International Journal of Advanced Research in Education and Society
e-ISSN: 2682-8138 | Vol. 7, No. 5, 575-587, 2025
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Levelling the Learning Curve: Peer Tutoring as a Transition Pedagogy for First-Year Accounting Success

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Received: 2 August 2025 | Accepted: 15 October 2025 | Published: 1 November 2025

DOI: https://doi. org/10.55057/ijares.2025.7.5.47

Abstract: *Early academic success is a key predictor of student retention, yet many first-year accounting students face significant challenges adjusting to university study. While the benefits of peer tutoring are well established in other disciplines, evidence within higher education accounting remains scarce and fragmented. Guided by Transition Pedagogy, this study examines the impact of a structured peer tutoring programme on both academic performance and the lived experiences of participating tutors and tutees. Drawing on data from multiple cohorts over five semesters, peer tutees consistently outperformed their non-tutored peers in final examinations and were better able to sustain performance from ongoing assessments into high-stakes finals. The greatest benefits were observed among students who engaged with the program regularly across the semester. Qualitative feedback from tutees highlighted that peer tutoring enhanced their understanding of fundamental concepts, improved problem-solving skills, increased confidence, and fostered a sense of belonging. Tutors described gains in technical knowledge, critical thinking, communication, leadership, and professional readiness. These findings provide compelling, discipline-specific evidence for peer tutoring as an effective transition pedagogy in accounting education, supporting student achievement, fostering academic resilience, and strengthening pathways to retention and progression.*

Keywords: Peer Tutoring; Transition Pedagogy; Academic Performance; Accounting Education; Higher Education

1. Introduction

The first year of university is a pivotal period in which students negotiate the academic, social, and personal demands of higher education. For many, this transition is marked by uncertainty, heightened attrition risk, and variable academic performance, particularly in disciplines with demanding conceptual and technical requirements such as accounting. Transition Pedagogy offers a comprehensive framework for supporting student success in this critical phase, advocating an intentionally designed first-year experience that is inclusive, scaffolded, engaging, and aligned with students' diverse needs (Kift et al., 2010). Its six interrelated curriculum principles—design, transition, engagement, diversity, assessment, and evaluation—aim to integrate academic and social support into the curriculum, thereby improving student belonging, confidence, and achievement.

Within this framework, peer tutoring emerges as a powerful strategy for advancing both the transition and engagement principles, while also recognising and accommodating the diversity of students' backgrounds, prior learning experiences, and individual needs. Peer tutoring draws on social constructivist theory, positioning more experienced students as facilitators of learning for their less experienced peers. This approach not only reinforces the academic content for tutees but also cultivates a supportive learning community that normalises the challenges of first-year study. The reciprocal benefits extend to tutors, who develop enhanced communication skills, confidence, and professional readiness. Despite substantial evidence of its efficacy in other disciplines—such as nursing and STEM—research into peer tutoring in higher education accounting remains fragmented, with most studies relying on self-reported perceptions or focusing on secondary school contexts Ain et al., 2023; Alegre et al., 2020; Mansour et al., 2022; Olulowo & Ugwoke, 2020). Given the critical role of early academic success in retention, there is a need to evaluate the effectiveness of peer tutoring as a transition pedagogy in first-year accounting education. This study addresses this gap by examining both the academic impact and the lived experiences of tutors and tutees participating in a structured peer tutoring program. In doing so, it contributes discipline-specific evidence to enhance transition support and student success in accounting and related fields.

2. Literature Review and Problem Statement

2.1 Literature Review

Peer tutoring has been widely examined across disciplines and educational levels, with a growing body of evidence pointing to its potential as an effective and often low-cost pedagogical intervention. Studies consistently report positive impacts on academic achievement, student engagement, and skill development, though the nature and extent of these benefits vary depending on context, program design, and methodological rigour.

In higher education, Mansour et al. (2022) explored accounting students' perceptions of peer tutoring through a large-scale quantitative survey. Students reported that peer tutoring enhanced both academic achievement and cognitive development, with a strong preference for face-to-face delivery and support for its formal integration into curricula. While these findings provide valuable insights into student attitudes, the reliance on self-reported perceptions limits generalisability. Furthermore, without objective performance data, the study cannot confirm whether perceived benefits translate into measurable learning gains. Similarly, Seo and Kim (2019) investigated Korean college students' experiences using a pre–post self-report design with 373 participants. They found significant improvements in academic achievement, communication, and collaboration skills, though the academic gains were evident only among tutees. This highlights the importance of tailoring the program to address the distinct needs of tutors and tutees. More robust experimental and quasi-experimental studies provide stronger evidence of impact. In secondary education, Olulowo and Ugwoke (2020) demonstrated that peer tutoring significantly improved students' achievement in financial accounting in secondary schools. Interestingly, no gender differences were found, though socioeconomic status influenced outcomes. These findings highlight the potential of peer tutoring to bridge achievement gaps, while also highlighting the need to address equity issues in program delivery. However, the study's regional focus on Southern Nigeria may restrict the extent to which the findings can be generalised to other contexts. In another study focusing on secondary schools, Wale-Fadairo and Ige (2022) reported that peer tutoring not only improved students' knowledge retention but also fostered more positive attitudes towards the subject, with benefits evident across both male and female students.

In a university setting, Kim et al. (2021) examined a formal peer tutoring programme for first-year baccalaureate nursing students using a quasi-experimental design. Comparing a cohort with peer tutoring to a historical control group, they reported significantly lower course failure rates (3.47% vs. 7.02%) and notable gains in exam scores among attendees. Students who engaged more frequently in tutoring sessions achieved the greatest improvements, suggesting a dose–response relationship. While persuasive, the use of historical control introduces potential cohort effects that limit causal inference. Arco et al. (2020) offer some of the strongest causal evidence through a randomised experimental design involving first-year university students in Spain. Their structured, year-long, one-to-one peer tutoring program led to statistically significant performance gains with moderate effect sizes. This study not only demonstrates the academic benefits of peer tutoring but also suggests its potential for supporting student adjustment in the transition to higher education. Nonetheless, the intensity and resource demands of the program may limit scalability in less well-funded institutions.

In another study on radiography education, Foulkes and Naylor (2022) trialled a Peer Assisted Learning (PAL) intervention in which eight final-year students delivered three weeks of peer-led tuition to first-year radiography students. Qualitative data from pre- and post-intervention focus groups were thematically analysed. It was noted that PAL enhanced clinical skills while fostering peer connectivity. In addition to benefits for tutees, PAL developed tutors' communication skills, confidence, self-esteem, and professional readiness. These findings position PAL as a promising model for radiography education, meriting further investigation with first-year students. In another study by Dumitru et al. (2024), a structured peer-led tutoring program for at-risk pharmacy students improved study habits, confidence, and retention. The findings echo wider evidence that continuous academic support, metacognitive development, and structured peer learning, though stronger empirical designs are needed to confirm direct effects on achievement.

Qualitative research has added valuable depth to understanding how peer tutoring works in practice. Chan et al. (2016) conducted a small-scale ethnographic study exploring the interpersonal and metacognitive dynamics of peer tutoring in higher education. They found that program success was underpinned by low power distance, friendship development, and explicit teaching of metacognitive strategies. While the small sample size limits generalisability, the study offers rich, transferable insights into the relational and strategic dimensions of effective peer-assisted learning. Additionally, a mixed-methods approach by Colver and Fry (2016) examined undergraduate peer tutoring through three phases, including a quasi-experimental analysis. Their findings demonstrated a significant positive impact on final course outcomes, particularly for first-generation students, suggesting a possible causal link between tutoring and academic success. Importantly, they also addressed cost-effectiveness, showing that increased student persistence could offset program costs. This strengthens the institutional case for sustained investment in peer tutoring, particularly as a tool for widening participation and improving retention.

Essentially, across these studies, there is clear convergence on the positive effects of peer tutoring, with evidence ranging from perceived benefits to demonstrable gains in academic performance and retention. The most rigorous studies—such as those by Arco et al. (2020), Colver and Fry (2016) and Kim et al. (2021)—provide persuasive evidence for its effectiveness, while qualitative work deepens our understanding of the relational and pedagogical mechanisms shaping these processes.

2.2 Problem Statement

While peer tutoring has been shown to enhance academic performance across disciplines and contexts (e.g., nursing and general undergraduate courses), existing evidence for its impact in higher-education accounting is limited and fragmented. Prior studies in accounting either rely on self-reported perceptions (e.g., Mansour et al., 2022) or focus on secondary-school contexts (e.g., Olulowo & Ugwoke, 2020; Wale-Fadairo & Ige, 2022), leaving a lack of robust, discipline-specific evidence in university settings. Hence, there is a lack of studies focusing on peer tutoring for *first-year* accounting students, a cohort particularly vulnerable to transition challenges, high attrition, and poor progression rates. Given that early academic success is strongly linked to retention, there is a need for rigorous investigation into whether structured peer-tutoring interventions can improve achievement and persistence in a first-year accounting unit.

3. Research Objectives and Theoretical Framework

This study investigates the impact of peer tutoring on the academic performance and perceptions of students enrolled in a first-year accounting unit, addressing the current lack of empirical evidence in this discipline. The specific research objectives are:

i. To evaluate the potential impact of peer tutoring on the academic performance of first-year accounting students.
ii. To explore the perceptions and experiences of tutees regarding the peer-tutoring program.
iii. To explore the perceptions and experiences of tutors regarding the peer-tutoring program.

Essentially, transitioning into higher education presents unique challenges for first-year students, particularly in professionally oriented disciplines such as accounting. The first-year experience is shaped by students' diverse educational backgrounds, prior learning, and readiness for the academic demands of their chosen field. As a fundamental course for baccalaureate business students, the first-year accounting unit identified for this study attracts learners from varied educational pathways, some of whom lack prior exposure to accounting. This diversity can amplify the challenges of transition, with early difficulties in grasping disciplinary concepts potentially undermining engagement, confidence, and academic progression.

In this regard, Transition Pedagogy (Kift et al., 2010) provides a conceptual framework for supporting students' academic and social integration in their first year. It emphasises intentional strategies that foster engagement, belonging, and academic success by recognising students' varied starting points and facilitating their adjustment to university learning. Within this framework, peer tutoring offers a practical and relational approach to addressing transition challenges. By enabling more experienced students to support those at an earlier stage in their studies, peer tutoring combines academic reinforcement with peer-to-peer connection, thereby advancing both the transition and engagement principles. In contexts such as first-year accounting, peer tutoring can help level the learning curve by providing targeted, accessible support that accommodates diversity in prior knowledge while building confidence and disciplinary understanding.

This study is further informed by Outhred and Chester's (2010, p. 21) theoretical framework for peer tutoring, which reinforces the design and delivery of the intervention. The framework identifies five interconnected themes: role exploration, where tutors develop and refine their identity and responsibilities; sharing responsibility, emphasising collaborative ownership of learning; group regulation, involving the facilitation of group dynamics and pacing; harnessing

the tutor role, in which tutors actively motivate peers and reinforce subject understanding; and community, reflecting the embedding of tutoring within a supportive learning network. Together, the Transition Pedagogy (Kift et al., 2010) and Outhred and Chester (2010)'s framework highlight peer tutoring as both a pedagogical and relational mechanism for enhancing academic performance, fostering belonging, and easing the transition into disciplinary study.

4. Methodology

This study targeted students who had completed the fundamental accounting course identified for this study. Eligible participants were peer tutors and tutees who took part in the peer-tutoring program, as verified through attendance records maintained at the faculty level. Recruitment began only after the release of final semester results and the granting of ethical approval.

The Peer-Student Perception Questionnaire (PSPQ) was adapted from Menezes et al. (2016) and was designed to capture the perceptions of peer tutees regarding their peer-tutoring experience. The instrument consisted of nine items structured under the Community of Practice framework and was administered using a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The items were categorised into two main areas: (i) students' experience of the peer-tutoring program, which included aspects such as sense of community, enjoyment, and overall satisfaction; and (ii) perceived effectiveness of the program, including tutor preparedness, quality of feedback, improvement in understanding of accounting concepts, and preparedness for examinations. In addition to these items, two further questions adapted from Kim et al. (2021) were included to assess factors influencing academic retention.

The Peer-Tutor's Experience Questionnaire (PTEQ), adapted from Kim et al. (2021), was an eight-item instrument designed to evaluate peer tutors' self-reported development because of their involvement in the tutoring program. The questionnaire assessed areas such as communication skills, critical thinking abilities, leadership, planning, and an increased awareness of the needs and concerns of others. Respondents rated each item on a 5-point Likert scale, from 1 (strongly disagree) to 5 (strongly agree). An open-ended question was also included at the end of the questionnaire to allow tutors to elaborate on their experiences and provide additional qualitative insights.

5. Results and Discussion

Participant and study data were summarised descriptively. Group comparisons and dose–response effects were examined using t-tests, ANCOVA, and ANOVA. Closed-ended survey items were reported as frequencies and percentages, while open-ended responses were analysed thematically.

5.1 Sample Characteristics

The analysis drew on data from 321 undergraduates across five semesters (2022 Semester 2 to 2024 Semester 2). This included 112 peer-tutees and 209 non-tutees, with individual semester cohorts ranging from 61 to 67 students. Baseline academic ability, measured by Online Test (100-point scale), was similar for peer-tutees ($M = 71.18$, $SD = 20.04$) and non-tutees ($M = 69.07$, $SD = 19.82$), indicating no substantial pre-existing differences. However, peer-tutees achieved higher final exam scores ($M = 55.75$, $SD = 20.40$) than non-tutees

(M = 47.86, SD = 23.20), suggesting a possible tutoring benefit. Attendance among peer-tutees ranged from 1–18 sessions, reflecting variability in intervention dosage.

5.2 Semester-level Comparisons of Final Exam Performance

Table 1 presents the comparison of the final exam scores of students who participated in peer tutoring ("Tutees") versus those who did not ("Non-Tutees") across five semesters. For each semester, the number of students in each group (N), as well as their mean final exam scores. In all semesters, the mean scores of Tutees were higher than those of Non-Tutees, with notable differences in 2022 S2 (57.01 vs. 45.21) and 2023 S2 (59.61 vs. 44.24), suggesting a potential positive association between peer tutoring and academic performance. While this advantage persisted across cohorts, its magnitude varied, likely reflecting cohort-specific or contextual influences on tutoring effectiveness. The finding aligns with Arco et al. (2020), who reported that a structured peer tutoring program produced statistically significant performance gains. From a transition pedagogy perspective, these results indicate that peer tutoring can be a valuable mechanism for supporting both academic achievement and the broader transition into higher education.

Table 1: Comparison of Final Exam Scores by Group

Semester	N_Tutees	N_NonTutees	Mean_Tutees	Mean_NonTutees
2022 S2	19	42	57.01	45.21
2023 S1	14	47	51.36	48.4
2023 S2	38	28	59.61	44.24
2024 S1	24	43	54.05	52.61
2024 S2	17	49	51.76	47.49

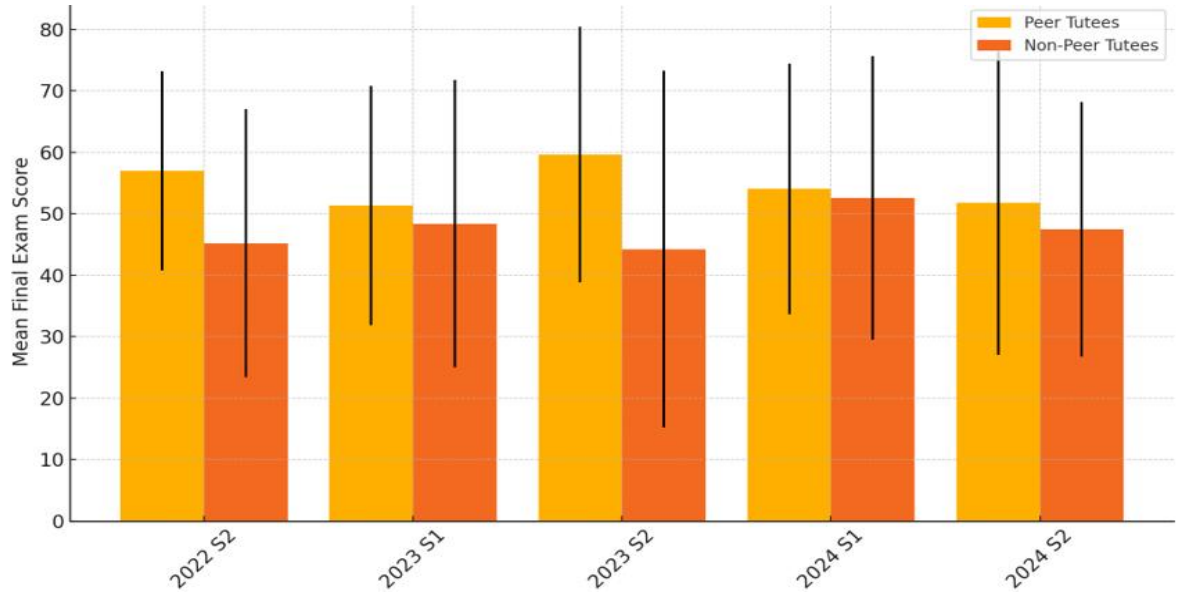

Figure 1: Comparison of Final Exam Scores by Group

5.3 Performance Retention Analysis

To evaluate changes in academic performance from the ongoing online tests to the end-of-semester closed-book examinations, scores were converted to a common 0–100 scale for direct comparison. This approach allowed us to assess the extent to which students retained their learning despite the increased difficulty of the final assessment format. As shown in Table 2 and Figure 2, peer tutees retained a greater proportion of their performance (84.57%) from the ongoing online tests to the end-of-semester closed-book examinations, compared to that of the

non-peer tutees (78.79%). This 5.78-point advantage demonstrates that participation in peer tutoring helped students sustain their learning and adapt more effectively when moving from regular online assessments to the more demanding, high-stakes final examinations. An independent-samples *t*-test confirmed this difference as statistically significant, $t(319) = 2.14$, $p = .034$, highlighting the positive role of peer tutoring in supporting stronger academic performance retention over the semester. The finding aligns with Arco et al. (2020), who reported that a structured peer tutoring program produced statistically significant performance gains.

Table 2: Retention of Performance from Ongoing Tests to End-of-Semester Closed-Book Exam by Group

Group	N	Performance Retained (%)	SEM (%)
Non-Peer Tutees	209	78.79	1.50
Peer Tutees	112	84.57	2.25

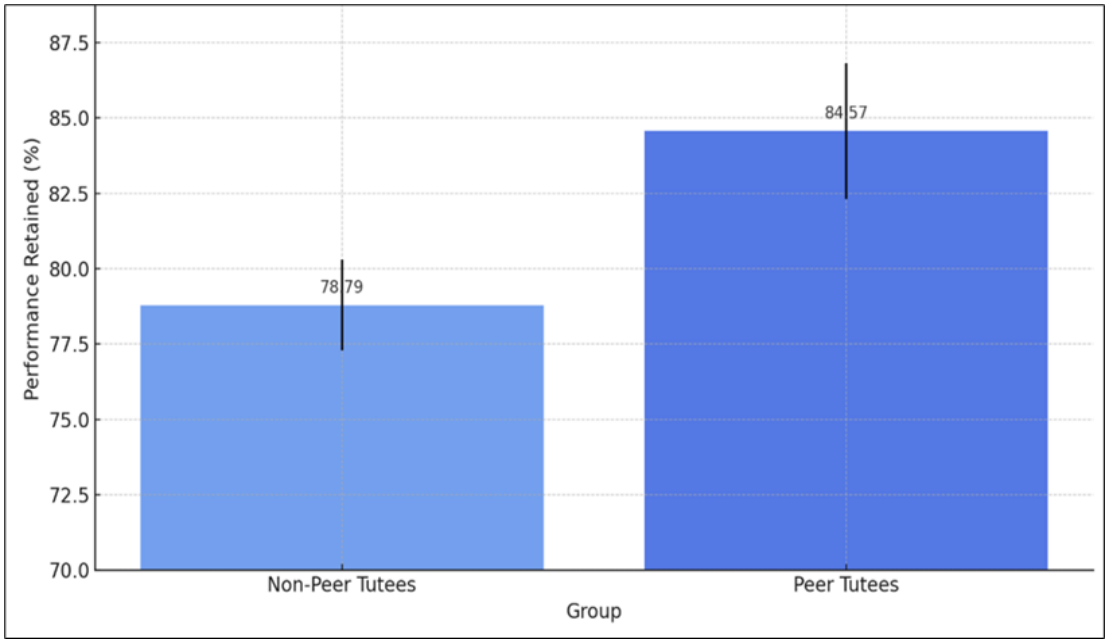

Figure 2: Comparison of Performance Retention (%) Between Peer Tutees and Non-Peer Tutees

5.4 Covariate-Adjusted Analysis

To account for individual differences in pre-intervention academic ability, an analysis of covariance (ANCOVA) was conducted with Final Exam score as the dependent variable, peer tutoring status as the fixed factor, and Online Test 1a score as the covariate. This model allows for a more accurate estimation of the tutoring effect by statistically controlling for baseline performance. The ANCOVA revealed a significant main effect of peer tutoring, with a coefficient of 6.860, $p = .0038$. Hence, after controlling for baseline ability, peer-tutees scored, on average, 6.86 points higher on the final exam than their non-tutored peers.

Overall, the finding reinforces the evidence that peer tutoring exerts a positive influence on academic outcomes beyond what can be explained by initial ability differences alone. The results align with those of Olulowo and Ugwoke (2020), who found that peer tutoring significantly improved secondary school students' achievement in financial accounting, and with Kim et al. (2021), who reported notable exam score gains among first-year baccalaureate nursing students participating in a peer tutoring program.

5.5 Dose–Response Analysis by Tutoring Frequency

Additionally, peer-tutees were grouped by attendance level to examine whether greater tutoring exposure was linked to higher performance retention from ongoing online tests to end-of-semester closed-book exams. A one-way ANOVA revealed significant differences in retention across groups, $F(3, 317) = 4.460$, $p = 0.0044$, and a linear trend analysis confirmed a significant positive dose–response effect (slope = 3.893, $p = 0.0011$). Students attending between 40% and above sessions per semester retained the most performance, suggesting that higher tutoring intensity yields proportionally greater benefits. The result is consistent with the findings of Kim et al. (2021), who reported that nursing students participating more frequently in tutoring sessions achieved the greatest improvements, suggesting a dose–response relationship. This pattern suggests that sustained engagement in peer tutoring contributes to academic resilience.

Table 3: Final Exam Retention by Peer-tutoring's Attendance Level

Attendance Bin	Results retention (%)	SEM
10% or less	76.97	3.45
20% - 30%	85.13	3.24
40% and above	92.38	4.85

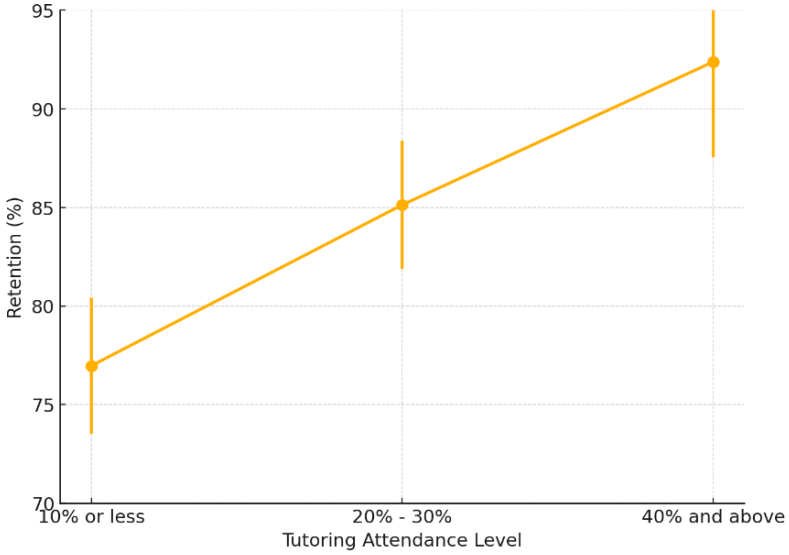

Figure 3: Final Exam Retention by Peer-tutoring's Attendance Level

5.6 Sample Characteristics of Survey Participants

Over five consecutive semesters, 38 respondents completed the survey, of whom 31.6% were peer tutors and 68.4% were peer tutees. Tutor respondents were evenly split by gender (50% male, 50% female), whereas tutee respondents were predominantly female (65.4%). Tutors participated in 2023 (41.7%) and 2024 (58.3%), while tutees entered the program in 2022 (11.5%), 2023 (38.5%), and 2024 (50.0%).

5.7 Perception of the Tutees

Survey respondents reported varied reasons for joining the peer tutoring programme (see Figure 4). The most common was to improve test or exam scores (29.82%), followed by learning new study techniques (24.56%). Other motivations included seeking a deeper understanding of the learning materials (22.81%) and clarification on challenging topics (15.79%). Smaller proportions joined after underperforming on the first test (5.26%) or to explore extra content despite already understanding the material (1.75%). These responses show the program addresses diverse student needs, from remedial to enrichment.

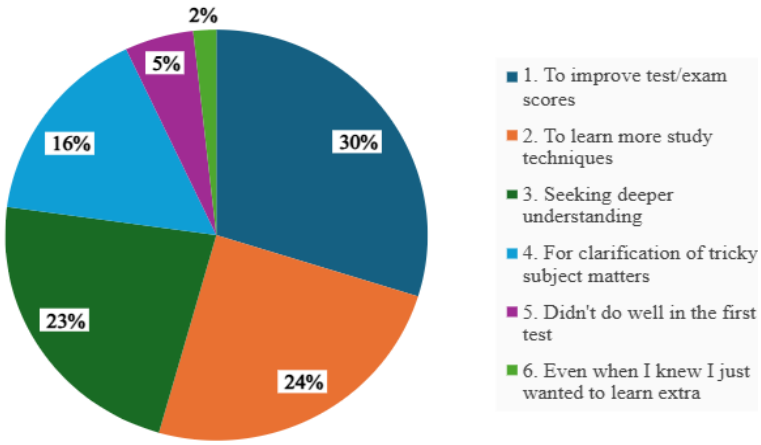

Figure 4: Tutees' Reason(s) for Attending the Peer-tutoring Program

As presented in Figure 5, most tutees expressed strong satisfaction with the peer tutoring program. Under Domain, 92.31% reported enjoying participation in the sessions. Under community, 88.46% felt the sessions fostered a sense of belonging at the university. Under practice, the majority agreed that their peer tutor was well prepared (92.31%), that the sessions enhanced their understanding of accounting concepts (88.46%), were effective (88.46%), and helped them feel better prepared for the examination (84.62%). These high satisfaction levels suggest that peer tutoring supports learning, fosters social integration, and promotes a sense of belonging, key to successful transition into higher education.

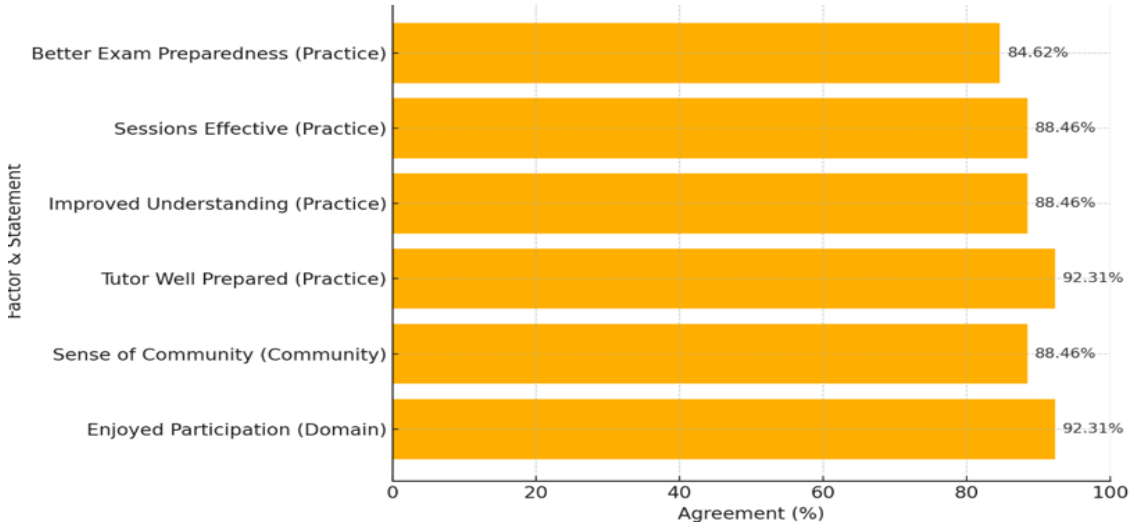

Figure 5: Percentage of Tutees Agreeing with Statements related to Peer Tutoring Practice, Community, and Participation

5.8 Main Themes from Tutees' Feedback on Peer-tutoring

Additionally, open-ended survey responses indicated that the peer-tutoring sessions offered valuable support, boosting tutees' confidence in their learning. Several common themes emerged from these responses, as presented in Table 4.

A key theme emerging from the responses was the strengthened understanding of fundamental accounting concepts. Many tutees shared how peer tutors helped them grasp essential topics and provided them with valuable takeaways. In addition, students expanded their knowledge on important areas such as inventory valuation methods and depreciation. One tutee praised how challenging topics were clearly explained, demonstrating how peer tutoring offered a

thorough and well-rounded understanding of the various accounting topics within the syllabus. Another prominent theme was the benefit of step-by-step problem-solving and calculation techniques when working on additional take-home questions. The structured and methodical approach empowered tutees to break down complex tasks into manageable steps, making calculations and formula applications easier to handle. This method proved invaluable in enabling students to approach extra practice sets with clarity, confidence, and greater independence. Beyond technical skills, peer tutoring also fostered effective learning strategies and boosted confidence. Peer tutors offered study tips, shared personal notes, and provided motivational support, helping tutees remain engaged and focused. The sharing of personalised resources and extra exercises further deepened understanding and built confidence in applying accounting concepts in real scenarios. The sessions also nurtured clear and confident expression of ideas. Explaining complex terms and concepts during discussions not only reinforced understanding but also encouraged tutees to communicate ideas more clearly—an invaluable skill in both exams and classroom discussions. Finally, peer tutoring contributed significantly to exam readiness. Many students reported feeling more prepared and at ease when facing assessments, with one tutee stating, "make me feel relax to face the exam," reflecting the role of peer tutoring in creating a positive, well-prepared mindset. Collectively, these findings align with transition pedagogy principles, which emphasise building discipline-specific knowledge, fostering academic skills, and cultivating student confidence to support a smooth and successful adjustment to the demands of higher education.

Table 4: Main themes – Tutees' Feedback on Peer-tutoring

Theme	Key Highlights	Impact on Tutees
Enhanced understanding of concepts	Mastery of core topics	Built a solid foundation across key syllabus areas
Step-by-step problem-solving	Applied structured approaches to break down complex tasks	Made applications more manageable, improving problem-solving confidence
Enhanced learning strategies and confidence	Shared study tips, personal notes, motivational support, and extra exercises	Maintained focus and motivation; increased confidence in applying concepts
Clear expression of ideas	Explaining complex concepts in accessible ways	Reinforced understanding while improving clarity and articulation
Exam readiness and preparedness	Practised application of knowledge under exam conditions	Felt more relaxed and confident facing assessments

5.9 Tutors' Teaching Experience

Among respondents who served as peer tutors across semesters, the primary motivations were to deepen their own understanding of the unit's learning materials (39.29%) and to help peers or junior students succeed academically (32.14%) (see Figure 6).

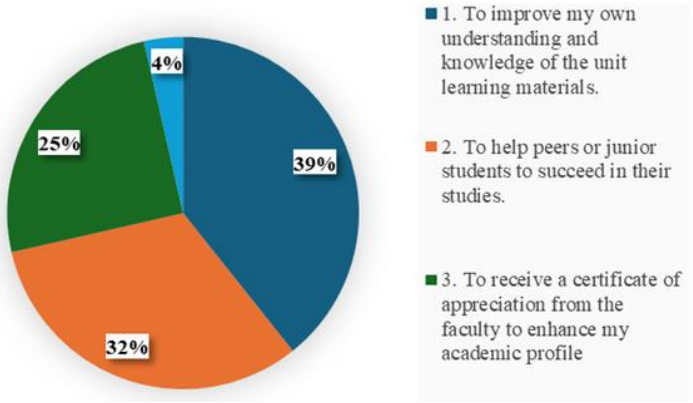

Figure 6: Motivating Factors for Becoming a Peer Tutor

Most tutors agreed that serving as a peer tutor was highly beneficial, with 75% of the respondents reporting gains in communication, reflection, leadership, planning, and time management skills. An even larger proportion (91.67%) indicated improvements in their technical knowledge and critical thinking, while 83.33% of the respondents reported increased awareness of the importance of initiative and empathy toward others (see Figure 7). The findings are consistent with those of Foulkes and Naylor (2022), who reported that peer-assisted learning developed tutors' communication skills, confidence, self-esteem, and professional readiness.

Figure 7: Percentage of Peer Tutors Reporting Improvement Across Key Skill Areas

Lastly, analysis of the peer-tutors' open-ended responses revealed several recurring themes (see Table 5). Tutors frequently noted challenges among tutees, such as varying levels of language proficiency, a tendency to rely on rote memorisation rather than developing a conceptual understanding, difficulties in managing time and engaging in independent learning, and struggles in applying theoretical knowledge to practical contexts. In response, tutors reported employing a range of adaptive strategies. These included simplifying languages to improve accessibility, encouraging active participation to deepen engagement, incorporating visual aids to support comprehension, prioritising essential topics to focus learning, promoting self-directed study to build autonomy, and bridging theory and practice through guided examples. Collectively, these approaches contributed to a supportive and effective learning environment that addressed the diverse needs of first-year students.

These strategies closely reflect the principles of transition pedagogy, which emphasise scaffolding learning, fostering active engagement, and accommodating diverse student needs during the critical first-year experience (Kift et al., 2010). By attending to both academic and non-academic aspects of the student experience, peer tutors played a vital role in facilitating students' successful transition into higher education.

Table 5: Themes and Supportive Strategies Implemented

Theme	Supportive Strategies Implemented
Differences in students' language proficiency	- Using simple, accessible language - Clarifying terms - Encouraging active participation,
Memorising over conceptual understanding	- Breaking down concepts step-by-step. - Using visual aids to support learning
Time management and independent learning	- Prioritising key topics - Dividing content into manageable sections - Encouraging regular self-study
Applying theory to practice	- Linking theory to practice through guided examples - Connecting learning materials to practice

6. Conclusion and Future Recommendations

This study provides discipline-specific evidence that peer tutoring, positioned within a transition pedagogy framework, can significantly enhance both the academic performance and the learning experience of first-year accounting students. Peer-tutees consistently outperformed their non-tutored peers in final examinations and demonstrated stronger retention of learning from ongoing assessments to high-stakes exams. Qualitative insights revealed that tutoring fostered conceptual understanding, improved problem-solving skills, enhanced learning strategies, and built exam readiness. Beyond cognitive gains, peer tutoring promoted belonging, confidence, and positive peer connections—key elements for easing the transition into university study. Peer tutors also reported substantial personal and professional development, including improved communication, leadership, and critical thinking skills, alongside deeper mastery of disciplinary knowledge. These dual benefits for both tutors and tutees affirm peer tutoring as a mutually reinforcing pedagogical strategy aligned with the principles of transition pedagogy.

Future research should examine the longitudinal impact of peer tutoring to determine whether early academic and engagement gains persist into later years of study, influencing retention, progression, and overall degree completion. Replication across institutions, accounting specialisations, and diverse student cohorts would enhance the generalisability of findings and reveal contextual factors that optimise outcomes. Further investigation into the ideal intensity, frequency, and delivery modes of tutoring could help refine programme design, while exploring its integration with complementary transition supports—such as academic mentoring, study skills workshops, and discipline-specific orientation—may strengthen its benefits.

Acknowledgement
This research was supported by the Research Micro Fund, Swinburne Sarawak.

Conflict of Interest Statement
The authors declare that there is no conflict of interest regarding the publication of this research.

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