

The Effectiveness of Opportunity Classes on The ABM Program of Grade 11 Students at Pitogo High School

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ABSTRACT

This study tested the effectiveness of an academic intervention called Opportunity Classes in improving the academic performance of Grade 11 Accountancy, Business, and Management (ABM) students in the subject areas of Business Mathematics and Organization and Management at Pitogo High School for Academic Year 2025–2026. The study employed an explanatory sequential mixed methods approach utilizing a quasi-experimental one-group pre-test and post-test design supported by qualitative inquiry. Pre-test and post-test assessments in Business Mathematics and Organization and Management were utilized to gather quantitative data, while administrator interviews and focus group discussions with students were conducted to collect qualitative data. Quantitative data were analyzed using mean, standard deviation, paired samples t-test, frequency, percentage, and weighted mean, while qualitative responses underwent thematic analysis.

The findings revealed that prior to the implementation of Opportunity Classes, students demonstrated low academic achievement and several least mastered competencies in Business Mathematics and Organization and Management. Post-test results indicated improved academic performance following the intervention. Statistical analysis further revealed a significant difference between the pre-test and post-test scores, suggesting that Opportunity Classes positively contributed to students' academic achievement. School administrators generally assessed the implementation of Opportunity Classes positively in terms of Context, Input, Process, and Product evaluation. However, challenges such as absenteeism, lack of instructional materials, time constraints, and limited learner involvement were also identified during implementation.

The study concluded that Opportunity Classes served as an effective classroom intervention in improving students' academic performance and addressing least mastered competencies in Business Mathematics and Organization and Management. Based on the findings, an Enhanced Opportunity Class Implementation Guide was developed to strengthen the implementation and sustainability of the program.

Keywords: - Opportunity Classes, Academic Achievement, Least Mastered Competencies, ABM Students, Educational Intervention

INTRODUCTION

Subject-specific competencies and 21st Century skills are the primary focus of the K to 12 Basic Education Curriculum in preparing learners for higher education, employment, and entrepreneurial opportunities. In the Accountancy, Business, and Management (ABM) strand, students are expected to develop competencies in analytical thinking, financial literacy, problem-solving, and the practical application of business concepts. However, many schools continue to experience challenges in ensuring competency mastery among Grade 11 ABM students who are adjusting to the rigorous academic demands of Senior High School (SHS) (Department of Education, 2015).

Several studies revealed that learning gaps remain evident among ABM learners, particularly in Business Mathematics and Organization and Management. Bongalonta and Bongalonta (2023) explained that many ABM students experience difficulties in fundamental computational skills, financial analysis, and the application of business concepts to practical situations. Ong and Despi (2025) further emphasized that academic performance remains one of the most important indicators of student achievement and instructional effectiveness. Persistent competency gaps therefore negatively affect learners' academic performance, conceptual understanding, and readiness for higher-level business-related courses.

In Pitogo High School, Grade 11 ABM students demonstrated difficulties in mastering competencies in Business Mathematics and Organization and Management. These challenges were reflected in low formative and summative assessment results, weak conceptual understanding, and limited ability to apply theoretical concepts to real-life business situations and problem-solving activities. In Business Mathematics, students experienced difficulties in solving business-related computations involving percentages, ratios, interests, and financial analysis. In Organization and Management, learners encountered challenges in understanding and applying management principles, organizational structures, leadership concepts, and decision-making processes in practical business contexts. These competency gaps indicate that students may understand concepts at the theoretical level but struggle to transfer and apply such knowledge in authentic or contextualized learning situations. If these learning deficiencies remain unaddressed, they may negatively affect students' future academic performance, higher-level ABM courses, and professional preparation.

Despite the implementation of intervention programs in many schools, limited local studies have specifically examined the effectiveness of Opportunity Classes among Grade 11 ABM students in the context of Business Mathematics and Organization and Management. Existing studies on remedial instruction and intervention programs often focus on general academic performance or broader subject areas without concentrating on the unique competency requirements of the ABM strand. Furthermore, there is limited research in the local context of Pitogo High School that examines not only the academic impact of Opportunity Classes but also the challenges encountered during implementation, the role of administrative support, and the sustainability of the intervention program. This creates a local research gap regarding the effectiveness of structured remediation programs specifically designed for ABM learners who exhibit least mastered competencies in specialized business-related subjects.

To address these concerns, Pitogo High School implemented Opportunity Classes as a structured academic intervention program. Opportunity Classes provide additional instructional

support, remediation activities, learner-centered teaching strategies, and reinforcement sessions intended to improve students' competency mastery and academic performance. Coronacion and Roman (2019) and Domanais and Ritzelda (2022) found that structured intervention programs utilizing guided remediation and differentiated instruction significantly improved learners' mastery of competencies and academic achievement. However, despite the positive findings of previous studies, there remains a need to evaluate the effectiveness of Opportunity Classes within the specific educational context of Pitogo High School and among Grade 11 ABM learners.

This study therefore aimed to assess the effectiveness of Opportunity Classes in improving the academic performance and competency mastery of Grade 11 ABM students in Business Mathematics and Organization and Management at Pitogo High School. The study also sought to identify implementation challenges and develop an Enhanced Opportunity Class Implementation Guide based on the findings of the research.

Statement of the Problem

This study aimed to evaluate the effectiveness of Opportunity Classes in improving the academic performance and competency mastery of Grade 11 ABM students at Pitogo High School during the Academic Year 2025–2026.

Specifically, it sought to answer the following questions:

1. What are the least mastered competencies of Grade 11 ABM students in Business Mathematics and Organization and Management before the implementation of Opportunity Classes?
2. What is the achievement level of Grade 11 ABM students before and after the implementation of Opportunity Classes?
3. Is there a significant difference between the pre-test and post-test performance of Grade 11 ABM students after the implementation of Opportunity Classes?
4. What is the assessment of school administrators regarding the implementation of Opportunity Classes in terms of:
 - 4.1. Context Evaluation;
 - 4.2. Input Evaluation;
 - 4.3. Process Evaluation; and
 - 4.4. Product Evaluation?
5. What challenges were encountered during the implementation of Opportunity Classes?
6. Based on the findings of the study, what enhanced implementation guide may be proposed?

Scope and Delimitations

This study aimed to determine the effectiveness of Opportunity Classes in boosting the academic performance of Grade 11 ABM students in Pitogo High School for the Academic Year 2025–2026. The study was conducted during the study of Business Mathematics and Organization and Management subject with specific focus on identified least mastered competencies.

The respondents consisted of Grade 11 students of the ABM officially enrolled in the Opportunity Classes and the selected school administrators involved in the execution and checking the program. The subject was excluded from the intervention at the end because there were no competencies with "Did not meet the standard in the subject" identified for remediation.

The study was designed using one group pretest–posttest design with supportive qualitative research methods of administrator interviews and discussions with students' focus group. The investigation only pertains to the implementation of Opportunity Classes during the Academic Year 2025-2026.

Review of Related Literatures

Remedial and Intervention Programs

Remedial and intervention programs are based on the philosophy that mastery learning is possible; that is, if learners are given the right instruction, corrective feedback, and enough time to learn, then they will reach higher levels of competency (Bloom, 1984). Research has shown consistently that structured remediation programs have a significant positive impact on learners' academic performance. Coronacion and Roman (2019) reported that literacy intervention strategies like Enhancement Teaching and Monitorial Peer Tutoring were effective in improving learners' competence mastery. Also, Domanais and Ritzelda (2022) noted that differentiated remediation programs are effective in raising students' conceptual learning and procedural skills.

Least Mastered Competencies in ABM Subjects

The learning areas which are not mastered by the students are least mastered competencies. Laña (2023) argues that there are competencies that demand analytical reasoning and abstract thinking, which are not easy for learners to acquire due to the need for higher mental levels. Students often find difficulty in accounting concepts, business calculations and mathematical applications in the ABM strand. Bongalonta and Bongalonta (2023) discussed the challenges that many ABM students encounter in computational and financial analysis skills, while Monroyo and Palomares (2024) pointed out that mathematical reasoning skills are important factors that impact students' performance in business-related courses.

Academic Achievement and Intervention Effectiveness

Studies have shown that intervention programs can positively affect student achievement when aligned to the needs of students. Garcia and Reyes (2021) found that structured remediation programs have had a marked impact on learners' academic performance following exposure to a guided intervention program. Likewise, Maguate and Rabacal (2025) found that, interactive and learner-centered interventions led to positive contributions

in terms of improved proficiency and engagement of students. Structured remediation, guided instruction and differentiated learning activities then can help improve mastery and academic performance.

Administrative Support and Program Implementation

Administrative support plays a huge role in the effectiveness and sustainability of intervention programs. Hallinger (2018) noted that good instructional leadership has a positive impact on student achievement by providing effective monitoring of curriculum and support for teachers. Strong instructional leadership, teacher support, monitoring systems and adequate instructional resources are essential to the successful implementation. Rafols and Pedroso (2023) also noted that teacher motivation and implementation fidelity is enhanced by professional and emotional support from administrators.

Challenges for implementing Opportunity Classes

There are a number of problems with implementation that can impact the effectiveness and sustainability of intervention programs. Factors such as weak monitoring systems and inconsistent implementation have been identified as factors that limit the effectiveness of school-based interventions (Contardo Ayala et al., 2024). Likewise, Arifin et al. (2024) found that a lack of instructional materials, inadequate teacher training and professional development, are also significant factors that hinder effective implementation of interventions. Common implementation difficulties then are absenteeism, inability to provide adequate instructional materials, limited time, limited learner engagement and a lack of monitoring system.

Theoretical Framework

the ***Context-Input-Process-Product (CIPP) Evaluation Model*** serve as the theoretical foundations of this study in evaluating the effectiveness of Opportunity Classes among Grade 11 ABM students at Pitogo High School.

Systems Theory explains that schools function as interconnected systems where instructional interventions, administrative support, learner characteristics, and educational processes interact to influence academic outcomes. In this study, Opportunity Classes are viewed as a subsystem within the educational environment that supports learners in improving mastery of competencies and academic achievement. The theory emphasizes that changes in one component of the educational system affect the overall performance of the institution and the learners.

The study is also anchored on ***Mastery Learning Theory*** proposed by Bloom (1984), which states that learners can achieve mastery of competencies when provided with sufficient learning time, corrective instruction, and continuous feedback. According to the theory, differences in academic achievement are largely influenced by the quality of instruction and learning opportunities provided to students. Opportunity Classes support this principle by providing remediation, reinforcement activities, and additional instructional support focused on least mastered competencies.

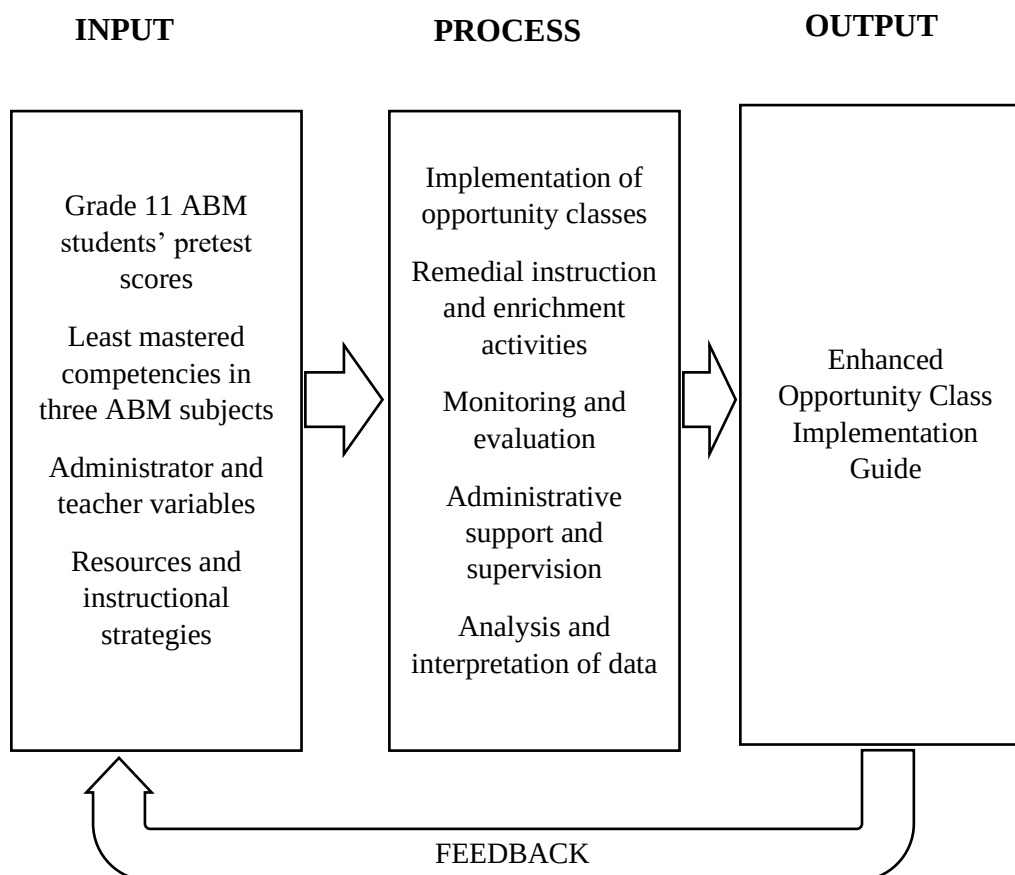
Constructivist Learning Theory further supports the study by emphasizing that learners actively construct knowledge through guided learning experiences and meaningful engagement. Vygotsky explained that learners develop deeper understanding when teachers provide scaffolding and appropriate instructional support within the learners' Zone of Proximal Development. In the context of the study, Opportunity Classes provide collaborative learning opportunities, guided remediation, and learner-centered activities that help students strengthen conceptual understanding and competency mastery.

The study likewise utilized the Context-Input-Process-Product (CIPP) Evaluation Model developed by Stufflebeam as the primary evaluation framework of the study. The model guided the assessment of Opportunity Classes in terms of Context Evaluation, Input Evaluation, Process Evaluation, and Product Evaluation. Context Evaluation examined the relevance of the intervention program to students' academic needs. Input Evaluation focused on the resources, instructional materials, and support systems necessary for implementation. Process Evaluation assessed the actual implementation, monitoring, and delivery of Opportunity Classes, while Product Evaluation measured the outcomes and effectiveness of the intervention program in improving students' academic performance.

The integration of these theories and models provided a comprehensive explanation of how Opportunity Classes function as an instructional intervention program designed to improve competency mastery and academic achievement among Grade 11 ABM students.

These theories collectively explain how instructional interventions, guided learning experiences, administrative support, and systematic evaluation contribute to improving the academic performance of Grade 11 ABM students.

Conceptual Framework



METHODOLOGY

This mixed-methods research study examined the effectiveness of Opportunity Classes in improving the academic performance and competency mastery of Grade 11 ABM students at Pitogo High School during the Academic Year 2025–2026.

Research Design -

The purpose of this mixed-methods research study was to evaluate the effectiveness of Opportunity Classes in improving the academic performance and competency mastery of Grade 11 ABM students at Pitogo High School. The study employed an explanatory sequential mixed-methods design utilizing a quasi-experimental one-group pretest-posttest approach supported by qualitative inquiry. The quantitative phase measured the academic performance of Grade 11 ABM students before and after participation in Opportunity Classes, while the qualitative phase explored the experiences and perceptions of administrators and students regarding the implementation of the intervention program. Purposive sampling was utilized in selecting the respondents who participated in the Opportunity Classes and qualitative interviews.

Research Steps

This research commenced by conducting an extensive review of related literature and studies to establish a comprehensive understanding of Opportunity Classes, least mastered competencies, academic interventions, and learner achievement within the context of Senior High School education. The literature review examined previous studies, theoretical foundations, intervention strategies, and educational policies related to remediation programs and competency-based instruction among ABM learners.

After the review of related literature and studies, the research design and methodology were carefully developed to ensure alignment with the objectives of the study and the educational context of Grade 11 ABM students at Pitogo High School. The study utilized an explanatory sequential mixed-methods design employing a quasi-experimental one-group pretest-posttest approach supported by qualitative inquiry.

The quantitative phase involved the administration of pre-test and post-test assessments in Business Mathematics and Organization and Management to determine the effectiveness of Opportunity Classes in improving students' academic performance. The qualitative phase utilized semi-structured interviews with school administrators and focus group discussions with selected student participants to gather deeper insights regarding the implementation, effectiveness, and challenges encountered during the intervention program.

The researcher coordinated with subject teachers and school administrators throughout the conduct of the study to facilitate the implementation of Opportunity Classes and the administration of research instruments. Data gathered from the quantitative and qualitative phases were analyzed using appropriate statistical and thematic analysis procedures to ensure comprehensive interpretation of the findings.

Data Collection and Sample Selection

The data collection process commenced after securing approval from the school administration and obtaining informed consent from the participants. The researcher coordinated with subject teachers and school administrators regarding the implementation schedule of the Opportunity Classes and the administration of the research instruments.

Purposive sampling was utilized in selecting the participants of the study. The respondents included forty (40) Grade 11 ABM students officially enrolled in the Opportunity Classes and three (3) selected school administrators directly involved in the implementation and supervision of the intervention program. Specifically, eighteen (18) students participated in the Business Mathematics Opportunity Classes, while twenty-two (22) students participated in the Organization and Management Opportunity Classes.

The inclusion criteria for student participants included: (1) officially enrolled Grade 11 ABM students at Pitogo High School during Academic Year 2025–2026; (2) students identified with least mastered competencies based on formative and summative assessment results; and (3) students officially recommended for participation in Opportunity Classes due to low academic performance and learning difficulties in Business Mathematics and Organization and Management. Students from other strands, grade levels, and those not officially enrolled in the

Opportunity Classes were excluded from the study. Entrepreneurship students were likewise excluded because assessment results did not reveal least mastered competencies requiring remediation.

The quantitative data collection phase began with the administration of pre-test assessments in Business Mathematics and Organization and Management among selected Grade 11 ABM students enrolled in the Opportunity Classes. The purpose of the pre-test was to identify the least mastered competencies and determine the baseline academic performance of the participants prior to the implementation of the intervention program.

The pre-test and post-test instruments were researcher-made assessments aligned with the Most Essential Learning Competencies (MELCs) prescribed by the Department of Education. The Business Mathematics assessment covered competencies involving percentages, ratios, interests, financial computations, and business problem-solving, while the Organization and Management assessment focused on management principles, organizational structures, leadership, planning, and decision-making concepts.

The research instruments underwent content validation by selected experts in educational management, research, and ABM specialization to ensure alignment with the objectives of the study and competency standards. Reliability testing was conducted through pilot testing procedures using Cronbach's alpha to determine the internal consistency reliability of the pre-test and post-test instruments.

The results showed that the instruments demonstrated good to excellent reliability across the subject areas. Business Mathematics obtained an average Cronbach's Alpha coefficient of $\alpha = 0.919$, while Organization and Management obtained an average reliability coefficient of $\alpha = 0.819$, indicating good to excellent internal consistency. A Cronbach's Alpha coefficient of 0.70 was set as the minimum acceptable threshold for reliability.

The administrator assessment tool also demonstrated high reliability across all evaluation domains. Specifically, the Context Evaluation domain obtained a Cronbach's alpha of 0.877, Input Evaluation had 0.925, Process Evaluation had 0.875, and Product Evaluation had 0.906, all of which fall within the good to excellent range of internal consistency. These results confirmed that the research instruments were reliable and suitable for measuring students' competency mastery, academic performance, and program implementation effectiveness.

The Opportunity Classes were conducted during the Academic Year 2025–2026 through scheduled remediation sessions integrated within the school intervention program. The intervention lasted for four (4) weeks and included guided instruction, remediation activities, enrichment exercises, reinforcement activities, and learner-centered discussions focusing on least mastered competencies in Business Mathematics and Organization and Management.

After the completion of the Opportunity Classes, post-test assessments were administered to determine changes in students' academic performance and competency mastery.

For the qualitative phase, semi-structured interviews were conducted with selected school administrators to gather their assessment regarding the implementation, monitoring, and sustainability of Opportunity Classes. Focus group discussions were likewise conducted with

selected student participants to explore their experiences, perceptions, and challenges encountered during the intervention program. The interviews and discussions lasted approximately 15 to 30 minutes and were documented through written notes and recorded responses with the participants' permission.

Data Analysis Methods

The data analysis employed both quantitative and qualitative analysis procedures to comprehensively evaluate the effectiveness of Opportunity Classes among Grade 11 ABM students. Quantitative data gathered from the pre-test and post-test assessments were analyzed using Mean Percentage Score (MPS), mean, standard deviation, paired samples t-test, Wilcoxon Signed Rank Test, weighted mean, frequency, and ranking to determine students' academic performance, achievement levels, and significant differences before and after the implementation of the intervention program.

For the qualitative phase, thematic analysis was utilized to analyze the responses gathered from semi-structured interviews and focus group discussions. The interview and discussion transcripts were carefully reviewed, coded, and categorized to identify recurring themes and patterns related to the implementation, effectiveness, and challenges encountered during the Opportunity Classes. The researcher conducted repeated reviews and cross-checking of codes and themes to ensure the credibility, reliability, and validity of the findings.

Research Hypotheses and Validation

This study aimed to test the hypothesis that the implementation of Opportunity Classes among Grade 11 ABM students at Pitogo High School would significantly improve students' academic performance and competency mastery in Business Mathematics and Organization and Management. Specifically, the study tested whether a significant difference existed between the pretest and posttest scores of students after participating in the intervention program.

The hypothesis was validated through the administration and comparison of pretest and posttest assessments conducted before and after the implementation of Opportunity Classes. Quantitative findings revealed that students demonstrated improved academic performance in both subject areas following the intervention. The paired samples t-test further revealed a statistically significant difference between the pretest and posttest scores, leading to the rejection of the null hypothesis. The findings indicated that the Opportunity Classes positively contributed to students' academic achievement and mastery of least mastered competencies.

The qualitative findings gathered from administrator interviews and student focus group discussions further supported the quantitative results. Participants explained that the intervention program provided additional learning opportunities, improved conceptual understanding, strengthened learner confidence, and increased classroom engagement. Students also expressed that remedial activities, guided instruction, and reinforcement exercises helped them better understand difficult concepts in Business Mathematics and Organization and Management. The integration of quantitative and qualitative findings therefore validated the effectiveness of Opportunity Classes as an academic intervention program.

Study Limitations and ethical considerations

The study followed ethical research protocols by securing informed consent from all participants prior to data collection. Participants were informed regarding the objectives of the study, the nature of their participation, and their right to voluntarily withdraw from the study at any point without penalty. Confidentiality and anonymity were strictly observed throughout the conduct of the research to protect the identities and responses of the participants.

The study was limited to Grade 11 ABM students officially enrolled in the Opportunity Classes at Pitogo High School during the Academic Year 2025–2026. The investigation specifically focused on Business Mathematics and Organization and Management and did not include students from other strands, grade levels, or educational institutions. Furthermore, the study utilized a one-group pretest-posttest design without a control group, which may limit the generalizability of the findings.

Ethical considerations also included the proper handling, storage, and protection of collected data to ensure privacy and research integrity. The researcher ensured that all participant responses, findings, and interpretations were presented objectively, accurately, and respectfully throughout the analysis and reporting of the study.

RESULTS AND DISCUSSION

SOP 1. What are the least mastered competencies of the Grade 11 ABM students in Business Mathematics and Organization and Management before the implementation of Opportunity Classes?

Table 1 presents the summary of the least mastered competencies of Grade 11 ABM students in Organization and Management based on the pretest results prior to the implementation of Opportunity Classes.

Table 1

Least Mastered Competencies in Organization and Management Based on Pretest Results

Least Mastered Competencies	MPS Range	Mastery Level
Discuss the meaning and functions of management	9.10% – 22.70%	Least Mastered
Identify the various forces/elements of the firm's environment	13.60% – 27.30%	Least Mastered
Describe the local and international business environment of a firm	27.30%	Least Mastered
Differentiate the various forms of business organizations	22.70%	Least Mastered
Discuss the nature of planning	22.70% – 27.30%	Least Mastered
Compare and contrast the different types of plans	22.70%	Least Mastered
Describe planning at different levels in the firm	13.60%	Least Mastered

Distinguish the various types of organizational structures	22.70% – 31.80%	Least Mastered
Explain the steps in the recruitment and selection process	22.70% – 27.30%	Least Mastered
Discuss the importance of employee relations	18.20% – 31.80%	Least Mastered
Adopt effective rewards system	13.60%	Least Mastered
Identify the different theories of motivation	22.70%	Least Mastered

The findings revealed that Grade 11 ABM students demonstrated several least mastered competencies in Organization and Management prior to the implementation of Opportunity Classes. The competency with the lowest mastery level was discussing the meaning and functions of management, which obtained the lowest MPS of 9.10%, while the highest MPS obtained among the least mastered competencies was 31.80% in organizational structures and employee relations. Despite the variation in scores, all competencies remained under the Least Mastered level.

The results indicate that students experienced difficulties in understanding management concepts, organizational structures, planning processes, and employee relations. The low mastery levels suggest insufficient conceptual understanding and weak application of management principles among learners. These findings support the study of Laña (2023), which emphasized that competencies requiring analytical reasoning and conceptual understanding are often difficult for learners to master. Similarly, Bongalonta and Bongalonta (2023) explained that ABM students commonly experience learning difficulties in business-related subjects due to weak foundational understanding and limited application skills.

The findings also support Mastery Learning Theory, which states that learners require sufficient instructional support, reinforcement, and corrective instruction to achieve mastery of competencies. The results imply the need for remediation and structured intervention programs such as Opportunity Classes to strengthen students' understanding of Organization and Management concepts.

Table 2 presents the summary of the least mastered competencies of Grade 11 ABM students in Business Mathematics based on the pretest results prior to the implementation of Opportunity Classes.

Table 2
Least Mastered Competencies in Business Mathematics Based on Pretest Results

Least Mastered Competencies	MPS Range	Mastery Level
Express fractions, decimals, and percent in real-life situations	16.70% – 27.80%	Least Mastered
Solve problems involving direct, inverse, and partitive proportion	27.80% – 33.30%	Least Mastered
Differentiate mark-on, mark-down, mark-up, and margins	5.60% – 33.30%	Least Mastered
Illustrate and compute commissions	11.10% – 16.70%	Least Mastered

Compute down payment, gross balance, and current increased balance	5.60% – 27.80%	Least Mastered
Solve problems involving interests and commissions	16.70%	Least Mastered
Define salary, wage, income, and benefits	16.70% – 22.20%	Least Mastered
Distinguish taxable from non-taxable benefits	5.60% – 27.80%	Least Mastered

The findings revealed that Grade 11 ABM students also demonstrated several least mastered competencies in Business Mathematics based on the pretest results. The competency with the lowest mastery level involved mark-on, mark-down, mark-up, margins, and installment computations, which obtained the lowest MPS of 5.60%, while the highest MPS obtained among the least mastered competencies was 33.30% in proportional reasoning and business-related computations. However, all identified competencies remained under the Least Mastered level.

The results indicate that students experienced difficulties in financial computations, business problem-solving, proportional reasoning, and mathematical applications in business contexts. The low mastery levels suggest weak computational and analytical skills among learners prior to the implementation of Opportunity Classes. These findings support the study of Monroyo and Palomares (2024), which revealed that deficiencies in mathematical reasoning significantly affect learners' performance in business-related subjects. Similarly, Domanais and Ritzelda (2022) emphasized that students often struggle with applying mathematical concepts in practical problem-solving situations.

The findings further support Constructivist Learning Theory, which explains that learners develop deeper understanding through guided instruction and meaningful learning experiences. The results suggest that students require structured remediation, reinforcement activities, and learner-centered instructional strategies to improve competency mastery in Business Mathematics.

SOP 2. What is the achievement level of Grade 11 ABM students before and after the implementation of Opportunity Classes?

Table 3

Pretest and Posttest Performance of Grade 11 ABM Students

Subject Area	Pretest Mean	SD	Interpretation	Posttest Mean	SD	Interpretation
Business Mathematics	4.94	3.21	Low Performance	14.56	3.49	Improved Performance
Organization and Management	6.41	4.93	Low Performance	17.36	5.29	Improved Performance

The results revealed that students demonstrated low academic performance during the pretest phase prior to the implementation of Opportunity Classes. In Business Mathematics, the pretest mean score was 4.94, while Organization and Management obtained a pretest mean of 6.41. These findings indicate weak competency mastery and insufficient understanding of essential concepts before the intervention.

After the implementation of Opportunity Classes, posttest results showed improvement in students' academic achievement in both subjects. Organization and Management obtained the

highest posttest mean score of 17.36, while Business Mathematics recorded a posttest mean of 14.56. The increase in mean scores indicates that the intervention program positively contributed to students' competency mastery and academic performance.

The findings support the study of Coronacion and Roman (2019), which revealed that structured intervention programs significantly improve learners' academic performance through guided remediation and reinforcement activities. Similarly, De Jesus (2019) explained that intervention strategies and learner-centered instructional approaches positively influence students' engagement and achievement.

SOP 3. Is there a significant difference between the pretest and posttest scores of Grade 11 ABM students after the implementation of Opportunity Classes?

Table 4

Paired Samples t-Test on the Pretest and Posttest Scores of Grade 11 ABM Students

Subject Area	Pretest Mean	Posttest Mean	t-value	p-value	Decision	Interpretation
Business Mathematics	4.94	14.56	-10.42	< .001	Reject Ho	Significant
Organization and Management	6.41	17.36	-8.64	< .001	Reject Ho	Significant

The paired samples t-test revealed a significant difference between the pretest and posttest scores of students in both subjects. Business Mathematics obtained a t-value of -10.42 with a p-value of less than .001, while Organization and Management recorded a t-value of -8.64 with a p-value of less than .001. Since the computed p-values were lower than the 0.05 level of significance, the null hypothesis was rejected.

The findings indicate that the implementation of Opportunity Classes significantly improved students' academic performance and competency mastery in both subject areas. Organization and Management obtained the highest posttest mean score of 17.36, while Business Mathematics demonstrated the highest computed t-value of -10.42, indicating substantial improvement after the intervention.

The findings support the study of Xu et al. (2023), which emphasized that guided instructional support and reinforcement activities positively contribute to students' academic achievement. Likewise, the findings align with Mastery Learning Theory, which explains that learners can achieve mastery when provided with sufficient instructional support and remediation opportunities.

SOP 4. What is the assessment of school administrators regarding the implementation of Opportunity Classes in terms of context, input, process, and product evaluation?

Table 5

Assessment of School Administrators on the Implementation of Opportunity Classes

Evaluation Area	Mean	SD	Interpretation
Context Evaluation	4.64	0.41	Strongly Agree
Input Evaluation	4.58	0.44	Strongly Agree
Process Evaluation	4.61	0.39	Strongly Agree
Product Evaluation	4.67	0.37	Strongly Agree
Overall Mean	4.63	0.40	Strongly Agree

The findings revealed that school administrators positively assessed the implementation of Opportunity Classes in terms of context, input, process, and product evaluation. Product Evaluation obtained the highest mean score of 4.67, while Input Evaluation recorded the lowest mean score of 4.58. Despite the variation in scores, all evaluation areas were verbally interpreted as Strongly Agree.

The results indicate that administrators perceived the intervention program as relevant, properly implemented, and effective in addressing students' learning needs. The findings further suggest that the Opportunity Classes aligned with the school's academic improvement goals and contributed positively to students' academic performance.

The findings support Hallinger (2018), who emphasized that strong instructional leadership and effective program implementation contribute significantly to improved educational outcomes.

SOP 5. What challenges were encountered during the implementation of Opportunity Classes?

The thematic analysis followed several procedures. First, all interview and focus group discussion responses were transcribed and repeatedly reviewed to ensure familiarity with the data. Second, significant statements and recurring ideas related to the implementation of Opportunity Classes were identified and assigned initial codes. Third, related codes were grouped into categories and broader themes based on common patterns and meanings. Finally, the themes were validated through repeated cross-checking of responses to ensure credibility and consistency of interpretation.

Table 6 presents the summary of the themes identified from the administrator interviews and student focus group discussions, including the frequency of occurrence and sample participant statements.

Table 6

Summary of Themes, Sources of Responses, Frequency of Occurrence, and Sample Participant Statements on the Challenges Encountered During the Implementation of Opportunity Classes

Theme	Source of Responses	Frequency of Occurrence	Sample Participant Statements
Absenteeism	Administrators and Students	8	"Some students were frequently absent during remediation sessions,

			which affected the continuity of learning.”
Limited Parental Support	Administrators	5	“Some parents were unable to closely monitor the attendance and academic progress of learners.”
Scheduling Conflicts	Administrators and Students	6	“Balancing remediation sessions with regular class schedules became difficult for both teachers and students.”
Teacher Workload	Administrators	4	“Teachers experienced difficulty managing additional remediation responsibilities together with regular teaching loads.”
Limited Instructional Materials	Administrators and Students	5	“There were instances when additional printed materials and learning resources were insufficient.”
Low Learner Engagement	Students	6	“Some students were initially shy and hesitant to participate during discussions and remediation activities.”

Student Absenteeism: Students frequently missed Opportunity Class sessions due to personal reasons, overlapping school activities, and lack of motivation. This affected continuity of learning and reduced students’ exposure to remediation activities and reinforcement exercises.

Limited Parental Support: Some students experienced insufficient parental monitoring and academic support at home. Participants revealed that limited parental involvement affected students’ attendance, preparation, and participation during intervention sessions.

Scheduling Conflicts: Conflicts between Opportunity Classes and other academic or extracurricular activities created difficulties in maintaining consistent student attendance and participation. Teachers and students noted that overlapping schedules sometimes reduced the effectiveness of the intervention program.

Teacher Workload: Teachers handling Opportunity Classes experienced additional workload due to lesson preparation, remediation activities, monitoring, and assessment responsibilities. This affected time management and instructional preparation during the implementation of the program.

Learner Engagement Issues: Some students demonstrated low participation, limited confidence, and reduced interest during remediation sessions. Participants explained that struggling learners sometimes became hesitant to participate in classroom discussions and collaborative activities.

Limited Instructional Resources: Insufficient instructional materials, learning references, and remediation tools also affected the implementation of Opportunity Classes. Participants emphasized the need for additional learning materials and support resources to improve the delivery of intervention activities.

SOP 6. Based on the findings of the study, what enhanced implementation guide may be proposed?

Based on the findings of the study, an Enhanced Opportunity Class Implementation Guide was proposed to strengthen the implementation, monitoring, and sustainability of Opportunity Classes among Grade 11 ABM students at Pitogo High School.

Enhanced Learner Monitoring System: The proposed implementation guide includes systematic learner monitoring procedures to help teachers identify students with least mastered competencies and regularly track students' academic progress during the intervention program.

Strengthened Instructional Strategies: The guide emphasizes the utilization of differentiated instruction, remediation activities, reinforcement exercises, collaborative learning activities, and learner-centered teaching strategies to improve students' competency mastery in Business Mathematics and Organization and Management.

Improved Administrative Support and Supervision: The proposed guide highlights the importance of continuous administrative supervision, instructional monitoring, teacher mentoring, and provision of instructional resources to ensure effective implementation of Opportunity Classes.

Organized Intervention Planning and Scheduling: The implementation guide includes structured procedures for planning, scheduling, implementation, and evaluation of Opportunity Classes to improve consistency, attendance, and participation among students and teachers.

Sustainability and Continuous Improvement: The proposed guide promotes continuous evaluation, stakeholder collaboration, parental involvement, and periodic assessment of intervention outcomes to maintain the effectiveness and long-term sustainability of Opportunity Classes within the school.

Discussion of the Enhanced Opportunity Class Implementation Guide

Based on the findings of the study, an Enhanced Opportunity Class Implementation Guide was developed to strengthen the implementation, monitoring, and sustainability of Opportunity Classes among Grade 11 ABM students at Pitogo High School. The proposed guide was formulated from the quantitative and qualitative findings of the study, particularly the identified least mastered competencies, implementation challenges, administrator assessments, and student experiences during the intervention program.

The implementation guide is designed to serve as a structured framework for teachers, school administrators, and stakeholders in managing and improving Opportunity Classes. Specifically, the guide focuses on five major components: learner monitoring, instructional strategies, intervention scheduling, parental involvement, and program evaluation.

The learner monitoring component emphasizes continuous tracking of students' academic performance, attendance, participation, and competency mastery throughout the intervention period. Monitoring tools such as attendance sheets, remediation progress checklists, competency tracking forms, and periodic assessment records are included to ensure that students who require additional support are immediately identified and assisted.

The instructional strategies component highlights the use of differentiated instruction, guided remediation, reinforcement activities, collaborative learning, learner-centered discussions, and contextualized business-related activities. The guide encourages teachers to utilize varied instructional approaches that address learners' individual needs and least mastered competencies in Business Mathematics and Organization and Management.

The intervention scheduling component provides recommendations regarding the organization and scheduling of Opportunity Classes to minimize conflicts with regular academic activities. The guide suggests structured remediation schedules, designated intervention periods, and coordination among teachers and administrators to improve student attendance and participation.

The parental involvement component recognizes the importance of family support in students' academic achievement and intervention participation. The guide recommends regular communication between teachers and parents through progress monitoring reports, meetings, and follow-up activities to encourage parental supervision and learner accountability.

The program evaluation component focuses on continuous assessment and improvement of the intervention program. The guide recommends periodic evaluation using Context, Input, Process, and Product (CIPP) evaluation measures to assess the effectiveness, implementation quality, sustainability, and outcomes of Opportunity Classes. Feedback from students, teachers, and administrators is likewise incorporated to continuously improve the intervention program.

The proposed implementation guide also addresses the major challenges identified in the study, including absenteeism, limited parental support, scheduling conflicts, teacher workload, low learner engagement, and limited instructional resources. Specific recommendations and intervention strategies were incorporated to mitigate these concerns and strengthen the sustainability of Opportunity Classes.

Overall, the Enhanced Opportunity Class Implementation Guide serves as an evidence-based framework intended to improve instructional support, competency mastery, learner participation, administrative coordination, and long-term implementation of Opportunity Classes at Pitogo High School.

SUMMARY

The findings of the mixed-methods research conducted among the Grade 11 ABM students of Pitogo High School showed that the use of the Opportunity Classes was effective in enhancing the students' academic performance and competency mastery on Business Mathematics and Organization and Management. The study revealed several competencies that were not mastered before the intervention program was implemented, such as management concepts, organizational structures, financial computation, and mathematical applications in business.

The pre-test showed poor performance level for students prior to Opportunity Classes. But, post test scores revealed that students' academic achievement was improved significantly in the two classes of Organization and Management and Business Mathematics after intervention. The statistical analysis also showed a significant difference between the pretest and posttest scores, which means that the implementation of Opportunity Classes was able to contribute positively to the mastery of student competencies and students' academic achievement.

The results also showed that the implementation of Opportunity Classes in the context, input, process, and product evaluation was positively evaluated by school administrators. Administrators viewed the intervention program as being relevant to students' learning needs, effectively implemented, and effective in supporting students' academic improvement objectives.

Administrator interviews and student focus group discussions also yielded several challenges related to the implementation of Opportunity Classes, such as: student absenteeism, lack of parental support, scheduling problems, teacher workload, problems with students' engagement, and lack of instructional materials. Participants were nonetheless able to recognize the challenges faced, and that the intervention program offered extra learning opportunities, deepened conceptual understanding, and enhanced confidence and participation for learners.

From the results of the study, an Enhanced Opportunity Class Implementation Guide was suggested to support the monitoring of learners, instructional strategies, school administration, planning of interventions, and sustainability of Opportunity Classes in the school.

CONCLUSIONS

- The results of the study indicated that several least mastered competencies in ABM, particularly in Organization and Management and Business Mathematics, were identified among Grade 11 students prior to the implementation of Opportunity Classes. Most competencies were classified under the Least Mastered level, suggesting insufficient conceptual understanding and competency mastery among the learners.
- Opportunity Classes were associated with improved academic performance among Grade 11 ABM students. The posttest mean scores were higher than the pretest mean scores in both Organization and Management and Business Mathematics, suggesting improved competency mastery following the implementation of the intervention program.
- The results of the statistical analysis showed a significant difference between the pretest and posttest scores of students in both subject areas. The rejection of the null hypothesis (H_0) indicated evidence that Opportunity Classes were associated with improvements in students' academic performance and competency mastery.
- Opportunity Classes were favorably evaluated by school administrators based on the Context, Input, Process, and Product evaluation criteria. The intervention program was perceived as relevant, properly implemented, and responsive to students' academic needs and school improvement objectives.
- The qualitative findings identified several challenges encountered during the implementation of Opportunity Classes, including absenteeism, limited parental support, scheduling conflicts, teacher workload, low learner engagement, and limited instructional resources. Despite these challenges, the intervention program provided

meaningful learning experiences that contributed to improved learner confidence, participation, and conceptual understanding.

- The findings of the study suggested the need for a systematic and long-term intervention program to continuously address least mastered competencies among Grade 11 ABM students. Consequently, an Enhanced Opportunity Class Implementation Guide was recommended to strengthen learner monitoring, instructional practices, administrative support, intervention planning, and the sustainability of Opportunity Classes at Pitogo High School.

RECOMMENDATIONS

Based from the findings and conclusions of the study, the following recommendations are suggested:

- Continuous monitoring, evaluation and provision of adequate instructional resources may be continued to strengthen the implementation of Opportunity Classes to ensure sustainability and use of the intervention program effectively to meet the needs of school administrators.
- Teachers managing Opportunity Classes can apply differentiated instructional strategies, student-centered activities, remediation and reinforcement techniques to enhance students' competency achievement in Organization and Management and Business Mathematics.
- Students are allowed to actively attend Opportunity Classes and do remediation works to improve their academic achievement, analytical skills and conceptual understanding in ABM subject areas.
- Parents can offer ongoing academic support and supervision to ensure that students attend, participate and engage in learning opportunities during Opportunity Class.
- Schools can create structured scheduling plans and monitoring systems for interventions to reduce scheduling conflicts, enhance attendance and ensure effective implementation of remediation programs.
- Future researchers can replicate this research with additional samples, other subject areas, and other interventions to further establish the effectiveness of Opportunity Classes in enhancing students' achievement and mastery of standards.
- The Enhanced Opportunity Class Implementation Guide can be continually evaluated and improved as necessary upon learners' performance, feedback from stakeholders, and implementation outcomes to ensure the sustainability and effectiveness of the intervention program at Pitogo High School.

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AI DECLARATION STATEMENT

AI-supported tools helped with grammar and structure in creating this article. No AI tools were used to collect, analyze, or interpret data; all authors are credited for their academic contributions.

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