvement in academic achievement, communication skills, positive attitudes, motivation, responsibilities, strengthened of social skills and etc. (Olulowo et al., 2020; Aggarao et al., 2023; Rahmat et al., 2024; & Marsely, 2020).

Evidence supported by previous empirical research, such as Yoviyanti et al. (2023), Rosdianwinata et al. (2019), and Ycong et al. (2021), reported the adoption of peer tutoring strategies improves student learning outcomes. For instance, Yoviyanti et al. (2023) demonstrated that students used peer tutoring method indicates a positive improvement in their ability to understand mathematical concepts compared with conventional method. Consistent with the findings by Rosdianwinata et al. (2019) and Ycong et al. (2021) reported increase in academic achievement among students in peer tutoring groups (experiment group) instead of the control group. While, Kayode (2021) provide evidence that student encountered to peer tutoring scores higher and performs better rather than students encountered to the traditional learning approach.

Despite its demonstrated effectiveness, limited research has been conducted on the role of peer tutoring in accounting education, especially at the secondary school level. Therefore, the objective of this study is to examine the influence of peer tutoring on students' understanding and academic achievement in the principles of accounting subject among secondary school learners.

### **Literature Review and Hypothesis Development**

Prior empirical studies (e.g., Rosdianwinata et al., 2019; Kaharuddin, 2019; Mpetancio et al., 2020; Pasion et al., 2024) consistently indicated that peer tutoring approaches improve students' understanding and learning outcomes. According to Rosdianwinata et al. (2019), students in the experimental peer tutoring learning group excelled compared to those in the control group, that followed a conventional class, in their understanding of mathematics. Kaharuddin (2019) reported that using the peer tutoring method improved student learning outcomes in cycle I, with 60.71% (17) of students achieving higher and equal to 65, while cycle II reported an increase to 78.57% (22) of students, achieving higher and equal to 65. A quasi-experimental study conducted by Mpetancio et al. (2020) demonstrated that peer tutoring improved students' mathematic subject mastery but did not reduce their anxiety related to the subject. Furthermore, Pasion et al. (2024) indicated that peer tutoring intervention provides significantly improved problem-solving skills and student understanding of math, alongside a strong positive correlation ( $r=0.85$ ) between perceived peer-tutoring benefits and academic performance.

Peer tutoring strategies have been shown in previous studies (e.g., Hidayat & Saad, 2025; Chiew et al., 2021; Pasion et al., 2024; Al Yahyaei et al., 2024; Olulowo et al., 2020; Rahmat et al., 2024; Kayode, 2021; Siano, 2025; Firdaus et al., 2021) to significantly improve students' academic performance. Research by Hidayat and Saad (2025) provides evidence that academic achievement is impacted by peer tutoring, similarly to a study by Al Yahyaei et al. (2024) that reported significant improvement of academic performance, after taking peer tutoring. In addition, Siano (2025) documented that the pupils following peer tutoring intervention significantly enhanced their academic performance shifting achievement levels from the range "satisfactory" to "very satisfactory." According to Chiew et al. (2021), the exit test passing rates were increased for the experimental group who used peer tutoring. Moreover, the experimental group's average scores were also enhanced compared to entry test scores (Chiew et al., 2021).

Moreover, when it comes to financial accounting, Olulowo et al. (2020) reported that peer tutoring improved student's academic achievement more effectively than traditional lecture approaches. Rahmat et al. (2024, p. 190) reported 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." Firdaus et al. (2021) further confirmed that higher learning outcomes of the experimental class employed peer tutoring compared to the control class using the lecture method. An equivalent study by Kayode (2021) provides evidence that students who were exposed to peer tutoring achieved higher scores and presented better than students who were exposed to traditional teaching methods. Based on the literature review, the hypothesis development is designed for this study as follows:

H1: The influence of peer tutoring has a significant and positive impact on student understanding.

H2: The influence of peer tutoring has a significant and positive impact on student academic achievement.

### **Research Methodology**

Using a quantitative research methodology and a questionnaire, this research examines the influence of peer tutoring on students' understanding and academic achievement in the subject of principles of accounting among secondary school students. Three secondary schools in the Federal Territory of Kuala Lumpur were chosen. Due to time constraints, schools' willingness to participate, and the need for flexible access to respondents, a convenience sample was applied. The survey questionnaire link was given to three selected schools, and a total of sixty respondents participated in this study. An online structured questionnaire was designed using Google Forms to gather the data. The survey link was shared via email and other communication channels.

With the support of statistical package for the social sciences (SPSS) software, the data obtained for the research is analysed. The questionnaire's content validity was reviewed by two subject matter experts, and a pilot test with 31 students as respondents was conducted. The Kaiser-Meyer-Olkin (KMO) and Cronbach's Alpha were computed for each variable: peer tutoring influences (KMO = 0.788, Cronbach's Alpha = 0.857), student understanding (KMO =

0.660, Cronbach's Alpha = 0.779), and student academic achievement (KMO = 0.690, Cronbach's Alpha = 0.687).

### Findings and Discussion

Table 1 indicates information of the schools involved and respondent profiles. Three schools participated in this study: School B, School C, and School D. The sample consists of 60 students, with School B contributing 10 students, School C contributing 27, and School D contributing 23. In terms of gender, the proportion rate of female respondents was higher, comprising 63.3% of the sample, while males represented 36.7%. The survey solely focused on one age group, representing all respondents who were 17 years old. Sixty students were enrolled in the principles of accounting, regarding academic stream.

Table 1  
*School Involved and Profiles of Respondent*

	Description	Frequency (n)	Percent (%)
<i>School Involved</i>			
School	School B	10	16.7
	School C	27	45
	School D	23	38.3
Total		60	100
<i>Profiles of Respondent</i>			
Gender	Male	22	36.7
	Female	38	63.3
Total		60	100
Age	17 Years old	60	100
Total		60	100
Stream	Principles of Accounting	60	100
Total		60	100

Table 2 presents the relationship between peer tutoring influences and students' understanding as determined by an analysis of Pearson correlation. Pearson correlation is employed to examine the relationship between peer tutoring influences and student understanding in the principles of accounting subject. The analysis results indicate that the Pearson correlation value for the relationship between these two variables (peer tutoring influences and student understanding) is  $r = 0.323$ , while the  $p$ -value = 0.012. Thus, since the  $p$ -value was below 0.05, the relationship between peer tutor influences and student understanding is statistically significant. Moreover, the correlation values obtained show that there is a positive relationship between the peer tutoring influences and student understanding. These findings support Hypothesis 1 (H1), which posits that the influence of peer tutoring has a significant and positive impact on student understanding.

Table 2

*Pearson Correlation the Relationship between Peer Tutoring Influences and Student Understanding*

Pearson Correlation		Peer Tutoring Influences	Student Understanding
Peer Tutoring Influences	Pearson Correlation	1	.323*
	Sig. (2-tailed)		.012
	N	60	60

\*. Correlation is significant at the 0.05 level (2-tailed).

Table 3 shows the relationship between peer tutoring influences and student academic achievement pertinent to Pearson correlation analysis. The analysis related to Pearson correlation is performed to examine the relationship between peer tutoring influences and student academic achievement in the principles of accounting subject. The finding revealed a strongly significant positive relationship, confirmed by r-value = 0.801 and a p-value of 0.000. Furthermore, the correlation values suggest that peer tutoring contributes positively to students' academic achievement. These findings emphasize the importance of peer tutoring as an effective learning support system, specifically in promoting students' academic performance. The results support Hypothesis 2 (H2), which states the influence of peer tutoring has a significant and positive impact on student academic achievement.

Table 3

*Pearson Correlation the Relationship between Peer Tutoring Influences and Student Academic Achievement*

Pearson Correlation		Peer Tutoring Influences	Student Academic Achievement
Peer Tutoring Influences	Pearson Correlation	1	.801**
	Sig. (2-tailed)		.000
	N	60	60

\*\* . Correlation is significant at the 0.01 level (2-tailed).

## Conclusion

This study had investigated the influence of peer tutoring on student understanding and academic achievement in the principles of accounting subject among secondary school students. The result of the finding revealed that peer tutoring had influenced the student's understanding, indicating a positive and significant correlation. Moreover, the study also found that peer tutoring also has influences on student academic achievement. Thus, peer tutoring has emerged as an effective learning strategy that may assist in contributing better future learning outcomes at the secondary school level for accounting education environments. The research finding was parallel with prior studies such as Kaharuddin, 2019; Rosdianwinata et al., 2019; Pasion et al. 2024; and Mpetancio et al., 2020, which indicates peer tutoring approaches improve students' understanding.

Additionally, this study also aligns with previous studies including Hidayat and Saad, 2025; Siano, 2025; Rahmat et. al. 2024; Al Yahyaei et al., 2024; Chiew et al., 2021; Olulowo et al., 2020; Pasion et al., 2024; Kayode, 2021 and Firdaus et al., 2021 showing peer tutoring approaches significantly enhance students' academic performance. Considering the positive finding of the present study, this study suggests that subsequent research is needed to expand investigation the peer tutoring as a potential transformation educational strategy, with a focus on developing both social and academic skills, improve student academic achievements and assisting the tutor and tutee in overcoming the various current educational challenges.

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