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Perceived Effectiveness of Online Educational Resources in Knowledge Acquisition Enhancement of Accountancy Students

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ABSTRACT

Online educational resources enhance students' knowledge, especially in subjects like accounting. These resources provide access to video lectures, interactive quizzes, and PDF study materials, making studying more flexible and accessible. With the continuous use of technology in accounting, students rely on online educational resources to support their knowledge acquisition and improve their academic performance. This study used a descriptive research design to explore students' perspectives on the positive effects of online educational resources on their knowledge acquisition. Sixty-four students, from the 2nd to 4th year of the Accountancy program at Northeastern College in Santiago City, Isabela, participated in the printed survey prepared by the researchers. The survey included questions aimed at addressing the research problem. The findings revealed that online educational resources have significant effect on the learning acquisition and enhancement of 2nd- 4th year accountancy students.

Keywords: *Online Educational Resources, Knowledge Acquisition, Positive Effects, Accounting, Video Lectures, Interactive Quizzes, and PDF Study Material.*

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The Researchers

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DEDICATION

This research study is wholeheartedly dedicated to the people whose unwavering support, guidance, and inspiration made this piece of work possible.

To our beloved parents, your unconditional love, sacrifices, and encouragement have been the foundation of our strength. This achievement is as much yours as it is ours.

To the second- fourth year accountancy students who served as our respondents. Their participation has given meaning and direction to our research.

To Northeastern College and College of Accountancy, Business Administration and Management Accounting (CABAMA) for providing us with the quality education to grow academically and personally.

Above all, to the Almighty God for giving us the strength, wisdom, and guidance throughout our journey. All glory and honor belong to Him.

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CHAPTER ONE
INTRODUCTION

➢ *The Problem and its Background*

Since the emergence of the Covid-19 pandemic has forced educational institutions to shift from face-to-face learning to online-based education and teaching, which can only be done with the help of appropriate technological practices (Bao, 2020), the landscape of higher education has been significantly transformed by the rapid growth of online educational resources. The use of these resources has become an essential part of modern learning environments, offering students greater flexibility, accessibility, and various learning tools that can complement traditional face-to-face instruction.

Online educational resources are defined as resources available on the internet in an online educational environment. These resources include HTML documents like course or chapter objectives, lecture notes, assignments, and answers to chapter questions. It could include audio or online video lessons, interactive exercises or exams, or documents that provide links to other websites (GI Global, Scientific Publishing, n.d.). It is often referred to as "online learning resources." These resources have the potential to improve understanding and performance in the field of accounting, where complex concepts like financial reporting, taxation, and auditing require both theoretical knowledge and practical application.

In addition, students also develop a sense of responsibility for their learning progress (Yuhanna et al., 2020). Resources such as online video lectures, PDFs reviewers and interactive quizzes can give students instant access to study materials, additional exercises, and real-world case scenarios. The integration of technology in accounting education goes beyond simple content delivery. As we know, the primary purpose of using technology in education is to improve student learning. Therefore, a well-organized and effective system of learning is seen as a critical factor in determining its success, as it encompasses both the delivery method and the content.

Numerous studies have explored the relationship between the use of educational resources and students' performance specifically in the international universities but studies specifically targeting accounting students are still limited, especially from a quantitative approach. Accounting students may discover that using an online learning platform is advantageous since it allows them to study quickly, participate in activities that need collaboration, and access various course resources (Rizvi & Nabi, 2021). However, the impact of online resources is not uniformly positive across all contexts. Some scholars argue that the effectiveness of these resources depends heavily on students' digital literacy, self-discipline, and the design quality of the e-learning platform itself (Aldahray, 2022).

Hence, it is important to know the perceived effectiveness of online educational resources in knowledge acquisition enhancement of accountancy students. This research study aims to determine the positive effects of the learning resources as an assistance particularly to learning enhancement as perceived by the Accountancy students at Northeastern College.

➢ *Statement of the Problem*

This study aims to determine the positive effects of online educational resources in the knowledge acquisition enhancement as perceived by the Accountancy students at Northeastern College.

Particularly, it aims to:

- *What is the Demographic Profile of the Respondents in Terms of:*

✓ Age

✓ Sex

✓ Year level

- *What are the Online Educational Resources they use as to:*

✓ Accounting Video Lectures

✓ Interactive Quizzes

✓ PDF Reviewers

- *What are the Positive Effects of the Learning Resources as an Assistance to Learning Enhancement?*

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Significance of the Study

This study will focus on the positive effects of online educational resources in the knowledge acquisition enhancement as perceived by the Accountancy students at Northeastern College. The findings of this research will contribute to a more profound understanding of how online educational resources influence students' learning experiences and outcomes in accounting education. This study aims to benefit the following:

- To Accountancy Students. The findings of this study will help accounting students better understand how online educational resources can enhance their learning process, and improve academic performance. By identifying the most effective resources, students can enhance their study habits and improve their understanding of accounting concepts and leading to better academic outcomes.
- To Educators. Educators will benefit from this research by gaining insight into which online learning resources have the most effective on student learning in the field of accounting. The study's findings could guide instructors in combining digital learning tools into their teaching methods, making accounting education more engaging and effective.
- To Academic Institutions. Educational institutions will gain a deeper understanding of how online resources are shaping students' learning experiences. This study can help universities and colleges identify gaps in the current use of technology in education and make informed decisions about resource allocation, training programs, and curriculum development to better support students' learning needs.
- To Policymakers and Educational Authorities. Policymakers in education can use the findings of this study to develop policies that encourage the effective use of online educational resources across disciplines, particularly in specialized fields like accounting. The study may also inform decisions on the adoption of technology-enhanced learning initiatives at the institutional or national level.

Scope and Limitations of the Study

Online educational resources are defined as resources available on the internet in an online educational environment. The primary goal of this study was to determine positive effects of online educational resources in the knowledge acquisition enhancement as perceived by the Accountancy Students at Northeastern College. Therefore, this research study will be conducted and limited only for Second year to Fourth year accountancy students of Northeastern College, Villasis, Santiago City, S.Y 2025-2026 with approximately 64 respondents.

Definitions of Terms

The following terms were operationally and conceptually defined to give clearer understanding of the research:

- Accountancy Students. These are individuals who are studying accounting in school or university, learning about how to manage and analyze financial information. These are the students who served as respondents in this study.
- Asynchronous. Educational courses where the instructor and students do not interact in real-time or at a fixed schedule.
- Coursehero. Course Hero is an online educational platform where students share course documents (lecture notes, problem sets, study guides, etc). Students rely on Course Hero for step-by-step solutions to accounting problems, access to reviewers, and explanations of difficult topics such as partnership accounting, taxation, and auditing.
- Flashcard. A learning tool that displays a question, term, or concept on one side and the corresponding answer or explanation on the other. Used for memorization, active recall, and spaced repetition. Students use flashcards for quick recall of accounting equations, definitions, etc.
- Gizmo. Digital quizzes linked to Gizmos, which are interactive online math and science simulations. They assess understanding after simulation activities and provide immediate feedback. Students use them as supplementary tools for problem-solving, logical thinking, and visualizing formulas (e.g., interest computations, statistical concepts applied in auditing and financial analysis).
- Interactive Quizzes. Aims to test the target audience's knowledge on the specific subject matter or to learn more about their opinion. Interactive content can be used for multiple purposes, whether educational or engagement.
- Online Educational Resources. These are materials and tools available on the internet that help students learn. Examples include websites, videos, online courses, and e-books. Online Educational Resources are digital tools, content, and platforms designed to improve knowledge, skills, and academic performance by providing accessible and flexible learning opportunities.
- Pandemic. A pandemic is an outbreak of a disease that spreads across a large area, affecting many people worldwide, like the COVID-19 pandemic.
- PDF Reviewers. These tools are particularly beneficial for researchers who need to access extended information such as codes as well as to understand the academic content of papers including terms, authors and citations.
- Quizlet. Quizlet is one of the online educational resources for creating and studying flashcards, tests, and interactive study sets. Students use Quizlet to create and review flashcards on accounting terms, formulas, journal entries, and standards. It helps them quickly memorize key concepts before quizzes and exams.
- Scribd. Scribd is an online document reading (ebooks, articles, study materials, etc.). Students use Scribd to read accounting textbooks, reviewers, practice problems, and CPA exam prep materials available on the platform. Since documents can be downloaded, it makes reviewing easier even offline.

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- Studocu. Studocu is where students upload and share study materials, lecture notes, summaries, PDF documents. Students access Studocu to find reviewers, solution manuals, sample problems, and shared notes from other universities.
- Video Lectures. These are educational resources or talks that are recorded or live streamed for students to watch accounting topics.

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CHAPTER TWO
REVIEW OF RELATED LITERATURES AND STUDIES

This chapter presents both foreign and local literature and studies related to the perceived effectiveness of online educational resources (OERs) in enhancing the knowledge acquisition of accountancy students.

A. Review of Literatures

➢ *Foreign Literature*

One of the most frequently highlighted benefits of online educational resources (OERs) is their capacity to provide flexible and accessible learning opportunities. As stated by Mukhtar et al. (2020), online learning environments allow students to study at their own pace and in distraction-free settings make them suitable alternatives to traditional classrooms. Similarly, the findings of Lockman and Schirmer (2020) emphasized how online platforms foster not only academic learning but also communication and collaborative skills. Building on these perspectives, Dung (2020) reported an increasing reliance on digital tools as students sought to advance their education more efficiently. In the context of accounting education, Rizvi and Nabi (2021) underscored that OERs improve study habits and support collaborative learning by giving access to a diverse range of materials. More recently, the findings of Safkaur et al. (2023) and Mihai et al. (2023) confirmed that online resources significantly contribute to knowledge acquisition, though challenges such as unclear instructional design and technological limitations remain pressing concerns.

Engagement and motivation are crucial in determining the effectiveness of online resources. As noted by Yuhanna et al. (2020) online education encourages learners to take greater responsibility for their own progress. Barrot et al. (2021) revealed that students' positive attitudes, perceived usefulness, and ease of use of OERs during the COVID-19 pandemic strongly influenced learning outcomes. Wu et al. (2023) expanded this discussion by showing that gamified and interactive learning applications enhance student participation and comprehension of accounting concepts more effectively than traditional text- heavy approaches. Collectively, these studies illustrate that well-designed digital resources can sustain learner motivation and promote deeper engagement.

Scholars have also highlighted the role of online platforms in improving both academic outcomes and soft skills. As emphasized by Lockman and Schirmer (2020) OER-based learning enhances collaboration and communication among students. Earlier research by Bernard et al. (2020) provided foundational evidence that blended learning environments improve academic achievement by combining flexibility with structured instruction. Likewise, Garrison and Vaughan (2020) stated that such approaches foster critical thinking and collaborative problem-solving, thereby supporting outcome-oriented accounting education.

➢ *Local Literature*

In the Philippine context, access remains one of the most significant barriers to the effective use of online educational resources (OERs). The Commission on Higher Education (CHED) suggested strengthening online platforms and blended learning such as, but not limited to, Google Classroom, Messenger, Zoom, Edmodo, Facebook, and YouTube (CHED, 2020). In addition, both CHED and DepEd adopted numerous delivery options including face-to-face, blended learning, distance learning, and homeschooling (CHED, 2020; DepEd, 2020). However, these initiatives posed difficulties for students with limited internet access, lack of digital devices, and socioeconomic constraints. Arcilla (2020) further reported that although CHED and DepEd supported flexible learning, challenges in implementation persisted due to barriers in digital readiness.

As stated by, Fabito, Trillanes, and Sarmiento (2020) poor connectivity, limited device availability, and household distractions consistently hampered students' engagement in online learning. Likewise, Cordero (2023) revealed that while students from Pangasinan State University were moderately aware of e-learning platforms, their limited digital literacy and restricted internet access prevented them from maximizing the benefits of these resources. These findings underscore the persistent digital divide that particularly affects accountancy students in resource-limited areas.

The transition to online learning has raised concerns about teaching approaches and student interaction. The study conducted by Mishra et al. (2020) noted that OERs risk diminishing meaningful teacher–student connections by reducing face- to-face interaction, while Muthuprasad et al. (2021) stressed that platforms such as Zoom, Google Meet, and Microsoft Teams must be adapted carefully to ensure effective instruction. Despite these challenges, positive developments have been observed. Cua (2023) conducted a comparative study at De La Salle University examining the effectiveness of purely online and hybrid learning in taxation courses.

B. Review of Studies

➢ *Foreign Studies*

International research consistently highlights how innovative instructional strategies enhance accounting education in online and blended settings. Sun and Chen (2020) reviewed effective online learning practices and concluded that structured course

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design, interactive activities, and continuous feedback foster greater student autonomy, motivation, and achievement. In support of this, Alqurashi (2020) found that active communication and learner instructor interaction strongly predicts student satisfaction and perceived learning, emphasizing the importance of engagement in online platforms.

The integration of digital tools has also been shown to improve performance in blended environments. Bernard et al. (2020) confirmed that students in blended courses performed significantly better than those in traditional classes, underscoring the global shift toward technology-supported learning. Similarly, Gokhberg et al. (2020) revealed that simulations and case studies in accounting courses allow students to apply theoretical knowledge to real-world problems. As stated by Kapoor et al. (2023) who provided further evidence by demonstrating that interactive videos and online quizzes enhance retention more effectively than passive reading materials.

Despite these benefits, challenges remain. The study conducted by Wann (2023) noted that accounting concepts are inherently complex, requiring significant motivation for mastery in online settings. Likewise, Al-Hashimy et al. (2023) emphasized that student isolation and lack of motivation continue to hinder fully effective online education. Addressing these issues, Abeysekera et al. (2024) concluded that reducing cognitive load in OERs improves both short- and long- term retention, while Little and Jones (2020) confirmed that students using OERs generally outperformed their peers in traditional classrooms, though outcomes varied by sex.

- *Local Studies*

Recent research emphasizes the combined influence of academic preparation and digital resources. Chua et al. (2022) reported that accountancy students with access to organized online materials such as recorded lectures and discussion forums displayed greater confidence in preparing for the CPA board examination. Similarly, Fetalvero et al. (2023) revealed that prior achievements in core subjects such as English and Mathematics strongly predicted students' performance in accounting 1 at Romblon State University.

According to the study of, Teofilo-Labitad and Paglinawan (2025) who examined the impact of digital resource availability on intentional learning among high school students in Valencia City, Bukidnon. Their findings revealed that schools integrating digital tools into lesson plans experienced increased student participation, motivation, and interest in learning. Access to various online resources allowed for more interactive and personalized learning experiences, while interactive digital tools enhanced students' ability to analyze information and apply knowledge in real-world contexts. These results highlight that digital resources not only facilitate knowledge acquisition but also promote higher-order thinking skills.

According to the study of Viesca (2024), students preferred online quizzes and examinations because they found them more convenient, citing reduced time pressure, improved time management, and better organization as key benefits. They also emphasized that completing activities online was easier and more creative due to the availability of digital resources. In terms of preparedness, most students reported that online classes enhanced their physical readiness by encouraging active participation and confident task submission. Mentally, they found it easier to accomplish their work without feeling pressured or overwhelmed. Emotionally, students highlighted that online learning supported effective time management, enabled them to balance family and academic responsibilities, and reduced negative overthinking about their performance.

Dungo and Gascon (2022) further revealed that the quality of online instructional delivery had a direct impact on both short- and long-term memory retention in technical fields such as accounting. These findings suggest that while OERs support enhanced knowledge acquisition, their effectiveness depends heavily on infrastructure and instructional design.

C. Conceptual Framework

The study adopts the Input–Process–Output (IPO) Model, which serves as the foundation for evaluating the perceived effectiveness of online educational resources in enhancing the knowledge acquisition of accountancy students. The IPO model provides a systematic method for tracing how inputs (student characteristics and types of resources) are transformed through processes (usage and perceptions) to produce *outputs (perceived effectiveness of OERs).*

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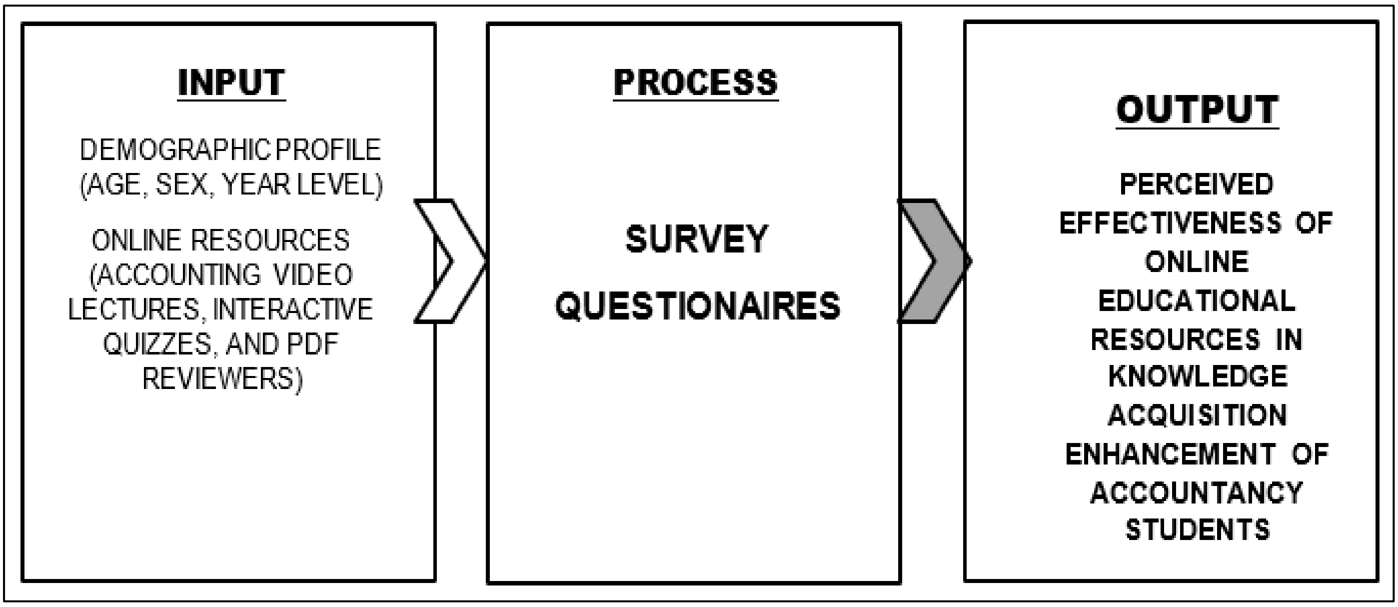

Fig 1 Paradigm of the Study

According to this framework, the input includes the respondents' demographic profile, including their age, sex, and year level, as well as the types of educational resources that they frequently use, including online video lectures, quizzes, tutorial videos, and PDF reviewers. These inputs serve as the foundation of the study by identifying both the characteristics of the learners and the learning tools available to them.

The process covers the students’ engagement with online educational resources, which is measured through frequency of use, perceived effectiveness, and the positive effects in enhancing their knowledge acquisition. This step describes how students use the materials, whether frequently or occasionally, and how these interactions affect their study habits, understanding of accounting principles, and motivation to learn.

The expected output of this study is the determination of the perceived effectiveness of online educational resources in enhancing the knowledge acquisition of accountancy students. In particular, this involves determining whether these resources actually enhance students’ academic achievement and provide a deeper comprehension of complex accounting topics.

The model illustrates a logical flow: The inputs directly influence the processes, as the demographics and types of resources determine how often and effectively students engage with OERs. In turn, these processes lead to the output, which measures the overall effectiveness of online educational resources in improving knowledge acquisition. This flow emphasizes that learning outcomes are not determined solely by access to resources but also by students’ engagement and perceptions.

The IPO model was used because it provides a clear and testable structure for the study. It allows the researchers to trace how background variables and educational tools are transformed through actual usage into measurable academic outcomes. This model emphasizes that learning improvement is not automatic upon accessing online resources; rather, it depends on how students engage with them and perceive their usefulness.

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CHAPTER THREE
METHODOLOGY

This chapter explains how the research is carried out. It includes the research design and methodology, the study's locale, the respondents, the instrument used, data gathering methods, and statistical treatments to assess how effective online educational resources are in enhancing knowledge acquisition as perceived by the Accountancy students at Northeastern College.

➢ *Research Design*

Research design is the set of methods and procedures used in collecting and analyzing measures of the variables specified in the research problem (Kirumbi, 2018). This study will use a survey questionnaire and a descriptive design to describe the demographic profile of the accountancy students specifically in terms of age, sex, and year level. Also, it will identify the types of online educational resources they use and the perceived positive effects of these resources on their learning.

➢ *Population*

The respondents of this study are the Accountancy students under the department of the College of Accountancy, Business Administration and Management Accounting (CABAMA). The respondents were 2nd to 4th year Accountancy students. The researchers chose the said respondents because they are more familiar with the use of online educational resources. The formula used in getting the sample size:

$$n= \frac{N}{1+(Ne)^2}$$

Where in;

n= Sample size

N= Population

e= Margin of error

$$n= \frac{76}{1+(76\,x\,0.05)^2}$$

n= 64

Table 1 Total Number of Population and Sample Size

Year Level	Total Number of Population	Formula	Sample Size
Second	17	$\frac{17}{76} = 0.2237 \times 64$	14
Third	18	$\frac{18}{76} = 0.2368 \times 64$	15
Fourth	41	$\frac{41}{76} = 0.5395 \times 64$	35
Total	**76**		**64**

This study employed a stratified random sampling method, which ensures fair representation of various groups within the population. This method ensured that all subgroups were proportionally represented in the sample, enhancing the generalizability of the results.

The sample is comprised of 64 out of 76 accountancy students. The researchers will utilize probability sampling, a method that involves randomly selecting individuals from the population to participate in the study. By using probability sampling, researchers ensures that the chosen sample accurately represents the broader population, allowing the findings to be generalized with statistical.

➢ *Research Instruments*

This research study is a quantitative in nature, specifically, survey type research. The researchers will use a mixed modified and adaptive questionnaire, which will be use in conducting the survey. In this section of the study, the researchers must indicate the items in the instrument that were formulated.

The questionnaire will consist of three main sections: demographic profile, the online educational resources used by the respondents, and the positive effects of the learning resources as an assistance to learning enhancement. The researchers will then

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float the printed questionnaires that will be distributed to the randomly selected respondents for this study. In addition, the teacher-in-charge will validate the instrument used before it was made onto the study.

➢ *Data Gathering Procedure*

At first, the researchers scanned for fundamental resources that could help them in their study. From these, the researchers will create considerations in formulating fundamental questions.

A letter of consent, signed by the research instructor, adviser and a representative, will be submitted to the dean's office. The researchers will seek approval and request to proceed with conducting the study from 2nd to 4th year BSA students of Northeastern College.

Once the letter is approved, a questionnaire will be prepared, printed, and distributed to the respondents. After a few minutes, the researchers will collect all the completed questionnaires.

The responses will then be checked and reviewed. Descriptive statistics will be used to analyze the demographic profile, the types of online educational resources used by the respondents, and the positive effects of the learning resources in enhancing their learning in accounting.

➢ *Statistical Analysis*

To analyze the data gathered in this study, the following descriptive statistical method will be employed:

- Sample frequency counts and percentage computation will be used to summarize the demographic profile of the respondents in terms of age, sex, and year level. These statistics were also be used to describe the respondents' usage patterns of online educational resources, including accounting video lectures, interactive quizzes, and PDF reviewers.
- Weighted mean will be used to determine the perceived effectiveness of online educational resources in enhancing knowledge acquisition of accountancy students.

Table 2 The Numerical Value and Range of Each Descriptive Interpretation

Numerical Value	**Ranges**	**Descriptive Interpretation**
5	4.21 – 5.00	Strongly Agree
4	3.41 – 4.20	Agree
3	2.61 – 3.40	Neutral
2	1.81 – 2.60	Disagree
1	1.00 – 1.80	Strongly Disagree

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CHAPTER FOUR
PRESENTATION, INTERPETATION, AND ANALYSIS OF DATA

This chapter presents the results, analysis and interpretation of data gathered through a printed survey questionnaire.

A. Table Frequency and Percentage Distribution of the Respondents

➢ *Table Age of the Respondents*

Table 3 Shows the Frequency and Percentage Distribution of Respondents According to Age.

Age	Frequency	Percentage
18-19	15	23.44%
20-21	44	68.75%
22-23	5	7.81%
TOTAL	**64**	**100%**

According to Table 3, 44 respondents (68.75%) were aged 20-21, 15 respondents, or (23.44%) were aged 18-19, and 5 respondents (7.81%) were aged 22-23. Therefore, the majority of respondents who answered the survey questionnaire were in the 20-21 age group.

➢ *Table Sex of the Respondents*

Table 4 shows the frequency and percentage distribution of respondents according to sex.

Sex	Frequency	Percentage
Male	15	23.44%
Female	49	76.56%
TOTAL	**64**	**100%**

According to Table 4, in terms of sex, the majority of respondents were female (76.56%) and followed by male respondents (23.44%). Therefore, most respondents belonged to the female group.

➢ *Table Year Level of the Respondents*

Table 5 Shows the Frequency and Percentage Distribution of Respondents According to Year Level.

Year Level	Frequency	Percentage
2nd Year	14	21.88%
3rd Year	15	23.44%
4th Year	35	54.69%
TOTAL	**64**	**100%**

According to Table 5, of the 64 respondents, 35 (54.69%) were in the 4th year level, followed by 15 (23.44%) in the 3rd year level, and 14 (21.88%) in the 2nd year level. Therefore, the table indicates that most respondents were from the 4th year level.

B. Table Frequency and Percentage Distribution of Respondents as to the Types of Online Educational Resources

➢ *Table Accounting Video Lectures*

Table 6 Shows the Frequency and Percentage Distribution of Respondents According to Online Educational Resource- Video Lecture.

Video Lecture	Frequency	Percentage
Video Lecture No. 1	21	8.79%
Video Lecture No. 2	41	17.15%
Video Lecture No. 3	41	17.15%
Video Lecture No. 4	41	17.15%
Video Lecture No. 5	35	14.65%
Video Lecture No. 6	60	25.11%
TOTAL	**239**	**100%**

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Table 6 shows that 60 respondents (25.11%) use video lecture No. 6, followed by video lecture 2, 3, and 4, each with 41 respondents (17.15%). Meanwhile, 35 respondents (14.65%) use video lecture no. 5, and 21 respondents (8.79%) watch video lecture no. 1. Therefore, the table shows video lecture no. 6 is the most frequently used resource among the respondents.

- *Table Interactive Quizzes*

Table 7 Shows the Frequency and Percentage Distribution of Respondents According to Online Educational Resource- Interactive Quizzes.

Interactive Quizzes	Frequency	Percentage
Flashcard	42	40%
Gizmo	15	14.29%
Quizlet	48	45.71%
TOTAL	**105**	**100%**

Table 7 shows that 48 respondents (45.71%) use Quizlet, followed by Flashcard 42 respondents (40%) and Gizmo 15 respondents (14.29%). Therefore, Quizlet is the most frequently used online educational resource (OERS) among respondents, contributing to the enhancement of knowledge acquisition in accounting.

- *Table PDF Reviewers*

Table 8 Shows the Frequency and Percentage Distribution of Respondents According to Online Educational Resource- PDF Reviewers

Reviewers	Frequency	Percentage
Course Hero	47	28.83%
Scribd	57	34.97%
Studocu	59	36.20%
TOTAL	**163**	**100%**

Table 8 shows that there are 59 respondents (36.20%) use Studocu, followed by Scribd with 57 respondents (34.97%), and Course Hero with 47 respondents (28.83%). Therefore, Studocu is the most frequently used online educational resource.

C. Table Weighted Mean and Descriptive Interpretation of Respondents as to the Effectiveness of Online Educational Resources

Table 9 Shows the Effectiveness Statements, Weighted Mean, Grand Mean, and their Descriptive Interpretation.

Statements	Weighted Mean	Descriptive Interpretation
Online educational resources have improved my critical thinking and problem-solving skills especially in accounting.	4.03	Agree
Real-time feedback from online educational resources has enhanced my ability to address learning gaps.	3.92	Agree
Online educational resources helped me connect theoretical concepts with real-world accounting applications.	4.08	Agree
Accounting video lectures improve the quality of my understanding of the accounting concepts.	4.33	Strongly Agree
The use of video lectures enhances my understanding in accounting topics.	4.38	Strongly Agree
I retain more accounting knowledge by watching accounting video lectures.	4.13	Agree
I feel more confident in my accounting knowledge after watching video lessons.	3.92	Agree
Online tutorials and instructional videos have supplemented my learning and clarified difficult topics.	4.13	Agree
Online assessments and quizzes have helped me gauge my progress and identify areas for improvement in accounting subjects.	3.97	Agree
Interactive quizzes are effective for assessing my knowledge in accounting subjects.	3.95	Agree
Interactive quizzes help identify my weak areas in accounting.	4.06	Agree
Interactive quizzes help me assess my understanding of accounting topics.	4.13	Agree
Interactive learning quizzes available on online provide me with timely feedback, which motivates me to improve my performance.	3.86	Agree
PDF reviewers are effective in summarizing accounting key concepts.	3.98	Agree
PDF Reviewers and summaries helped me improve my exam performance.	3.92	Agree
PDF Reviewers are convenient and enhance learning efficiency.	4.17	Agree

PDF reviewers allow me to study at my own pace.	4.03	Agree
The use of PDF reviewers improves my comprehension of accounting subjects.	3.93	Agree
The flexibility offered by online educational resources enhances my motivation to learn.	4.02	Agree
Online educational resources motivate me to study more independently.	3.97	Agree
Online educational resources help me better understand accounting concepts.	4.23	Strongly Agree
I learn more efficiently when using online educational resources.	3.92	Agree
I learn more effectively using online educational resources.	3.89	Agree
Online educational resources are effective in enhancing my knowledge in accounting topics.	4.14	Agree
Overall, I am satisfied with the use of online educational resources in my accounting subjects.	4.23	Strongly Agree
GRAND MEAN	4.05	Agree

The results of this study indicate a positive perception of the effectiveness of online educational resources among respondents. Specifically, four (4) out of twenty-five (25) statements obtained a descriptive interpretation of ‘Strongly Agree’, while the remaining twenty-one (21) statements received a descriptive interpretation of ‘Agree’. The overall grand mean of 4.05, which falls under the ‘Agree’ category, suggests that respondents generally agreed that online educational resources significantly contribute to knowledge acquisition enhancement.

Analysis shows that the most of the students strongly agreed that the use of video lectures enhances their understanding in accounting topics (weighted mean = 4.38), that accounting video lectures improve the quality of their understanding of the accounting concepts (weighted average = 4.33), that online educational resources help them better understand accounting concepts (weighted mean =4.33), that they are satisfied with the use of online educational resources in accounting subjects (weighted mean = 4.23). These results highlight that students strongly emphasize the role of video lectures and comprehensive online resources in improving understanding and overall satisfaction with learning in accounting.

Moreover, analysis shows that the most of the students are ‘Agree’ as to PDF reviewers are convenient and enhance learning efficiency (weighted mean = 4.17), that online educational resources are effective in enhancing knowledge in accounting topics (weighted mean = 4.14), that they retain more accounting knowledge by watching accounting video lectures (weighted mean = 4.13), that online tutorials and instructional videos have supplemented their learning and clarified complex topics (weighted mean = 4.13), that Interactive quizzes help them assess their understanding in accounting topics (weighted mean = 4.13), that online educational resources helped them connect theoretical concepts with real-world accounting application (weighted mean = 4.08), that interactive quizzes help them identify their weak areas in accounting (weighted mean = 4.06), Online educational resources have improved their critical thinking and problem- solving skills especially in accounting (weighted mean = 4.03), that PDF reviewers allow them to study at their own pace (weighted mean = 4.03), that the flexibility offered by online educational resources enhances their motivation to learn (weighted mean = 4.02), that PDF reviewers are effective in summarizing accounting key concepts (weighted mean = 3.98), that online assessments and quizzes have helped them gauge their progress and identify areas for improvement in accounting subjects (weighted mean = 3.97) that Online educational resources motivate them to study more independently (weighted mean = 3.97), that Interactive quizzes are effective for assessing their knowledge in accounting subjects (weighted mean = 3.95), that the use of PDF reviewers improves their comprehension of accounting subjects (weighted mean = 3.93), that real-time feedback from online educational resources has enhanced their ability to address learning gap (weighted mean = 3.92), that they feel more confident in my accounting knowledge after watching video lessons (weighted mean = 3.92), that PDF Reviewers and summaries helped them improve their exam performance (weighted mean = 3.92), that they learn more efficiently when using online educational resources (weighted mean = 3.92), that they learn more effectively using online educational resources (weighted mean = 3.89), and that Interactive learning quizzes available on online provide them with timely feedback, which motivates them to improve their performance (weighted mean = 3.86).

Overall, analysis showed that the Grand mean is 4.05, having Agree as its descriptive value implies that the accountancy respondents agree with most of the abovementioned Perceived Effectiveness of Online Educational resources in knowledge acquisition enhancement.

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CHAPTER FIVE
CONCLUSION AND RECOMMENDATION

This chapter presents the most important part of the study. It highlights the elaborated summary and conclusion based on the findings from the quantified results in the previous chapter. In addition, this chapter added a recommendation to complete the study entirely.

➢ *Conclusion*

The main purpose of this research study is to determine the perceived effectiveness of online educational resources in knowledge acquisition enhancement of accountancy students at Northeastern College.

- One of the online educational resources the accountancy students used is accounting video lectures, specifically, Video Lecture No.1, Video Lecture No.2, Video Lecture No.3, Video Lecture No.4, Video Lecture No.5, and Video Lecture No.1. Also, Interactive Quizzes that consist of Quizlet, Flashcard, and Gizmo. Lastly, PDF reviewers such as Studocu, Scribd, and Coursehero.
- The flexibility offered by online educational resources increases students' motivation to learn. Online educational resources helped students connect theoretical concepts and enhanced their critical thinking and problem- solving skills in real-world accounting applications. Accounting video lectures, in particular, enhanced students' understanding of accounting topics, supplemented their learning, and clarified complex topics. As a result, students retained more accounting knowledge and increased confidence by using those online educational resources.
- Interactive quizzes helped students identify weak areas in accounting and provide timely feedback, motivating them to improve their performance. Similarly, PDF reviewers were considered effective in summarizing accounting key concepts, and allowed students to study at their own pace, contributing to greater learning efficiency.
- Respondents also acknowledged that the flexibility of these resources boosts their motivation to learn, encourages independent study, and enhances both the efficiency and effectiveness of their learning. Thus, online educational resources are significantly effective in enhancing knowledge acquisition as perceived by the accountancy students.

➢ *Recommendation*

Based on the findings of this study, the following recommendations are presented to further enhance the conduct of future research. These are intended to guide future researchers, improve similar studies, and provide useful insights for better outcomes.

- Future researchers are encouraged to study not only the positive effects of online educational resources but also the negative effects of those resources on the knowledge acquisition enhancement among accountancy students.
- Future researchers may conduct a research study similarly to this study and suggests to use descriptive-comparative study, to examined the perceived effectiveness of online educational resources prior to the knowledge acquisition enhancement of accountancy students.
- For accountancy students, it is recommended to maximize the use of online educational resources such as video lectures, interactive quizzes, and pdf reviewers since these tools have been proven to enhance comprehension, retention, and application of accounting concepts.
- It may be beneficial for future studies to explore potential technical issues or barriers that students face when accessing online educational resources and suggest ways to overcome these challenges for more effective learning.
- Future researchers may conduct a quasi-experimental research design to better determine the cause-and-effect relationship between online educational resources and students' knowledge acquisition. This will provide more accurate evidence of their effectiveness in improving academic performance.

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APPENDICES

A. Survey Questionnaires

Perceived Effectiveness of Online Educational Resources in Knowledge Acquisition Enhancement of Accountancy Students

Adapted from a foreign study entitled "The Impact of Digital Tools and Online Learning Platforms on Higher Education Learning Outcomes".

➢ *Part I. Demographic Profile*

- Name: ____(Optional)
- Age:
- Sex: ☐ Male ☐ Female
- Year Level: ☐ 2nd ☐ 3rd ☐ 4th

➢ *Part II. Types of Online Educational Resources*

- *Instruction:* Check the box beside the materials you are familiar with. (You can check as many as you can)

- *Which Online Educational Resources are you Familiar with?*

✓ *Online Accounting Video Lecture (YouTube)*

- BCV
- Mr. Accounting
- Pinnacle
- Reo
- Sir Chua
- Sir Win

✓ *Interactive Quizzes*

- Flashcard
- Gizmo
- Quizlet

✓ *Reviewers (PDFs)*

- Course Hero
- Scribd
- Studocu

➢ *Part III. Effectiveness of Online Educational Resources*

- 5-Strongly Agree| 4-Agree | 3-Neutral | 2-Disagree | 1-Strongly Disagree

Statements	**5**	**4**	**3**	**2**	**1**
Online educational resources have improved my critical thinking and problem-solving skills especially in accounting.					
Real-time feedback from online educational resources has enhanced my ability to address learning gaps.					
Online educational resources helped me connect theoretical concepts with real-world accounting applications.					
Accounting video lectures improve the quality of my understanding of the accounting concepts.					
The use of video lectures enhances my understanding in accounting topics.					
I retain more accounting knowledge by watching accounting video lectures.					
I feel more confident in my accounting knowledge after watching video lessons.					
Online tutorials and instructional videos have supplemented my learning and clarified difficult topics.					
Online assessments and quizzes have helped me gauge my progress and identify areas for improvement in accounting subjects.					

Interactive quizzes are effective for assessing my knowledge in accounting subjects.					
Interactive quizzes help identify my weak areas in accounting.					
Interactive quizzes help me assess my understanding of accounting topics.					
Interactive learning quizzes available on online provide me with timely feedback, which motivates me to improve my performance.					
PDF reviewers are effective in summarizing accounting key concepts.					
PDF Reviewers and summaries helped me improve my exam performance.					
PDF Reviewers are convenient and enhance learning efficiency.					
PDF reviewers allow me to study at my own pace.					
The use of PDF reviewers improves my comprehension of accounting subjects.					
The flexibility offered by online educational resources enhances my motivation to learn.					
Online educational resources motivate me to study more independently.					
Online educational resources help me better understand accounting concepts.					
I learn more efficiently when using online educational resources.					
I learn more effectively using online educational resources.					
Online educational resources are effective in enhancing my knowledge in accounting topics.					
Overall, I am satisfied with the use of online educational resources in my accounting subjects.					