

Outlining techniques in academic writing of freshmen accountancy students in Philippine higher education institution

Rhafaël Saclay¹, Marivic Caimoy², Arriana Alexa Maga³,
Kristel Joy Marmita⁴, Joseph Nacionales⁵, Norberto
Claridad⁶

Eastern Visayas State University, Philippines^{1,2,3,4,5,6}

⁴Email: kristeljoy.marmita@evsu.edu.ph

Abstract - Integrating outlining techniques have aided students in the process of writing their academic papers and helped them accomplish their paper effectively. Outlining as a pre-writing practice can help students enhance their writing abilities. Accounting students are renowned to work with numbers and analyze data, but little is known about their ability to write their academic papers. This study aims to determine the outlining techniques utilized by first year accountancy students and how these help them in their academic writing, the use of qualitative research through Interpretive Phenomenological Analysis (IPA) is applied. A total of 26 responses were gathered through interviewing first year accountancy students in a Philippine Higher Education Institution. The study's findings revealed three outlining strategies utilized by the students (1) utilizing the three basic outlines; (2) compiling accumulated ideas; and (3) having a goal to know the content of their academic papers. The mentioned techniques, according to the data gathered, help accountancy students organize and express their ideas and thoughts better on the paper. Research results have also shown that utilizing outlining techniques not just help accountancy students in their academic paper, but also in their personal lives as it also contributes to their personal development as an individual. For future research, it is suggested that a correlational study between accounting students who employ outlining techniques, and those who do not when writing academic papers be conducted.

Keywords: academic writing; outlining techniques; accountancy students; freshmen; philippine higher education

I. INTRODUCTION

Language is a crucial communication tool used to carry out daily activities between two or more people and has a key role in fostering understanding between them (Kartawijaya, 2018). Hence, language is a way of communicating (Basri et al, 2023). Being the third most extensively used language worldwide, English is frequently used around the world as a trade language or diplomatic language. It is taught and spoken in more than 118 countries. Most importantly, English is used for worldwide communication (EST Global, 2020). Since an exceptionally long time ago, writing has emerged as one of the most crucial abilities in learning the English language (Ariyanti, 2016). One of the reasons is that it serves as a medium for effective communication and helps students, when drafting academic papers, express their thoughts freely when they are afraid or unable to do so when speaking. Academic writing is an important part of a student's life, as it allows them to communicate their thoughts into a meaningful concept and in developing complex ideas and arguments, allowing them to go beyond their boundaries and think creatively (USC Libraries, 2023). It is a skill that professors spend weeks training their students, and it has a greater impact on a person's intellectual development. Academic writing has become a chance for students to express their opinions and a challenge while they learn to write. Writing can be difficult for several reasons, including lacking expertise in structuring ideas and knowledge of how to communicate one's opinions in writing. The content in this might be affected by experiences which is why during the process, problems may arise (Güler, 2022). As proficient writing is important to students, they also must consider the guidelines for creating one. This will enable the readers to understand the intended message, thus, writing may sometimes be hard for students, especially when developing their ideas or concepts (Kartawijaya, 2018).

One of the writing strategies that students learned to improve their critical thinking abilities is the use of an outline strategy, which some of them are acquainted with. Students utilize the outline technique to collect their ideas, arrange them, and then incorporate them into the text (Basri et al, 2023). Outlining is a tool student use in the writing process to help organize their ideas, visualize the potential structure of their paper, and further flesh out and develop points. Without having to write full paragraphs or words, an outline gives the writer a place to ponder ideas quickly (The Writing Center, 2023; Abdulkareem, 2013). Outlining is one technique to prepare before writing, as claimed by Basri et al (2023) since it helps to organize some ideas. Students who are taking writing lessons may also use this strategy. It is a tactic that supports the systematic organization of ideas.

According to the study of Gaouz & Zaidi (2014), the students who had regular practice with the process approach made more improvement than those students who practiced less. To determine the validity of the result obtained, the researchers used the student t-test approach. The obtained result shows that outlining is an important technique for improving students' writing performance. Furthermore, in the study conducted by Islamiah and Sari (2021), the reports from their gathered data state the effectiveness of using outlining techniques when drafting essays. However, some studies claim otherwise. In generating ideas for writing, outlining provides another effect - as this focuses more on organizing (Hung & Van, 2018). This strategy might help organize thoughts, but it has no impact on the students' convention (Geyimci, 2014). There are still problems faced by students when organizing their papers, for example, they do not know how to begin to write, how to combine one sentence with another, and how to generate the idea. Another problem is that students often underestimate the importance of outlining and rush through it, resulting in a weak output that does not effectively guide their writing. This can lead to a lack of focus and coherence in their final paper (Tazky, 2018). Despite all the claims on this topic, there does not seem to be any information about the outlining strategies used by accounting students.

Other studies included an outlining technique as part of the teacher's responsibility to create a plan to enhance a student's abilities, and the findings revealed that students were

becoming better at using outlining techniques in their writing, which made it simpler for them to organize their ideas into paragraphs and produce well-organized, understandable essays (Kartawijaya, 2018). The growth of high school students' writing skills and its impact on students were also topics of local studies (Garcia & Asuncion, 2022). There were however only limited studies conducted on the process writing approach of Accounting Students in a Public Higher Educational Institution (Magulod Jr., 2018). Although it is well-recognized that accounting students work with numbers and analysis, little is known about their writing abilities. If anything, there does not seem to be much written on how accounting students organize their papers in the literature. Additionally, it does not address how it enhances the standard of their academic writing. Although the argument over whether accounting students should be taught about writing has existed (Huber et al, 2020), it is widely known that writing is essential to all students, particularly in the development of ideas and the quality of papers. The relationship between this and students studying accountancy is still unexplored, despite studies showing their strategy for adopting outlining strategies throughout academic writing.

The present study intends to answer what outlining approaches are utilized by accountancy students in Philippine higher education and how this improves the quality of their academic writing to fill these gaps in the literature. Considering this, the researchers contend that academic paper writing for accountancy students can benefit from using outlining strategies. Furthermore, given that accountancy students are recognized for mastering problem-solving and analysis, studies connected to this issue can also be significant and instructive. Thus, using outlining approaches in academic writing may be effective and improve the writing abilities of accounting students.

To address these issues and to contribute to the current discussion, the present study aims to fill the gap in outlining techniques for Accounting Students in Philippine Higher Education Institutions. Specifically, the study seeks to provide answers to the following questions: (1) How do Accounting students outline their ideas in preparation for writing academic papers? (2) How does it help improve the quality of accounting students' academic writing?

1.1 Outlining Techniques as a Pre-writing Strategy in Academic Writing

Prewriting strategies have been used and have helped some students in the process of writing their academic papers. Students must learn and employ prewriting techniques far into college and throughout their academic careers (Servati, 2012). For those students who want to accomplish their paper appropriately, an outlining technique is used. As for accountancy students, it isn't expected that they undergo a pre-writing stage for their academic papers. In this case, an ongoing debate exists as to whether writing should be taught in accounting classes. The researchers conducted this study and found accounting students' writing can be improved, by requiring very little class time (Huber et al, 2020).

List making, freewriting, and goal-setting are a few pre-writing techniques that can be used individually. There are also drafting, grouping, webbing/clustering, and pre-discussions, which are pre-writing techniques that can be utilized in small groups or as a class to help students and teacher-trainers improve their academic writing abilities (Joaquin et al, 2016). Students appear to be more comfortable writing regardless of the type of academic writing they face by adopting various pre-writing techniques. Additionally, they save time and have "fun" anytime they need to respond to a question (Yunus et al, 2018). Although the effectiveness of each of these techniques varies depending on the writer and the writing assignment, outlining has been consistently found to enhance writing ability across students of all ages and academic levels (Rijn, 2021). An outline normally comprises a list of subjects and subtopics grouped hierarchically and, in the order, that the writer wants to utilize for the finished piece. The most popular outline types are of three different types. Alphanumeric outline, whole sentence outline, and decimal outline are the three (Leland Speed Library, 2022).

Students' writing performance can be improved by using an outlining technique as their pre-writing strategy. One of the outlining techniques used by accountancy students is a writing circle. Writing circle is a peer review method that requires 15 minutes to teach and was said to improve the quality of the student's academic writing (Huber et al, 2020). Another outlining

technique is the write-around strategy. Write-around is a writing strategy that starts with a question that can be explored from different angles and with multiple pieces of evidence from the text (Room 213, 2022). Additionally, the authors Sartika and Arriyani (2020) conducted a study to test the effectiveness of the two outlining techniques which are peer review and free writing techniques. The peer review technique allows students to check the work of their friends while the free writing technique allows them to elaborate more ideas that they wanted to write freely (Sartika & Arriyani, 2020). The writing circle, write-around strategy, and peer review technique are very much alike and have the same way of implementation that includes a group of people while the free writing technique is different because it only needs a single person to take down notes or write his/her ideas. However, all these outlining techniques have proven to be effective in students' academic writing.

The insights and experiences of students in using outlining techniques don't solely depend on their effectiveness. Some students prove that outlining technique is effective but we don't know their experiences of using it. While employing an outlining technique, students experience some initial difficulties before they have proven the effectiveness of using an outlining technique for their academic papers. The students show better performance and writing attitudes with the help of different interactive pre-writing techniques (Magulod Jr., 2018). This just proves that students excel more in interactive pre-writing techniques than in non-interactive pre-writing techniques. Interactive pre-writing technique includes brainstorming while non-interactive pre-writing technique includes freewriting. Brainstorming can be done alone or with a team, it generates a ton of information in a short time because you write down every idea without judging whether or not it is good or bad while freewriting is an activity that allows work to be created without thinking about grammar and spelling errors, the correctness of language, or outside factors (Rose, 2022).

Generally speaking, an outline gives the writer a place to quickly evaluate ideas without having to compose whole paragraphs or consider the text's cohesion. It has repeatedly been demonstrated that using a planning technique to arrange one's thoughts before writing has a positive impact on students' writing ability, resulting in texts of greater quality with the less cognitive burden (Rijn, 2021; De Smet et al, 2014). It helps the students to become more organized in the flow of their writing. However, it was already challenging for them to write without an outline (Parina, 2016).

Generating outlining techniques in academic writing helps students to be more effective when it comes to studying because it increases their sense of productivity (Espinol, 2020). According to the study, students do increase their writing skills when writing technique is offered. As a result, the writing approach also had an impact on the development of ideas, self-esteem, and confidence (Rezeki & Rahmani, 2021). Outlining a paper is also recommended especially if it serves for formality. For example, writing a speech. Outlining the major points of the speech to be delivered is important because it provides a framework that comprises the major points and supporting materials. The author also stated that rearranging the major ideas in the speech will have a great impact on the listeners (Telg, 2011). Research has repeatedly proven that using outline-based techniques can improve pupils' writing abilities (Rijn, 2021; De Smet et al., 2011, 2014; Limbo & Alves, 2018). Previous studies revealed that outlining was the best prewriting strategy because clustering and drafting had no positive impact on the quality of academic papers' final products.

One drawback of outlining as a prewriting technique is that students' academic writing isn't significantly impacted or helped whether they use it for the first time or switch prewriting techniques (De Smet et al., 2014). However, little is known about the precise reasons for these writing quality improvements because previous studies on outlining frequently neglected to pay close attention to the writing process. Moreover, some gaps have not been well examined in previous research, such as how outlining affects students' writing fluency, particularly accounting students. This gap in the literature will be filled by the current study.

1.2 Accounting Students Experiences and Insights in Academic Writing

Writing is an essential ability that will help students throughout their lives. (Moses, & Mohamad, 2019). Academic writing helps students examine, communicate ideas, exercise critical thinking, and concentrate on mechanics and style (Rafikova, 2022). They also learn how to present their thoughts in a professional way (Magulod Jr., 2018). Academic writing gave students the chance to express their ideas in a comprehensive manner, which helped their creativity in structuring and deriving meaning from their ideas (USC Libraries, 2023). This will aid students in thinking about guidelines for writing so that the reader may understand the intended message and develop their ideas and conceptions (Kartawijaya, 2018). Regardless of the course you are taking, it is commonly acknowledged that this is important for anyone.

Dudu et al (2012) named several barriers that made it difficult for students to complete the written assignments following the criteria. Students, for instance, "had issues with spelling, misuse of parts of speech, lack of subject-verb agreement, poor punctuation, failure to cite sources, and redundancy". Similarly, Al Fadda (2012) examined the difficulties some students at King Saud University met and discovered that crafting logical paragraphs, distinguishing between compounds and variations, and avoiding spelling and grammar mistakes are the most glaring issues. Sentence structure, vocabulary, and idea expression were found to be the participants' top faults in a study by Abdelkarim (2013) that examined the common issues faced by some Arab-speaking students in Malaysia. Aldabbus (2017) found that among participants' difficulties in writing were poor writing mechanics, a lack of order, and not outlining their thoughts. There is no denying that students face a variety of difficulties when they write for academic purposes. To overcome these challenges, Kappa & Oberman (2010) support the idea that if students were aware of the writing process, it would help them write better in a classroom setting. Students will gain a deeper understanding of themselves and discover strategies to improve their written work by concentrating on the writing process (Magulod Jr., 2018). It does not take long for accounting students to become aware of their writing prowess.

Accountants are experts with numbers and data. But for accountants, being able to write well might be just as crucial as being able to crunch figures and analyze data (Holdridge, 2012). Although it has been debated whether accounting students should be taught how to write (Huber et al (2020; cf. Limpo & Alves (2018), by recognizing the impact of written abilities, accountancy students may be better equipped for their field's future demands (Riley & Simons, 2013). Academic writing is known to be a part of their strong writing abilities and performances in other courses, but for accountancy students, it is unexplored. However, academic writing and its abilities may affect how well accounting students achieve (Campbell et al, 2019). Communication is essential in the corporate world and so being able to write well can help them in typing up reports, letters, and memos daily (Jones, 2019). This shows that writing well will help accountancy students academically and in their future careers.

Overall, because global metrics have been employed to measure it most frequently, our understanding of how outlining affects the academic writing and papers of students, especially accounting students, is lacking in depth. An approach involving an interview is required to cover a wide variety of information, including the perspectives and experiences of the accounting students, in order to acquire a more comprehensive understanding of how outlining strategies affect accounting students' writing in academic papers. Furthermore, that is what the current study is attempting to accomplish.

II. METHOD

2.1 Research Design

As the study aims to perceive different experiences and insights, qualitative methodology was applied. Qualitative research in this study provides a systematic investigation of more specific occurrences among the people involved in the process of gathering data (Teherani et al, 2015), and to focus on the viewpoints and experiences of the participants with outlining in academic writing, the Interpretive Phenomenological Analysis (IPA) method was utilized. IPA is a qualitative methodology that aims to provide in-depth evaluations of the lived experiences of individuals (Squires, 2023). IPA goes beyond descriptions of what others have said by striving to

comprehend the experience from the person's perspective (Smith & Nizza, 2022). It helps investigate insights, characterize them, and interpret a person's responses so that they make sense in a particular circumstance and are pertinent to the current issues (Tuffour, 2017). In this study, the effects of outlining techniques was studied to provide a deeper and more thorough understanding of the participants' ideas and experiences in writing their academic paper. Furthermore, outlining techniques will help the accounting students enhance their skills in academic writing and provide well-written academic papers.

2.2 Settings and Participants

A total of 26 first-year accounting students from a Philippine Higher Education Institution took part in the study. For each theme that was generated by the researchers, two of the participants' responses were taken into account. The comments were included in the study for the purpose of addressing the two (2) research questions posed. In the current study, purposive convenience sampling was used to respect participants availability. Only those participants who were available took part in the study.

2.3 Data Collection and Analysis

Prior to handing out letters with consent forms, participants had the flexibility to approve or decline taking part in the interview. This indicates that they were first questioned individually to emphasize their interest in participating in the data collection for the study. As part of ethical considerations and to protect the rights, integrity, and identity of the participants, the use of anonymity such as (*) FAS1, FAS2, and so forth have been applied. Previous discussion states the use of interpretive phenomenological analysis (IPA) as part of the studies' qualitative methodology, which is why the data was collected through face-to-face semi-structured interviews with complete consent for the responses to be audio recorded. A mix of closed- and open-ended questions were used in semi-structured interviews, frequently in conjunction with follow-up "why" or "how" questions. When qualitative approaches are applied, this has some remarkable advantages because it delivers detailed insights and data gathered from the respondents (Adams et al, 2015).

Moreover, all data has been collected through audio recording, it was transcribed into a written version of the interview. With the use of the thematic-analysis approach, the data gathered was thoroughly evaluated by repeated data reading and data coding, which was arranged into identified themes and all the relevant coded data extracts within the discovered themes that were collated (Braun & Clarke, 2006). The established themes that were identified helped collect significant information regarding the research issue of this study. Furthermore, in coding and identifying the themes, Saldaña's (2016) coding process was utilized. The first coding cycle used in vivo coding, in which words or brief phrases were selected from actual language observed in participant answers. The second coding cycle employed eclectic coding to generate themes by combining in vivo coding, codes that were previously generated, and pattern coding, for identifying similarly coded data by grouping them and generating major themes appropriate for the study.

III. RESULTS AND DISCUSSION

The present study aims to fill the gap in literature about the perspectives and experiences of accounting students in order to acquire a more comprehensive understanding of how outlining strategies affect accounting students' writing in academic papers. This particular section discusses the findings drawn based on the research questions that would analyze the ways in which accounting students outline their ideas in preparation for writing academic papers and discover how it helped improve the quality of their academic papers.

3.1 Outlining techniques (commonly) used by accounting students in preparation for writing academic papers

Based on the responses of the participants collected from the semi-structured interview, the researchers have identified three themes that are dominant in how accounting students outline their ideas: (1) Utilizing the three basic outlines (topic, sentence, and bullets), (2)

compiling accumulated ideas to have a precise and well-organized academic paper, and (3) having a goal to know the content of their academic papers

3.1.1 Utilizing the three basic outlines (topic, sentence, and bullets)

In outlining their ideas in preparation for writing academic papers, the collected responses revealed that utilizing the three basic outlining techniques was the most dominant way of outlining accounting students used before writing their academic papers. Some were taught when they were still in high school, and it was also comfortable for them to use since it was what they had been using since the beginning. The following conveys some responses of the participants:

"So, before I write an academic paper, I structure my outline first to create an introduction, body and conclusion." [FAS10]

"...put my points in logical numerical order so that each point connects back to my main point..." [FAS 22]

These two responses revealed that they have been following an outline which is according to them the introduction, body and conclusion type of outline. Also these responses are consistent with a prior study. According to Capullo (2020), students' compositions often include three parts: a beginning, middle, and an end. There is an articulated topic sentence. It may be discovered at the beginning of the paragraph. This has demonstrated that when it comes to using outlining approaches as a prewriting strategy in academic writing, first-year accounting students are just like some other students. The findings indicated that they had been following one of the basic outlines, which the participants believed to be the introduction, body, and conclusion.

3.1.2 Compiling accumulated ideas to have a precise and well-organized academic paper

The participants shared that compiling accumulated ideas allows them to elaborate on all relevant information in their papers and that it is easy and simple to do. The following are corpus samples regarding the use of this approach.

"...nag iisip anay ako hin...an akon bagan context talaga, ngan nagsusurat ako hin... mga ideya ko anay, like sample 1, 2, 3 – an akon mga kailangan ibubutang ha akon essay akon anay ginsusurat... like an mga topic or ideas isusurat ko anay ito hiya. Tas after hito maghihimo na ako paraan para i-connect connect." [FAS11]

Translation: (...think about the context and write my ideas, for example, 1, 2, 3 – the necessary things that I need to put in my essay, I write it first the topic or ideas. Then, I think of ways to connect my ideas.)

"...pag nag crecreate ako hin academic paper either kun ano hiya nga type usually nag gagather anay ako hin information, data and then nagreresearch and also kapag mayda na ako enough data... gin o-organize ko hira..." [FAS17]

Translation: (...if I am creating an academic paper either of what type it is, I gather first some information and data. I also do some research and if I already have enough data and accumulated some information, I organize them into main ideas and whatever relevant information related to my paper.)

The above responses revealed that when outlining their academic paper, they first jot down all necessary information regarding their topic. This technique of generating ideas via various resources can adequately prepare students for composition or essay writing (Magulod, 2017). The ideas that have been gathered are then organized based on their relevance and similarity. It was revealed by the respondents that they do this by drafting all their ideas before organizing them while some utilizes the power of the internet to fill in data and satisfy their academic papers.

(3) Having a goal to know the content of their academic papers

The collected responses showed that having a goal to know the content of their academics is the least utilized outlining technique by first year accountancy students in a Higher Education Institution. The only responses to this outlining approach are listed below.

"I construct an outline before writing an academic paper by setting a goal, particular goals on what is my topic, what are the particular things that I want to include in the content of my paper so in that outline, I see to it that I write the specific things that I first want to include in the paper..." [FAS19]

"First iniisip ko anay kon ano ba an akon point of view about hito na topic or an akon magigin argument. Then, iisipon ko na liwat kon pano ko man ini titikangan or kon ano an akon magigin introduction, and then an akon body, and then conclusion, katima magtutuloy-tuloy na ako pagsurat kon ano paman an akon mga gusto i-state ngadto." [FAS 13]

Translation: (Firstly, I think about what my point of view is about the topic or what my argument would be. Then, I will think on how I will start or what my introduction would be, and also the body and conclusion. After that, I will continue writing other things that I want to state there.)

The responses above discussed that when outlining a paper, the respondents write down the specific goals they want to include in the content of their academic paper, thereby writing down their specific ideas regarding the topic of the academic paper they are creating. Considering what you want to achieve with your work is important before writing a paper (Shellenbarger & Robb, 2015). Utilizing this approach, the respondents revealed that they make a vision as to what ideas to incorporate in their academic papers and know their standpoint first before writing arguments and organizing them. Following this kind of approach, the respondents can not only organize their ideas but also ensure that they have a clear understanding of what they are writing about.

3.2 Quality Improvement of Accountancy Student's Academic Writing

The researchers in this study identified four (4) themes that are dominant on the improvement of the quality of accountancy student's academic writing: (1) Organization of the paper, (2) Effective attribute for academic writing, (3) Key characteristic for personal development, and (4) Expression of thoughts and ideas.

3.2.1 Organization of the paper

In terms of crafting a paper for academic writing, outlining techniques helped the accounting students create a clean and coherent output. They find it convenient to use as it saves time for them to organize their thoughts during writing. Furthermore, integrating outlining techniques is effective not only in academic writing but for their accounting subjects too. Two responses are determined to support the said conclusion:

"Very helpful talaga siya para sa akin is because mas naging easier an akon pagwr-write han akon mga academic papers. If makikita ko ha google classroom na may naka assign sa akon na –yung mga essays na dapat gawin di na ako nagwo-worry kasi may outlining technique na ako, may guide na ako. Kung baga meron na akong dapat sundin an akon nalang is an pag execute. So that's why very important ha akon an outlining technique." [FAS 12]

Translation: (It is very helpful for me because it has made writing academic papers easier. If I see that I have a new task for writing essays on our google classroom, I no longer worry because I already have an outlining technique as a guide for writing. Like I already have an outline which I can follow, the only thing for me is to execute it. That is why outlining technique is very important for me.)

"So, as an accounting student we learn how to organize things especially numbers, techniques to follow, para d magulo it aton financial statements na aton hihimoun or kahit ha journalizing. So same la ha academic papers I think that outlining techniques help me organize my thoughts I make an academic paper." [FAS20]

Translation: (So, as an accounting student we learn how to organize things especially numbers, techniques to follow, so that the financial statements that we prepare or even when journalizing are not messy. So same with academic papers I think that outlining techniques help me organize my thoughts I make an academic paper.)

Employing outlining technique is a crucial tool for accomplishing an academic paper effectively (Servati, 2012), and so the respondents utilized it for their benefit. They expressed how this technique is helpful for them, and how they no longer worry for their process of writing as they already have a guide to make them. This creates a conclusion that students are more organized in writing when using outlining techniques (Parina, 2016). As accounting students are known for their expertise with numbers and data, they also prioritize the quality of their writing (Holdridge C., 2012). This, however, could also improve their skills in terms of their accounting subjects. Respondents have been vocal on how important organization is to their academic and personal growth, and by utilizing outlining technique, they saw a positive effect to their end.

3.2.2 *Effective Attribute for Academic Writing*

Outlining technique is effective not only in academic writing but as a substitute to other academic tasks as well. As they observed their output, outlining technique creates a more successful and good quality of paper. To determine the claim of its effective attributes, to excerpts are followed:

“As an accounting student, medyo nagagamit ko man ini pag nagnonotes. Ako tungod na nasanay man ako nga magoutline madali la i-notes an mga important details...” [FAS13]

Translation: (As an accounting student, I can use this a little when I am note-taking. Since I am used to making an outline, it is easy for me to take notes of the important details...)

“...when I use that kind of outline, I noticed that mas nagiging effective it iya result whenever nagamit ako hin specific outline compared ha dire like it Pataka laba.” [FAS 8]

Translation: (Every time I utilize that type of outline, I've observed that my output is more successful, especially if I employ a detailed outline as opposed to doing nothing at all, such as writing immediately.)

In these two statements, it was expressed how outlining technique enables them to be effective not just in academic writing but also with other academic tasks. An outline allows the writer to swiftly explore concepts without having to compose complete paragraphs or phrases (The Writing Center, 2023). This may refer to how it could be utilized to the extent of personal benefit or growth of a student. As reflected in the second statement, developing outlining strategies in academic writing allows students to be more effective in their studies by increasing their sense of productivity (Espinol, 2020). It was said the output is more successful when employing an outlining technique.

3.2.3 *Key characteristics for personal development*

According to the comments, using an outline strategy helps freshmen accounting students' academic writing while also enhancing a crucial aspect of their personal growth. This trait indicates that a person is generally well-organized. The following responses can be used to make this conclusion:

“As an accounting student, pagpractice outlining techniques... is nakakabulig in maging organized...nakabubulig inin hiya haakon as an accounting student kay ginpapractice kita na - mapractice naton an pagiging organized han bisan ano na aton buhaton ...” [FAS25]

Translation: (As an accounting student, practicing the use of outlining techniques helps me to be organized. Us, accountancy students, are trained to be organized for future references and this characteristic could help us be organized...)

“As an accountancy student mas nagigin organize ako...” [FAS21]

Translation: (As an accountancy student, I became more organized)

These two excerpts talked about how they acquired the trait of being organized with the use of the outlining process. In academic writing, using an outlining technique is a wise choice. It aids pupils in developing a more ordered writing process (Parina, 2016). They get organized to the point that they draft their paper's outline before completing it. In that way, they can effectively write an academic paper. They can also connect it to their other tasks in their everyday lives. They have found that using outlining techniques has helped them become more organized both in their daily lives and when writing academic papers. Organizing is really crucial because as you create your draft, you might follow a strong organizing structure to give your ideas a direction (University of Minnesota Libraries, 2015). It helped improve their characteristics and the quality of the academic paper that they will submit.

3.2.4 Expression of ideas and thoughts

It was discovered that one of the skills that the freshmen accounting students gained while utilizing an outline strategy to create an academic paper was the ability to articulate thoughts and ideas. According to the replies listed below, using an outline strategy helped them enhance their academic papers so they could communicate their ideas and thoughts more freely.

"Using this outlining techniques, mas nagiging organize it akon mga academic writing tas mas na e'express ko sin maupay it akon mga ideas." [FAS5]

Translation: (Using this outlining technique, my academic paper is more organized and I am able to express my ideas better.)

"I think this outlining techniques mas napalaksi it akon understanding in a certain topic. Pagnaghihimo ako hin academic writing, mga academic papers, or any papers, research man ito or essays or paragraphs, mas malaksi ko na naiintidihan it mga topic na ginahatag ha amon na kinahanglan namon haamon hin sugad ito nga gin aaro. Mas malaksi ko hiya ma introduce, mahatagan hin soul an akon paper, mas malaksi hiya - kumbaga may magbabasa man iton akon paper, mas malaksi nira maintindihan kay an idea is sunod sunod, diri nagkakarata." [FAS24]

Translation: (I think this outlining technique makes my understanding of a certain topic deeper. Whenever I write academic writing, academic papers, or any papers, may it be for research, essays or paragraphs using outlining techniques, understanding the topic makes it easier for me. It's easier for me to introduce my ideas, provide a soul on my paper, and understandable to readers since it is structured and organized)

The two responses expressed that they can make an effective academic paper by using an outlining technique because outlining gave them an opportunity to express their thoughts and ideas better. It is also stated that they become organized and can understand the topic more effectively. Academic writing gave students the chance to express their ideas in a comprehensive manner, which helped their creativity in structuring and deriving meaning from their ideas (USC Libraries, 2023). It is deduced that outlining technique made a significant impact to the quality of the accountancy student's academic writing such that they have the freedom to express their ideas.

IV. CONCLUSION

This current study presents how outlining influenced the academic papers of accounting students in a Philippine Higher Education Institution especially as a prewriting strategy in preparation for their academic writing. The findings showed that most freshmen accounting students use the basic outlining techniques (topic, sentence, and alphanumeric or bullet outlining) when constructing their ideas before incorporating them into a paper. They either learned it from someone else or have been using it consistently since the beginning. Some people who have studied a few outlining approaches do not really have a set method to employ; instead, they use whatever is most practical for them based on the type of academic paper they are writing. There aren't many first-year accounting students who set out goals first to understand the subject of

their papers. Although the findings were drawn from a single Higher Education Institution and with a limited number of participants, it cannot deny the fact that outlining the ideas before incorporating them into a paper aided freshmen accounting student in organization of their academic papers and helped them express their thoughts and ideas better. Additionally, results showed that outlining strategies helped freshmen accounting students become more generally organized, which became an important characteristic in terms of their personal growth. Because it was not the primary emphasis of the current study, future research may undertake a correlational study between accounting students who employ prewriting strategies, particularly outlining, and those who do not when writing academic papers. Future research may also focus on a variety of higher education institutions in an effort to provide better findings and demonstrate whether utilizing an outlining technique is indeed beneficial for accounting students' academic papers, particularly accounting students in higher years.

REFERENCES

- Abdulkareem, M.N. (2013). An Investigation Study of Academic Writing Problems Faced by Arab Postgraduate Students at Universiti Teknologi Malaysia. *Theory and Practice in Language Studies*, Vol. 3, No. 9(p.1552-1557). <https://www.academypublication.com/issues/past/tpls/vol03/09/06.pdf>.
- Adams, R., Jones, A., and Lefmann, S. (2015). Rationing is a reality in rural physiotherapy: a qualitative exploration of service level decision-making. *BMC Health Serv Res* 15, 121 (2015). <https://doi.org/10.1186/s12913-015-0786-3>
- Aldabbus, S. (2017). Challenges Faced by Some Foundation Students at Bahrain Teachers College in Acquiring Reading and Writing Skills. *International Journal of Pedagogical Innovations*. Vol. 5, No. 2. <https://journal.uob.edu.bh/handle/123456789/1538>
- Al Fadda, H. (2012). Difficulties in Academic Writing: From the Perspective of King Saud University Postgraduate Students. *English Language Teaching*. Vol. 5, No. 3. <https://files.eric.ed.gov/fulltext/EJ1078924.pdf>
- Ariyanti, A. (2016). Shaping Students' Writing Skills: The Study of Fundamental Aspects in Mastering Academic Writing. *Indonesian Journal of EFL and Linguistics*, 1(1), 63-77. <https://doi.org/10.21462/ijefll.v1i1.5>
- Basri, M., Wahyuni, R., Papingka, G. K., & Lessy, L. Y. (2023). Outline Technique in Teaching Writing Skill at MTS Negeri 1, Morotai Island. *East Asian Journal of Multidisciplinary Research*, 2(3), 1069-1078. <https://doi.org/10.55927/eajmr.v2i3.3354>
- Braun, V. and Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3 (2). pp. 77-101. <http://eprints.uwe.ac.uk/11735>.
- Campbell, Madelaine, Teaching Academic Writing in Higher Education (September 20, 2019). *Education Quarterly Reviews*, Vol.2 No.3 (2019), Available at SSRN: <https://ssrn.com/abstract=3457352>
- Dudu, Gonye, Mareva, & Subanda. (2012). Academic writing challenges at Universities in Zimbabwe: A case study of great Zimbabwe University. *Journal of English and literature* Vol. 3(3), 71-83. <http://www.academicjournals.org/IJEL>
- Espinol, S. M. T. (2020). Academic Performance of Students who Created and Use Outlines. *Literacy Information and Computer Education Journal (LICEJ)*. Volume 11. https://www.researchgate.net/publication/349579610_Academic_Performance_of_Students_who_Create_and_Use_Outlines
- Gaouz, C. & Zaidi, K. (2014). The Effect of Outlining Essays on Improving Students' Writing Achievement. University of Oum-El-Bouaghi. <http://bib.univoeb.dz:8080/jspui/handle/123456789/2574>.
- Garcia, R. G., & Asuncion, Z. (2022). Remediating the Writing Performance of Struggling Writers through a Self-regulated Strategy Development Approach. *SALTeL Journal (Southeast Asia Language Teaching and Learning)*, 5(1), 23-30. <https://doi.org/10.35307/saltel.v5i1.80>
- Geyimci, G. (2014). Prewriting techniques in the writing process for the L2 classroom. *International Journal of English Language & Translation Studies*, 2(3), 77-84.
- Güler, G.K. (2022). ERIC. Graduate Students' Perceptions of the Academic Writing Process and Its Problems: A Qualitative Study in Turkey, v32 n3 p943-959, EJ1363557.

- Huber, M. M., Leach-López, M. A., Lee, E. & Mafi, S. L. (2020). (December 2020). Improving Accounting Student Writing Skills Using Writing Circles. *Journal of Accounting Education*, Volume 53, 100694. <https://fardapaper.ir/mohavaha/uploads/2022/01/Fardapaper-Improving-accounting-student-writing-skills-using-writing-circles.pdf>
- Hung, B. P., & Van, L. T. (2018). Depicting and Outlining as Pre-Writing Strategies: Experimental Results and Learners' Opinions. *International Journal of Instruction*, 11(2), 451-464.
- Islamiah, S. F. A., & Sari, D. K. (2021). USING OUTLINING STRATEGY IN ESSAY WRITING FOR ELT STUDENTS'. *Jurnal Basis*, 8(1), 141. https://www.researchgate.net/publication/351036211_USING_OUTLINING_STRATEGY_IN_ESSAY_WRITING_FOR_ELT_STUDENTS
- Joaquin, A. D. L., Kim, S. H., & Shin, S. Y. (2016). Examining prewriting strategies in L2 writing: Do they really work? *Asian EFL Journal*, 18(2), 156-181.
- Kartawijaya, S. (2018). Improving Students' Writing Skill in Writing Paragraph through an Outline Technique. *Curricula: Journal of Teaching and Learning*, 3(3), 152-158. <https://doi.org/10.22216/jcc.2018.v3i3.3429>
- Limpo, T., & Alves, R. (2018). Effects of planning strategies on writing dynamics and final texts. *Science Direct*, 188, 97-109. <https://doi.org/10.1016/j.actpsy.2018.06.001>
- Magulod Jr., G. C. (2018). Use of Innovative Techniques in Enhancing the Writing performance and Attitude of Second Year Information Technology Students. *Asia Pacific Journal of Multidisciplinary Research*. Vol. 6, No. 2. <http://www.apjmr.com/wp-content/uploads/2018/02/APJMR-2017.6.2.01.pdf>
- Moses R. N. & Mohamad M. (2019). Challenges Faced by Students and Teachers on Writing Skills in ESL Contexts: A Literature Review. *Scientific Research Publishing*. https://www.scirp.org/pdf/ce_2019121315284071.pdf
- Outlining. (2023). The Writing Center, the Lab for Writing and Communication. <https://writingcenter.gmu.edu/writing-resources/writing-as-process/outlining>
- Parina, J., C. (2016). First Year College Students' Perception of the Process Approach in Honing Critical Writing Skills. *TESOL Journal*, 4(1), 34-41. https://www.academia.edu/13467113/First_Year_College_Students_Perception_of_the_Process_Approach_in_Honing_Critical_Writing_Skills
- Research Guides: Organizing Your Social Sciences Research Paper: Academic Writing Style. (2023, March 10). Libguides.
- Rezeki, Y. S., & Rahmani, E. F. (2021). The Implementation of Collaborative Writing Technique to Improve Students' Writing Performance and Soft Skill. *VELES (Voices of English Language Education Society)*, 5(2), 81-94. <https://e-journal.hamzanwadi.ac.id/index.php/veles/article/view/3614>
- Riley, T. J., & Simons, K. A. (2013). Writing in the accounting curriculum: A review of the literature with conclusions for implementation and future research. *Issues in Accounting Education*, 28, 823-871. doi: 10.2308/iace-50491
- Room 213. (2022). Active Learning Strategies: The Write-Around. <https://learninginroom213.com/2022/04/active-learning-strategies-the-write-around/>
- Rose, D. (2022). 5 Prewriting Strategies That Will End Your 'Blank Page Blues'. <https://skillpath.com/blog/5-prewriting-strategies-that-will-end-your-blank-page-blues>
- Saldaña, J. (2016). *The Coding Manual for Qualitative Researchers*. SAGE publications Ltd. https://drive.google.com/file/d/1yhWKnXnS91vviu_KOh874wM1ilyw478V/view
- Sartika, D. & Arriyani, N. (2020). Enhancing Students Writing Skill to Write Descriptive Text Using Peer Review and Free Writing Techniques. *English Community Journal* 4 (2), 90-97. <https://jurnal.um-palembang.ac.id/englishcommunity/article/view/3039>
- Servati, K. (2012). Prewriting Strategies and their Effect on Student Writing. Fisher Digital Publication, Paper 242. <https://rb.gy/azcmi>
- Shellenbarger, T. and Robb, M. (2015). Collaborative Writing: Strategies to Promote Successful Shared Authorship. Wiley Online Library. <https://doi.org/10.1111/j.1750-4910.2015.tb00202.x>
- Smith, J. A., & Nizza, I. E. (2022). *Essentials of interpretative phenomenological analysis*. American Psychological Association. <https://doi.org/10.1037/0000259-000>
- Squires, ME. (2023). Collaboration Between Special Education Teachers and Board Certified Behavior Analysts, *Brigham Young University*.
- Tazky, K., (2018). The Effect of Using Outline Technique to Improve Students' Ability in Writing Descriptive. English Department, Languages and Arts Faculty, State University of Surabaya. Vol. 6, No. 3. <https://ejournal.unesa.ac.id/index.php/retain/article/view/26362/24142>

- Teherani, Arianne & Martimianakis, Maria & Stenfors, Terese & Wadhwa, Anupma & Varpio, Lara. (2015). Choosing a Qualitative Research Approach. *Journal of Graduate Medical Education*. 7. 669-670. 10.4300/JGME-D-15-00414.1.
- Telg, R. (2011). Speech Writing and Types of Speeches 1. University of Florida (Issue August). <https://www.coursehero.com/file/151223469/SPEECH-WRITING-AND-TYPES-OF-SPEECHESpdf/>.
- Tuffour, Isaac. (2017). A Critical Overview of Interpretative Phenomenological Analysis: A Contemporary Qualitative Research Approach. *Journal of Healthcare Communications*. 02. 10.4172/2472-1654.100093.
- Leland Speed Library. (2022). The Importance of Learning English. (2020, February). EST Global. <https://rb.gy/5lw29> Writing Center: Outlines. (2022, October, 18). Leland Speed Library. <https://writingcenter.gmu.edu/writing-resources/writing-as-process/outlining>
- Yunus, M. M., Hashim, H., Sulaiman, N. A., Sulaiman, W. S. M., Richmond, R. L., Jarail, S., & Royal, N. (2018). Students' Awareness and Perceptions towards "Pre-Writing Stage" as a Strategy in Writing Directed Essay. *Creative Education*, 9(14), 2215-2223