

# **EFFECTIVENESS OF COOPERATIVE LEARNING STRATEGY IN IMPROVING THE LEVEL OF MOTIVATION OF NON-BSA STUDENTS TOWARDS BASIC FINANCIAL ACCOUNTING COURSE**

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This study sought to determine the effectiveness of cooperative learning strategy in improving the level of motivation of non-BSA students towards Financial Accounting course. Specifically, it determined: (1) the general attitude level of non-BSA students towards Financial Accounting course before and after cooperative learning strategy; (2) level of attitude towards the underlying financial accounting concepts before and after cooperative learning strategy; (3) the level of practical application and problem solving skills before and after cooperative learning strategy; and (4) the effectiveness of cooperative learning strategy in improving the attitude and problem solving skills of non-BSA students.

The researcher compared the students' responses to a questionnaire in December 2015 and January 2016 and determined whether there was an improvement in their performance after adopting the cooperative learning strategy instruction. The questionnaire was divided into three parts: (a) general attitudes toward financial accounting, (b) attitudes towards the concepts underlying financial accounting, and (c) attitude toward the practical application of financial accounting.

It was concluded that the intervention (cooperative learning strategy) done with the respondents was not that successful because there was no significant difference in the level of motivation of the non –BSA students before and after the intervention. The researcher saw some remarkable increase in the students' scores after intervention only for a few items, such as: "It is important to learn the concepts underlying accounting"; "One cannot be a professional accountant without a good understanding of the concepts underlying accounting", and "I would like to learn all of the rules on how to account for inventory".