

An Assessment of Knowledge, Skills, and Attitudes of Accountancy Business and Management (ABM) Students of Senior High Schools in Cabanatuan

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Abstract— This research study aimed to assess the core competencies acquired by the ABM senior high school students of Cabanatuan City, Nueva Ecija. This assessment was done during their Work Immersion at ASKI Group of Companies, Inc. Corporate Office located at 105 Maharlika Highway, Cabanatuan City, Nueva Ecija. The study revealed that majority of the respondents agreed that students were already knowledgeable when it comes to different areas like common terminologies used in a workplace. It also shows that they are already skilled and possessed qualities needed to be competent. However, some respondents mentioned that some students still cannot analyze problem effectively and were not able to demonstrate good judgment in handling routine problems.

Keywords— *Accountancy, Attitude, Business and Management Strand, Core Competencies, Knowledge, Senior High School, Skills and Work Immersion.*

I. INTRODUCTION

One big move of the government towards enhancing the skills and broadening the knowledge of every Filipino especially the youth is the implementation of K-12 Program wherein the student undergoing Secondary Education need to spend six years in High School – four years in Junior High School and another two years in Senior High School (SHS). The Department of Education (DepEd) envisioned the SHS program to produce graduates prepared for higher education and capable of starting their businesses or land a job even without a college degree. Through the K-12 program, students are expected to gain core competencies that will help them to become more ready and equipped with the knowledge, skills, and good values that are essentials to nation-building [1].

When the students enter Senior High School (SHS), they need to choose the track and strand they want to pursue.

The Academic Track is one of the four tracks offered in the Senior High School program of the Philippine's K-12 Basic Education Curriculum. It is intended for students who want to pursue higher education after they graduate in senior high. There are four different strands under the Academic Track namely Accountancy Business and Management (ABM), General Academic Strand (GAS), Humanities and Social Sciences (HUMSS), and the Science Technology Engineering and Mathematics (STEM) strands. Each strand has its specializations and set of challenges [2].

One of the Academic Track Strands is the Accountancy, Business, and Management (ABM) wherein students study basic accounting, fundamentals of management, marketing, economics, entrepreneurship, and other business-related areas. The ABM Strand program offers a multitude of opportunities and direct career paths that can propel you into both personal and professional success. As previously mentioned, studying under the ABM Strand will cover the fundamentals of accounting, finance, management, and even entrepreneurship. These are the key arenas for making any business thrive. Besides the direct careers in accounting, management, and finance, there are many other common career paths that a student can pursue under the ABM Strand: Business Careers on Retails and Sales, Media, Marketing and Advertising, and Human Resources [3].

Likewise, Work Immersion, a required subject, has also been incorporated into the ABM curriculum which provides learners with opportunities: to become familiar with the workplace; for employment simulation; and to apply their competencies in areas of specialization/applied subjects in authentic work environments [3]. In this Work Immersion, the company, which serves as the Workplace Immersion Venue, will assign different trainers who will teach the students how to do certain tasks in the office. This will allow the respondents to test and observe the knowledge,

skills, and attitude of the ABM students towards a certain task or situation. This will also allow the students to put into an actual application what they have learned in the classroom. The knowledge, skills, and attitude that students need to have and to possess will be measure and test through this Work Immersion because it also aims to develop and enhance the work ethics and habits of Senior High School students. It would also serve as an assessment tool on the effectivity of the module designed for the program.

Work immersion provides them with an avenue to test themselves and apply what they have learned in a non-school scenario. In work immersion, learners are not only able to apply their previous training but are also able to experience social interactions in a work environment. Their experiences during work immersion will develop many skills and values that would help them as they transition from high school to real life [3]. Through this Work Immersion, they gave tasks to each student and assessed if those ABM students already have the needed core competencies.

The underlying questions which this study needed to address are: do the SHS students gain the core competencies needed in their work immersion? Are they already competent enough to enter college or to get employed, rather start their own business after finishing the ABM course? The researchers want to know if SHS students in the different schools in Cabanatuan are intellectually and holistically ready enough to enter college, start a business, or get employed. Through this research study also, the school administrators and teachers may be able to know if teaching techniques and tools they used are effective to meet the objectives of the program and for the companies to see whether those Senior High School students are ready and competent enough to do work-related tasks.

A study by the advocacy group Philippine Business for Education (PBED) said that the first batch of SHS graduates possesses "theoretically" 93 percent of the competencies suitable to the needs of the nation's industries, such as

critical thinking and problem-solving skills. But a separate PBED study recently said only about 20 percent of 70 of the country's leading companies across all sectors were inclined to hire senior high graduates. According to PBED executive director Love Basillote, many companies accept only job applicants with at least two years of college education, which potentially excludes SHS graduates. This hiring policy explains the discrepancy between the graduates' supposedly high competency and their low chances of getting a job, she said. "What we want is for companies to hire based on competency and not on qualification. There are many jobs where you don't need to have a college degree, such as in retail," Basillote said [1]. But still, there are some who are not convinced that Senior High School graduates are competent enough to land a job. The Philippine Chamber of Commerce and Industry's Human Resources Development Foundation Inc. (PCCI HRDF) believes the hesitance to hire fresh graduates may be due to the absence of the necessary skills and training that industries need but not yet provided by the current SHS program."At the moment, we have no confidence that they (SHS graduates) do have it," said PCCI HRDF president Alberto Fenix [1].

II. METHODOLOGY

This section presents the methods used by the researchers in gathering data and the procedures adapted to check the reliability of these data. The researchers used one of the traditional methods of research, which is a descriptive method. In this method, the researchers used questionnaires with a Likert scale from 1 to 4. This allows the researchers to see the degree of agreement or disagreement on a symmetric agree-disagree scale for a series of statements answered by the respondents. Thus, the range captures the intensity of their feeling or their opinion based on observation for a given item. The questionnaire includes a statement that measured the knowledge, skills, and attitude of the students. After the data was gathered, the researcher computed the weighted mean of the response per questions or statements in the questionnaire.

Table 1. Descriptors

Scale	Range	Verbal Descriptors	Description		
			Knowledge	Skills	Attitude
4	3.30 – 4.00	Strongly Agree	Very Knowledgeable	Highly Skilled	Very High
3	2.50 – 3.24	Agree	Knowledgeable	Skilled	High
2	1.75 – 2.49	Disagree	Least Knowledgeable	Least Skilled	Low
1	1.00 – 1.74	Strongly Disagree	Poor	Unskilled	Very Low

Table 1 shows the scale, range, verbal descriptors, and description used to measure the core competencies of ABM students of different Senior High Schools in Cabanatuan City, Nueva Ecija. Each scale in the table has a corresponding range, verbal descriptors, and description. For Scale 4 which is the highest scale, its weighted mean range is 3.30 – 4.00 and has verbal descriptor which is Strongly Agree and descriptions like Very Knowledgeable for Knowledge, Highly Skilled for Skills, and Very High for Attitude. Meanwhile, Scale 1 is the lowest scale and has a weighted mean range from 1.00 – 1.74, which means the respondent answered Strongly Disagree. It has descriptions like Poor for Knowledge, Unskilled for Skills, and Very Low for Attitude.

III. RESULTS AND DISCUSSION

A. Knowledge

Table 2. Students' Knowledge

Question	Weighted Mean	Verbal Descriptor
1. Able to understand terminologies related to tasks	2.88	Agree
2. Open to new ideas; able to learn new skills with ease	3.00	Agree
3. Can apply theories learned from school to actual work	2.58	Agree
4. Has the ability to collaborate skills learned from school and skills learned in actual work	2.58	Agree
5. Can analyze information needed to perform tasks	2.63	Agree

Table 2 reveals that students are knowledgeable and can apply ideas into actual work. With the highest weighted mean of 3, the most visible competency in the knowledge area proves that students are open to new ideas and can learn new skills at ease. The additional years in school, together with the implementation of work immersion,

enable the students to gain the needed understanding. NCTM Standards emphasized that the questions asked to students should be based on the lives of students, challenge students to develop and apply strategies, not be easily solved, and enable students to form new knowledge by making use of their previous knowledge [6].

B. Skills

Table 3. Students' Skills

Question	Weighted Mean	Verbal Descriptor
1. Is able to critically think and solve problems	2.73	Agree
2. Collaborate across networks and lead by influence	2.55	Agree
3. Has agility and adaptability	2.98	Agree
4. Has initiative and entrepreneurship	2.75	Agree
5. Has effective oral and written communication	2.65	Agree
6. Is curious and imaginative	2.95	Agree
7. Consistently produces quality results	2.7	Agree
8. Efficiently informs supervisor of any challenge or hindrance related to a given task or assignment	2.90	Agree
9. Can do multitasking	2.65	Agree
10. Can work under pressure and delivers the required tasks	2.75	Agree
11. Effective and efficient time management	2.70	Agree
12. Meets deadlines and manages time well	3.03	Agree
13. Analyses problems effectively	2.45	Disagree
14. Has the ability to make creative and effective solutions to problems	2.55	Agree
15. Demonstrates good judgment in handling routine problems	2.43	Disagree

Among the skills enumerated in Table 3, question 12, which examine if students' meet deadlines and manages time well has the highest weighted mean of 3.03. Most of the skills are present and observable except from question number 13 and 15, which survey if students analyses problems effectively and demonstrates good judgment in handling routine problems.

The authors in [6] stated that students could more easily apply the problem-solving strategies they learned when they internalize the behavior of problem-solving. They mentioned that solely mathematical calculation knowledge is not enough on its while solving a problem, a specifically dominant type of knowledge which is defined as domain-specific knowledge is also required.

C. Attitude

Data in Table 4 indicates that question 19 and 22 are very noticeable in the students' attitude. The respondents strongly agree that students' respects persons in authority and their physical appearance conforms to the workplace and placement rules. The only descriptor that falls in the "disagree" scale is question 4, which proves that students do not accept criticisms positively.

Among the questions measuring the knowledge, skills and attitude of the students, the respondents agree that students possess the competencies needed to perform their assigned task which supports the study by PBED who said that the first batch of SHS graduates possess "theoretically" 93 percent of the competencies suitable to the needs of the nation's industries, such as critical thinking and problem-solving skills.

With the given response on the three areas: knowledge, skills, and attitude, it is evident that the goal of Work Immersion which is for learners to not only be able to apply their previous training but also to be able to experience the social interactions in a work environment. Furthermore, the Work Immersion Program is also conceptualized. Basically, it aims to expose the students to the harsh realities of the environment in the workplace. This exposure also aims to develop and enhance the work ethics and habits of senior high school students. Their experiences on their Work Immersion has helped them developed many skills and values that would help them on their transition from high school to real life [5].

Table 4. Students' Attitudes

Question	Weighted Mean	Verbal Descriptor
1. Offers assistance willingly	3.05	Agree
2. Shows a positive work attitude	3.03	Agree
3. Shows sensitivity to and consideration for other's feelings	2.98	Agree
4. Accepts criticism positively	2.43	Disagree
5. Shows pride in work	2.55	Agree
6. Is punctual regularly	2.85	Agree
7. Maintain good attendance	3.10	Agree
8. Informs the supervisor in a timely manner when absenteeism and tardiness may occur	3.08	Agree
9. Has the ability to follow through and meet deadlines	2.90	Agree
10. Has commitment for his/her actions	2.75	Agree
11. Can adjust easily to changes in the workplace	2.78	Agree
12. Displays a high level of performance at all times	2.63	Agree
13. Completes assignments with minimum supervision	2.68	Agree
14. Completes tasks independently and consistently	2.58	Agree
15. Seeks support as the need arises	2.80	Agree
16. Recognizes and takes immediate action to effectively address problems and opportunities	2.63	Agree
17. Engages in continuous learning	2.88	Agree
18. Contributes new ideas and shares skills to improve the department/organization	2.68	Agree

19. Respects persons in authority	3.33	Strongly Agree
20. Uses all tools, equipment, and facilities responsibly	2.80	Agree
21. Follows all policies and procedures when issues and conflict arises	2.95	Agree
22. Physical appearance conforms to the workplace and placement rules	3.30	Strongly Agree

IV. CONCLUSION

Based on the study conducted, the researchers conclude that the students possess the needed knowledge, skills, and attitude that will enable them to perform their assigned duties. Using the weighted mean in interpreting the collected data, knowledge, and skills fall under the "agree" scale while attitude is classified under the "strongly agree" scale. According to DepEd, they are sure that Senior High School graduates are "equipped to face the world of work." [5]

On the knowledge area, it is evident that students are open to a new idea, knowledgeable about common terminologies used, and are able to analyze information needed to perform tasks.

On the other hand, the most manifested competencies on the skill area say that students meet the deadline and manage time well. Students are also curious and imaginative and have agility and adaptability. The only criterion where the respondents disagree was about the capacity of the students to make judgments and decisions.

Lastly, regarding the competencies on attitude area where the respondents gave their highest rating, the researchers found out that when it comes to their attitudes, majority of the students who underwent Work Immersion in different ASKI Group of Companies, Inc. Business Institutions and the department has good attitude, especially professionalism.

Generally, the researchers conclude that majority of the respondents agreed that the students are able to do certain tasks and act properly and professionally in an office setting. The "agree" and "strongly agree" scale proves that they are competent and has the needed knowledge, skills, and attitude that complement the requirements of industries like ASKI. DepEd stated that The K to 12 programs had equipped the students with the values, knowledge, and skills that the industries need. Their strong partnership with different industries would also enable graduates to strike a balance between theory and practice. Furthermore, the Work Immersion Program is also conceptualized. It aims to expose the students to the harsh realities of the environment in the workplace. This exposure also aims to develop and enhance the work ethics and habits of senior high school students. [7]

V. RECOMMENDATION

Through this study, the researchers can come up with possible suggestions that the faculty of the different Senior High Schools in Cabanatuan City can do with the help of ASKI Group of Companies, Inc. to maximize the potentials of their students and strengthen their competencies.

The researchers recommend that before deploying their students for Work Immersion, it is better to both parties (ASKI and SHS faculty) to talk about the immersion to be able to make accurate and better decisions [8] regarding the working conditions of the students.

Additionally, the faculty should discuss to ASKI the students' background, strengths, and weaknesses, which aimed to reduce the students' difficulties [9] in immersion.

On the other hand, ASKI must also let the faculty or Work Immersion Focal Person knows where department or Business Institutions they will possibly deploy the students and what tasks to be done in that department. Likewise, ASKI and Senior High Schools should work hand in hand in studying and exploring the performance [10] of the students by allowing the Work Immersion Focal Person to visit the students at ASKI and discuss the performance and work attitude of the students. After the Work Immersion program, trainers must also explain to the students their evaluation regarding the students' core competencies and stress out their strengths and weaknesses so that in return the students may become aware of these. ASKI must also discuss to Senior High Schools after the Work Immersion their evaluation and observation about the students and not only let the evaluation form speaks for them. In this way, they can come up with strategies or ways to educate and develop the students who were subjected to the Work Immersion.

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