



AN ASSESSMENT OF ABM STUDENTS' COMPETENCE IN ACCOUNTING EXERCISES AND ITS IMPACT ON ACADEMIC PERFORMANCE

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ABSTRACT

The study titled "An Assessment of ABM Students' Competence in Accounting Exercises and Its Impact on Academic Performance" was conducted at Balayan Senior High School during the school year 2025–2026. The research aims to determine the level of competence of ABM students in accounting exercises, the impact of this competence on their academic performance, the challenges ABM students encounter, and to provide suitable interventions. A quantitative-descriptive method was employed, with 118 ABM students responding to a questionnaire survey using a validated 4-point Likert scale. The data was analyzed using a weighted mean. The findings indicated that the ABM students demonstrated a high level of competence in accounting exercises (composite mean = 3.20), which positively impacted their academic performance (composite mean = 3.36) by building confidence, enhancing problem-solving skills, and enabling the application of accounting concepts in real-life scenarios. Challenges identified included time management, conceptual understanding, and stress (composite mean = 3.20). Developing competence in accounting was also positively related to performance in other business subjects (composite mean = 3.22). In conclusion, the

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students performed well but still require academic support, such as remediation, peer tutoring, and practical exercises, to further develop their competence and enhance their performance.

Keywords: *ABM students, accounting competence, academic performance, challenges, interventions, remediation, peer tutoring*



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