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Research Article

Accounting Learning Gaps of K-12 Accountancy, Business, and Management (ABM) Graduates: Basis for Remediation Program for BSA Accountancy Program of Sorsogon State University (SorSu)

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ABSTRACT

This study was conducted to identify the accounting learning gaps of K-12 ABM graduates enrolled in the Sorsogon State University (SorSU) BS in Accountancy program in the Academic Year 2021-2022. This study used mixed design to quantitatively determine the accounting learning gaps of K-12 ABM Graduates explore those issues concerning the causes of accounting learning gaps encountered by the respondents.

Results revealed that student-respondents were found to have weakness or very little accounting knowledge and skills were attributed to some factors such Limited Accounting Background and Proper Preparation, Lack of Calculation Skills, Non-integration of Accounting Lessons into Real-Life Context, Limited Physical and Human Resources are Available for the Implementation of the Accountancy, Business and Management (ABM) Track under the K-12 System and Students Study Habits and Approaches. The Proposed Accounting crash Course was deemed necessary to address the identified learning gaps of ABM Graduates,

Keywords: *Accounting Learning Gaps, Business and Management Graduates, Remediation Program and Accountancy*

Introduction

Certified public accountants contribute to the credibility of financial information. The professional services being offered by these experts, help business owners and other stakeholders improve their decisions particularly in terms of finances. Currently, there is a booming demand for accountants both in public and in

private sectors. This might be because there is a lacking supply in the accounting services of professional and competent accountants in the Philippines which could be the result of diminishing enrollment in the Accountancy industry in the academe sectors. The declining enrollment rate is caused by a very strict retention policies imposed by some Universities and

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Colleges offering accounting related courses. This manifest that there is a dire need in increasing the supply for these professionals to meet the current need and demand of the business owners for high quality accounting services.

The Commission on Higher Education (CHED) is in charge with the monitoring of the performance of program offerings of all Higher Educational Institutions (HEIs) both in private and public in the Philippines. This government agency sets the minimum requirements that are to be submitted by the College or University for program compliance particularly to those courses with board examinations. In 2012, the Commission has strictly implemented its policy regarding the closure and shelving of those courses with a very poor performance in the board examinations. Besides, in the year 2017, the CHED issued the CMO No. 27, s. 2017 which provides holistic provisions regarding the curriculum for BSA accountancy. This issuance specifically provides the guidelines for the Implementation of CMO No. 46 s. 2012, which implements the shift to learning competency-based standards/ outcomes-based education. It specifies the core competencies expected of BS Accountancy graduates regardless of the type of HEIs they graduate from. In recognition of the spirit of outcomes-based education, this issuance provides ample space for HEIs to innovate in the curriculum in line with the assessment of how best to achieve learning outcomes in their particular contexts and their respective missions (CHED, 2022).

Relative to this, the Department of Education (DEPED) also implemented the K to 12 Curriculum to enhance the educational system in the secondary education. The K to 12 Program covers Kindergarten and 12 years of basic education (six years of primary education, four years of Junior High School, and two years of Senior High School [SHS]) to provide sufficient time for mastery of concepts and skills, develop lifelong learners, and prepare graduates for tertiary education, middle-level skills development, employment, and entrepreneurship (officialgazette.gov.ph, 2022). In School Year 2012-2013, the enhanced curriculum for K to 12 was implemented. In 2013, K to 12 was enacted into law known as RA 10533

(Department of Education, 2015). One of the highlights of the K to 12 Programs is the introduction of the Accountancy, Business, and Management which is popularly known as the ABM strand. This Senior High School strand will introduce the students to fundamentals of business, accounting, marketing, and economics. It will also provide the students the knowledge and skills in line with the digital trend that will enable them to think big as they prepare for a more digital corporate world in the future. This will specifically assist the students learn the basic concepts of business management, corporate operations, and financial management, develop their business communication skills, hone their leadership skills and learn how to use them in business operations and most importantly sharpen students' logical and analytical skills (Informatics, 2022).

It can be noted from the said issuances that both the CHED and the DEPED are continuously improving the educational system in the Philippines both in the tertiary and secondary levels. This metamorphosis in the curricula aims to uplift the quality of the Philippine education system to make it at par with other foreign countries as well as to ensure that graduates from the said curricula are globally competitive. Apparently, both the CMO No. 27, s. 2017 and the K-12 Program placed greater emphasis on the importance of education for personal development and the role of the teaching profession in the realization of the basic objectives of the identified educational policies. According to Rai (2022), education is a vital process for personality development and social change. The teaching profession is filled with countless opportunities to enrich the academic lives of students. While some concepts and educational objectives will be easy for students to grasp, others will require creativity to ensure that important learning objectives are met. The teaching strategies used must therefore be in line with the contextual learning theory where the aim of education is the integration of content learnt with the real-world experiences.

As active and affirmative response to the abovementioned educational system revisions, HEIs have formulated specific academic policies such as the retention policies and grades to motivate the students and consequently

address their academic difficulties. Sorsogon State University (SorSU) is among those State Universities and Colleges offering accounting and business courses in the Region, thus, bound by the same statutes governing the operation of the said program offerings. The SorSU is known to the community as an academic institution having strong affective organizational commitment towards quality education and service excellence through continuous improvement of its system in the areas of instruction, research, extension, and production to the Filipino public. This commitment to quality public service is enshrined in the University's basic guiding principle which urges SorSU to become a research university with culture of excellence in developing globally competitive and values-oriented leaders and professionals. In fact, the conversion of the Sorsogon State College into a University by virtue of Republic Act 11088 is a momentous event which brings vast opportunity to the University for continual improvement of the existing educational system. This transformation in the life of SorSu is a gateway to a new era and better avenue for accommodating future development affecting the lives of the people in Sorsogon and beyond. In this quest towards excellence, the University has always been guided with the basic principles of Kaizen philosophy in the performance of its basic mandates as agent of the State in ensuring that quality education is accessible to the Filipino people.

Daniel (2022) defined Kaizen is an approach to creating continuous improvement based on the idea that small, ongoing positive changes can reap significant improvements. Basically, it is based on cooperation and commitment among the members of the organization. The concept of Kaizen is based on the belief that everything can be improved, and nothing is the status quo. It also rests on a respect for people principle. This involves identifying issues and opportunities, creating solutions and rolling them out and then cycling through the process again for inadequately addressed issues and problems as well as enhance the quality of education offered to the respective clients. Quality education means providing programs that would cater to the needs of the Filipino public. At present, the University has

several program offerings that satisfy the various needs of the students for more accessible educational services. Some the program offerings that embellish the prestige and the image of the University not only in the Province of Sorsogon but throughout the country are engineering, education business courses and the like. The University hood of the SOrSU brought value added to the institution and at the same time an appeal to all the employees to work harder to continuously improve its curricular offerings particularly those board examination courses. Hence, as one of the State Universities and Colleges in the Country, the SorSU shall strictly observe compliance to the standards set by the Commission on Higher Education (CHED) with particularity on the required the passing rate of those program with board examinations regulated by the Professional Regulation Commission (PRC). As means of ensuring quality service through offering quality education to the students, the University gave due attention to the academic performance of the students throughout the entire process commencing from the admission up to the completion of the program by the concerned students.

Similar to SorSU, the Department of Education is also mandated by law to provide free and accessible quality education. As performance of its study such Department made substantial revision of the Philippines educational system through the implementation of the K-12 Education Program by adding to more years in the secondary education level. As already mentioned, K-12 program aims to cater the needs of the public for quality instruction. One of its features is the offering of new academic strands to accommodate different field of specialization. Accountancy, Business and Management (ABM) strand which is one of the academic tracks under the new education program. This track intends to give those students a strong foundation in accounting subject before taking the formal accounting course in the tertiary level. This basically covers the basic skills of the students in the Analysis of business transactions, Maintenance of books of accounts, Preparation of financial statement, Analysis of Financial statement, Accounting for service business, Accounting for Merchandising Business,

Accounting for Partnership, and Accounting for Corporation

In the Province of Sorsogon, SorSU directly caters to the needs of K-12 ABM graduates. However, there is empirical evidence showing the issue in the K-12 ABM program which might adversely affect its implementation and might forfeit the purpose of what it originally intends to achieve. Some of the latent issues lack of foundation in accounting subjects, deficiency of accounting skills and the like and will directly affect the quality of students in the BS in Accountancy Program being offered by the SSU. This situation has captured the willingness of the researcher to conduct such study to identify and deeply understand the learning gaps of ABM graduates which would serve as a basis in the formulation of an SorSU remediation program which will provide students with activities, opportunities and information that assists them in improving upon a particular skill (scrbd.com, 2021) so as to bridge the gap between the K-12 ABM curriculum and the CMO No. 27 series of 2017. Hence, this research.

Objectives of The Study

This study was conducted to identify the accounting learning gaps of K-12 ABM graduates enrolled in the Sorsogon State University (SorSU) BS in Accountancy program in the Academic Year 2021-2022.

Specifically, this sought to realize the following objectives:

1. To determine the accounting learning gaps of K-12 ABM graduates enrolled in the SorSU BS in Accountancy Program in the following competencies, to wit:
 - a. Analysis of business transactions;
 - b. Maintenance of books of accounts;

- c. Preparation of financial statement;
 - d. Analysis of Financial statement;
 - e. Accounting for service business;
 - f. Accounting for Merchandising Business;
 - g. Accounting for Partnership; and
 - h. Accounting for Corporation.
2. To identify the causes of the accounting learning gaps commonly encountered by the K-12 ABM graduates enrolled in the SorSU BS in Accountancy Program.
3. To formulate remediation program for strengthening the accounting foundation of K-12 ABM graduates enrolled in the SorSU BS in Accountancy Program so as to address the accounting learning gaps of the respondents.

Methods

This study used mixed design. This was utilized to quantitatively determine the accounting learning gaps of K-12 ABM Graduates in the analysis of business transactions, maintenance of books of accounts, preparation and analysis of financial statements, accounting for service business, accounting for merchandising business, accounting for Partnership, and accounting for Corporation. The qualitative portion of this research was used to explore those issues concerning the causes of accounting learning gaps encountered by the ABM Graduates.

ABM graduates who were enrolled in the Academic Year 2021-2022 in the BS in Accountancy Programs of Sorsogon State University, both in the Sorsogon City and Bulan Campus, were the respondents of this undertaking. The respondents specifically included freshmen students enrolled in the BS in Accountancy program of the said SorSU Campuses during the said academic year. The distribution of the respondents is summarized table 1.

Table 1. Distribution of Research Respondents

SorSU Campuses	Year level	Male	Female	Total No. of respondents	%
BSA SorSU Bulan Campus	I	28	22	50	50%
BSA SorSU Main Campus	I	20	30	50	50%
Total					100%

The determination and evaluation of the accounting learning gaps were limited on the major accounting subjects enrolled in by the respondents as per CMO. No. 27, s.2017. These major subjects covered the orientation on business accounting, financial accounting and reporting and cost accounting and control. Accounting learning gaps of the respondents operationally pertains to the learning difficulties encountered by the ABM students on their major accounting subjects in the AY 2021-2022. This learning gap is measured as or is equated with the number of incorrect responses obtained by the respondents in the given teacher's made test. Hence, the accounting learning gaps operationally include the deficiencies of the students in the required competencies, to wit: analysis of business transactions, maintenance of books of accounts, preparation and analysis of financial statements, accounting for service business, accounting for merchandising business, accounting for Partnership, and accounting for corporation which is to be interpreted using a five-point Likert scale (81%-100%= *Poor (Zero knowledge and skills, needs assistance)*; 61%-80%= *Weak (Little knowledge and skills, needs assistance)*; 41%-60%= *Good (Comfortable in doing, needs assistance)*; 21%-40%= *Very Good (Comfortable in doing, can perform task without assistance)*; 0-20%= *Excellent (Confident in doing, able to train others)*).

This study employed three data gathering methods: teacher's made test, the interview and the documentary analysis. The teacher's made test included items specifically to determine the competencies of the respondents in the analysis of business transactions, maintenance of books of accounts, preparation and analysis of financial statement, accounting for service business, accounting for merchandising business, accounting for partnership, and accounting for corporation. The said instrument was administered first to the students who are not the actual respondents of this research for the purpose of dry run and validation. Reliability test using Cronbach alpha was conducted to enhance the content of the instruments. The

learning gaps represent the incorrect answers given by the respondents in the administered teacher's made test. The teacher's made tests have equal distribution and weight which were composed of twenty (20) items per competency.

The causes of the accounting learning gaps commonly encountered by the K-12 ABM students enrolled in the SorSU BS in Accountancy were identified based on the result of the tests taken by the students and were validated and substantiated by the responses of the students through online interviews with the respondents using google meet. The quantitative data obtained from the teacher's made test were analyzed using descriptive statistics while qualitative data were transcribed and coded for thematic discussion. Documentary analyses were made to determine the required competencies under the K-12 program in relation to the requirement of the CMO No. 27, s. 2017.

Results and Discussion

A. Accounting Learning Gaps of K-12 ABM students of SorSU BS in Accountancy Programs

Table 2 presents the data concerning the accounting learning gaps of the respondents in the Academic Year 2021-2022. This specifically provides information regarding the learning gaps of the ABM students enrolled in the BS Accountancy programs in the AY 2021-2022 in terms of analysis of business transactions, maintenance of books of accounts, preparation and analysis of financial statement, accounting for service business, accounting for merchandising business, accounting for partnership, and accounting for corporation.

By and large, the respondents were found to have weakness or little knowledge and skills thus needs assistance on the given subject matter (**IAP=70.43%**) which means that the respondents were not totally equipped with the required accounting proficiencies particularly on the communication stage of the accounting cycle which is the preparation of the financial reports.

Table 2. Accounting Learning Gaps of the Respondents (A.Y. 2021-22)

Competency Areas – K-12 system & CMO No. 27, s.2017	Learning Gap (Incorrect Answer Percentage/IAP)
Analysis of business transactions	33.65%
Maintenance of books of accounts	39.50%
Preparation of financial statement	93.50%
Analysis of financial statement	96.75%
Accounting for service business	30.00%
Accounting for merchandising business	84.50%
Accounting for Partnership	90.00%
Accounting for Corporation	95.55%
Average Learning Gap (Incorrect Answer Percentage/IAP)	70.43 %

Note: 81%-100%= Poor (very little knowledge and skills, needs assistance); 61%-80%= Weak (Little knowledge and skills, needs assistance); 41%-60%= Good (Comfortable in doing, needs assistance); 21%-40%= Very Good (Comfortable in doing, can perform task without assistance); 0-20%= Excellent (Confident in doing, able to train others).

Among the identified competencies, the student-respondents have very little knowledge and skills in preparation of financial statements (IAP=93.50%) and in analysis of such financial reports (IAP=96.75%). This is consonance with the study conducted by Gabuyo, et al. (2018) which revealed that fifty (50) BSA students and the forty-seven (47) BSAT students obtained a mean score of 0 out of 7 with an equivalent rating of 64 and a performance rating of “failed” in the preparation of financial statements competency. In preparing financial statements, 63 or 64.95% found it difficult because of insufficiency of knowledge about the format of financial statements and 25 or 25.77% had no idea.

The results imply that respondents have a very minimal knowledge on the generally accepted accounting principles governing the standards on the preparation of financial statements for reporting purposes. Simply, it suggests that the respondents have lack of basic knowledge in preparing the said financial report properly and strictly in accordance with the accounting standards. This learning gaps of the respondents may be attributed to the fact that K-12 program requires only basic competencies on financial statements preparation and not on the holistic consideration and understanding of the Generally Accepted Accounting Principles which is a requirement under CMO No. 27, s. 2017.

This validates the statement of Aduana (2009) that the preparations of financial statements are based on the set of rules, standards and procedures such as Philippine Accounting Standards. This is also in line with the Philippine Accounting Standards which expressly provides that the presentation of the elements of the financial statements shall comply with the criteria for asset, liability, income and expense recognition principle including its proper classification in the financial statements. Hence, the preparation and analysis of the financial statement are primarily based on the existing applicable accounting standards which requires the students to have strong foundation and mastery of PAS and PFRS intended to be learned from their accounting textbooks and from the faculty in charge.

Also, upon the implementation of the K-12 Curriculum, accounting subjects are handled and taught by non-CPA faculty members who might have limited knowledge on Philippine Accounting Standards (PAS) as well as Philippine Financial reporting Standards (PFRS). Some of the literatures showed that most of the accounting teachers assigned to teach basic accounting in the ABM track have no formal accounting education which adversely affect the conveyance of quality of accounting instruction to the ABM students. Non-availability of the facilities and resources both physical and human, such as scarcity of accounting text books and a

very limited training for teachers to make them qualified to handle accounting subjects are some of the identified problems in the implementation of the K-12 curriculum which perhaps adversely affected the conveyance of quality accounting instruction to ABM graduates. This is consistent with the result of the study conducted by Vinconde (2015) as cited by Dizon (2019) which stressed the emerging issues of the K to 12 systems in its study: 1) the displacement of teachers at tertiary level; 2) the lack of information on the guidelines for implementation; 3) the lack of university students for two years; and 4) the lack of resources for implementation. Apparently, this merely shows that the deviation in the competency target as well as unavailability of resources needed for effective implementation of the program with particularity on the faculty requirement between the K-12 curriculum and the CMO No. 27, s. 2017 unfavorably contribute to the accounting learning gaps of the respondents which made their accounting background and competencies below the standard of the CMO No. 27, s. 2017. This presupposes that ABM graduates who are enrolled in the BS Accountancy program of the University lack of the needed competencies set by the CMO No. 27, s.2017 for them to better perform academically on their accounting major subjects.

Moreover, it can be glanced from the above results that the respondents have a very high learning gaps as regards analysis of the content of the financial statements which manifests that they have high level of difficulty in the interpretation and analysis of the financial information presented in the financial statements. This means that the respondents could not fully understand the relationship and the substance of the accounts and the figures as per financial statements. It can be stated further based on this learning gap that the respondents have zero knowledge in performing vertical and horizontal financial analyses which are necessary for evaluation of the trends and financial ratios affecting the assets, liabilities, income and expenses of the entity. Specifically, this points out inability of the respondents to evaluate the status of the entity based on the financial statement, incapability to compute ratios regarding profitability of the firm based on the figures in

the financial statements and ability to compute and interpret the meaning of financial ratios based from the financial statements, incapacity to determine the solvency of the entity based of the financial and lack of skill to compute the ratios related to liquidity of the business entity based on the financial statements. This is because of the fact that skills of the students in this area was based from the skills that ABM students should have gained from the K-12 curriculum. Possibly, this accounting learning gap of the respondents may be associated with the ABM graduates' inability to prepare correct and complete sets of financial statements based on Philippine GAAP. Meaning, poor analysis of the financial statements is an immediate and direct consequence of lack of appropriate skills and knowledge in preparing financial statements based on Philippine GAAP.

Furthermore, table 2 revealed that student-respondents were found to have learning difficulty in accounting for corporation (**IAP=95.55%**, preparation of financial statements (**IAP=93.50%**), accounting for partnership (**IAP=90.00%**) and accounting for merchandising business (**IAP=84.50%**). It can be inferred from these results that students have almost zero knowledge in accounting for formation, operation, dissolution and liquidation of partnership; lack skills in accounting for the issuance of corporate shares of stocks, dividends and other corporate transactions; and accounting sale transactions, determination of the cost of sales and valuation of inventories using FIFO method or Average Inventory method. These learning gaps on these areas may be related to the gaps in the subject offerings between the K-12 education system and the CMO No. 27, s. 2017. Under the K-12 curriculum, accounting for partnership, corporation and merchandising business are usually allotted with a very limited number of hours for these topics are all included in basic accounting subjects which according the student-respondents they did not cover the entire coverage of such subjects especially topics on partnership and corporation during their ABM course. The quantitative results of this study were substantiated by the statements of the respondents during online interviews that the some of the assigned non-CPA subject teachers for the

concerned subjects have not fully and comprehensively discussed the given topics.

On the other hand, under CMO No. 27, s. 2017 and in the CHED approved BS Accountancy curriculum of the SorSU, those identified topics on which respondents were found to have learning gaps were included in various subject offerings and are given ample number of hours under the SorSU Accountancy programs. Accounting for merchandising is taken by the respondents for (1) one semester under Financial Accounting and Reporting subject. The same topic is also included as one of the primary discussions in the subject entitled Orientation on Business Accounting, Principles and Transactions which enable them to acquire mastery of the subject matter. In addition, topics on accounting for partnership and corporation are taken by the students for two (2) semesters during their first (1st) year under Orientation on Business Accounting, Principles and Transactions and during their third (3rd) year under the subject Accounting for Special Transactions formerly known as Advanced Financial Accounting 1. This simply shows that under the SorSU BS Accountancy Curriculum, the foundation subjects of the ABM graduates are given substantial number of hours to afford the students the opportunity to fully understand the said topics. Most importantly, all the said subjects are handled by qualified accounting teachers who are Certified Public Accountants and with accreditation from the PRC Board of Accountancy which ensures that the very purpose of the said areas will not be defeated. Hence, the results patently show that these learning gaps are directly attributable to the limited number of hours allotted to the subjects and the unavailability of CPA teachers who are handling accounting subjects under the K-12 Curriculum.

B. Causes of the Accounting Learning Gaps of Respondents

The following presents the discussions of the results of the interviews with the respondents conducted virtually. Interviews were conducted using a structured survey questionnaire to explore the emergent patterns and issues which cause the learning gaps of the students-respondents.

From the information given by the respondents, this study identified the following factors which gave rise to respondents' accounting learning gaps, to wit:

1. Limited Accounting Background and Proper Preparation

During the interviews, the students-respondents repeatedly mentioned that they have a weak foundation in their ABM accounting subjects. They stated that the limited accounting skills they obtained from the ABM course is far beyond for them to cope with the standards and requirement of their present accounting subjects under the SorSU Accountancy program. Most of the respondents uttered that:

"Hindi po sa amin buong naituro and partnership at corporation sa ABM class naming dati (Partnership and Corporation were not totally taught to us during our ABM class before)." – Students, SorSU Bulan Campus

"Hindi po naming masyado naintindihan ang basic accounting naming sa ABM. Reporting lang po kasi yan naidiscuss (We did not understand basic accounting in our ABM. It was also discussed through reporting)." – Students, SorSU Sorsogon Campus

These statements from the respondents suggest that students' previous knowledge in the study of accounting play vital role for them to academically excel in accounting in the tertiary level. These sentiments are validated by the results of previous researches. Papageorgiou (2017) explored the accounting students' academic performance in a South African university to determine the impact of pre-university knowledge on academic performance. It was confirmed that students with Accounting during their Grade 12 displayed higher academic performance in accounting 1. The study of Onay & Benligiray (2018) also proved that high school education influenced the success of the students in the accounting courses. Similarly, Alanzi (2015) concluded that previous

knowledge in accounting motivates students to perform better and improves their self-confidence.

2. Lack of Calculation Skills

Some of the students-respondents elucidated that their poor calculation or mathematical skills adds difficulty level on their study of accounting. This might be due to the fact that the nature of accounting is both analytical and mathematical. They mentioned:

“Hindi po kami magaling sa math kaya medyo mahirap din po makaadopt sa discussion lalo na sa computation sa accounting (We are not good in Math. Hence, we found it difficult to cope with the discussion in accounting).” – Various Students

These statements from the students-respondents manifest that the mathematical skills of the concerned students somewhat affect their comprehension in accounting subjects. This is related to the result of the study of Shaban (2015) who found that there is a relationship between grades in the mathematics subjects and the performance of the accounting students in Jordan. The statistical analysis proved that grades in mathematics subjects have a significant positive impact on the academic performance of accounting students.

3. Non-integration of Accounting Lessons into Real-Life Context

During the interview, the respondents said that they have not been exposed into actual accounting work. They cited that the limited accounting discussions covered only theories and concepts of accounting and it was very seldom that they had actual problem solving based on actual business transactions.

Some of them stated that:

“Hindi po naming magets ang discussion kasi di naming alam pano siya talaga ginagawa sa actual. Wala din po kaming mga practice set sa accounting. (We did not really understand the discussion since we do not know how it really works in

actual practice. We did not have accounting practice set.)” – Various Students

The information given by the respondents suggest that they have difficulty in integrating the basic theories and concepts into actual practice. Meaning, there is a gap between what is taught and practical application which may seemingly be associated with the teaching strategies used by the ABM accounting teachers to facilitate an effective learning process. This result is consistent with the statement of Mojares that the use of different types of teaching strategies was a key factor in bringing the teaching and learning process into harmony. The claim on the use of interactive teaching was supported by the study by Gordonas (2017) which stated that the teaching method dominated teaching strategies.

4. Limited Physical and Human Resources are Available for the Implementation of the Accountancy, Business and Management (ABM) Track under the K-12 System

This factor pertains to the availability of both the physical facilities including practice set and accounting textbooks and the institutional workforce especially CPA faculty members who are handling accounting subjects in the ABM track.

The interview revealed that students have very limited accounting textbooks and are not using various accounting practice set as their teaching and learning modality. This is confirmed by some of the respondents who strongly mentioned that:

“Kulang na kulang ang mga books para makpagbasa ng maayos. Umaasa nalang kami kadalasan sa materials na ibibigay ng teacher. Wala kaming natandaan na gumamit kami ng accounting practice set. (There is scarcity in accounting textbooks. We frequently depend on the materials given by the teachers. As far as I remember, we did not use any accounting practice set.)” – Various Students

“Hindi naman kami namotivate magbasa lagi dahil sa walang libro at hindi naman required para po sa amin. (We were motivated to do readings because of the unavailability of textbooks. We are not acquired to have our own textbooks).”
– Various Students

It can be noted from the above sentiments that the scarcity of accounting textbooks and unavailability of practice sets widen the accounting learning gap of the students-respondents. This situation is in fact a common issue in public schools. In the study of Cocal, C. and Marcellano, G., (2017), they claimed that the current physical and educational facilities and services of the various public elementary schools in Pangasinan did not comply with the minimum specifications laid down by the Department of Education. There was a great need for schools to improve their physical facilities and educational resources in order to implement the K+12 program effectively and efficiently. The financial resource was a major problem for the schools with regard to the implementation of the K+12 program.

Another issue raised by the students-respondents is the unavailability of CPA Faculty or well-trained accounting teacher even though not CPA who are competent to handle ABM Accounting Subjects. The respondents unanimously assented to the fact that accounting subjects in the ABM track were taught by teachers who are not Certified Public Accountants or have a very limited accounting background. Such dilemma erodes the quality of accounting education to the detriment of the accounting learning of the students. In relation to this, more than majority of the respondents raised the issue that:

“Hindi naman po CPA ang teacher namin sa accounting nung kami ay ABM students pa. Usually, business course graduate po ang aming mga nagging guro. Wala pong comprehensive discussion lalo na sa partnership and corporation accounting. Kaya po wala kami natutunan (Our teachers in accounting when

we were ABM students are non-CPAs. There were no comprehensive discussions especially in partnership and corporation accounting. Hence, we learned nothing).” – Various Students

“Puro lang po reporting ang teaching style ng teacher namin sa accounting dati. Ang iba po business course related lang ang degree ng teachers. (Our accounting teacher before used reporting as his/her teaching style. Some of them have degree in business related course).”
– Various Students

From the above-mentioned statements, it can be stated that the unavailability of CPA faculty members or competent accounting teachers greatly contribute to the learning gaps of the students-respondents. This suggests that limited accounting background of the accounting subject professor renders him/her incapable to effectively teach accounting, thus, compromising the quality of the teaching-learning process. This can be associated with the legal maxim *nemo dat quod non habet* which means that one cannot give what he/she does not have. Hence, continues academic quest towards professional growth through engaging in various accounting seminars and training workshop or pursuing post graduate studies are indispensable to the improvement of the accounting education system and competence of the accounting teachers. Crisol (2014) affirmed that the teachers had approved the implementation of the program. They believed that the program effectively provided students with the fields and careers they had chosen. Although they were willing to take part in the program, they still do not find themselves equipped to teach students because they believe they need more training. Another study found that there were five predisposing factors, namely: qualifications, hiring requirements, streamlining of courses, management of surplus labor, and alternative programs to assess the readiness of senior high school teachers and higher education institutions to ensure stability and to encourage and protect the faculty

involved and other workers in the higher education field (Acosta, 2016).

5. Students Study Habits and Approaches

The students-respondents explained that they were having difficulty in setting their study habits as well as in coping in the demand of the accounting subjects. They feel that their study approaches are ineffective in their study of the said subjects.

Some of the respondents explicated that:

“Sinusubukan naman po naming in-tindihin ang accounting kaya lang sa tingin naming may mali sa study approach (We are trying to do understand accounting subject but we think that there is something wrong with our approach).” – Various Students

“Minsan po talaga sobrang nakaktamad magbasa kasi mahirap ang subject (Sometimes we are too lazy to do readings because of the difficulty of the subject).” – Various Students

The results proposed the idea that the accounting learning gaps of the respondents were due to causes attributable to the study behavior of the students. Gracia & Jenkins (2002) identified factors that mainly affect the failure of students in accounting. These factors mainly focus on the personal responsibility of the learners and the role of tutors and their expectations. On the students' viewpoint, failure can be associated with three major personal aspects: background knowledge, challenges faced in learning the subject and study habits. The study emphasized that new secondary curriculum offers basic accounting that equips students entering collegiate business programs with a basic understanding of the concepts and conventions but the failure rate in tertiary accounting is still on the rise. On the other hand, Borges, Santos, Abbas, Marques & Tonin (2014) firmly associate this factor with commitment and procrastination of students.

C. Remediation Program for ABM Graduates who are enrolled in the SorSU BS in Accountancy Program to Address the Accounting Learning Gaps of the Respondents.

Based from the identified accounting learning gaps of the ABM graduates and the factors that caused the same, this research sees the need for the implementation of a remediation program for ABM Graduates who opt to enroll in the SorSU Accountancy program. This proposed remediation program, which is to be implemented in a form of an **Accounting Crash Course**, is designed to specifically address the learning gaps of the said potential BS Accountancy students in the field of preparation and analysis of financial statements, accounting for merchandising business, partnership and corporation, accounting for merchandising business, partnership and corporation.

This **Proposed Accounting Crash Course** provide students with activities, opportunities and information that assists them in improving upon a particular skill. Remedial material will be given to the to the potential BS Accountancy students who could not fully understand the accounting lesson to help them understand the substance and contents of the subject (scrbd.com, 2021). The said crash course is a proposed addendum to the admission policy of the University which is specific to the BS Accountancy program.

Under this proposal, applicants who passed the University wide admission test who want to enroll in the Accountancy program have to undergo first an **Accounting Crash Course** covering topics on preparation and analysis of financial statements, accounting for merchandising business, partnership and corporation. Meaning, the applicants have to attend preliminary accounting classes, seminars and lectures to be given by the assigned core faculty of the said program. This activity will be conducted for one week and after which a crash course examination covering the same topics discussed during the accounting seminar will be administered. Only applicants who passed the crash course examination will be formally admitted to the BS Accountancy program

Outputs

This research generally contributes to the body of knowledge. This specifically provides sufficient evidence that could be used as the basis for formulating Remediation Program so as to address the learning gaps of the respondents and to bridge the gap between the K-12 ABM Curriculum and the CMO No. 27, series of 2017. Educators and researchers may similarly utilize the results of the study as a material for academic instruction and as reference for future studies on a similar or related topic.

Specifically, the **Proposed Accounting Crash Course** designed based on the findings of this study is summarized and presented (below: (APPENDIX)

Conclusion

This study concludes that student-respondents were found to have weakness or very little accounting knowledge and skills thus needs assistance on the given subject matter with particularity on the preparation and analysis of financial statements, accounting for merchandising business, partnership and corporation.

The respondents' accounting learning gaps were attributed to some factors such Limited Accounting Background and Proper Preparation, Lack of Calculation Skills, Non-integration of Accounting Lessons into Real-Life Context, Limited Physical and Human Resources are Available for the Implementation of the Accountancy, Business and Management (ABM) Track under the K-12 System and Students Study Habits and Approaches. The Proposed Accounting crash Course was deemed necessary to address the identified learning gaps of ABM Graduates,

This research highly recommends to consider the following:

1. The University shall formulate and strictly implement a comprehensive accounting crash course that would further enhance the existing admission policy of University for BS Accountancy program. Core accounting professors and lecturers of the SorSU shall render services through giving lectures and training during the Crash Course Academic Activities.

2. Revisiting the curriculum and the qualifying examination and the retention policies of the SorSU Accountancy program may be considered to make it at par with the current issuances.
3. The Proposed Accounting Crash Course Be implemented so as to ensure the quality of accounting education in the University.
4. The University may provide extension services to Senior High School teachers to enhance their competence in teaching accounting subjects in the ABM track.
5. Future researches with a more in-depth approach may be conducted to establish the validity of this study.

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**“PROPOSED ACCOUNTING CRASH COURSE FOR
BS IN ACCOUNTANCY PROGRAM”**

This Proposed Accounting Crash Course is anchored on the results of the study conducted by the authors and based from their recommendations as stated below.

1. The University shall formulate and strictly implement a comprehensive accounting crash course that would further enhance the existing admission policy of University for BS Accountancy program. Core accounting professors and lecturers of the SorSU shall render services through giving lectures and training during the Crash Course Academic Activities.
2. Revisiting the curriculum and the qualifying examination and the retention policies of the Accountancy program may be considered.

With these recommendations, the **Proposed Accounting Crash Course** which is designed based on the findings of this study is summarized and presented below:

A. Rationale of the Proposed Accounting Crash Course

The SorSU has to meet the standards set by the Commission on Higher Education (CHED) and by the Professional Regulation Commission (PRC) with regard to Board Examination Performance and quality of accounting education within the University. Continuous improvement in the accounting education system shall cover the stages from the admission of the students up to the completion of their degree.

Currently, the university has a general admission policy regarding of admission of students in general. There is no specific policy governing the admission of potentials students exclusive for BS Accountancy program. The existing retention and qualifying examination policies extend only to academic issues that may arise only after students have been admitted already to the program. It is about time for the University to adopt specific admission standards solely for BS Accountancy program so as to ensure quality throughout the academic process. Hence, this Proposed Accounting Crash Course.

B. Objectives of the Proposal

This proposal aims to provide admission policy specific to BS Accountancy Program. This is in a nature of addendum to addendum to the admission policy of the University which is specific and exclusive to the BS Accountancy program.

This tends to strengthen the foundation of the K to12 ABM graduates as well as provide strong accounting foundation on accounting for merchandising, partnership and corporation who are intending to enroll in the SorSU Accountancy Program. This is directed towards addressing issues by accounting professors in teaching accounting to incoming BSA students of the University.

C. Brief Description of the Proposal

The **Proposed Accounting Crash Course** serves as a remediation program that will provide the ABM graduates the needed accounting concepts, ideas, information, required skills and competencies before taking the BS Accountancy proper. It will help the students to asses their previous accounting knowledge, skills in analyzing and problem solving by attending the crash course and taking and passing the crash course examination after having attended all the lectures

and seminars. It will boost their morale and confidence by being prepared. It will require one-week extensive and comprehensive accounting seminars and trainings to be attended by potential BSA Students and to be conducted regularly. Subject areas include preparation and analysis of financial statements, accounting for merchandising business, partnership and corporation.

Under this proposal, applicants who passed the University wide admission test who want to enroll in the Accountancy program have to undergo first an **Accounting Crash Course** covering topics on preparation and analysis of financial statements, accounting for merchandising business, partnership and corporation. Meaning, the applicants have to attend preliminary accounting classes, seminars and lectures to be given by the assigned core faculty of the said program. This activity will be conducted for one week and after which a crash course examination covering the same topics discussed during the accounting seminar will be administered. Only applicants who passed the crash course examination will be formally admitted to the BS Accountancy program

D. Program Activities and Plans

D.1 Identification and Evaluation of Students who shall undergo the Accounting Crash Course Program.

To be admitted to the **Accounting Crash Course Program**, applicants should have passed first the general admission test of the University. Afterwards, students who were initially qualified under the University admission examination, orientation regarding the policies and guidelines of the Crash Course Program will be given to them.

D.2 Scope of the Crash Course Program

The **Accounting Crash Course Program** shall cover accounting for merchandising, partnership and corporation. This specifically covers the following topics:

1. Preparation and Analysis of Financial Statements
2. Accounting for Partnership Formation
3. Accounting for Partnership Operation
4. Accounting for Partnership Dissolution
5. Accounting for Partnership Liquidation
6. Accounting for Issuance of shares of stocks
7. Distribution of Dividends
8. Accounting for a Merchandising Business
 - a. Merchandising Operations
 - b. Completing the Cycle for a Merchandising Business
 - c. Special and Combination Journals, and Voucher System

E. Target Instructor

The conduct of seminars and lectures during the accounting crash course activity shall be the Core CPA Faculty of the BS in Accountancy Program. The distribution of topics shall be based on their field of specialization.

F. Fees

No collection from the participant shall be made. However, incidental cost such as handouts and the like shall be borne by the students. Cost of the implementation of this policy shall be borne by the University with strict adherence to fiscal policies of the Government.

G. Effectivity

This shall take effect immediately upon approval of the SorSU Board of regents and issuance of the related Implementing rules and regulations.